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***Glossary of Structural Business Statistics*
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USERS GUIDE

The Glossary of Structural Business Statistics defines 219 terms and variables from the field of business statistics and other closely related areas. All variables from the draft Regulation on structural business statistics and from the General Framework of Business Statistics (version 2.0) are defined.

Although many terms have been harmonised in recent years much work remains to be done. The authors welcome any comments and suggestions.

The entries throughout the glossary are presented in alphabetical order and indicate the source/s used. Terms and variables printed in small capital letters and preceded by an → are cross-references and appear at the end of an entry. These cross-references can be followed up in order to obtain a better understanding of a term.

The Glossary also contains an index of all terms defined with their corresponding translations in French and German.

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INTRODUCTION

The authors of the *Glossary of Structural Business Statistics* felt the need to go beyond a plain and simple presentation of a glossary to the members of the Voorburg Group. They felt indeed that the mere conception of producing such a glossary would represent valuable methodological contributions to the field of structural business statistics. The authors hope that by bringing to light their experiences regarding methodological problems could prevent users from being misled and at the same time improve the reputation and quality of a glossary.

Paradoxically, although every reader is conscious of the necessity there is, whilst reading a technical document to have a glossary with clearly defined terms, once the reader becomes a writer he perceives the glossary as a mere necessity rather than as an essential tool.

A glossary is often confronted with two types of criticism:

- ☞ it is after all only a "collage" of definitions from other existing sources
- ☞ it defines some terms and at the same time introduces numerous new ones to define.

Contrary to the generally accepted idea, the compilation of a glossary does not consist in merely collecting and rearranging existing definitions. This is especially the case in the field of business statistics where many definitions still need to be developed, formulated and harmonised further. The glossary, which attempts to provide ample definitions for the field of business statistics should therefore not restrict itself to the simple transcription of definitions found here and there in different reference manuals. On the contrary, the writing of a methodological glossary opens up the opportunity to enrich Eurostat's *Manual of Structural Business Statistics, chapter "General Framework"* by clarifying the terms used, imposing a necessarily rigorous view and by ensuring above all the compatibility of the reference manual with other major statistical reference sources such as with the *European System of Accounts (ESA)*.

We can only respond to the second criticism with an original approach. Indeed the formulating of definitions can be complicated when certain terms used have a wider or different meaning. This can therefore be misleading.

An efficient way of limiting the quantity of definitions and unnecessary repetitions is through the use of a system of cross-references. Prior to the drafting of the glossary, there had to be an agreement regarding the number of terms and variables to be defined. A certain number of terms and variables were selected and it was decided to use this selection as the basis for the glossary. Furthermore in order to show important links between different terms and to prevent the reader from not understanding a definition to any given term a system of cross-references was created. Therefore with the help of these cross-references a reader should always be capable of comprehending a definition. (Cross-references are marked throughout the glossary with an \Leftrightarrow). This glossary will thus enable the reader to easily understand different terms such as "activity" for instance, to link the term with "analysis by product" and "analysis by industry" and then to be able to have a global understanding of both approaches for economic analysis.

The major problem in drafting the glossary was in selecting the initial basis of terms and variables to be defined: choosing too small a number would drastically limit interest and quality of the glossary and choosing too many would reduce its clarity.

After this short introduction, the reader will be able to follow the conception of the *Glossary of structural Business Statistics* with the outline below:

I. Introduction to the drafting of the glossary of structural business statistics

- 1) *Pursued goals*
- 2) *Potential users*

II. Problems encountered by the authors and possible solutions

- 1) *The selection of terms and variables*
- 2) *The classification of terms and variables*
- 3) *Some examples of discussed methodological matters*

III. A Hypertext presentation of the glossary as a decisive and natural development

Conclusion

I. Introduction to the drafting of the Glossary of Structural Business Statistics

1) Pursued goals:

- The aim of the glossary is basically to offer users with a database, which is easily accessible, composed of clearly defined, precise and harmonised definitions on the most important terms and variables from the field of business statistics.
- Secondly the glossary is not merely a methodological handbook but it also enables a link between statistical language with business language (particularly accounting) to be created. The glossary is therefore at its highest level a glossary of business statistics.
- A third dimension has been given to the glossary by publishing in three different languages, French, English and German. It is important to note that these three versions are being written and not simply translated. The authors were indeed concerned in avoiding problems of terminology which could have resulted through a mere translation of the glossary¹. The authors wanted to stress for instance the ambiguity of concepts such as "Establishment" and "Activity".

2) Potential users

- The glossary is aimed at all institutions at European and international level who are interested in the methodology of business statistics, namely the European Commission and the National statistical offices of the Member States, but also the United Nations, other international organisations (IMF, World Bank, OECD, WTO), research institutions, countries of Eastern and Central Europe (CEEC) and also newly industrialised countries.

¹ The "INE" is working on a translation related to the methodology of "services" and should produce a spanish version of the glossary.

This glossary is therefore an essential part of the "general framework of structural business statistics", since it clarifies in several languages notions used by different authors, relating them to and comparing them with those mentioned in the "general framework".

II Problems encountered by the authors and possible solutions

1) The selection of terms and variables

The selection of terms and variables represented the first step in the writing of the glossary. However the selection of terms and variables could not be restricted to only those terms which had a significance in the field of business statistics, since many of these terms are also linked to other fields. Therefore the selection of terms and variables was complicated, since many terms would not be meaningful if confined to our perspective alone, even though they convey a far deeper sense in other fields.

a) Selecting the sources of reference

The first source of this glossary should of course have been the "general framework", however the latter was written parallelly with the glossary. The main sources of the glossary included the general framework services, the first draft outline of the general framework for industry and the annexes 1, 2 and 3 of the draft regulation on structural business statistics. The selection of terms was based mainly upon these different sources.

As far as the choice of definitions is concerned, the glossary as a priority uses the variables analysed in the general framework for services and in official notes, common to the service and industry sections of Eurostat. The majority of these definitions are compatible with definitions employed in the European System of Accounts (ESA) and the System of National Accounts (SNA). However, giving priorities to certain sources is not sufficient: a choice still has to be made between various conceptions for a particular term. The terms "Sector of activity" for instance, is not used directly in the SNA but its meaning is included in a broader definition under the term "Industry". In the ESA, reference is made to the term "Sector" but in what's concerning the "Institutional sector".

It is necessary to mention the ambiguity of the term "secteur d'activité", which is perceived as being rather general by some Eurostat statisticians (c.f. II, 3). In this case, the glossary decided to mention the term, to explain its methodological subtleties and to make intersecting references with "Industry" in English and "Activité" in French.

b) Closing the matter of methodological debates

As the general framework is in the process of being written, work which has been made in the formulation of definitions for the glossary is used for establishing guidelines for the general framework. Guidelines given also have to be compatible with the different sectoral chapters (banking, insurance, distributive trade, audio-visual, HORECA etc.).

The authors of the sectoral chapters sometimes suggested to include new terms into the general framework. The author of the chapter on distributive trade, for instance, wanted to incorporate the definition of "leasing" into the general framework to increase the accuracy of his conception of the term "investment" and its compatibility with accounting norms. This proposal has not been taken into consideration as it was decided to harmonise the differences between (what was not common to) the general framework and the sectoral chapters. The question which then arises is whether the glossary should be the spearhead of methodological revisions or whether it is confined merely to methodological agreements preceding it.

In a second step, following the same methodological approach, sectoral glossaries should be developed.

c) Determining the important terms for the glossary

If the authors of the glossary limited themselves to making a list of the undefined terms of a manual to be defined and classified, the glossary would be useless. We have thus selected those terms that have a particular importance towards meeting the aim that we have set. The authors at the beginning considered 277 terms and variables in the first draft version of the glossary. They neglected for this version:

- general terms which had no specific meaning in the general framework.
- terms which have only an explicit statistical or economical meaning (e.g. price index, economic analysis, demand and supply).
- terms which could be related to other more meaningful terms.

The authors have however systematically listed all the variables from the general framework of structural business statistics, since these are used for data collection.

Even after selecting and defining numerous terms and definitions debates remained. Debates arose mostly with terms with a stronger connotation in Anglo-Saxon countries (i.e. corporation, establishment...). It was however decided to integrate a few of these terms into the glossary at the request of Anglo-Saxon readers and at the same time in order to inform other users about their specific meaning.

2) *The classification of terms and variables*

An outstanding feature of business statistics is the inter-penetration of different closely related fields such as economics, statistics, accounting and business and the absolute necessity to distinguish them. Indeed, the field of business statistics uses terms such as group, sector, activity and product, it is absolutely necessary to always be aware of what they mean exactly. In this way the definitions of the glossary become the official reference for the interpretation of the general framework. The classification of terms has thus become a rather delicate matter. The selection of the fields of reference for the classification of the terms is further complicated by the following points:

- a) alphabetical order vs. analogical links
- b) problems of transcription into different languages

a) Choosing between alphabetical order and analogical relations

The authors of the glossary are permanently trying to achieve two main aims: to present a text which is understandable and at the same time still coherent in spite of its method of classifying. These two aims however can sometimes be in conflict with each other. The alphabetical classification of variables and terms seems to be the clearest and easiest approach for the reader. A reader can thus use the glossary like a dictionary. However this method leads to the separation of terms closely related to each other: for instance the terms "enterprises" and "number of enterprises".

To resolve this dilemma we have opted for two types of solutions:

- it has been decided to present the glossary in alphabetical order
- but, on the other hand
- * cross references with other terms have been introduced.
- * similar terms have been integrated together (for instance auxiliary activity, and secondary activity).
- * a project of classification by 3 or 4 digits has been started. This will enable a numeric code to be added to each definition and cross-references to a parallel classification by criteria to be made.

b) The problems of classification of the glossary resulting from its transcription into three languages/its polyglot nature

By classifying the glossary in alphabetical order in one language, it is obviously not possible to achieve the same structure for the other two language versions.

Whereas the terms "activity sector" and "activity" can be unified in the French glossary, it is not possible to bring them together in the English glossary, as "Industry" is used to determine activity branch and at the same time sector of activity. In this case the authors have chosen to explain the reasons for these differences.

3) Some examples of discussed methodological problems

a) The ambiguous difference between "turnover" and "sales"

Certain Member States or countries outside the EU but members of the Voorburg Group use these two variables differently. Sales and turnover are however closely related to each other and could even be classed as synonyms in a wider sense: Our aim was to try to formulate the most accurate definitions and by so doing show any useful differences between both variables. After this research it appears that:

- * VAT which could have been a point of difference, is either included or excluded
- * same appears to be true for price reductions, rebates and discounts
- * both terms take only invoiced transactions into account

Therefore both terms can be considered as similar although turnover as a term is less accurate than sales, since it is used in phrases such as "staff turnover". Turnover corresponds more to a European accounting vision, rather than a American one.

b) Problems to define "secteur d'activité"

The authors of the general framework needed to find a definition for analysis by activity by gathering statistical units, which were either enterprises or local units and having the same principal activity through reference to a activity classification system. Previously the term "sector" was used and the question was raised if this could cause confusion with another term: institutional sector. Nevertheless "sector" was perceived as being essential for certain Member States. The glossary enabled this problem to be solved. If we take into consideration that there was no problem in the English version: the SNA associated to the term Industry the term "branche d'activité" and something closely related to what we were looking for. It was decided to use the two types of analysis: analysis by industry and analysis by product.

For the French version it was specified that Industry could correspond to "secteur d'activité" (this term was chosen for its similarity with branche d'activité).

If the units for data collection were enterprises or local units this could correspond to "branche d'activité". If the unit was on the other hand a local KAU this could correspond to "secteur d'activité"

c) The difference between Establishment/Enterprise/ and local KAU

EU statistics use the notion of a local KAU which in an enterprise gathers what corresponds to an activity at 4 digit-level of the NACE Rev.1.

However that notion is not familiar in Anglo-Saxon countries. It corresponds to "establishment" in a wider sense. The confusion could also result from a similarity with the enterprise. The enterprise can in some cases correspond to a unique local KAU (or establishment), but also to a unit of homogeneous production (product classification).

The glossary gave the opportunity to clarify ambiguities on such matters.

III A Hypertext presentation of the glossary as a decisive and natural development

This (paper) version of the glossary is only the first step of a "hypertext" approach which will be developed from the applications programme "Multimedia". The reader should not be misled on this matter. Choosing a presentation of the glossary with "Multimedia" should not be perceived as the result of fashion.

The glossary is already a kind of hypertext. A few practical examples will clarify this point to the reader:

- Cross references create a system in which the reader can increase his knowledge about a term with other related terms. This system is similar to the principle of a hypertext approach, which enables a great deal of related information to be extracted from a single term.
- A hypertext presentation avoids the problem arising from a classification of terms as in the (paper) version of the glossary. The hypertext presentation will allow access to be made to definitions from the original text of the general framework (by simply clicking the word in the text).

The hypertext method thus corresponds very well to the internal logic of a glossary and represents a considerable improvement of the (paper) version of the glossary as it removes a great many methodological problems.

The Voorburg Group will be informed as soon as the glossary is available in "Multimedia" format.

Conclusion

By presenting this version of the glossary to the Voorburg Group we call on members comments: a detailed methodological contribution could be made by written procedure;

Furthermore we would be extremely interested in knowing if a similar glossary has already been published in any of the countries participating in the Voorburg Group, in such a case we would be grateful if a copy could be sent to us.

GLOSSARY OF STRUCTURAL BUSINESS STATISTICS

**EUROPEAN COMMISSION
STATISTICAL OFFICE
OF THE EUROPEAN COMMUNITIES
DG 34 - UNIT D4**



ACCOUNTING RATIOS

FR: RATIOS COMPTABLES
DE: BILANZIERUNGSKENNZIFFERN

Accounting ratios can be defined as ratios which are calculated using statistical elements or calculated aggregates and which provide indicators of the productivity, profitability etc. for various industrial sectors.

There are a number of ratios that can be used to evaluate the economic importance of an industrial sector. Given here are those measuring productivity, compensation of employees and the distribution of value added:

- **Hourly productivity:** "Value added at market prices / Number of "hours worked"
- **Per capita productivity:** "Value added at market prices / Number of persons employed"
- **Wage adjusted labour productivity:** "Value added at market prices / Wages and salaries (Personnel costs)"
- **Per capita remuneration:** "Wages and salaries / Number of hours worked by employees"
- **Share of personnel costs in value added:** "Personnel costs / Value added at market prices"
- **Investment rate:** "Investment / Value added at market prices"
- **Rate of financial expenditure:** "Financial expenditure / Gross operating surplus"
- **Rate of value added:** "Value added at market prices / Production value"
- **Gross margin:** "Gross operating surplus / Value added at market prices"

Source: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables)
Version 2.0, March 1996.

Code: "General Framework": 97.

- ⇒ FINANCIAL EXPENDITURE
- ⇒ GROSS OPERATING SURPLUS
- ⇒ INDUSTRIAL SECTOR
- ⇒ NUMBER OF HOURS WORKED BY EMPLOYEES
- ⇒ NUMBER OF HOURS WORKED BY UNPAID PERSONS EMPLOYED
- ⇒ NUMBER OF PERSONS EMPLOYED
- ⇒ PERSONNEL COSTS
- ⇒ PRODUCTION VALUE
- ⇒ VALUE ADDED AT MARKET PRICES
- ⇒ WAGES AND SALARIES

ACQUISITION OF INTANGIBLE FIXED ASSETS (INTANGIBLE INVESTMENTS)

FR: ACQUISITION D'IMMOBILISATIONS INCORPORELLES
DE: ERWERB VON IMMATERIELLEN ANLAGEWERTEN

This heading groups all acquisitions of intangible goods made by a particular unit, these include all types of intangible goods considered as such by various accounting plans or conventions. (i.e. goodwill, R & D expenditure, concessions, patents, licences, software, trade marks, similar rights and assets).

These acquisitions can either be made by capital investment (i.e. purchases of patents and licences) or by merger of enterprises (increase in goodwill). They however always exclude intangible goods such as know how incorporated in software which cannot be considered in business accounts. These purchases represent operating expenses and are recorded under the heading "Total purchases of goods and services".

Intangible investments are valued as follows:

- **Computer software:** by purchasers' prices when purchased on the market, while valued at its estimated basic price (or at its costs of production if not feasible) when developed in-house.
- **Entertainment, literary or artistic originals:** valued at the price paid by the purchaser when it is sold, or if not sold, at the basic price paid for similar originals, its production costs or the discounted value of the future receipts expected from using it in production.

It should be noted that there is some ambiguity in the terms: intangible investments which lead to the acquisition of intangible fixed assets are not necessarily included in the fixed assets of an enterprise. These acquisitions can be recorded in company accounts under "current operating expenditure". This is especially the case, for example, of expenses for computer software, which can be attributed in accounting to "Total purchases of goods and services".

Source: Methodological Manual of Business Statistics, chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996.

Codes: "General Framework": 32, Draft Regulation on Structural Business Statistics: 15 41 0, (Annex 3, Pilot study).

- ⇒ ENTERPRISE
- ⇒ FIXED ASSETS
- ⇒ GOODS
- ⇒ GOODWILL
- ⇒ GROSS FIXED CAPITAL FORMATION
- ⇒ GROSS INVESTMENT IN SOFTWARE
- ⇒ GROSS INVESTMENT IN TANGIBLE GOODS
- ⇒ PRODUCTION
- ⇒ PRODUCTION COST
- ⇒ PURCHASER'S PRICES
- ⇒ SERVICES
- ⇒ TOTAL PURCHASES OF GOODS AND SERVICES

ACTIVITY

FR: ACTIVITÉ
DE: TÄTIGKEIT

The European System of Accounts (ESA) distinguishes between three types of economic activity:

- **Principal activity:** The principal (or main) activity of a local kind-of-activity unit (local KAU) is the activity whose value added exceeds that of any other activity carried out within the same unit. The classification of principal activity is determined by reference to NACE Rev. 1, first at the highest level of classification and then at more detailed levels.
- **Secondary activity:** A secondary activity is an activity carried out within a single local KAU in addition to the principal activity. The output of the secondary activity is a secondary product.
- **Ancillary activity:** The output of an ancillary activity is not intended for use outside the enterprise. An ancillary activity is a supporting activity undertaken within an enterprise in order to create the conditions within which the principal or secondary activities of local KAUs can be carried out. Ancillary activities typically produce outputs that are commonly found as inputs into almost any kind of productive activity, small as well as large.

According to the Regulation on statistical units an activity must be regarded as ancillary if it satisfies all the following conditions:

- it serves only the unit referred to: in other words, goods or services produced must not be sold on the market;
- a comparable activity on a similar scale is performed in similar production units;
- it produces services or, in exceptional cases, non-durable goods which do not form part of the unit's end product (e.g. small implements or scaffolding);
- it contributes to the current costs of the unit itself, i.e. does not generate gross fixed capital formation."

Economic activities are classified within the European Union with the NACE Rev. 1.

Note: The English terms "Activity" and "Industry" can be rather confusing when translated into French, since both terms correspond to one unique term: "Activité".

Sources: European System of Accounts (ESA) 1995, P. 68-69, Council Regulation (EEC), No. 696/93, Section IV B1 of 15.03.1993 on the statistical units for the observation and analysis of the production system in the Community, Eurostat, Unit D4.

- ⇒ ANALYSIS BY FUNCTION
- ⇒ ANALYSIS BY INDUSTRY
- ⇒ ANALYSIS BY PRODUCTION
- ⇒ CLASSIFICATION OF PRODUCTS BY ACTIVITY (CPA)
- ⇒ ENTERPRISE
- ⇒ EUROPEAN SYSTEM OF ACCOUNTS (ESA)
- ⇒ GEOGRAPHICAL SPHERE OF ACTIVITY
- ⇒ GOODS
- ⇒ GROSS FIXED CAPITAL FORMATION
- ⇒ INDUSTRIAL SECTOR
- ⇒ INDUSTRY
- ⇒ INTERNATIONAL STANDARD CLASSIFICATION OF ALL ECONOMIC ACTIVITIES (ISIC REV. 3)
- ⇒ LOCAL KIND-OF-ACTIVITY UNIT (LOCAL KAU)
- ⇒ NACE REV. 1
- ⇒ ORDINARY ACTIVITY
- ⇒ PRODUCTION
- ⇒ PRODUCTION UNIT
- ⇒ SERVICES
- ⇒ STATISTICAL UNIT
- ⇒ TURNOVER FROM THE PRINCIPAL ACTIVITY AT THE NACE REV. 1 4-DIGIT LEVEL.
- ⇒ VALUE ADDED AT BASIC PRICES
- ⇒ VALUE ADDED AT FACTOR COST
- ⇒ VALUE ADDED AT MARKET PRICES

ACTIVITY CLASSIFICATION SYSTEM

- ⇒ ACTIVITY
- ⇒ CLASSIFICATION OF PRODUCTS BY ACTIVITY (CPA)
- ⇒ INTERNATIONAL STANDARD CLASSIFICATION OF ALL ECONOMIC ACTIVITIES (ISIC REV. 3)
- ⇒ NACE REV. 1

AFFILIATION TO A BUYING GROUP

FR: AFFILIATION À UN GROUPEMENT D'ACHATS
DE: ZUGEHÖRIGKEIT ZU EINER EINKAUFSVEREINIGUNG

Grouping of one or more wholesalers and retailers set up in order to obtain from suppliers more favourable terms than each business could obtain on its own.

Source: Eurostat, Unit D4.

- ⇒ ENTERPRISE
- ⇒ ENTERPRISE GROUP
- ⇒ INVOLVEMENT OF THE ENTERPRISE IN AN ASSOCIATION OR CO-OPERATION AGREEMENT WITH OTHER ENTERPRISES
- ⇒ RETAIL TRADE
- ⇒ SUPPLIER OF A FRANCHISING CHAIN OR A BUYING GROUP
- ⇒ WHOLESALE TRADE

AFFILIATION TO A CONSUMERS' CO-OPERATIVE

FR: AFFILIATION À UNE ASSOCIATION DE CONSOMMATEURS
DE: ZUGEHÖRIGKEIT ZU EINER KONSUMGENOSSENSCHAFT

The affiliation to a consumer's co-operative implies the right to a favourable supply of goods and the right to participate in the decisions of the co-operative, provided an interest in the corporate assets exists.

Co-operative societies are bodies corresponding to the set of laws which in each country define the legal status of co-operation. They observe a number of general principles, for example they are only entitled to provide their services to members, profits are distributed in proportion to members' dealings with the society, etc.

Source: Retailing in the European Economic Area, Eurostat, 1994.

- ⇒ ASSETS
- ⇒ INVOLVEMENT OF THE ENTERPRISE IN AN ASSOCIATION OR CO-OPERATION AGREEMENT WITH OTHER ENTERPRISES

AFFILIATION TO A FRANCHISING CHAIN

FR: AFFILIATION À UN CHAÎNE DE FRANCHISÉS
DE: ZUGEHÖRIGKEIT ZU EINER FRANCHISEGEBERKETTE

A franchising chain gathers retailers linked to suppliers (producers or wholesalers) by a contract in compliance with the European charter of franchising. In return for a financial contribution, the retailer benefits from technical aid and from the supply of goods generally distributed in a limited fashion. The franchisee cannot take part in the strategic decisions of the franchiser.

Several types of franchise can be distinguished according to their object: industrial franchise concerns the manufacturing of goods, distribution franchise concerns the sale of goods, and service franchise concerns the supply of services.

Source: Commission Regulation (EEC), No. 4087/88/ of 30 November 1988.

- ⇒ CONCESSIONAIRE
- ⇒ FRANCHISE
- ⇒ GOODS
- ⇒ INVOLVEMENT OF THE ENTERPRISE IN AN ASSOCIATION OR CO-OPERATION AGREEMENT WITH OTHER ENTERPRISES
- ⇒ RETAIL TRADE
- ⇒ SERVICES
- ⇒ SUPPLIER OF A FRANCHISING CHAIN OR A BUYING GROUP
- ⇒ WHOLESALE TRADE

AIR EMISSIONS

FR: REJETS ATMOSPHERIQUES
DE: LUFTEMISSIONEN

The part of investment in equipment and plant for pollution control and special anti-pollution accessories and/or those investments linked to cleaner technology and/or the part of total current expenditure on environmental protection concerning the air emissions domain. This domain covers the prevention or reduction of emissions of gaseous, liquid and particulate pollutants to the atmosphere and the monitoring of air emissions.

Source: Definitions of variables in Structural Business Statistics, variables included in Annexes 1, 2 and 3 of the draft Regulation on Structural Business Statistics, Version 3.0, May 1996.

Codes: Draft Regulation on Structural Business Statistics: 21 11 2, 21 12 2, 21 14 2, (Annex 2).

- ⇒ ENVIRONMENTAL PROTECTION EXPENDITURE
- ⇒ INVESTMENT IN EQUIPMENT AND PLANT FOR POLLUTION CONTROL AND SPECIAL ANTI-POLLUTION ACCESSORIES (MAINLY 'END-OF-PIPE' EQUIPMENT)
- ⇒ INVESTMENT IN EQUIPMENT AND PLANT LINKED TO CLEANER TECHNOLOGY (INTEGRATED TECHNOLOGY)
- ⇒ TOTAL CURRENT EXPENDITURE ON ENVIRONMENTAL PROTECTION

ANALYSIS BY FUNCTION

FR: ANALYSE PAR FONCTION
DE: ANALYSE NACH FUNKTIONEN

An analysis by function is intended to give a global view of the production made by one unit. As some production activities are non-invoiced activities, and as a consequence cannot be recorded and statistically estimated through an analysis by industry or by production, the analysis by function is concerned with the gathering of all invoiced and non-invoiced activities.

In business statistics, one can distinguish between the following functions: sales and marketing, administration, accounting, management, (internal) transport, repairs, trading, R & D etc. These functions when they represent ancillary activities (activities rendered inside an enterprise in order to be able of carrying out other activities) are generally non invoiced.

Another definition of the analysis by function gathers all production activities which are related to the satisfaction of a given need. One can distinguish between following functions: education, defence, housing, clothing, marketing, transport, accounting, trading etc. An analysis by function therefore can cover numerous industrial sectors. The aim of the analysis is to observe how a given need, for instance education is satisfied by the various industrial sectors.

The functional analysis has generated some specific classifications: the COICOP (classification of individual consumption by purpose) for household expenditure and the COFOG (classification of functions of government) for governmental expenditure.

Source: Methodological Manual of Business Statistics, Chapter "General Framework", Version 2.0, March 1996.

- ⇒ ACTIVITY
- ⇒ ENTERPRISE
- ⇒ INDUSTRIAL SECTOR
- ⇒ OPERATING EXPENSES (FOR TRADING FIRMS)
- ⇒ PRODUCTION

ANALYSIS BY INDUSTRY

FR: ANALYSE PAR ACTIVITÉ

DE: ANALYSE NACH TÄTIGKEITSBEREICHEN

The analysis by industry is an approach for economic analysis focusing on the activity of a statistical unit. It is important to distinguish it from the analysis by production.

Taking both United Nations and European nomenclatures into consideration the analysis by industry can be applied to two different groups of statistical units:

- **Enterprises and local units:** data collected at this level corresponds to an analysis of industrial sectors (French: "analyse par secteur d'activité")
- **Local kind-of-activity unit (local KAU):** data collected at this level corresponds to an analysis of industrial branches (French "analyse par branche d'activité")

Economic activities are classified within the European Union with the NACE Rev. 1. The United Nations uses the ISIC Rev. 3 (International Standard Industrial Classification of All Economic Activities).

Source: Methodological Manual of Business Statistics, Chapter "General Framework", Version 2.0, March 1996.

- ⇒ ACTIVITY
- ⇒ ANALYSIS BY PRODUCTION
- ⇒ ENTERPRISE
- ⇒ INDUSTRIAL SECTOR
- ⇒ INDUSTRY
- ⇒ INTERNATIONAL STANDARD CLASSIFICATION OF ALL ECONOMIC ACTIVITIES (ISIC REV. 3)
- ⇒ LOCAL KIND-OF-ACTIVITY UNIT (LOCAL KAU)
- ⇒ LOCAL UNIT
- ⇒ NACE REV. 1
- ⇒ STATISTICAL UNIT

ANALYSIS BY PRODUCTION

FR: ANALYSE PAR TYPE DE PRODUCTION
DE: ANALYSE NACH DER PRODUKTION

The analysis by production is an approach for economic analysis focusing on the unit of homogeneous production (UHP) or homogeneous branch. The UHP is however not normally a suitable unit for observation since it is a statistical construct. Thus product totals themselves can only in general be devised by a process of manipulation at the level of the individual units.

Nomenclatures used to classify products are:

- The Classification of Products by Activity (CPA) which is used at EU-level.
- PRODCOM
- Combined Nomenclature (CN), Eurostat
- Harmonised System (HS), United Nations
- Central Product Classification (CPC), United Nations

It is important to distinguish the analysis by production from the analysis by industry.

Source: Methodological Manual of Business Statistics, Chapter "General Framework", Version 2.0, March 1996.

- ⇒ ANALYSIS BY INDUSTRY
- ⇒ CENTRAL PRODUCT CLASSIFICATION (CPC)
- ⇒ CLASSIFICATION OF PRODUCTS BY ACTIVITY (CPA)
- ⇒ COMBINED NOMENCLATURE (CN)
- ⇒ HARMONISED SYSTEM (HS)
- ⇒ HOMOGENEOUS BRANCH
- ⇒ INDUSTRY
- ⇒ OBSERVATION UNIT
- ⇒ PRODCOM
- ⇒ PRODUCTION
- ⇒ STATISTICAL UNIT
- ⇒ UNIT OF HOMOGENEOUS PRODUCTION (UHP)

ANALYTICAL UNIT

FR: UNITÉ D'ANALYSE
DE: ANALYSEEINHEIT

Analytical units represent artificially constructed parts of observation units, mostly for the sake of enlarging physical homogeneity.

Source: Methodological Manual of Business Statistics, Chapter "General Framework", Version 2.0, March 1996.

- ⇒ HOMOGENEOUS BRANCH
- ⇒ OBSERVATION UNIT
- ⇒ STATISTICAL UNIT

ANCILLARY ACTIVITY

- ⇒ ACTIVITY
- ⇒ ANALYSIS BY FUNCTION

APPROACHES FOR ECONOMIC ANALYSIS

- ⇒ ANALYSIS BY FUNCTION
- ⇒ ANALYSIS BY INDUSTRY
- ⇒ ANALYSIS BY PRODUCTION

ASSETS

FR: ACTIF
DE: AKTIVA

According to Article 9 of the Fourth Council Directive the assets side of the balance sheet contains the following items:

A. Subscribed capital unpaid

B. Formation expenses

C. Fixed assets

I. Intangible assets

1. Costs of R & D.
2. Concessions, patents, licences, trade marks and similar rights and assets.
3. Goodwill.
4. Payments on account.

II. Tangible assets

1. Land and buildings.
2. Plant and machinery.
3. Other fixtures and fittings, tools and equipment.
4. Payments on account and tangible assets in course of construction.

III. Financial assets

1. Shares in affiliated undertakings.
2. Loans to affiliated undertakings.
3. Participating interests.
4. Loans by virtue of participating interests.
5. Investments held as fixed assets.
6. Other loans.
7. Own shares.

D. Current assets

I. Stocks

1. Raw materials and consumables.
2. Work in progress.
3. Finished goods and goods for resale.
4. Payments on account.

II. Debtors

1. Trade debtors.
 2. Amounts owed by affiliated undertakings.
-

3. Amounts owed by virtue of participating interests.
4. Other debtors.
5. Subscribed capital called but not paid.
6. Prepayments and accrued income.

III. Investments

1. Shares in affiliated undertakings.
2. Own shares.
3. Other investments.

IV. Cash at bank and in hand

E. Prepayments and accrued income

F. Loss for the financial year

Source: Fourth Council Directive (EEC), No. 78/660, Article 9 of 25.07.1978 based on Article 54 (3) of the Treaty on the annual accounts of certain types of companies.

- ⇒ ACQUISITION OF INTANGIBLE FIXED ASSETS (INTANGIBLE INVESTMENTS)
- ⇒ BALANCE SHEET
- ⇒ CAPITAL
- ⇒ CHANGE IN STOCKS OF FINISHED PRODUCTS AND WORK IN PROGRESS MANUFACTURED BY THE UNIT
- ⇒ CHANGE IN STOCKS OF RAW MATERIALS AND CONSUMABLES
- ⇒ DISPOSALS OF FIXED ASSETS
- ⇒ FINANCIAL INCOME
- ⇒ FINANCIAL SURPLUS
- ⇒ FIXED ASSETS
- ⇒ GOODWILL
- ⇒ GROSS INVESTMENT IN CONCESSIONS, PATENTS, LICENCES, TRADE MARKS AND SIMILAR RIGHTS
- ⇒ GROSS INVESTMENT IN EXISTING BUILDINGS AND STRUCTURES
- ⇒ GROSS INVESTMENT IN LAND
- ⇒ GROSS INVESTMENT IN MACHINERY AND EQUIPMENT
- ⇒ GROSS INVESTMENT IN TANGIBLE GOODS
- ⇒ LIABILITIES
- ⇒ PROFIT OR LOSS FOR THE YEAR
- ⇒ PURCHASES OF SHARES AND PARTICIPATING INTERESTS
- ⇒ SALES OF SHARES AND PARTICIPATING INTERESTS
- ⇒ TOTAL INTRA MURAL EXPENDITURE
- ⇒ WORK IN PROGRESS

ASSOCIATION BETWEEN ENTERPRISES

- ⇒ AFFILIATION TO A BUYING GROUP
- ⇒ AFFILIATION TO A CONSUMERS' CO-OPERATIVE
- ⇒ AFFILIATION TO A FRANCHISING CHAIN
- ⇒ ENTERPRISE GROUP
- ⇒ INVOLVEMENT OF THE ENTERPRISE IN AN ASSOCIATION OR CO-OPERATION AGREEMENT WITH OTHER ENTERPRISES
- ⇒ SOCIAL ECONOMY

AUTONOMY OF DECISION

FR: AUTONOMIE DE DÉCISION
DE: ENTSCHEIDUNGSFREIHEIT

In order to be said to have autonomy of decision in respect of its principal function, a unit must be responsible and accountable for the decisions and actions it takes.

Source: Council Regulation (EEC), No. 696/93, Section III B of 15.03.1993 on the statistical units for the observation and analysis of the production system in the Community.

- ⇒ INSTITUTIONAL UNIT
- ⇒ STATISTICAL UNIT

BALANCE OF PAYMENTS

FR: BALANCE DES PAIEMENTS
DE: ZAHLUNGSBILANZ

The balance of payments is a record of all a country's international transactions with the rest of the world. This is equivalent to all the transactions between residents and non-residents of a country. The balance of payments is divided up into the main parts: current account and investment and other capital transactions.

These transactions, which are recorded by a double-entry system of book-keeping, involve goods, services, transfers, loans granted or received, market securities, foreign exchange etc.

International trade in services is shown in the current account balance of payments statistics and forms part of what is known as "invisibles". The current account balance constitutes the sole source of comparable data on international cross-border statistics on services.

Source: Balance of Payments, Quarterly statistics, Eurostat, P. 8.

- ⇒ GOODS
- ⇒ SERVICES

BALANCE SHEET

FR: COMPTE DE PATRIMOINE
DE: BILANZ

A balance sheet is a statement, drawn up at a particular point in time, of the values of assets owned and of the financial claims - liabilities - against the owner of those assets. A balance sheet may be drawn up for institutional units, institutional sectors and the total economy.

Balance sheets are typically compiled at the beginning and end of the accounting period and measure the wealth of a unit or sector at a point in time.

Provisions for the layout of the balance sheet for certain types of companies within the EU is given in the Fourth Council Directive.

Sources: System of National Accounts (SNA) 1993, (10.1), P. 217 and (13.1), P. 287, Fourth Council Directive (EEC), No. 78/660, of 25.07.1978 based on Article 54 (3) of the Treaty on the annual accounts of certain types of companies.

- ⇒ ASSETS
- ⇒ INSTITUTIONAL SECTOR
- ⇒ INSTITUTIONAL UNIT
- ⇒ FIXED ASSETS

BASIC PRICES

- ⇒ VALUE ADDED AT BASIC PRICES
- ⇒ VALUE ADDED AT FACTOR COST

BREAKDOWN OF TURNOVER BY PRODUCT (ACCORDING TO SECTION G OF THE CPA)

FR: VENTILATION DU CHIFFRE D'AFFAIRES PAR PRODUIT (SELON LA SECTION G DE LA CPA)
DE: AUFSCHLÜSSELUNG DES UMSATZES NACH PRODUKTEN (LAUT ABSCHNITT G DER CPA)

A breakdown of turnover by product is necessary in order to calculate useful aggregates for national accounts or to allow a valuation of market shares made by different retail networks. It is also an extremely important complement to the breakdown by activity.

This breakdown can be realised on the basis of a product list. Such a list is provided by the categories of Section G of the CPA. Realising such a breakdown implies reference to be made to the groups of NACE Rev. 1 52 and to break down turnover for each of these groups by the categories 52.21.1 to 52.50.1. The same breakdown should be made using the categories 50.30.1 to 50.50.1. This will allow a whole matrix for a limited but substantial number of products to be built.

It is important to note that the notion of a "product" is not for Section G of the NACE Rev. 1 usual. A "product" should be understood as being a commercial product, that is to say the service of selling one determined physical product.

Source: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996.

Codes: "General Framework": 10 a, Draft Regulation on Structural Business Statistics: 18 21 0, (Annex 3).

- ⇒ ACTIVITY
- ⇒ CLASSIFICATION OF PRODUCTS BY ACTIVITY (CPA)
- ⇒ ENTERPRISE
- ⇒ GOODS
- ⇒ KIND-OF-ACTIVITY UNIT (KAU)
- ⇒ NACE REV. 1
- ⇒ PRODUCTION
- ⇒ PRODUCTION UNIT
- ⇒ SERVICES
- ⇒ TURNOVER

BREAKDOWN OF TURNOVER BY TYPE OF ACTIVITY

- ⇒ TURNOVER FROM AGRICULTURE, FORESTRY, FISHING AND INDUSTRIAL ACTIVITIES
- ⇒ TURNOVER FROM INTERMEDIARY ACTIVITIES (AGENTS)
- ⇒ TURNOVER FROM SERVICE ACTIVITIES
- ⇒ TURNOVER FROM THE PRINCIPAL ACTIVITY AT THE NACE REV. 1 4-DIGIT LEVEL
- ⇒ TURNOVER FROM TRADING ACTIVITIES OF PURCHASE AND RESALE

BUSINESS CLOSURES

- ⇒ GROUPING VARIABLES CONCERNING THE DEMOGRAPHIC CHARACTERISTICS OF ENTERPRISES (OR LOCAL UNITS)
- ⇒ NUMBER OF DEATHS OF ENTERPRISES

BUSINESS REGISTER FOR STATISTICAL PURPOSES

FR: RÉPERTOIRES D'ENTREPRISES UTILISÉS À DES FINS STATISTIQUES
DE: UNTERNEHMENSREGISTER FÜR STATISTISCHE VERWENDUNGSZWECKE

This heading is defined as a register of all collection units, observation units or units of analysis, which have to be known by statisticians to organise their work on the production system. Registers in the European Union are harmonised according to the Council Regulation (EEC) No. 2186/93 of 22/07/93 (Official Journal 196 of 5/08/93) and should contain all enterprises, the legal units responsible for them and local units depending on them, carrying out economic activities contributing to gross domestic product (GDP).

Source: English/Russian Glossary of Statistical Terms, Volume I: Business registers, P. 4.

- ⇒ ACTIVITY
- ⇒ ANALYTICAL UNIT
- ⇒ COLLECTION UNIT
- ⇒ ENTERPRISE
- ⇒ LEGAL UNIT
- ⇒ LOCAL UNIT
- ⇒ OBSERVATION UNIT
- ⇒ PRODUCTION
- ⇒ STATISTICAL UNIT

BUSINESS START-UPS

- ⇒ GROUPING OF VARIABLES CONCERNING THE DEMOGRAPHIC CHARACTERISTICS OF ENTERPRISES (OR LOCAL UNITS)
- ⇒ NUMBER OF BIRTHS OF ENTERPRISES

BUYING GROUP

- ⇒ AFFILIATION TO A BUYING GROUP
- ⇒ ENTERPRISE
- ⇒ ENTERPRISE GROUP
- ⇒ INVOLVEMENT OF THE ENTERPRISE IN AN ASSOCIATION OR CO-OPERATION AGREEMENT WITH OTHER ENTERPRISES
- ⇒ SUPPLIER OF A FRANCHISING CHAIN OR A BUYING GROUP

CAPITAL

FR: CAPITAL
DE: KAPITAL

Capital is generally defined in national accounts either as a wealth component (sum of assets belonging to enterprises and households) or as gross fixed capital formation.

Capital corresponds in business statistics to a factor of production. What is measured is the impact of this factor on the whole production process for one determined activity.

Capital corresponds in accounting to items of the balance sheet (fixed assets, capital and reserves). It illustrates the internal efficiency of one company, however due to the cost principle it does not allow the real net worth of fixed assets of a particular company to be accurately measured.

Source: Methodological Manual of Business Statistics, Chapter "General Framework", Version 2.0, March 1996.

- ⇒ ACTIVITY
- ⇒ ASSETS
- ⇒ BALANCE SHEET
- ⇒ COST PRINCIPLE
- ⇒ ENTERPRISE
- ⇒ FIXED ASSETS
- ⇒ GROSS FIXED CAPITAL FORMATION
- ⇒ LIABILITIES
- ⇒ PRODUCTION

CAPITAL ASSETS

- ⇒ ASSETS
- ⇒ CAPITAL
- ⇒ FIXED ASSETS
- ⇒ GROSS INVESTMENT IN TANGIBLE GOODS

CAPITAL EXPENDITURE

- ⇒ ECONOMIC VARIABLES

CAPITAL GOODS

FR: BIENS D'ÉQUIPEMENT
DE: ANLAGEGÜTER

Capital goods are defined as goods other than material inputs and fuel, used for the production of other goods and / or services which are not altered by the production process. They include factory buildings, machinery, locomotives, lorries and tractors. Land and intangible assets are not usually regarded as capital goods.

Sources: NACE Rev. 1, Statistical Classification of Economic Activities in the European Community, Introduction, September 1994, P. 18, Council Regulation (EEC), No. 3037/90 of October 1990 and No. 761/93 of April 1993 on the NACE Rev. 1.

- ⇒ ASSETS
- ⇒ CAPITAL
- ⇒ CAPITALISED PRODUCTION OF TANGIBLE CAPITAL GOODS
- ⇒ GOODS
- ⇒ GROSS INVESTMENT IN TANGIBLE GOODS
- ⇒ LEASING USED BY THE UNITS
- ⇒ PRODUCTION
- ⇒ SERVICES

CAPITALISED PRODUCTION

FR: PRODUCTION IMMOBILISÉE
DE: IMMOBILISIERTE PRODUKTION

Capitalised production includes the own-account production of all goods that are retained by their producers for their own final consumption or investment. The latter includes the production of fixed tangible assets (buildings, etc.) as well as intangible assets (development of software, etc.).

Capitalised production is unsold production and is valued at basic prices estimated for similar products, or, if not available, at production cost. It can include both tangible capital goods (e.g. railway line in the case of railway enterprises) and intangible investments (e.g. a computer software). Tangible capital goods are included in "Gross investment in tangible goods".

Capitalised production also enables "production" as defined in the national accounts to be calculated.

Source: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996.

Code: "General Framework": 12.

- ⇒ ACQUISITION OF INTANGIBLE FIXED ASSETS (INTANGIBLE INVESTMENTS)
- ⇒ CAPITAL
- ⇒ CAPITALISED PRODUCTION OF TANGIBLE CAPITAL GOODS
- ⇒ FIXED ASSETS
- ⇒ GOODS
- ⇒ GROSS INVESTMENT IN SOFTWARE
- ⇒ GROSS INVESTMENT IN TANGIBLE GOODS
- ⇒ PRODUCTION
- ⇒ PRODUCTION COST
- ⇒ PRODUCTION VALUE

CAPITALISED PRODUCTION OF TANGIBLE CAPITAL GOODS

FR: PRODUCTION IMMOBILISÉE DES BIENS CORPORELS
DE: IMMOBILISIERTE PRODUKTION VON SACHANLAGEGÜTERN

Capitalised production of tangible capital goods includes the own-account production of all goods that are retained by their producers for their own final consumption or tangible investment.

Capitalised production of tangible capital goods is part of "Gross investment in tangible goods". Capitalised production of intangible investments may be calculated by taking the balance of "Capitalised production" and "Capitalised production of tangible capital goods".

Source: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996.

Codes: "General Framework": 12 a.

- ⇒ CAPITAL
- ⇒ CAPITAL GOODS
- ⇒ CAPITALISED PRODUCTION
- ⇒ GOODS
- ⇒ GROSS INVESTMENT IN TANGIBLE GOODS
- ⇒ PRODUCTION

CASH AND CARRY

FR: COMMERCE DE GROS EN LIBRE-SERVICE (CASH AND CARRY)
DE: CASH UND CARRY

Cash and carry is a form of trade in which goods are sold from a wholesale warehouse operated either on a self-service basis, or on the basis of samples (with the customer selecting from specimen articles using a manual or computerised ordering system but not serving himself) or a combination of the two. Customers (retailers, professional users, caterers, tradesmen, institutional buyers, etc.) settle the invoice on the spot and in cash, and carry the goods away themselves.

Source: Retailing in the European Economic Area, Eurostat 1994.

- ⇒ GOODS
- ⇒ INFORMATION ON TRADING FORMS
- ⇒ WHOLESALE TRADE

CATEGORY OF SALES SPACE FOR RETAIL STORES ENGAGED IN RETAIL TRADE

FR: CATÉGORIE DE SURFACE DE VENTE DES MAGASINS DE VENTE AU DÉTAIL
DE: VERKAUFSFLÄCHEN VON LADENGESCHÄFTEN IM EINZELHANDEL, NACH GRÖSSENKATEGORIEN

In addition to the total number of stores a breakdown by class of sales space is added.

These classes may be used:

- less than 120 m²
- from 120 to 400 m²
- from 400 to 1000 m²
- from 1000 to 2500 m²
- 2500 m² and more.

This variable forms part of the "Number of retail stores".

Source: Definitions of variables in Structural Business Statistics, variables included in Annexes 1, 2 and 3 of the draft Regulation on Structural Business Statistics, Version 3.0, May 1996.

Code: Draft Regulation on Structural Business Statistics: 17 33 0, (Annex 3).

- ⇒ CONVENIENCE STORE
- ⇒ DEPARTMENT STORE
- ⇒ DISCOUNT STORE
- ⇒ HYPERMARKET AND SUPERSTORE
- ⇒ LARGE-AREA SPECIALIST
- ⇒ MAIL-ORDER SELLING
- ⇒ MINI-MARKET (SUPERMARKET)
- ⇒ NUMBER OF FIXED MARKET STANDS AND / OR STALLS
- ⇒ NUMBER OF RETAIL STORES
- ⇒ RETAIL TRADE
- ⇒ SHOPPING CENTRE/MALL
- ⇒ SUPERMARKET
- ⇒ TRADING IN STORES
- ⇒ VARIETY STORE

CENTRAL PRODUCT CLASSIFICATION (CPC)

FR: CLASSIFICATION DES PRODUITS CENTRALE (CPC)
DE: ZENTRALE GÜTERKLASSIFIKATION (CPC)

The Central Product Classification (CPC) of the United Nations is a classification based on the physical characteristics of goods or on the nature of the services rendered. Each type of good or service distinguished in the CPC is defined in such a way that it is normally produced by only one activity as defined in the International Standard Classification of all Economic Activities (ISIC Rev. 3). Conversely, each activity of the ISIC is defined in such a way that it normally produces only one type of product as defined in the CPC (where each type of product may have a number of individual products coded under it). In practice, the output of an industry, no matter how narrowly defined, will tend to include more than a single product.

The Classification of Products by Activity (CPA) is the statistical classification system at EU-level.

Source: System of National Accounts (SNA) 1993, (5.44), P. 118.

- ⇒ ACTIVITY
- ⇒ CLASSIFICATION OF PRODUCTS BY ACTIVITY (CPA)
- ⇒ GOODS
- ⇒ INDUSTRY
- ⇒ INTERNATIONAL STANDARD CLASSIFICATION OF ALL ECONOMIC ACTIVITIES (ISIC REV. 3)
- ⇒ SERVICES

CHANGE IN STOCKS OF FINISHED PRODUCTS AND WORK IN PROGRESS MANUFACTURED BY THE UNIT

FR: VARIATION DES STOCKS DE PRODUITS FINIS FABRIQUÉS PAR L'UNITÉ ELLE-MÊME ET DE TRAVAUX EN COURS
DE: VORRATSVERÄNDERUNGEN BEI FERTIGERZEUGNISSEN UND LAUFENDEN ARBEITEN AUS DER PRODUKTION DER EINHEIT

This variable is defined as the change in the value of the stocks of finished products or in the course of production, which have been produced by the unit and which have not yet been sold, between the first and last days of the reference period.

These products include work in progress belonging to the unit, even if the products in question are still in the possession of third parties. Products held by the unit which belong to third parties are however excluded.

Stocks are valued at production cost, and are valued prior to value adjustments (such as depreciation).

Change in stocks related to production (positive or negative) can be very large, especially if the production cycle is longer than one year (technical design, etc.). However, for many activities they are negligible or non-existent (e.g. temporary work, etc.).

Products stocked for incorporation into the production process may involve either goods or services. Stocks purchased from another unit are recorded at production cost.

Source: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996.

Codes: "General Framework": 21 b, Draft Regulation on Structural Business Statistics: 13 21 3, (Annex 2).

- ⇒ ACTIVITY
- ⇒ ASSETS

- ⇒ CHANGE IN STOCKS OF GOODS AND SERVICES
- ⇒ DEPRECIATION
- ⇒ GOODS
- ⇒ PRODUCTION
- ⇒ PRODUCTION COST
- ⇒ SERVICES
- ⇒ STATISTICAL UNIT
- ⇒ WORK IN PROGRESS

CHANGE IN STOCKS OF GOODS AND SERVICES

FR: VARIATION DES STOCKS DE BIENS ET DE SERVICES
 DE: VORRATSVERÄNDERUNGEN BEI WAREN UND DIENSTLEISTUNGEN

Change in stocks (positive or negative) is the difference between the value of the stocks at the end of the reference period. Change in stocks may be measured by the value of entries into stocks less the value of withdrawals and the value of any recurrent losses of goods held in stocks. Stocks are recorded exclusive of VAT.

Among stocks (and the change in stocks), the following breakdown can be made:

- stocks of finished goods
- stocks of work in progress
- stocks of goods and services purchased for resale in the same condition as received,
- stocks of raw materials and consumables.

Included are the stocks of finished products or in the course of production, which have been produced by the unit and which have not yet been sold. These products include work in progress belonging to the unit, even if the products in question are in the possession of third parties. Equally, products held by the unit which belong to third parties are excluded.

Included are the stocks of goods and services bought for the sole purpose of reselling them in the same condition. Excluded are stocks of goods and services which are resold to third parties on a commission basis. Products purchased for resale and stocked by services enterprises can include goods (industrial equipment in the case of "turnkey" engineering contracts, or buildings in the case of property development, etc.) as well as services (advertising space, transport, accommodation, etc.).

Included also are the stocks of raw and ancillary materials, intermediary products, components, energy, non-capitalised small tools and services which belong to the unit.

Stocks are recorded at purchase price if they are purchased from another unit, otherwise at production cost.

Change in stocks (positive or negative) is the difference between the value of stocks at the end and at the beginning of the reference period.

Stocks are recorded at purchase price if they are purchased from another unit, otherwise at production cost.

Source: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996.

Codes: "General Framework": 21, Draft Regulation on Structural Business Statistics: 13 21 0, (Annex 3).

- ⇒ ASSETS

- ⇒ CHANGE IN STOCKS OF FINISHED PRODUCTS AND WORK IN PROGRESS MANUFACTURED BY THE UNIT
- ⇒ CHANGE IN STOCKS OF GOODS PURCHASED FOR RESALE IN THE SAME CONDITION AS RECEIVED
- ⇒ CHANGE IN STOCKS OF RAW MATERIALS AND CONSUMABLES
- ⇒ GOODS
- ⇒ GROSS OPERATING SURPLUS
- ⇒ PRODUCTION
- ⇒ PRODUCTION COST
- ⇒ PRODUCTION VALUE
- ⇒ PURCHASER'S PRICES
- ⇒ SERVICES
- ⇒ STATISTICAL UNIT
- ⇒ VALUE ADDED AT MARKET PRICES
- ⇒ VALUE ADDED TAX (VAT)
- ⇒ WORK IN PROGRESS

CHANGE IN STOCKS OF GOODS PURCHASED FOR RESALE IN THE SAME CONDITION AS RECEIVED

FR: VARIATION DES STOCKS DE PRODUITS ACHETÉS DESTINÉS À LA REVENTE EN L'ÉTAT
 DE: VORRATSVERÄNDERUNGEN VON ZUM WIEDERVERKAUF IN UNVERÄNDERTEM ZUSTAND GEKAUFTE WAREN UND DIENSTLEISTUNGEN

This variable is defined as the change in stocks at purchaser's prices exclusive of VAT and are measured by the value of entries into stocks of products purchased for resale less the value of withdrawals in stocks.

Included in these stocks are goods and services bought for the sole purpose of reselling them in the same condition. Excluded are stocks of goods and services which are resold to third parties on a commission basis.

Products purchased for resale and stocked by service enterprises can include goods (industrial equipment in the case of "turnkey" engineering contracts, or buildings in the case of property development, etc.) as well as services (advertising space, transport, accommodation, etc.).

Positive or negative changes in stocks enables production value to be calculated.

Source: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996.

Codes: "General Framework": 21 a, Draft Regulation on Structural Business Statistics: 13 21 1, (Annex 3).

- ⇒ CHANGE IN STOCKS OF GOODS AND SERVICES
- ⇒ ENTERPRISE
- ⇒ GOODS
- ⇒ PRODUCTION
- ⇒ PURCHASER'S PRICES
- ⇒ PURCHASES OF GOODS AND SERVICES PURCHASED FOR RESALE IN THE SAME CONDITION AS RECEIVED
- ⇒ SERVICES
- ⇒ PRODUCTION VALUE
- ⇒ VALUE ADDED TAX (VAT)

CHANGE IN STOCKS OF RAW MATERIALS AND CONSUMABLES

FR: VARIATION DES STOCKS DE MATIÈRES PREMIÈRES ET FOURNITURES
DE: VORRATSVERÄNDERUNGEN BEI ROH-, HILFS- UND BETRIEBSSTOFFEN

Change in stocks of raw materials and consumables, are valued at purchaser's prices and are recorded exclusive of VAT. They consist of all commodities held in stock with the intention of using them as intermediate inputs in production. These positive or negative changes in stocks enable value added to be calculated.

Products stocked for incorporation into the production process may involve either goods or services. Stocks purchased from another unit are recorded at production cost.

Change in user stocks consist of all stocks of raw materials and consumables held by production units. Since these stocks are detained in the production process of a unit they form part of "Intermediate consumption".

Source: Eurostat, Unit D4.

- ⇒ ASSETS
- ⇒ CHANGE IN STOCKS OF FINISHED PRODUCTS AND WORK IN PROGRESS
- ⇒ CHANGE IN STOCKS OF GOODS AND SERVICES
- ⇒ GOODS
- ⇒ INTERMEDIATE CONSUMPTION
- ⇒ PRODUCTION
- ⇒ PRODUCTION COST
- ⇒ PRODUCTION UNIT
- ⇒ PURCHASER'S PRICES
- ⇒ SERVICES
- ⇒ STATISTICAL UNIT
- ⇒ VALUE ADDED TAX (VAT)

CHARGES

- ⇒ COST OF SELLING
- ⇒ DEPRECIATION
- ⇒ DUTIES AND TAXES (OTHER THAN VAT AND OTHER TAXES DIRECTLY LINKED TO TURN-OVER) LINKED TO PRODUCTION
- ⇒ EXPENDITURE
- ⇒ FINANCIAL EXPENDITURE
- ⇒ INTEREST PAYMENTS
- ⇒ LIABILITIES
- ⇒ OPERATING COSTS LINKED TO BUILDINGS AND EQUIPMENT
- ⇒ OTHER OPERATING COSTS
- ⇒ PAYMENTS FOR LONG TERM RENTAL AND FINANCIAL LEASING OF GOODS
- ⇒ PAYMENTS FOR LONG TERM RENTAL AND OPERATIONAL LEASING OF GOODS
- ⇒ PAYMENTS TO SUB-CONTRACTORS
- ⇒ PERSONNEL COSTS
- ⇒ PRODUCTION COST
- ⇒ PROFIT OR LOSS FOR THE YEAR
- ⇒ SOCIAL SECURITY COSTS
- ⇒ TOTAL PURCHASES OF GOODS AND SERVICES

CLASSIFICATION OF ACTIVITIES

- ⇒ ACTIVITY

- ⇒ ANALYSIS BY INDUSTRY
- ⇒ INDUSTRIAL SECTOR
- ⇒ INDUSTRY
- ⇒ INTERNATIONAL STANDARD CLASSIFICATION OF ALL ECONOMIC ACTIVITIES (ISIC REV. 3)
- ⇒ NACE REV. 1

CLASSIFICATION OF PRODUCTS

- ⇒ ANALYSIS BY PRODUCTION
- ⇒ CENTRAL PRODUCT CLASSIFICATION (CPC)
- ⇒ CLASSIFICATION OF PRODUCTS BY ACTIVITY (CPA)
- ⇒ COMBINED NOMENCLATURE (CN)
- ⇒ HARMONISED SYSTEM (HS)
- ⇒ HOMOGENEOUS BRANCH
- ⇒ PRODCOM

CLASSIFICATION OF PRODUCTS BY ACTIVITY (CPA)

FR: CLASSIFICATION DES PRODUITS ASSOCIÉE AUX ACTIVITÉS (CPA)
 DE: GÜTERKLASSIFIKATION IN VERBINDUNG MIT DEN WIRTSCHAFTSZWEIGEN IN DER EU

The Classification of Products by Activity (CPA) is a statistical classification system at EU-level. Its main aim is to ensure comparability between national and EU statistics.

Products are defined as: transportable and non-transportable goods and services.

The CPA comprises:

- Sections (alphabetical code)
- Subsections (two-character alphabetical code)
- Divisions (two-digit numerical code)
- Groups (three-digit numerical code)
- Classes (four-digit numerical code)
- Categories (five-digit numerical code)
- Subcategories (six-digit numerical code)

The Sections of the CPA are broken down as follows:

- A Products of Agriculture, Hunting and Forestry
- B Fish
- C Products from Mining and Quarrying
- D Manufactured products
- E Electrical Energy, Gas, Steam and Hot Water
- F Construction work
- G Wholesale and Retail Trade; Repair of Motor Vehicles, Motorcycles and Personal and Household Goods
- H Hotels and Restaurant services
- I Transport, Storage and Communication services
- J Financial Intermediation services
- K Real Estate, Renting and Business services
- L Public Administration and Defence; Compulsory social Security services
- M Education services

- N** Health and Social
- O** Other Community, Social and Personal services
- P** Private Households with Employed Persons
- Q** Services provided by Extra-Territorial Organisations and Bodies

The Central Product Classification (CPC) is the classification system used by the United Nations.

Source: Council Regulation (EEC), No. 3696/93 of 29.10.1993 on the statistical classification of products by activity (CPA) in the European Economic Community.

- ⇒ ANALYSIS BY PRODUCTION
- ⇒ BREAKDOWN OF TURNOVER BY PRODUCT (ACCORDING TO SECTION G OF THE CPA)
- ⇒ CENTRAL PRODUCT CLASSIFICATION (CPC)
- ⇒ GOODS
- ⇒ RETAIL TRADE
- ⇒ SERVICES
- ⇒ WHOLESALE TRADE

CLASSIFICATION SYSTEMS

- ⇒ ANALYSIS BY FUNCTION
- ⇒ CENTRAL PRODUCT CLASSIFICATION (CPC)
- ⇒ CLASSIFICATION OF PRODUCTS BY ACTIVITY (CPA)
- ⇒ COMBINED NOMENCLATURE (CN)
- ⇒ EUROPEAN SYSTEM OF ACCOUNTS (ESA)
- ⇒ HARMONISED SYSTEM (HS)
- ⇒ HOMOGENEOUS BRANCH
- ⇒ INDUSTRIAL SECTOR
- ⇒ INDUSTRY
- ⇒ INTERNATIONAL STANDARD CLASSIFICATION OF ALL ECONOMIC ACTIVITIES (ISIC REV. 3)
- ⇒ INTRASTAT
- ⇒ NACE REV. 1
- ⇒ PRODCOM
- ⇒ SYSTEM OF NATIONAL ACCOUNTS (SNA)

COFOG

- ⇒ ANALYSIS BY FUNCTION

COICOP

- ⇒ ANALYSIS BY FUNCTION

COLLECTION UNIT

FR: UNITÉ DE COLLECTE
DE: ERHEBUNGSEINHEIT

The collection unit is the unit from which data are obtained and by which forms are completed. In fact, it is more a contact address or contact person than a unit. E.g., when a respondent leaves the form filling to a book keeping office, the latter is the collection unit.

⇒ STATISTICAL UNIT.

COLLECTIVE SERVICES

FR: SERVICES AUX COLLECTIVITÉS
DE: KOLLEKTIVE DIENSTLEISTUNGEN

Collective services are provided without charge, or with a nominal charge, to the community as a whole or to particular groups of households.

The output of collective services covers services which, by convention, are always deemed to be non-market (e.g. services of general government, national defence, compulsory social security, social work, trade unions, religious organisations, etc.), as well as the following services which are non-market if the resources of the producer unit are mainly (50% or more) derived from sources other than the proceeds of sales (e.g. schools and infant schools, research and development, hospitals and clinics, professional associations and economic organisations, employers' federations, libraries, public archives, museums, botanical and zoological gardens, etc.).

Collective services are produced by the non-market branches of general government or private non-profit institutions, depending on whether the institutional unit producing them belongs to the general government sector or to the private non-profit institutions sector.

Source: English/Russian Glossary of Statistical Terms, Volume II: Structural Business Statistics, P. 9.

- ⇒ INSTITUTIONAL SECTOR
- ⇒ INSTITUTIONAL UNIT
- ⇒ NON-MARKET PRODUCER
- ⇒ NON-MARKET PRODUCTION
- ⇒ NON-PROFIT INSTITUTIONS
- ⇒ PRODUCTION UNIT
- ⇒ SERVICES
- ⇒ SOCIAL ECONOMY

COMBINED NOMENCLATURE (CN)

FR: NOMENCLATURE COMBINÉE (NC)
DE: KOMBINIERTE NOMENKLATUR (KN)

The Combined Nomenclature (CN) can be regarded as an extension of the Harmonised System (HS) whose developments were made from the CCT (European Customs Common Tariff) and the NIMEXE (European Statistical Nomenclature) both in application until 31 December 1987. The CN comprises about 10,000 groups of goods identified by a 4 digit code (heading) or a 8 digit code (subheading) in 21 sections and 98 chapters. The CN entered into force in 1988.

Source: English/Russian Glossary of Statistical Terms, Volume IV: Foreign trade, P. 2.

- ⇒ ANALYSIS BY PRODUCTION
- ⇒ GOODS
- ⇒ HARMONISED SYSTEM (HS)

COMPENSATION OF EMPLOYEES

- ⇒ PERSONNEL COSTS
- ⇒ WAGES AND SALARIES

CONCESSIONAIRE

FR: CONCESSIONNAIRE
DE: KONZESSIONÄR

A concessionaire is a beneficiary of a franchise contract which grants the exclusive sales right or a commission on all sales within a given territory.

Source: English/Russian Glossary of Statistical Terms, Volume II: Structural Business Statistics, P. 11.

- ⇒ AFFILIATION TO A FRANCHISING CHAIN
- ⇒ FRANCHISE
- ⇒ INVOLVEMENT OF THE ENTERPRISE IN AN ASSOCIATION OR CO-OPERATION AGREEMENT WITH OTHER ENTERPRISES

CONSUMPTION

- ⇒ CAPITALISED PRODUCTION
- ⇒ INTERMEDIATE CONSUMPTION

CONVENIENCE STORE

FR: MAGASIN DE PROXIMITÉ OU DE «CONVENANCE»
DE: NACHBARSCHAFTSGESCHÄFT

A convenience store is a shop with a small or medium-sized floor space relying largely on customers from the immediate neighbourhood who generally come on foot. Such stores provide a range of products for fast or impromptu purchases of everyday consumer goods, mainly food products, and are usually open long hours in countries with favourable legislation.

Source: Retailing in the European Economic Area, Eurostat 1994.

- ⇒ CATEGORY OF SALES SPACE FOR RETAIL STORES ENGAGED IN RETAIL TRADE
- ⇒ RETAIL TRADE

CO-OPERATION BETWEEN ENTERPRISES

- ⇒ AFFILIATION TO A BUYING GROUP
- ⇒ AFFILIATION TO A FRANCHISING CHAIN
- ⇒ ENTERPRISE GROUP
- ⇒ INVOLVEMENT OF THE ENTERPRISE IN AN ASSOCIATION OR CO-OPERATION AGREEMENT WITH OTHER ENTERPRISES
- ⇒ SOCIAL ECONOMY

CORPORATION

FR: SOCIÉTÉ
DE: KAPITALGESELLSCHAFT

A corporation is defined as a legal entity, created for the purpose of producing goods or services for the market, that may be a source of profit or other financial gain to its owner(s); it is collectively owned by shareholders who have the authority to appoint directors responsible for its general management.

A corporation can correspond either to an enterprise or an enterprise group.

Source: System of National Accounts (SNA) 1993, (4.23), P. 90.

- ⇒ ENTERPRISE
- ⇒ ENTERPRISE GROUP
- ⇒ GOODS
- ⇒ LEGAL UNIT
- ⇒ SERVICES
- ⇒ STATISTICAL UNIT

COST OF SELLING

FR: COÛTS DE VENTE
DE: VERTRIEBSKOSTEN

Cost of selling, which forms part of "Total purchases of goods and services" consists of advertising expenses, transport of goods, travelling expenses, hotel accommodation, entertaining expenses and other expenses related to the selling of goods (payments for agency workers included).

This heading forms part of "Total purchases of goods and services".

Source: Definitions of variables in Structural Business Statistics, variables included in Annexes 1, 2 and 3 of the draft Regulation on Structural Business Statistics, Version 3.0, May 1996.

Code: Draft Regulation on Structural Business Statistics: 13 42 0, (Annex 3).

- ⇒ GOODS
- ⇒ OPERATING EXPENSES (FOR TRADING FIRMS)
- ⇒ PAYMENTS FOR AGENCY WORKERS
- ⇒ TOTAL PURCHASES OF GOODS AND SERVICES

COST PRINCIPLE

FR: PRINCIPE DE VALORISATION AU COÛT D'ACQUISITION
DE: KOSTENPRINZIP

This accounting principle states that a company is obliged to record its fixed assets at their actual purchasing price of acquisition. Due to changes in the value of fixed assets over time, this principle cannot evaluate the real net worth of fixed assets belonging to a company.

Source: Eurostat, Unit D4.

- ⇒ CAPITAL
- ⇒ FIXED ASSETS
- ⇒ PURCHASER'S PRICES

COSTS

- ⇒ COST OF SELLING
- ⇒ DEPRECIATION
- ⇒ DUTIES AND TAXES (OTHER THAN VAT AND OTHER TAXES DIRECTLY LINKED TO TURN-OVER) LINKED TO PRODUCTION
- ⇒ EXPENDITURE
- ⇒ FINANCIAL EXPENDITURE
- ⇒ INTEREST PAYMENTS
- ⇒ OPERATING COSTS LINKED TO BUILDINGS AND EQUIPMENT
- ⇒ OTHER OPERATING COSTS
- ⇒ PAYMENTS FOR LONG TERM RENTAL AND FINANCIAL LEASING OF GOODS
- ⇒ PAYMENTS FOR LONG TERM RENTAL AND OPERATIONAL LEASING OF GOODS
- ⇒ PAYMENTS TO SUB-CONTRACTORS
- ⇒ PERSONNEL COSTS
- ⇒ PRODUCTION COST
- ⇒ SOCIAL SECURITY COSTS

CPA

- ⇒ CLASSIFICATION OF PRODUCTS BY ACTIVITY (CPA)

CPC

- ⇒ CENTRAL PRODUCT CLASSIFICATION (CPC)

CREDITORS

- ⇒ FINANCIAL EXPENDITURE
- ⇒ INTEREST PAYMENTS
- ⇒ LIABILITIES

CURRENT OPERATING EXPENDITURE

- ⇒ ECONOMIC VARIABLES
- ⇒ EXPENDITURE
- ⇒ FINANCIAL EXPENDITURE

CURRENT OPERATING INCOME

- ⇒ ECONOMIC VARIABLES
- ⇒ FINANCIAL INCOME
- ⇒ OTHER OPERATING INCOME

DEALER

- ⇒ INVOLVEMENT OF THE ENTERPRISE IN AN ASSOCIATION OR CO-OPERATION AGREEMENT WITH OTHER ENTERPRISES
- ⇒ MOTOR VEHICLE DEALERSHIP

DEBTORS

- ⇒ ASSETS
- ⇒ FINANCIAL INCOME
- ⇒ FINANCIAL SURPLUS

DEMOGRAPHY OF ENTERPRISES

- ⇒ GROUPING OF VARIABLES CONCERNING THE DEMOGRAPHIC CHARACTERISTICS OF ENTERPRISES (OR LOCAL UNITS)
- ⇒ NUMBER OF BIRTHS OF ENTERPRISES
- ⇒ NUMBER OF DEATHS OF ENTERPRISES

DEPARTMENT STORE

FR: GRAND MAGASIN
DE: WARENHAUS

A department store is a retail establishment with a large floor space, readily accessible to the public (usually in town centres) and offering under one and the same roof a very broad and relatively deep range of consumer goods (especially household equipment and clothing). Products (and certain services) are sold with the assistance of sales staff spread across a number of departments, each of which functions as a specialised shop. Freedom to select the article of one's choice and assisted self-service are increasingly the norm. Food departments are generally operated on a self-service basis in a supermarket situated within the department store (except for confectionery and delicatessen products, which are sold by sales staff).

Source: Retailing in the European Economic Area, Eurostat 1994.

- ⇒ CATEGORY OF SALES SPACE FOR RETAIL STORES ENGAGED IN RETAIL TRADE
- ⇒ GOODS
- ⇒ RETAIL TRADE
- ⇒ SUPERMARKET

DEPRECIATION

FR: AMORTISSEMENTS
DE: ABSCHREIBUNG

Accounting recognition of an asset's loss in value due to wear and tear, age, obsolescence etc. Since this loss of value is difficult to measure, depreciation usually involves distributing the value of normally depreciable goods over a period corresponding to their probable useful life. This distribution takes the form of an amortisation plan, which may be calculated in various ways.

Source: English/Russian Glossary of Statistical Terms, Volume 1: Business accounting, P. 9.

- ⇒ FIXED ASSETS
- ⇒ GOODS

DISCOUNT STORE

FR: MAGASIN DE DISCOUNT
DE: DISCOUNTGESCHÄFT

A discount store is a retailing establishment selling a range of rapid-turnover, cut-price goods and with virtually no floor-service at all.

Source: Retailing in the European Economic Area, Eurostat 1994.

- ⇒ RETAIL TRADE

DISPOSALS OF FIXED ASSETS

FR: CESSIONS D'ACTIFS IMMOBILISÉS
DE: VERÄUSSERUNG VON SACHANLAGEN

Sales of fixed assets are valued at the price actually received (excluding VAT) and not at book value. Disposals of assets resulting both from tangible investments and intangible investments are recorded.

The balance of acquisitions and disposals of fixed assets enables the investment of the unit or of an industry during the course of the reference year to be measured.

Source: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996.

Codes: "General Framework": 31.

- ⇒ ACQUISITION OF INTANGIBLE FIXED ASSETS (INTANGIBLE INVESTMENTS)
- ⇒ ASSETS
- ⇒ BALANCE SHEET
- ⇒ FIXED ASSETS
- ⇒ GROSS FIXED CAPITAL FORMATION
- ⇒ GROSS INVESTMENT IN TANGIBLE GOODS
- ⇒ INDUSTRIAL SECTOR
- ⇒ SALES OF TANGIBLE INVESTMENT GOODS
- ⇒ SALES OF SHARES AND PARTICIPATING INTERESTS
- ⇒ VALUE ADDED TAX (VAT)

DISPOSALS OF SHARES AND PARTICIPATING INTERESTS

- ⇒ ASSETS
- ⇒ DISPOSALS OF FIXED ASSETS
- ⇒ LIABILITIES
- ⇒ SALES OF SHARES AND PARTICIPATING INTERESTS
- ⇒ SALES OF TANGIBLE INVESTMENT GOODS

DIVIDENDS

FR: DIVIDENDES
DE: DIVIDENDEN

This heading covers dividend payments to shareholders.

Owners of shares receive property income as a result of placing funds at the disposal of corporations.

Sources : Definitions of variables in Structural Business Statistics, variables included in Annexes 1, 2 and 3 of the draft Regulation on Structural Business Statistics, Version 3.0, May 1996, European System of Accounts (ESA) 1995, P. 127.

- ⇒ CORPORATION
- ⇒ FINANCIAL INCOME
- ⇒ FINANCIAL SURPLUS

DUTIES AND TAXES (OTHER THAN VAT AND OTHER TAXES DIRECTLY LINKED TO TURNOVER) LINKED TO PRODUCTION

FR: IMPÔTS ET TAXES (AUTRES QUE LA TVA ET AUTRES IMPÔTS DIRECTEMENT LIÉS AU CHIFFRE D'AFFAIRES) LIÉS À LA PRODUCTION

DE: PRODUKTIONSBEZOGENE STEUERN UND ABGABEN (MIT AUSNAHME DER MEHRWERTSTEUER UND SONSTIGER DIREKT MIT DEM UMSATZ VERBUNDENER STEUERN)

Duties and taxes linked to production (other than VAT and other taxes directly linked to turnover) are compulsory, unrequited payments, in cash or in kind which are levied by general government, or by the Institutions of the European Union, in respect of the production and importation of goods and services, the employment of labour, the ownership or use of land, buildings or other assets used in production.

These duties and taxes consist of duties on products directly linked to the volume of transactions and duties that represent fixed costs. They also include, in particular excise duties, stamp taxes on the sale of specific products, taxes on financial and capital transactions, car registration taxes, taxes on entertainment, taxes on lotteries, gambling and betting, taxes on insurance premiums etc. These taxes are payable whether or not profits are made.

Other taxes on production consist of all taxes that enterprises incur as a result of engaging in production, independently of the quantity or value of the goods and services produced or sold. They may be payable on land, fixed assets or labour employed in the production process or on certain activities and transactions.

Source: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996.

Code: "General Framework": 23.

- ⇒ ENTERPRISE
- ⇒ EXTRA-COMMUNITY IMPORTS OF GOODS AND SERVICES
- ⇒ FIXED ASSETS
- ⇒ GOODS
- ⇒ NET TURNOVER
- ⇒ PRODUCTION
- ⇒ SERVICES
- ⇒ TURNOVER
- ⇒ VALUE ADDED TAX (VAT)

ECONOMIC ACTIVITY

- ⇒ ACTIVITY
- ⇒ ANALYSIS BY INDUSTRY
- ⇒ INDUSTRIAL SECTOR
- ⇒ INDUSTRY
- ⇒ INTERNATIONAL STANDARD CLASSIFICATION OF ALL ECONOMIC ACTIVITIES (ISIC REV. 3)
- ⇒ NACE REV. 1

ECONOMIC TERRITORY

FR: TERRITOIRE ÉCONOMIQUE
DE: WIRTSCHAFTSGEBIET

The term economic territory means:

- the geographic territory administered by a government within which persons, goods, services and capital move freely
- any free zones, including bonded warehouses and factories under customs control
- the national air-space, territorial waters and the continental shelf lying in international waters, over which the country enjoys exclusive rights
- territorial enclaves (i.e. geographic territories situated in the rest of the world and used under international treaties or agreements between States, by general government agencies of the country (embassies, consulates, military bases, scientific bases etc.))
- deposits of oil, natural gas, etc. in international waters outside the continental shelf of the country, worked by units resident in the territory as defined in the preceding subparagraphs

The economic territory does not include extraterritorial enclaves (i.e. the parts of the country's own geographic territory used by general government agencies of other countries, by the Institutions of the European Union or by international organisations under international treaties or agreements between States.

Source: European System of Accounts (ESA) 1995, (2.05, 2.06), P. 33.

- ⇒ EXTRA-EU EXPORTS OF GOODS AND SERVICES
- ⇒ GEOGRAPHICAL SPHERE OF ACTIVITY
- ⇒ GOODS
- ⇒ SERVICES
- ⇒ STATISTICAL TERRITORY

ECONOMIC VARIABLES

FR: VARIABLES ÉCONOMIQUES
DE: WIRTSCHAFTSVARIABLEN

The General Framework of Business Statistics distinguishes between the following types of economic variables:

- **I. Statistical elements:** these variables are either collected or compiled and can be broken down as follows:
 - **Current operating income**
 - **Current operating expenditure**
 - **Capital expenditure**
 - **Uses (employment)**
- **II. Calculated variables:** these variables can be either calculated directly by tabulation or on the basis of statistical elements. They are broken down as follows:
 - **Data on statistical units**
 - **Accounting aggregates**
- **III. Subjects:** which do not really constitute variables.

Annex 1 of The General Framework of Business Statistics provides definitions for all economic variables.

Source: Methodological Manual of Business Statistics, Chapter "General Framework", Version 2.0, March 1996.

⇒ STATISTICAL UNIT

EMPLOYEES

- ⇒ EMPLOYMENT
- ⇒ GROUPING OF VARIABLES RELATING TO PERSONNEL QUALIFICATION LEVELS
- ⇒ NUMBER OF EMPLOYEES
- ⇒ NUMBER OF EMPLOYEES IN FULL-TIME EQUIVALENT UNITS
- ⇒ NUMBER OF HOURS WORKED BY EMPLOYEES
- ⇒ NUMBER OF PART-TIME EMPLOYEES
- ⇒ NUMBER OF PART-TIME EMPLOYEES WORKING HALF-TIME OR MORE
- ⇒ NUMBER OF PART-TIME EMPLOYEES WORKING LESS THAN HALF-TIME
- ⇒ WAGES AND SALARIES

EMPLOYERS' SOCIAL CONTRIBUTIONS

- ⇒ PERSONNEL COSTS
- ⇒ SOCIAL SECURITY COSTS

EMPLOYMENT

FR: EMPLOI
DE: BESCHÄFTIGUNG

The European System of Accounts (ESA) defines employment as covering both employees and self-employed persons, who are engaged in some productive activity.

- **Employees:** Employees are defined as all persons who, by agreement, work for another resident institutional unit and receive a remuneration. An employer-employee relationship exists when there is an agreement, which may be formal or informal, between an enterprise and a person, normally entered into voluntarily by both parties, whereby the person works for the enterprise in return for remuneration in cash or in kind.

Note: "Employees" corresponds to the International Labour Office definition of "paid employment"

- **Self-employed persons:** Self-employed persons are defined as persons who are the sole owners, or joint owners, of the unincorporated enterprises in which they work, excluding those unincorporated enterprises that are classified as quasi-corporations. Self-employed persons are classified in the ESA if they are not also in a paid employment which constitutes their principal activity: in that latter case they would be classified as employees.

Self-employed persons also include the following categories: unpaid family workers, outworkers and workers engaged in production undertaken entirely for their own final consumption or own capital formation, either individually or collectively.

Source: European System of Accounts (ESA) 1995, P. 352-354.

- ⇒ ENTERPRISE
- ⇒ EUROPEAN SYSTEM OF ACCOUNTS (ESA)
- ⇒ JOB
- ⇒ NUMBER OF EMPLOYEES
- ⇒ NUMBER OF EMPLOYEES IN FULL-TIME EQUIVALENT UNITS
- ⇒ NUMBER OF FEMALE PERSONS EMPLOYED
- ⇒ NUMBER OF HOMEWORKERS
- ⇒ NUMBER OF HOURS WORKED BY EMPLOYEES
- ⇒ NUMBER OF HOURS WORKED BY UNPAID PERSONS EMPLOYED
- ⇒ NUMBER OF PART-TIME EMPLOYEES
- ⇒ NUMBER OF PART-TIME EMPLOYEES WORKING HALF-TIME OR MORE
- ⇒ NUMBER OF PART-TIME EMPLOYEES WORKING LESS THAN HALF-TIME
- ⇒ NUMBER OF PERSONS EMPLOYED

END-OF-PIPE INVESTMENT

FR: INVESTISSEMENTS EN "FIN DE CYCLE"

DE: END-OF-PIPE-INVESTITIONEN

This heading is defined as investment which is not integrated into the production process but at the end of it. Such investments are often made for the protection of the environment and may be necessary due to environmental legislation.

Source: English/Russian Glossary of Statistical Terms, Volume II: Structural Business Statistics, P. 20.

- ⇒ INVESTMENT IN EQUIPMENT AND PLANT FOR POLLUTION CONTROL AND SPECIAL ANTI-POLLUTION ACCESSORIES (MAINLY 'END-OF-PIPE' EQUIPMENT)
- ⇒ PRODUCTION

ENTERPRISE

FR: ENTREPRISE

DE: UNTERNEHMEN

The enterprise is the smallest combination of legal units that is an organisational unit producing goods or services, which benefits from a certain degree of autonomy in decision-making, especially for the allocation of its current resources. An enterprise carries out one or more activities at one or more locations. An enterprise may be a sole legal unit.

Enterprises are classified according to their main activity in the NACE Rev. 1 classification system. Only those units which actually carry out an activity during the reference period are considered. "Dormant" units or those which have not yet begun their activity are therefore excluded.

Since an enterprise has a full accounting system it is the most suitable unit for supplying all the necessary data for establishing value added and gross operating surplus.

Source: Council Regulation (EEC), No. 696/93, Section III A of 15.03.1993 on the statistical units for the observation and analysis of the production system in the Community, Eurostat, Unit D4.

- ⇒ ACTIVITY
- ⇒ ANALYSIS BY INDUSTRY
- ⇒ AUTONOMY OF DECISION
- ⇒ CORPORATION
- ⇒ ENTERPRISE GROUP
- ⇒ GOODS
- ⇒ GROSS OPERATING SURPLUS
- ⇒ GROUPING OF VARIABLES CONCERNING THE DEMOGRAPHIC CHARACTERISTICS OF ENTERPRISES (OR LOCAL UNITS)
- ⇒ INDUSTRIAL SECTOR
- ⇒ INVOLVEMENT OF THE ENTERPRISE IN AN ASSOCIATION OR CO-OPERATION AGREEMENT WITH OTHER ENTERPRISES
- ⇒ LEGAL UNIT
- ⇒ NACE REV. 1
- ⇒ NUMBER OF BIRTHS OF ENTERPRISES
- ⇒ NUMBER OF DEATHS OF ENTERPRISES
- ⇒ NUMBER OF ENTERPRISES
- ⇒ SERVICES
- ⇒ SOCIAL ECONOMY
- ⇒ STATISTICAL UNIT
- ⇒ VALUE ADDED AT BASIC PRICES
- ⇒ VALUE ADDED AT FACTOR COST
- ⇒ VALUE ADDED AT MARKET PRICES

ENTERPRISE GROUP

FR: GROUPE D'ENTREPRISES
DE: UNTERNEHMENSGRUPPE

An enterprise group is an association of enterprises bound together by legal and/or financial links. A group of enterprises can have more than one decision-making centre, especially for policy on production, sales and profit. It may centralise certain aspects of financial management and taxation. It constitutes an economic entity which is empowered to make choices, particularly concerning the units which it comprises.

Source: Council Regulation (EEC), No. 696/93, Section III C, of 15.03.1993 on the statistical units for the observation and analysis of the production system in the Community.

- ⇒ AFFILIATION TO A BUYING GROUP
- ⇒ AFFILIATION TO A CONSUMERS' CO-OPERATIVE
- ⇒ AFFILIATION TO A FRANCHISING CHAIN
- ⇒ CORPORATION
- ⇒ ENTERPRISE
- ⇒ INVOLVEMENT OF THE ENTERPRISE IN AN ASSOCIATION OR CO-OPERATION AGREEMENT WITH OTHER ENTERPRISES
- ⇒ PRODUCTION
- ⇒ STATISTICAL UNIT

ENVIRONMENTAL PROTECTION

- ⇒ AIR EMISSIONS
- ⇒ ENVIRONMENTAL PROTECTION EXPENDITURE
- ⇒ INVESTMENT IN EQUIPMENT AND PLANT FOR POLLUTION CONTROL AND SPECIAL ANTI-POLLUTION ACCESSORIES (MAINLY 'END-OF-PIPE' EQUIPMENT)
- ⇒ INVESTMENT IN EQUIPMENT AND PLANT LINKED TO CLEANER TECHNOLOGY ('INTEGRATED TECHNOLOGY')
- ⇒ NOISE (AND VIBRATION)
- ⇒ TOTAL CURRENT EXPENDITURE ON ENVIRONMENTAL PROTECTION
- ⇒ WASTE
- ⇒ WATER PROTECTION

ENVIRONMENTAL PROTECTION EXPENDITURE

FR: FRAIS DE PROTECTION DE L'ENVIRONNEMENT
DE: AUSGABEN FÜR UMWELTSCHUTZ

This heading is defined as expenditure resulting from actions and activities which have as their prime objective the prevention, reduction and elimination of pollution and any other degradation of the environment.

Actions and activities which have a favourable impact on the environment but which serve primarily other goals do not come under environmental protection. Hence, excluded from this field are activities which, while beneficial to the environment, primarily satisfy technical needs or the internal requirements for health and safety of the enterprise.

Source: Eurostat, Unit D2.

- ⇒ ACTIVITY
- ⇒ ENTERPRISE
- ⇒ EXPENDITURE
- ⇒ INVESTMENT IN EQUIPMENT AND PLANT FOR POLLUTION CONTROL AND SPECIAL ANTI-POLLUTION ACCESSORIES (MAINLY 'END-OF-PIPE' EQUIPMENT)
- ⇒ INVESTMENT IN EQUIPMENT AND PLANT LINKED TO CLEANER TECHNOLOGY ('INTEGRATED TECHNOLOGY')
- ⇒ TOTAL CURRENT EXPENDITURE ON ENVIRONMENTAL PROTECTION

ESTABLISHMENT

FR: ÉTABLISSEMENT
DE: BETRIEB

An establishment is defined by the System of National Accounts (SNA) as an enterprise, or part of an enterprise, that is situated in a single location and in which only a single (non-ancillary) productive activity is carried out or in which the principal productive activity accounts for most of the value added.

The term "establishment" is however not used to designate a statistical unit of the European system of business statistics, even if this term has often been used in Eurostat publications as an equivalent to the local kind-of-activity unit (local KAU).

Sources: System of National Accounts (SNA) 1993, (5.21), P. 116, English/Russian Glossary of Statistical Terms, Volume I: Business registers, P. 23.

- ⇒ ACTIVITY
- ⇒ ENTERPRISE

- ⇒ LOCAL KIND-OF-ACTIVITY UNIT (LOCAL KAU)
- ⇒ STATISTICAL UNIT
- ⇒ SYSTEM OF NATIONAL ACCOUNTS (SNA)
- ⇒ VALUE ADDED AT FACTOR COST
- ⇒ VALUE ADDED AT MARKET PRICES

EUROPEAN SYSTEM OF ACCOUNTS (ESA)

FR: SYSTÈME EUROPÉEN DES COMPTES (SEC)

DE: EUROPÄISCHES SYSTEM VOLKSWIRTSCHAFTLICHER GESAMTRECHNUNGEN (ESVG)

The European System of National and Regional Accounts 1995 (ESA) is an internationally compatible accounting framework for a systematic and detailed description of a total economy (region, country or group of countries), its components and its relations with other countries. Whilst the ESA is fully consistent with the SNA its main area of focus are the circumstances and data needs in the European Union. Like the SNA, the ESA is harmonised with the concepts and classifications used in many other, social and economic statistics and serves therefore as the central framework of reference for the social and economic statistics of the European Union and its Member States.

Source: European System of Accounts (ESA) 1995, P. 6.

- ⇒ SYSTEM OF NATIONAL ACCOUNTS (SNA)

EXPENDITURE

FR: DÉPENSES

DE: AUSGABEN

Expenditures are defined as the value of the amounts that buyers pay, or agree to pay, to sellers in exchange for goods and services that sellers provide to them or to other institutional units designated by the buyers. The buyer incurring the liability to pay need not be the same unit that takes possession of the good or service.

Source: System of National Accounts (SNA) 1993, (9.22), P. 207

- ⇒ ENVIRONMENTAL PROTECTION EXPENDITURE
- ⇒ FINANCIAL EXPENDITURE
- ⇒ GOODS
- ⇒ INSTITUTIONAL UNIT
- ⇒ OPERATING EXPENSES (FOR TRADING FIRMS)
- ⇒ SERVICES
- ⇒ TOTAL CURRENT EXPENDITURE ON ENVIRONMENTAL PROTECTION
- ⇒ TOTAL INTRA MURAL R & D EXPENDITURE

EXPORTS

- ⇒ EXTRA-COMMUNITY EXPORTS OF GOODS AND SERVICES
- ⇒ TURNOVER FROM EXTRA-COMMUNITY EXPORTS OF GOODS AND SERVICES
- ⇒ TURNOVER FROM INTRA-COMMUNITY DELIVERIES OF GOODS AND SERVICES

EXTRA-COMMUNITY IMPORTS OF GOODS AND SERVICES

FR: IMPORTATIONS EXTRA-COMMUNAUTAIRES DE BIENS ET DE SERVICES
DE: AUSSERGEMEINSCHAFTLICHE EINFUHREN VON WAREN UND DIENSTLEISTUNGEN

Same definition as "Turnover from intra-community deliveries of goods and services", but referring to extra-community imports of goods and services as defined by the modified 6th VAT Directive. For services it covers the provisions of services within the national territory by a provider operating outside the territory of the European Union.

Sources: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996, European System of Accounts (ESA) 1995, [3.129], P. 99.

Codes: "General Framework": 65 b, Draft Regulation on Structural Business Statistics: 14 22 0, (Annexes 1, 2 and 3, Pilot study).

- ⇒ ACTIVITY
- ⇒ ECONOMIC TERRITORY
- ⇒ EUROPEAN SYSTEM OF ACCOUNTS (ESA)
- ⇒ GOODS
- ⇒ INTRA-COMMUNITY ACQUISITIONS OF GOODS AND SERVICES
- ⇒ SERVICES
- ⇒ STATISTICAL TERRITORY
- ⇒ TURNOVER FROM INTRA-COMMUNITY DELIVERIES OF GOODS AND SERVICES

EXTRA-EU EXPORTS OF GOODS AND SERVICES

FR: EXPORTATIONS EXTRA-COMMUNAUTAIRES DE BIENS ET DE SERVICES
DE: AUSSERGEMEINSCHAFTLICHE AUSFUHREN VON WAREN UND DIENSTLEISTUNGEN

The European System of Accounts (ESA) 1995 defines exports of goods and services as consisting of all transactions (sales, barter, gifts or grants) from residents situated within the economic territory of the EU to non-residents situated outside the economic territory of the EU.

In a first approximation the total of exports of a unit may be recorded without a distinction made between various products. Therefore the variable is of relevance only for those activities where it is assumed that the exports constitute an essential part of the product corresponding to the principal activity of the unit. Furthermore the variable is only relevant if the goods and services are invoiced to a non-resident situated outside the economic territory (which, for example, is not the case for restaurants, cafés, hotels).

Sources: European System of Accounts (ESA) 1995, [3.128], P. 99, Eurostat, Unit D4.

- ⇒ ACTIVITY
- ⇒ ECONOMIC TERRITORY
- ⇒ EUROPEAN SYSTEM OF ACCOUNTS (ESA)
- ⇒ GOODS
- ⇒ SERVICES
- ⇒ STATISTICAL TERRITORY
- ⇒ TURNOVER FROM INTRA-COMMUNITY DELIVERIES OF GOODS AND SERVICES

EXTRAORDINARY INCOME

FR: PRODUITS EXCEPTIONNELS
DE: AUSSERORDENTLICHE ERTRÄGE

Extraordinary income comprises of the following items:

- Items that do not belong to the company's ordinary activities and arise exceptionally and

- Sales or termination of industrial branches or industrial sectors

Source: English/Russian Glossary of Statistical Terms, Volume I: Business accounting, P. 12.

- ⇒ EXTRAORDINARY RESULT
- ⇒ INCOME FROM ORDINARY ACTIVITIES
- ⇒ INDUSTRIAL SECTOR
- ⇒ INDUSTRY
- ⇒ ORDINARY ACTIVITY

EXTRAORDINARY RESULT

FR: RÉSULTAT EXCEPTIONNEL
DE: AUSSERORDENTLICHES ERGEBNIS

An extraordinary result for a particular period can cover the following extraordinary items:

- extraordinary income.
- the effects of changes in methods and correction of errors.
- movements in statutory provisions.

An extraordinary result is normally shown net of corporate income tax.

Source: English/Russian Glossary of Statistical Terms, Volume I: Business accounting, P. 12.

- ⇒ EXTRAORDINARY INCOME

FAMILY WORKERS

FR: MAIN-D'OEUVRE FAMILIALE
DE: MITHELFENDE FAMILIENANGEHÖRIGE

This category includes all persons who live with the proprietor of an enterprise and who work regularly in the enterprise, but do not have a contract of service and do not receive a fixed sum for the work they perform. The term 'family worker' is applied only to those persons who work regularly in a family business.

Source: English/Russian Glossary of Statistical Terms, Volume II: Structural Business Statistics, P. 21.

- ⇒ EMPLOYMENT
- ⇒ ENTERPRISE
- ⇒ GROUPING OF VARIABLES RELATING TO PERSONNEL QUALIFICATION LEVELS
- ⇒ NUMBER OF HOURS WORKED BY UNPAID PERSONS EMPLOYED
- ⇒ NUMBER OF PERSONS EMPLOYED

FINANCIAL CONTROL

- ⇒ AUTONOMY OF DECISION

FINANCIAL EXPENDITURE

FR: CHARGES FINANCIÈRES
DE: FINANZAUSGABEN

Financial expenditure consists of interests paid and similar charges.

The interests paid correspond to the remuneration in respect of certain financial assets (deposits, bills, bonds and credits) characterised by the payment at predetermined dates of a fixed percentage of the nominal value of the asset. They comprise mainly of interest on debenture loans (and other types of loans), trade credit and credit of current account creditors, etc.

Financial expenditure may also include accrued income agreed with clients and currency losses (losses on exchange markets).

Source: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996.

Code: "General Framework": 24.

- ⇒ EXPENDITURE
- ⇒ FINANCIAL INCOME
- ⇒ FINANCIAL SURPLUS
- ⇒ INTEREST PAYMENTS
- ⇒ LIABILITIES

FINANCIAL INCOME

FR: PRODUITS FINANCIERS
DE: FINANZEINKÜNFTE

Financial income consists of products deriving from equities, interests and similar income received.

Products deriving from equities are incomes received from other corporate enterprises of which the unit holds the total or part of its capital. These incomes correspond to dividends and other incomes distributed by the corporate enterprises to the owners of their capital.

Interests and similar income received are interests relating to short or long term bank deposits, income from loans and bonds, interests on agreed loans and debts of current account debtors, trade credits, etc.

Financial income may also include accruals and deferred income from suppliers and currency gains (profits on exchange markets).

Source: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996.

Code: "General Framework": 14.

- ⇒ ASSETS
- ⇒ DIVIDENDS
- ⇒ FINANCIAL EXPENDITURE
- ⇒ FINANCIAL SURPLUS
- ⇒ INTEREST PAYMENTS

FINANCIAL LEASING OF GOODS

FR: CRÉDIT-BAIL

DE: FINANZIERUNGSLEASING (VON SACHANLAGEN)

Financial leasing of goods are operating expenses which correspond to the use of productive capital not registered in the enterprise's accounts, that are to be incorporated in the assessment of the productive capital of the utilising sector of the economy.

The payments for financial leasing of goods are equal to the total operating expenses of the productive capital provided to the unit under such agreements. They include both the interests and the refunding of the principal.

Source: Eurostat, Unit D4.

- ⇒ GOODS
- ⇒ OPERATING COSTS LINKED TO BUILDINGS AND EQUIPMENT
- ⇒ OPERATING EXPENSES (FOR TRADING FIRMS)
- ⇒ PAYMENTS FOR LONG TERM RENTAL AND OPERATIONAL LEASING OF GOODS
- ⇒ TOTAL PURCHASES OF GOODS AND SERVICES
- ⇒ VALUE OF TANGIBLE GOODS ACQUIRED THROUGH FINANCIAL LEASING

FINANCIAL SURPLUS

FR: EXCÉDENT FINANCIER

DE: FINANZÜBERSCHUSS

Financial surplus is the balance between financial income such as dividends, interests and similar income and financial expenditure such as interests paid and similar charges.

Financial surplus can be calculated as follows:

$$\begin{array}{r} \text{Financial income} \\ - \text{Financial expenditure} \\ \hline = \text{Financial surplus} \end{array}$$

Dividends, interest and similar income can be defined as interest relating to short or long term bank deposits, income from loans and bonds, interest on agreed loans and debts of current account debtors, trade credits, accruals and deferred income from suppliers, currency gains, gains on the sales of share holdings and other similar income.

Interest and similar charges paid correspond to the remuneration of certain financial assets (deposits, bills, bonds and credits) characterised by the payment at predetermined dates of a fixed percentage of the nominal value of the asset. They comprise notably interest on loans, trade credit and credit of current account creditors. The following are often considered as financial charges in company accounting: prepayments and accrued income agreed with clients, currency losses (losses on exchange markets), losses on the sale of financial assets (fixed financial assets and investment current assets) and other such charges.

Source: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996.

Codes: "General Framework": 76, Draft Regulation on Structural Business Statistics: 12 18 0, (Annexes 1, 2 and 3, Pilot study).

- ⇒ ASSETS
- ⇒ DIVIDENDS

- ⇒ FINANCIAL INCOME
- ⇒ FINANCIAL EXPENDITURE
- ⇒ INTEREST PAYMENTS
- ⇒ LIABILITIES

FIXED ASSETS

FR: ACTIFS IMMOBILISÉS
DE: ANLAGEVERMÖGEN

Fixed assets are defined as produced assets that are themselves used repeatedly, or continuously, in processes of production for more than one year.

The distinguishing feature of a fixed asset is not that it is durable in some physical sense, but that it may be used repeatedly or continuously in production over a long period of time that is taken to be more than one year.

Fixed assets include not only structures, machinery and equipment but also cultivated assets such as trees or animals that are used repeatedly or continuously to produce other products such as fruit or dairy products. They also include intangible assets such as software or artistic originals used in production.

Source: System of National Accounts (SNA) 1993, (10.7), P. 218.

- ⇒ ACQUISITION OF INTANGIBLE FIXED ASSETS (INTANGIBLE INVESTMENTS)
- ⇒ ASSETS
- ⇒ CAPITAL
- ⇒ COST PRINCIPLE
- ⇒ DISPOSALS OF FIXED ASSETS
- ⇒ GOODWILL
- ⇒ GROSS FIXED CAPITAL FORMATION
- ⇒ GROSS INVESTMENT IN LAND
- ⇒ GROSS INVESTMENT IN MACHINERY AND EQUIPMENT
- ⇒ GROSS INVESTMENT IN SOFTWARE
- ⇒ GROSS INVESTMENT IN TANGIBLE GOODS
- ⇒ PRODUCTION

FIXED PRODUCTION

- ⇒ CAPITALISED PRODUCTION
- ⇒ CAPITALISED PRODUCTION OF TANGIBLE CAPITAL GOODS
- ⇒ PRODUCTION

FRANCHISE

FR: FRANCHISE
DE: FRANCHISE

A franchise is an operating form of an enterprise or local unit. It is identified by the concession of an operation patent (licence) of the original trademark, methods or particular techniques from a company called the franchiser, to another company called the franchisee - providing the necessary assistance in the fields of techniques, sales processes and management. The franchiser receives royalties and possibly access rights. The franchisee remains entirely responsible for his investment.

- ⇒ AFFILIATION TO A FRANCHISING CHAIN
- ⇒ CONCESSIONAIRE
- ⇒ ENTERPRISE
- ⇒ INVOLVEMENT OF THE ENTERPRISE IN AN ASSOCIATION OR CO-OPERATION AGREEMENT WITH OTHER ENTERPRISES
- ⇒ LOCAL UNIT
- ⇒ SUPPLIER OF A FRANCHISING CHAIN OR A BUYING GROUP

FREELANCES

- ⇒ NUMBER OF HOURS WORKED BY UNPAID PERSONS EMPLOYED

GEOGRAPHICAL SPHERE OF ACTIVITY

FR: ZONE GÉOGRAPHIQUE D'ACTIVITÉ
DE: GEOGRAPHISCHER TÄTIGKEITSBEREICH

The number of wholesale enterprises according to geographical area of activity can be broken down as follows:

- Enterprises operating primarily in their own country
- Enterprises operating primarily outside their own country but within the EU
- Enterprises operating primarily outside the EU

This item is included only for enterprises whose main activity is in the wholesale trades. A distinction is made between the following types:

- **Wholesale distribution primarily in own country:**
Enterprises are considered to be engaged in wholesale distribution in their own country if they are wholesale enterprises which carry out their purchasing and marketing solely or mainly in the country in which the enterprise is located. (Imports and exports are equal to less than 50% of total purchases and resale of goods respectively).
- **Wholesale trade outside own country:**
Enterprises are considered to be engaged in wholesale trade outside their own country if their sole or main activity is one of the following:
 - purchase of goods abroad and resale in the country in which the enterprise is located (import trade)
 - purchase of goods in the country in which the enterprise is located and resale abroad (export trade)
 - purchase and resale of goods in foreign countries, irrespective of whether the goods pass through the territory of the country in which the enterprise is located (transit trade).

Imports of goods intended for resale and/or exports of goods are equal to or greater than 50% of the total purchases and resales of goods respectively.

Source: Methodological Manual of Statistics on Service Enterprises, Chapter "Distributive Trade" (Annex 1: Definition of variables specific to or adapted to distributive trades) (Code: 111), Preliminary Version 5.0, January 1996.

- ⇒ ACTIVITY
- ⇒ ENTERPRISE

- ⇒ GOODS
- ⇒ EXTRA-EU EXPORTS OF GOODS AND SERVICES
- ⇒ PURCHASES OF GOODS AND SERVICES PURCHASED FOR RESALE IN THE SAME CONDITION AS RECEIVED
- ⇒ ECONOMIC TERRITORY
- ⇒ STATISTICAL TERRITORY
- ⇒ TOTAL PURCHASES OF GOODS AND SERVICES
- ⇒ WHOLESALE TRADE

GOODS

FR: BIENS
DE: GÜTER

Goods are physical objects for which a demand exists, over which ownership rights can be established and whose ownership can be transferred from one institutional unit to another by engaging in transactions on markets. They are in demand because they may be used to satisfy the needs or wants of households or the community or used to produce other goods or services. The production and exchange of goods are quite separate activities. Some goods may never be exchanged while others may be bought and sold numerous times. The separation of the production of a good from its subsequent sale or resale is an economically significant characteristic of a good that is not shared by a service.

Source: System of National Accounts (SNA) 1993, (6.8), P. 123.

- ⇒ ACQUISITION OF INTANGIBLE FIXED ASSETS (INTANGIBLE INVESTMENTS)
- ⇒ ACTIVITY
- ⇒ CAPITAL
- ⇒ CAPITAL GOODS
- ⇒ CHANGE IN STOCKS OF GOODS AND SERVICES
- ⇒ CHANGE IN STOCKS OF GOODS PURCHASED FOR RESALE IN THE SAME CONDITION AS RECEIVED
- ⇒ CHANGE IN STOCKS OF RAW MATERIALS AND CONSUMABLES
- ⇒ EXTRA-COMMUNITY IMPORTS OF GOODS AND SERVICES
- ⇒ EXTRA-EU EXPORTS OF GOODS AND SERVICES
- ⇒ FINANCIAL LEASING OF GOODS
- ⇒ GROSS MARGIN ON GOODS FOR RESALE
- ⇒ INSTITUTIONAL UNIT
- ⇒ INTRA-COMMUNITY ACQUISITIONS OF GOODS AND SERVICES
- ⇒ PAYMENTS FOR LONG TERM RENTAL AND OPERATIONAL LEASING OF GOODS
- ⇒ PRODUCTION
- ⇒ PURCHASES OF GOODS AND SERVICES PURCHASED FOR RESALE IN THE SAME CONDITION AS RECEIVED
- ⇒ SALES OF TANGIBLE INVESTMENT GOODS
- ⇒ SERVICES
- ⇒ TOTAL PURCHASES OF GOODS AND SERVICES
- ⇒ TURNOVER FROM EXTRA-COMMUNITY EXPORTS OF GOODS AND SERVICES
- ⇒ TURNOVER FROM INTER-COMMUNITY DELIVERIES OF GOODS AND SERVICES
- ⇒ VALUE OF TANGIBLE GOODS ACQUIRED THROUGH FINANCIAL LEASING

GOODWILL

FR: FONDS DE COMMERCE
DE: FIR MENWERT

Goodwill is defined according to the Fourth Council Directive as forming part of fixed assets if it is acquired for valuable consideration.

Goodwill represents the assessed value of a company and includes not only the net worth of a company but also the value of its trade marks, networks, market shares, strategic location etc.

The accounting valuation of goodwill is difficult, as it is impossible to assess a priori the real net worth of a company (including all financial parameters) and is thus often undervalued.

Goodwill can only be accurately measured by the financial markets, especially in cases of mergers between companies.

Sources: Eurostat Unit D4.

- ⇒ ACQUISITION OF INTANGIBLE FIXED ASSETS (INTANGIBLE INVESTMENTS)
- ⇒ ASSETS
- ⇒ BALANCE SHEET
- ⇒ FIXED ASSETS

GROSS FIXED CAPITAL FORMATION

FR: FORMATION BRUTE DE CAPITAL FIXE
DE: BRUTTOANLAGEINVESTITIONEN

Gross fixed capital formation as defined by the European System of Accounts (ESA) consists of resident producers' acquisitions, less disposals of fixed assets during a given period plus certain additions to the value of non-produced assets realised by the productive activity of producer or institutional units.

Additions to the value of non-produced assets include major improvements to land, such as land reclamation by construction of dikes.

Fixed assets are tangible or intangible assets produced as outputs from processes of production that are themselves used repeatedly, or continuously, in processes of production for more than one year.

Gross fixed capital formation consists of both positive and negative values.

- **Positive values include:** new or existing fixed assets purchased, acquired through barter, received as capital transfers in kind or acquired by the user under a financial lease, production of fixed assets which are retained for producers' own use, major improvements to fixed assets and existing historic monuments and the natural growth of assets.
- **Negative values involve disposals of fixed assets e.g. of existing fixed assets, which can be either sold, surrendered in barter or surrendered as capital transfers in kind. Disposals of fixed assets are recorded as negative acquisitions and exclude consumption of fixed capital and exceptional losses, such as those due to drought or other natural disasters.**

Source: European System of Accounts (ESA) 1995, P. 92.

- ⇒ ACTIVITY
 - ⇒ ASSETS
 - ⇒ CAPITAL
 - ⇒ DISPOSALS OF FIXED ASSETS
 - ⇒ EUROPEAN SYSTEM OF ACCOUNTS (ESA)
 - ⇒ FIXED ASSETS
 - ⇒ GROSS INVESTMENT IN TANGIBLE GOODS
 - ⇒ INSTITUTIONAL UNIT
 - ⇒ ACQUISITION OF INTANGIBLE FIXED ASSETS (INTANGIBLE INVESTMENTS)
-

- ⇒ PRODUCTION
- ⇒ PRODUCTION UNIT

GROSS INVESTMENT IN CONCESSIONS, PATENTS, LICENCES, TRADE MARKS AND SIMILAR RIGHTS

FR: INVESTISSEMENTS BRUTS EN CONCESSIONS, BREVETS, LICENCES, MARQUES DE COMMERCE ET DROITS ASSIMILÉS
DE: BRUTTOINVESTITIONEN IN KONZESSIONEN, PATENTE, LIZENZEN, WARENZEICHEN UND ÄHNLICHE RECHTE

The value of rights which limit the use of information, knowledge and know-how, to the unit who owns the rights (or to other licensed users), in so far as they may be capitalised under national laws. Included are rights both purchased and produced by the unit during the reference year, where they are intended to be used for more than one year.

These rights are valued at purchase price or production cost.

Included are the costs of purchasing licences, trademarks, patents, concessions and similar rights from third parties. As well as the cost of registering for these rights, included in the cost of rights produced by the unit, are the costs of developing the knowledge and know how and the gathering new information prior to the registration of the rights. Examples of the gathering of information and development of knowledge are the development of computer software, mineral exploration and the production of entertainment, literary and artistic originals.

Excluded are costs already included under the characteristic R & D expenditure.

Source: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996.

Codes: "General Framework": 32 a, Draft Regulation on Structural Business Statistics: 15 42 0, (Annex 2).

- ⇒ CONCESSIONAIRE
- ⇒ PRODUCTION COST
- ⇒ PURCHASER'S PRICES
- ⇒ TOTAL INTRA MURAL R & D EXPENDITURE

GROSS INVESTMENT IN CONSTRUCTION AND ALTERATION OF BUILDINGS

FR: INVESTISSEMENTS BRUTS EN CONSTRUCTION ET TRANSFORMATION DE BÂTIMENTS
DE: BRUTTOINVESTITIONEN IN ERRICHTUNG UND UMBAU VON GEBÄUDEN

This variable covers expenditure during the reference period on the construction or conversion of buildings. Also included are all additions, alterations, improvements and renovations which prolong the service life or increase the productive capacity of these capital goods.

Included are permanent installations such as water supply, central heating, air conditioning, lighting etc. as well as construction expenditure related to oil wells (drilling), operational mines, pipe lines, power transmission lines, gas-pipes, railway lines, port installations, roads, bridges, viaducts, drains and other site improvements. Current maintenance costs are excluded.

Gross investment in construction and alteration of buildings is part of "Gross investment in tangible goods".

Source: Definitions of variables in Structural Business Statistics, variables included in Annexes 1, 2 and 3 of the draft Regulation on Structural Business Statistics, Version 3.0, May 1996.

Code: Draft Regulation on Structural Business Statistics: 15 14 0, (Annexes 2 and 3).

- ⇒ CAPITAL GOODS
- ⇒ GROSS INVESTMENT IN TANGIBLE GOODS
- ⇒ VALUE OF TANGIBLE GOODS ACQUIRED THROUGH FINANCIAL LEASING

GROSS INVESTMENT IN EXISTING BUILDINGS AND STRUCTURES

FR: INVESTISSEMENTS BRUTS EN BÂTIMENTS ET AUTRES STRUCTURES EXISTANTES
DE: BRUTTOINVESTITIONEN IN BESTEHENDE GEBÄUDE UND BAUTEN

The investment includes, as well as the cost of the existing buildings and structures, the cost of the land on which buildings and structures are built which have been acquired during the reference period. Where land is purchased with existing buildings and the value of the two components is not separable, the total is recorded under this heading if it is estimated that the value of the existing buildings exceeds the value of the land. If the land is estimated to be of greater value than the existing buildings, the total is recorded under gross investment in land. Existing buildings and structures acquired through mergers are excluded.

Gross investment in existing buildings and structures is part of "Gross investment in tangible goods".

Source: Definitions of variables in Structural Business Statistics, variables included in Annexes 1, 2 and 3 of the draft Regulation on Structural Business Statistics, Version 3.0, May 1996.

Code: Draft Regulation on Structural Business Statistics: 15 13 0, (Annexes 2 and 3).

- ⇒ ASSETS
- ⇒ GROSS INVESTMENT IN TANGIBLE GOODS
- ⇒ VALUE OF TANGIBLE GOODS ACQUIRED THROUGH FINANCIAL LEASING

GROSS INVESTMENT IN LAND

FR: INVESTISSEMENTS BRUTS EN TERRAINS
DE: BRUTTOINVESTITIONEN IN UNBEBAUTE GRUNDSTÜCKE

Included under this variable, in addition to land, are underground deposits, forests and inland waters. Where land is purchased with existing buildings and the value of the two components is not separable, the total is recorded under this heading if it is estimated that the value of the land exceeds the value of the existing buildings. If the existing buildings are estimated to be of greater value than the land, the total is recorded under gross investment in existing buildings and structures. Also included here is land merely improved by levelling, the laying of pipes or by the provision of paths or roads. Land acquired through mergers is excluded.

Gross investment in land is part of "Gross investment in tangible goods".

Source: Definitions of variables in Structural Business Statistics, variables included in Annexes 1, 2 and 3 of the draft Regulation on Structural Business Statistics, Version 3.0, May 1996.

Code: Draft Regulation on Structural Business Statistics: 15 12 0, (Annexes 2 and 3).

- ⇒ ASSETS
- ⇒ INVESTMENT IN EQUIPMENT AND PLANT LINKED TO CLEANER TECHNOLOGY (INTEGRATED TECHNOLOGY)

GROSS INVESTMENT IN MACHINERY AND EQUIPMENT

FR: INVESTISSEMENTS BRUTS EN MACHINES ET ÉQUIPEMENTS
DE: BRUTTOINVESTITIONEN IN MASCHINEN UND EINRICHTUNGEN

This variable covers machinery (office machines, etc.), special vehicles used on the premises, other machinery and equipment, all vehicles and boats used off the premises, i.e. motor cars, commercial vehicles and lorries as well as special vehicles of all types, boats, railway wagons, etc. acquired new or second hand during the reference period. Machinery and equipment acquired through mergers are excluded. Also included are all additions, alterations, improvements and renovations which prolong the service life or increase the productive capacity of these capital goods. Current maintenance costs are excluded.

Gross investment in machinery and equipment is part of "Gross investment in tangible goods".

Source: Definitions of variables in Structural Business Statistics, variables included in Annexes 1, 2 and 3 of the draft Regulation on Structural Business Statistics, Version 3.0, May 1996.

Code: Draft Regulation on Structural Business Statistics: 15 15 0, (Annexes 2 and 3).

- ⇒ ASSETS
- ⇒ CAPITAL GOODS
- ⇒ GROSS INVESTMENT IN TANGIBLE GOODS
- ⇒ VALUE OF TANGIBLE GOODS ACQUIRED THROUGH FINANCIAL LEASING

GROSS INVESTMENT IN MARKETING

- ⇒ MARKETING EXPENDITURE

GROSS INVESTMENT IN SHARES AND PARTICIPATING INTERESTS

- ⇒ ASSETS
- ⇒ PURCHASES OF SHARES AND PARTICIPATING INTERESTS

GROSS INVESTMENT IN SOFTWARE

FR: INVESTISSEMENTS BRUTS EN LOGICIELS
DE: BRUTTOINVESTITIONEN IN SOFTWARE

Software is defined (by the OECD) as the mandatory set of instructions for digital instrument operations. These comprise: system software, tools software, application software. For practical purposes it is proposed to include in investment the expenditure on the purchase of both packaged and customised software, including license payments for the use of software, as well as software produced in-house. The latter should be valued at production cost and only included if its useful life is at least one year. Systems software and other bundled software which is invoiced with hardware is excluded and is assumed to be included in the tangible investment figures.

Sometimes, but less frequently, investment in software entails the creation of licences. These licences are recorded as fixed assets.

Source: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996.

Codes: "General Framework": 32 c, Draft Regulation on Structural Business Statistics: 15 44 0, (Annex 2).

- ⇒ ACQUISITION OF INTANGIBLE FIXED ASSETS (INTANGIBLE INVESTMENTS)
- ⇒ ASSETS
- ⇒ EXPENDITURE
- ⇒ FIXED ASSETS
- ⇒ PRODUCTION COST

GROSS INVESTMENT IN TANGIBLE GOODS

FR: INVESTISSEMENTS BRUTS EN BIENS CORPORELS
DE: BRUTTOINVESTITIONEN IN SACHANLAGEN

Investment during the reference period in all tangible goods. Included are new and existing tangible capital goods, whether bought from third parties or produced for own use (i.e. Capitalised production of tangible capital goods), having a useful life of more than one year including non-produced tangible goods such as land.

All investments are valued prior to (i.e. gross of) value adjustments, and before the deduction of income from disposals. Purchased goods are valued at purchase price, i.e. transport and installation charges, fees, taxes and other costs of ownership transfer are included. Own produced tangible goods are valued at production costs. Where large investments are made with expenditure taking place over more than one reference period, the expenditure should be recorded as investment in the reference period in which the expenditure is incurred. Goods acquired through mergers are excluded. Purchases of small tools which are not capitalised are included under current expenditure.

Also included are all additions, alterations, improvements and renovations which prolong the service life or increase the productive capacity of the capital goods.

Current maintenance costs are excluded as is the value and current expenditure on capital goods used under rental and lease contracts. Investment in intangible and financial assets are excluded.

Gross investment in tangible goods may be broken down as follows:

- **Land**
- **Existing buildings and structures**
- **Construction or alteration of buildings and other real estate.** This heading covers expenditure relating to the reference year on the construction or conversion of buildings, as well as all maintenance costs for buildings and other real property which the enterprise owns or rents, excluding current maintenance costs.
- **Transport equipment for use off the premises (vehicle pool):** this heading includes all vehicles and boats used off the premises, i.e. motor cars, commercial vehicles and lorries as well as special vehicles of all types, boats, railway wagons, etc.
- **Plant and equipment:** this heading covers machinery (office machines, etc.), special vehicles used on the premises, other machinery and equipment.

Consideration needs also to be given to the status of investment in progress and tangible assets acquired through mergers.

Gross investment in tangible goods is based on the following:

	Gross investment in land
+	Gross investment in existing buildings and structures
+	Gross investment in construction and alteration of buildings
+	Gross investment in machinery and equipment
<hr/>	
=	Gross investment in tangible goods

Source: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996.

Codes: "General Framework": 30, Draft Regulation on Structural Business Statistics: 15 11 0, (Annexes 1, 2 and 3).

- ⇒ ASSETS
- ⇒ CAPITAL GOODS
- ⇒ CAPITALISED PRODUCTION OF TANGIBLE CAPITAL GOODS
- ⇒ ENTERPRISE
- ⇒ EXPENDITURE
- ⇒ FINANCIAL LEASING OF GOODS
- ⇒ FIXED ASSETS
- ⇒ GOODS
- ⇒ GROSS FIXED CAPITAL FORMATION
- ⇒ GROSS INVESTMENT IN CONSTRUCTION AND ALTERATION OF BUILDINGS
- ⇒ GROSS INVESTMENT IN EXISTING BUILDINGS AND STRUCTURES
- ⇒ GROSS INVESTMENT IN LAND
- ⇒ GROSS INVESTMENT IN MACHINERY AND EQUIPMENT
- ⇒ INVESTMENT IN EQUIPMENT AND PLANT LINKED TO CLEANER TECHNOLOGY (INTEGRATED TECHNOLOGY)
- ⇒ LEASING USED BY THE UNITS
- ⇒ PAYMENTS FOR LONG TERM RENTAL AND OPERATIONAL LEASING OF GOODS
- ⇒ PRODUCTION
- ⇒ PRODUCTION COST
- ⇒ PRODUCTION UNIT
- ⇒ PURCHASER'S PRICES

GROSS MARGIN

- ⇒ ACCOUNTING RATIOS
- ⇒ GROSS MARGIN ON GOODS FOR RESALE

GROSS MARGIN ON GOODS FOR RESALE

FR: MARGE BRUTE SUR BIENS DESTINÉS À LA REVENTE
DE: BRUTTOGEWINNSPANNE BEI HANDELSWAREN

Corresponds to the return on purchases of goods and services for resale without further processing activity. It is calculated from turnover, purchases and changes in stocks of goods and services purchased for resale in the same condition as received.

Included in turnover, purchases and changes in stocks of goods and services for resale are the sales, purchases and changes in stocks of services purchased in order to be resold in the same condition as received.

Also called gross trading margin.

The gross margin on goods for resale can be calculated as follows:

Gross investment in tangible goods is based on the following:

- Gross investment in land
 - + Gross investment in existing buildings and structures
 - + Gross investment in construction and alteration of buildings
 - + Gross investment in machinery and equipment
-
- = **Gross investment in tangible goods**

Source: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996.

Codes: "General Framework": 30, Draft Regulation on Structural Business Statistics: 15 11 0, (Annexes 1, 2 and 3).

- ⇒ ASSETS
- ⇒ CAPITAL GOODS
- ⇒ CAPITALISED PRODUCTION OF TANGIBLE CAPITAL GOODS
- ⇒ ENTERPRISE
- ⇒ EXPENDITURE
- ⇒ FINANCIAL LEASING OF GOODS
- ⇒ FIXED ASSETS
- ⇒ GOODS
- ⇒ GROSS FIXED CAPITAL FORMATION
- ⇒ GROSS INVESTMENT IN CONSTRUCTION AND ALTERATION OF BUILDINGS
- ⇒ GROSS INVESTMENT IN EXISTING BUILDINGS AND STRUCTURES
- ⇒ GROSS INVESTMENT IN LAND
- ⇒ GROSS INVESTMENT IN MACHINERY AND EQUIPMENT
- ⇒ INVESTMENT IN EQUIPMENT AND PLANT LINKED TO CLEANER TECHNOLOGY (INTEGRATED TECHNOLOGY)
- ⇒ LEASING USED BY THE UNITS
- ⇒ PAYMENTS FOR LONG TERM RENTAL AND OPERATIONAL LEASING OF GOODS
- ⇒ PRODUCTION
- ⇒ PRODUCTION COST
- ⇒ PRODUCTION UNIT
- ⇒ PURCHASER'S PRICES

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Included in turnover, purchases and changes in stocks of goods and services for resale are the sales, purchases and changes in stocks of services purchased in order to be resold in the same condition as received.

Also called gross trading margin.

The gross margin on goods for resale can be calculated as follows:

Gross ordinary surplus can be calculated as follows:

	Gross operating surplus
+	Financial income
-	Financial expenditure
+	Other operating income
-	Other operating costs
<hr/>	
=	Gross ordinary surplus

Source: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996.

Codes: "General Framework": 77, Draft Regulation on Structural Business Statistics: 12 19 0, (Annex 2, Pilot study).

- ⇒ FINANCIAL EXPENDITURE
- ⇒ FINANCIAL INCOME
- ⇒ FINANCIAL SURPLUS
- ⇒ GROSS OPERATING SURPLUS
- ⇒ ORDINARY ACTIVITY
- ⇒ OTHER OPERATING COSTS
- ⇒ OTHER OPERATING INCOME

GROSS TRADING MARGIN

- ⇒ GROSS MARGIN ON GOODS FOR RESALE

GROSS VALUE ADDED AT BASIC PRICES

- ⇒ VALUE ADDED AT BASIC PRICES

GROSS VALUE ADDED AT FACTOR COST

- ⇒ VALUE ADDED AT FACTOR COST

GROSS VALUE ADDED AT MARKET PRICES

- ⇒ VALUE ADDED AT MARKET PRICES

GROSS WAGES AND SALARIES

- ⇒ WAGES AND SALARIES

GROUPING OF VARIABLES CONCERNING THE DEMOGRAPHIC CHARACTERISTICS OF ENTERPRISES (OR LOCAL UNITS)

FR: GROUPEMENT DES VARIABLES RELATIVES AUX CARACTÉRISTIQUES DÉMOGRAPHIQUES DES ENTREPRISES (OU UNITÉS LOCALES)

DE: GRUPPE VON MERKMALEN BEZÜGLICH DER DEMOGRAPHISCHEN CHARAKTERISTIKA DER UNTERNEHMEN (ODER ÖRTLICHEN EINHEITEN)

This heading comprises factors which explain the characteristics and demography of enterprises.

The demography of enterprises can be assessed by looking at the change in the number of enterprises by type of activity. This gives the net balance of start-ups and closures but does not provide the factors which explain the often rapidly changing demography of units.

The following variables should therefore be collected:

- Number of business start-ups with a distinction between genuine start-ups and non-genuine ones (resumption of existing enterprises)
- Number of business closures with a distinction between genuine closures (cessation's) and non-genuine ones (suspension then resumption)
- Date of the business start-ups
- Legal status of the enterprise (legal category): sole proprietorship, partnership (specific, limited liability, etc.), company constituted under civil law, company with share capital, association, etc.
- Number of local units belonging to the enterprise
- Mono-regionality variables: an enterprise is considered to be mono-regional if at least 80% of its employees are based in a single region
- Main region of operation, calculated via the number of employees of the local units
- Attachment of the enterprise to an enterprise group

These variables are listed for information only. Even if a register exists, it is extremely difficult to trace the demography of units. More methodological progress is needed in this field.

For some industrial sectors in which local units are very important (retail trade, HORECA, etc.) these variables may also be collected for local units.

Source: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996.

Codes: "General Framework": 91.

- ⇒ ACTIVITY
- ⇒ EMPLOYMENT
- ⇒ ENTERPRISE
- ⇒ ENTERPRISE GROUP
- ⇒ LOCAL UNIT
- ⇒ NUMBER OF BIRTHS OF ENTERPRISES
- ⇒ NUMBER OF DEATHS OF ENTERPRISES
- ⇒ NUMBER OF ENTERPRISES
- ⇒ NUMBER OF LOCAL UNITS
- ⇒ RETAIL TRADE

GROUPING OF VARIABLES RELATING TO MARKET SHARE AND INTERNATIONALISATION

FR: GROUPEMENT DES VARIABLES RELATIVES AUX PARTS DE MARCHÉ ET À L'INTERNATIONALISATION
DE: GRUPPE VON MERKMALEN BEZÜGLICH MARKTANTEIL UND INTERNATIONALISIERUNG

These variables are concerned with the share of production carried out by units under the majority control of residents as a proportion of the total domestic production of products.

A market-share analysis by product is carried out by comparing the different components making up the apparent consumption of the product (turnover, exports, imports).

An analysis of the internationalisation of service industries cannot be restricted to exports and imports alone. The setting-up of subsidiaries abroad also needs to be examined both from a stocks point of view (setting up abroad) and from a flow point of view (annual investments made abroad). Likewise, the number of enterprises from the rest of the world setting up in the European Union also needs to be known. Finally, revenue flows (inputs and outputs) resulting from the setting up of subsidiaries or worksites in the rest of the world needs to be calculated. These variables should make it possible to measure the level of internationalisation within an industrial sector.

Source: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996.

Code: "General Framework": 92.

- ⇒ INDUSTRIAL SECTOR
- ⇒ NUMBER OF ENTERPRISES
- ⇒ PRODUCTION

GROUPING OF VARIABLES RELATING TO PERSONNEL QUALIFICATION LEVELS

FR: GROUPEMENT DES VARIABLES RELATIVES AUX NIVEAUX DE QUALIFICATION DU PERSONNEL
DE: GRUPPE VON MERKMALEN ZUM QUALIFIKATIONSNIVEAU DER BESCHÄFTIGTEN

Wage and salary earners are broken down into the following:

- executives and managers
- employees and service personnel, apprentices

Wage and salary earners' qualifications are quite varied and specific according to the different industrial sectors. Breakdowns therefore have to be adapted for each industrial sector but should, whatever the level of detail used, be based on the above two headings:

For non-wage and salary earners, a distinction is made between:

- company heads (employers and the self-employed persons)
- family workers

The distinction between executives and managers on the one hand and employees and service personnel on the other is a determining factor for wages and salaries and level of value added per capita.

Source: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996.

- ⇒ EMPLOYMENT
- ⇒ FAMILY WORKERS
- ⇒ INDUSTRIAL SECTOR
- ⇒ NUMBER OF EMPLOYEES
- ⇒ PERSONNEL COSTS
- ⇒ VALUE ADDED AT BASIC PRICES
- ⇒ VALUE ADDED AT FACTOR COST
- ⇒ VALUE ADDED AT MARKET PRICES
- ⇒ WAGES AND SALARIES

HARMONISED SYSTEM (HS)

FR: SYSTÈME HARMONISÉ (SH)
DE: HARMONISIERTES SYSTEM (HS)

The Harmonised System (HS) is a goods nomenclature used by more than 120 countries all over the world to form the base for foreign trade statistics nomenclatures and for customs tariffs. The HS has been developed from the Customs Co-operation Council Nomenclature (CCCN) and the Standard International Trade Classification (SITC Rev. 2). It comprises about 5000 separate groups of goods identified by a 4 digit code (heading) or a 6-digit code (subheading) in 21 sections and 96 chapters. The HS was elaborated under the auspices of the Customs Co-operation Council (CCC) and came into force on 1 January 1988, in the legal form of an international convention done in Brussels on 14 June 1983.

Source: English/Russian Glossary of Statistical Terms, Volume IV: Foreign trade, P. 11.

- ⇒ ANALYSIS BY PRODUCTION
- ⇒ COMBINED NOMENCLATURE (CN)
- ⇒ GOODS

HOMEWORKER

- ⇒ NUMBER OF HOMEWORKERS

HOMOGENEOUS BRANCH

FR: BRANCHE HOMOGENE
DE: HOMOGENER PRODUKTIONSBEREICH

The homogeneous branch consists of a grouping of units of homogeneous production. The set of activities covered by a homogeneous branch is identified by reference to a product classification. The homogeneous branch produces those goods or services specified in the classification and only those products.

Homogeneous branches are units designed for economic analysis which cannot usually be observed directly; data collected from these units has therefore to be rearranged to form homogeneous branches. Homogeneous branches, which consist of units producing market and non-market goods and services are classified according to the Classification of Products by Activity (CPA).

Source: European System of Accounts (ESA) 1995, (2.114-2.118), P. 62.

- ⇒ ACTIVITY
- ⇒ ANALYSIS BY PRODUCTION
- ⇒ CENTRAL PRODUCT CLASSIFICATION (CPC)
- ⇒ CLASSIFICATION OF PRODUCTS BY ACTIVITY (CPA)
- ⇒ COMBINED NOMENCLATURE (CN)
- ⇒ GOODS
- ⇒ HARMONISED SYSTEM (HS)
- ⇒ INDUSTRY
- ⇒ PRODCOM
- ⇒ PRODUCTION
- ⇒ SERVICES
- ⇒ UNIT OF HOMOGENEOUS PRODUCTION (UHP)

HOURLY PRODUCTIVITY

- ⇒ ACCOUNTING RATIOS

HYPERMARKET AND SUPERSTORE

FR: HYPERMARCHÉ
DE: HYPERMARKT

A hypermarket or superstore is a retail self-service establishment offering a broad range of food and non-food products, with car parking facilities and with a floor space of:

- Belgium, Denmark, Spain, France, Greece, Italy,
Luxembourg, Netherlands, Portugal: 2500 m2 or more
- Germany: 1500 m2 to 4999 m2
(Verbrauchermarkt 5000 m2 or more)
- United Kingdom, Ireland: 2323 m2 or more
(These so-called 'superstores' have a very reduced non-food section compared with the Continental hypermarket).

Source: Retailing in the European Economic Area, Eurostat 1994.

- ⇒ CATEGORY OF SALES SPACE FOR RETAIL STORES ENGAGED IN RETAIL TRADE
- ⇒ RETAIL TRADE

IMPORTS

- ⇒ INTRA-COMMUNITY ACQUISITIONS OF GOODS AND SERVICES
- ⇒ EXTRA-COMMUNITY IMPORTS OF GOODS AND SERVICES

INCOME

- ⇒ EXTRAORDINARY INCOME
- ⇒ FINANCIAL INCOME
- ⇒ INCOME FROM ORDINARY ACTIVITIES
- ⇒ INCOME FROM SUB-CONTRACTING
- ⇒ OTHER OPERATING INCOME

INCOME FROM ORDINARY ACTIVITIES

FR: PRODUIT DES ACTIVITÉS ORDINAIRES
DE: EINKÜNFTE AUS DER NORMALEN GESCHÄFTSTÄTIGKEIT

Income from ordinary activities is the sum of income resulting from ordinary operating and financial activities. It is the sum of income from the sales of goods and services (turnover), operating subsidies, investment income, interests and similar financial income.

Sales of fixed assets are excluded.

It can be calculated directly from the following accounting headings:

	Net turnover
+	Other operating income
+	Income from participating interests
+	Income from other investments and loans forming a part of the fixed assets
+	Other interests receivable and similar income
<hr/>	
=	Income from ordinary activities

Source: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996.

Codes: "General Framework": 16, Draft Regulation on Structural Business Statistics: 12 16 0, (Annex 2, Pilot study).

- ⇒ DIVIDENDS
- ⇒ EXTRAORDINARY INCOME
- ⇒ FIXED ASSETS
- ⇒ GOODS
- ⇒ INTEREST PAYMENTS
- ⇒ NET TURNOVER
- ⇒ OPERATING SUBSIDIES
- ⇒ ORDINARY ACTIVITY
- ⇒ SERVICES
- ⇒ TURNOVER

INCOME FROM SUB-CONTRACTING

FR: REVENUS PROVENANT DE LA SOUS-TRAITANCE
DE: EINKÜNFTE AUS UNTERAUFTRÄGEN

Included in this variable should be the turnover generated by the provision of goods and services to others under a sub-contracting relationship. Income from the processing by the unit of goods supplied by the customer is included.

A sub-contracting relationship exists whenever:

- the customer participates in the conception of the product, even partially providing specifications to the manufacturer ranging from detailed technical plans to looser specifications,
- the customer has the responsibility for the trading of the good.

Activities of freelances are not included.

Source: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996.

- ⇒ GOODS
- ⇒ PAYMENTS TO SUB-CONTRACTORS
- ⇒ SERVICES
- ⇒ TURNOVER

INDIRECT TAXES

- ⇒ VALUE ADDED AT FACTOR COST
- ⇒ VALUE ADDED TAX

INDUSTRIAL BRANCH

- ⇒ ANALYSIS BY INDUSTRY
- ⇒ INDUSTRY

INDUSTRIAL SECTOR

FR: SECTEUR D'ACTIVITÉ
DE: PRODUKTIONSBEREICH

The industrial sector consists of statistical units having the same principal activity through reference to an activity classification system. Economic activities, which can be determined in a fairly detailed way are classified within the European Union with the NACE Rev. 1. An industrial sector can comprise of either enterprises or local units.

Economic activities are classified at United Nations level with the International Standard Industrial Classification of all Economic Activities (ISIC Rev. 3).

Note:

- The French term "*secteur d'activité*" corresponds to the English term "Industrial sector" as defined by the System of National Accounts (SNA).
- The "Industrial sector" should not be confused with the "Institutional sector". The latter being an aggregation of institutional units.

Source: Methodological Manual of Business Statistics, Chapter "General Framework", Version 2.0, March 1996.

- ⇒ ACCOUNTING RATIOS
- ⇒ ACTIVITY
- ⇒ ANALYSIS BY FUNCTION
- ⇒ ANALYSIS BY INDUSTRY
- ⇒ ENTERPRISE
- ⇒ INDUSTRY
- ⇒ INSTITUTIONAL SECTOR
- ⇒ INSTITUTIONAL UNIT
- ⇒ INTERNATIONAL STANDARD CLASSIFICATION OF ALL ECONOMIC ACTIVITIES (ISIC REV. 3)
- ⇒ LOCAL UNIT
- ⇒ NACE REV. 1
- ⇒ STATISTICAL UNIT

INDUSTRY

FR: BRANCHE D'ACTIVITÉ
DE: TÄTIGKEITSBEREICH

For the term "Industry" there is at present no harmonised definition. Industry is used throughout this glossary in its widest meaning and consists of the following activities: mining, manufacturing, construction, services, distributive trades etc.

"Industry" in the General Framework of Business Statistics corresponds to two main terms: industrial branch and industrial sector.

The industrial branch corresponds to the definition of industry given in the European System of Accounts (ESA). The ESA defines an industry as consisting of a group of local kind-of-activity units (local KAUs) engaged in the same, or similar, kind of activity. At the most detailed level of classification, an industry consists of all local KAUs falling within a single class (4 digits) of NACE Rev. 1 and which are therefore engaged in the same activity as defined in NACE Rev. 1. Industries comprise both local KAUs producing market goods and services and local KAUs producing non-market goods and services. The classification used for grouping local KAUs into industries is the NACE Rev. 1.

The International Standard Industrial Classification of All Economic Activities (ISIC Rev. 3) and the System of National Accounts (SNA) define the term "Industry" in a wider meaning. This corresponds to the industrial sector, which comprises either enterprises or local units.

Sources: Methodological Manual of Business Statistics, chapter "General Framework", Version 2.0, March 1996, European System of Accounts (ESA) 1995, (2.108-2.110), P. 61 and System of National Accounts (SNA) 1993, (5.40-41), P. 118.

- ⇒ ACTIVITY
- ⇒ ANALYSIS BY INDUSTRY
- ⇒ ESTABLISHMENT
- ⇒ EUROPEAN SYSTEM OF ACCOUNTS (ESA)
- ⇒ GOODS
- ⇒ HOMOGENEOUS BRANCH
- ⇒ INDUSTRIAL SECTOR
- ⇒ INSTITUTIONAL UNIT
- ⇒ INTERNATIONAL STANDARD CLASSIFICATION OF ALL ECONOMIC ACTIVITIES (ISIC REV. 3)
- ⇒ KIND-OF-ACTIVITY UNIT (KAU)
- ⇒ LOCAL KIND-OF-ACTIVITY UNIT (LOCAL KAU)
- ⇒ MARKET PRODUCTION
- ⇒ NACE REV. 1
- ⇒ NON-MARKET PRODUCTION
- ⇒ PRODUCTION
- ⇒ SERVICES
- ⇒ SYSTEM OF NATIONAL ACCOUNTS (SNA)

INFORMATION ON TRADING FORMS

FR: INFORMATIONS SUR LES FORMES DE VENTE
DE: ANGABEN ZU DEN HANDELFORMEN DER UNTERNEHMEN

The form of selling of the local unit(s) of the enterprise can be classified into one or several of the proposed classes:

- Trading in stores
- Trading through fixed market stands and/or stalls

- Itinerant trading
- Mail-order selling
- Other forms of trade

Stores are defined as fixed sales premises which the customers enter to make their purchases.

Trading through fixed market stands and /or stalls is done at a stall permanently set up in a public place; customers do not usually enter the sales premises.

Itinerant trading is a trading form of commercial enterprises who do not have a fixed point of sale (E.g. holders or keepers of mobile stalls, street sellers, hawkers and peddlers). Itinerant or street trading applies where the trader sells his goods to passers-by in the street; door-to-door trading applies where the trader goes from house to house with his entire range of goods. In "home-selling" the trader goes directly to the home of a possible client.

Mail-order is defined as retail sales in NACE Rev.1 class 52.61.

Mail-order selling is a form of trading in which goods are offered via catalogues, prospectuses, advertising (press, radio, television) or by representatives, and the goods ordered are sent to the purchaser by post or another method. This form of trading is practised by manufacturers (direct mail-order sales), by retail enterprises for which this is their sole or near-sole activity (mail-order houses) and by enterprises which, in addition to the facilities required for high-street retailing also operate departments suitably equipped for mail-order selling (order-processing, dispatch, etc.). A distinction is drawn between general and specialist catalogue selling.

Other forms of trade consist mostly of vending machines.

Source: Definitions of variables in Structural Business Statistics, variables included in Annexes 1, 2 and 3 of the draft Regulation on Structural Business Statistics, Version 3.0, May 1996.

Code: Draft Regulation on Structural Business Statistics: 17 31 0, (Annex 3, Pilot study).

- ⇒ CONVENIENCE STORE
- ⇒ DEPARTMENT STORE
- ⇒ DISCOUNT STORE
- ⇒ ENTERPRISE
- ⇒ HYPERMARKET AND SUPERSTORE
- ⇒ ITINERANT TRADING
- ⇒ LARGE-AREA SPECIALIST
- ⇒ LOCAL UNIT
- ⇒ MAIL-ORDER SELLING
- ⇒ MINI-MARKET (SUPERMARKET)
- ⇒ NACE REV. 1
- ⇒ OTHER FORMS OF TRADE
- ⇒ RETAIL TRADE
- ⇒ SHOPPING CENTRE/MALL
- ⇒ SUPERMARKET
- ⇒ TRADING IN STORES
- ⇒ TRADING THROUGH FIXED MARKET STANDS AND/OR STALLS
- ⇒ VARIETY STORE

INSTITUTIONAL SECTOR

FR: SECTEUR INSTITUTIONNEL
DE: INSTITUTIONELLER SEKTOR

The European System of Accounts (ESA) defines an institutional sector as an aggregation of institutional units. Institutional units which have a similar type of economic behaviour are grouped together to form sectors and sub-sectors.

Criteria for assessing "similar type of economic behaviour" are:

- Type of producer:
 - private and public market producers
 - private producers for own final use
 - private and public other non-market producers
- Principal activity and function

The ESA distinguishes between following institutional sectors:

- Non-financial corporations
- Financial corporations
- General government
- Households (as consumers or entrepreneurs)
- Non-profit institutions serving households
- Rest of the world

Source: European System of Accounts (ESA) 1995, P. 37.

- ⇒ ACTIVITY
- ⇒ COLLECTIVE SERVICES
- ⇒ EUROPEAN SYSTEM OF ACCOUNTS (ESA)
- ⇒ INSTITUTIONAL UNIT
- ⇒ MARKET PRODUCER
- ⇒ NON-MARKET PRODUCER
- ⇒ NON-PROFIT INSTITUTIONS
- ⇒ SOCIAL ECONOMY

INSTITUTIONAL UNIT

FR: UNITÉ INSTITUTIONNELLE
DE: INSTITUTIONELLE EINHEIT

The institutional unit is an elementary economic decision-making centre characterised by uniformity of behaviour and decision-making autonomy in the exercise of its principal function. A unit is regarded as constituting an institutional unit if it has decision-making autonomy in respect of its principal function and keeps a complete set of accounts.

- In order to be said to keep a complete set of accounts, a unit must keep accounting records covering all its economic and financial transactions carried out during the accounting period, as well as a balance sheet of assets and liabilities.

Source: Council Regulation (EEC), No. 696/93, Section III B of 15.03.1993 on the statistical units for the observation and analysis of the production system in the Community.

- ⇒ ASSETS
- ⇒ AUTONOMY OF DECISION
- ⇒ BALANCE SHEET

- ⇒ COLLECTIVE SERVICES
- ⇒ FIXED ASSETS
- ⇒ INSTITUTIONAL SECTOR
- ⇒ LIABILITIES
- ⇒ NON-PROFIT INSTITUTIONS

INTANGIBLE ASSETS

- ⇒ ACQUISITION OF INTANGIBLE FIXED ASSETS
- ⇒ ASSETS
- ⇒ FIXED ASSETS
- ⇒ GROSS INVESTMENT IN CONCESSIONS, PATENTS, LICENCES, TRADE MARKS AND SIMILAR RIGHTS
- ⇒ GROSS INVESTMENT IN SOFTWARE
- ⇒ MARKETING EXPENDITURE
- ⇒ TOTAL INTRA MURAL R & D EXPENDITURE

INTEREST PAYMENTS

FR: PAIEMENT D'INTÉRÊTS
DE: ZINSAHLUNGEN

This heading covers interest payments to creditors including interest payments to all sources whether private or public. Bank charges are excluded. The part of annual payments which cover the repayment of debts are excluded.

Source: Eurostat, Unit D2-D4.

- ⇒ FINANCIAL EXPENDITURE
- ⇒ FINANCIAL INCOME
- ⇒ FINANCIAL SURPLUS
- ⇒ INCOME FROM ORDINARY ACTIVITIES
- ⇒ LIABILITIES
- ⇒ PURCHASES OF SHARES AND PARTICIPATING INTERESTS
- ⇒ SALES OF SHARES AND PARTICIPATING INTERESTS

INTERMEDIATE CONSUMPTION

FR: CONSOMMATION INTERMÉDIAIRE
DE: VORLEISTUNGEN

Intermediate consumption is defined as follows:

	Total purchases of goods and services	
-	Purchases of goods and services purchased for resale in the same condition as received	
+/-	Change in stocks of raw materials and consumables	
=	Intermediate consumption	

The ESA defines intermediate consumption as consisting of the value of the goods and services consumed as inputs by a process of production, excluding fixed assets whose consumption is recorded as consumption of fixed capital. The goods and services may be either transformed or used up by the production process.

Source: European System of Accounts (ESA) 1995, P. 84.

- ⇒ CHANGE IN STOCKS OF RAW MATERIALS AND CONSUMABLES
- ⇒ EUROPEAN SYSTEM OF ACCOUNTS (ESA)
- ⇒ GOODS
- ⇒ PRODUCTION
- ⇒ PURCHASES OF GOODS AND SERVICES PURCHASED FOR RESALE IN THE SAME CONDITION AS RECEIVED
- ⇒ SERVICES
- ⇒ TOTAL PURCHASES OF GOODS AND SERVICES

INTERNATIONAL STANDARD CLASSIFICATION OF ALL ECONOMIC ACTIVITIES (ISIC REV. 3)

FR: CLASSIFICATION INTERNATIONALE TYPE, PAR INDUSTRIE, DE TOUTES LES BRANCHES D'ACTIVITÉ ÉCONOMIQUE (CITI RÉV. 3)

DE: SYSTEMATIK DER WIRTSCHAFTSZWEIGE DER VEREINigten NATIONEN (ISIC REV.3)

The International Standard Industrial Classification of all Economic Activities (ISIC Rev. 3) of the United Nations is intended to be a standard classification of all productive economic activities. Its main aim is to provide a set of activity categories that can be used when analysing statistics according to such activities. The detailed groups and classes of the ISIC are best suited for classifying the kind of economic activity of establishments.

The ISIC Rev. 3 is a classification according to kind of economic activity, and not a classification of industries, or goods and services. The activity carried out by a statistical unit is the type of production in which it engages.

Economic activities are classified within the European Union according to the NACE Rev. 1.

Source: International Standard Industrial Classification of all Economic Activities, Rev. 3, United Nations, New York 1990.

- ⇒ ACTIVITY
- ⇒ ANALYSIS BY INDUSTRY
- ⇒ CENTRAL PRODUCT CLASSIFICATION (CPC)
- ⇒ ESTABLISHMENT
- ⇒ GOODS
- ⇒ NACE REV. 1
- ⇒ PRODUCTION
- ⇒ SERVICES
- ⇒ STATISTICAL UNIT

INTRA-COMMUNITY ACQUISITIONS OF GOODS AND SERVICES

FR: ACQUISITIONS INTRACOMMUNAUTAIRES DE BIENS ET DE SERVICES

DE: INNERGEMEINSCHAFTLICHE ERWERBE VON WAREN UND DIENSTLEISTUNGEN

Same definition as "Turnover from intra-community deliveries of goods and services" but referring to intra-community acquisitions of goods and services as defined by the modified 6th VAT Directive. For services it covers the provisions of services within the national territory by a provider operating in another Member State.

It is useful to know the overall amount of imports of an enterprise (or of an industry or sub-industry) even if it is not broken down by product, since it allows one to gauge the degree of internationalisation which enterprises bring to the purchasing of products for resale or the purchasing of goods and services for on-going operational purposes. It should be noted that the definition of imports includes imports of capital goods, although in general these can be expected to be small in relation to total current purchases.

Such data is particularly useful in respect of the wholesale trades, where the specialisation of enterprises in broad groups of products is such that the amount of imports alone provides a useful indicator.

Data collection of imports from the distributive trades (and in particular from retailers) needs particular care in definition. If double counting is to be avoided, it has to be made clear that the intention is not to seek information on goods of a foreign origin, but to identify those goods which were directly purchased from a non-resident supplier.

As with exports, a distinction between trade in goods and in services is useful. It creates opportunities, since data on trade in goods are available from INTRASTAT or other sources outside the Community, to provide a better reconciliation of the various sources of foreign trade data.

Source: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996.

Codes: "General Framework": 65 a, Draft Regulation on Structural Business Statistics: 14 21 0, (Annexes 1, 2 and 3, Pilot study).

- ⇒ ECONOMIC TERRITORY
- ⇒ ENTERPRISE
- ⇒ EXTRA-COMMUNITY IMPORTS OF GOODS AND SERVICES
- ⇒ GOODS
- ⇒ INDUSTRY
- ⇒ INTRASTAT
- ⇒ RETAIL TRADE
- ⇒ SERVICES
- ⇒ STATISTICAL TERRITORY
- ⇒ TURNOVER FROM INTRA-COMMUNITY DELIVERIES OF GOODS AND SERVICES
- ⇒ WHOLESALE TRADE

INTRA-COMMUNITY DELIVERIES OF GOODS AND SERVICES

- ⇒ TURNOVER FROM INTRA-COMMUNITY DELIVERIES OF GOODS AND SERVICES

INTRASTAT

FR: INTRASTAT
DE: INTRASTAT

With the removal of frontier controls between Member States under the Single Market programme, a new system, known as Intrastat was devised to collect statistics on internal trade. Developed by Eurostat and operational since 1 January 1993, Intrastat involves collecting information directly from businesses and is closely linked to the system for assessing and collecting VAT.

Source: Eurostat, Unit D4.

- ⇒ TURNOVER FROM INTRA-COMMUNITY DELIVERIES OF GOODS AND SERVICES
- ⇒ VALUE ADDED TAX (VAT)

INVENTORIES

- ⇒ ASSETS
- ⇒ CHANGE IN STOCKS OF FINISHED PRODUCTS AND WORK IN PROGRESS MANUFACTURED BY THE UNIT
- ⇒ CHANGE IN STOCKS OF GOODS AND SERVICES
- ⇒ CHANGE IN STOCKS OF GOODS PURCHASED FOR RESALE IN THE SAME CONDITION AS RECEIVED
- ⇒ CHANGE IN STOCKS OF RAW MATERIALS AND CONSUMABLES

INVESTMENT IN EQUIPMENT AND PLANT FOR POLLUTION CONTROL AND SPECIAL ANTI-POLLUTION ACCESSORIES (MAINLY 'END-OF-PIPE' EQUIPMENT)

FR: INVESTISSEMENTS EN INSTALLATIONS ET ÉQUIPEMENTS DESTINÉS À LA LUTTE CONTRE LA POLLUTION ET EN MATÉRIEL ANTIPOLLUTION (ESSENTIELLEMENT INSTALLATIONS FIN DE CYCLE)
 DE: INVESTITIONEN IN EINRICHTUNGEN UND ANLAGEN, DIE DEM EMISSIONSSCHUTZ DIENEN, SOWIE IN SPEZIELLES EMISSIONSSCHUTZZUBEHÖR (HAUPTSÄCHLICH 'END-OF-PIPE'-EINRICHTUNGEN)

Additional technical installations for use in the context of environmental control. These installations operate independently of or are identifiable parts added to the production facilities, treat pollution that has been generated, prevent the emissions or spread of the pollutants or measure the level of pollution (monitoring). The investment is calculated by the purchase price or construction cost of the installation, including design and installation costs. The purchase of land necessary for the installation is also included. Expenditure made principally for the purpose of health and safety inside the workplace should be excluded.

These investments can be broken down into four environmental domains:

- i) waste
- ii) air emissions
- iii) water protection and
- iv) noise (and vibration).

Source: Definitions of variables in Structural Business Statistics, variables included in Annexes 1, 2 and 3 of the draft Regulation on Structural Business Statistics, Version 3.0, May 1996.

Code: Draft Regulation on Structural Business Statistics: 21 11 0, (Annex 2).

- ⇒ AIR EMISSIONS
- ⇒ END-OF-PIPE INVESTMENT
- ⇒ ENVIRONMENTAL PROTECTION EXPENDITURE
- ⇒ FIXED ASSETS
- ⇒ INVESTMENT IN EQUIPMENT AND PLANT LINKED TO CLEANER TECHNOLOGY ('INTEGRATED TECHNOLOGY')
- ⇒ NOISE (AND VIBRATION)
- ⇒ PRODUCTION
- ⇒ PURCHASER'S PRICES
- ⇒ WASTE
- ⇒ WATER PROTECTION

INVESTMENT IN EQUIPMENT AND PLANT LINKED TO CLEANER TECHNOLOGY ('INTEGRATED TECHNOLOGY')

FR: INVESTISSEMENTS EN INSTALLATIONS ET ÉQUIPEMENTS LIÉS AUX TECHNOLOGIES PROPRES (TECHNOLOGIES INTÉGRÉES)

DE: INVESTITIONEN IN EINRICHTUNGEN UND ANLAGEN IN VERBINDUNG MIT SAUBEREN TECHNOLOGIEN (INTEGRIERTE TECHNOLOGIEN)

A cleaner technology is an installation or a part of an installation that has been adapted in order to generate less pollution. As opposed to 'end-of-pipe' investment, the environmental equipment has been integrated into the production process. The investment in the environmental equipment consists of the extra capital costs due to the integration of the equipment. This type of environmental equipment is not identifiable as a separate part of the production process therefore the costs should be estimated, for example, by comparing with available alternative installations (or parts thereof) that would not satisfy environmental regulations. In case of forced replacement of existing equipment the remaining value of this equipment is to be added. Expenditure made with the purpose of health and safety at the workplace should be excluded.

The remaining value of forced replacement of existing equipment is defined as follows:

$$\frac{\text{Replacement value of existing equipment} \times \text{Expected remaining life time of replaced equipment}}{\text{total life time of replaced equipment}}$$

These investments can be broken down into four environmental domains:

- i) waste
- ii) air emissions
- iii) water protection and
- iv) noise (and vibration).

Source: Definitions of variables in Structural Business Statistics, variables included in Annexes 1, 2 and 3 of the draft Regulation on Structural Business Statistics, Version 3.0, May 1996.

Code: Draft Regulation on Structural Business Statistics: 21 12 0, (Annex 2).

- ⇒ AIR EMISSIONS
- ⇒ END-OF-PIPE INVESTMENT
- ⇒ ENVIRONMENTAL PROTECTION EXPENDITURE
- ⇒ EXPENDITURE
- ⇒ GROSS INVESTMENT IN LAND NOT BUILT UPON
- ⇒ GROSS INVESTMENT IN TANGIBLE GOODS
- ⇒ INVESTMENT IN EQUIPMENT AND PLANT FOR POLLUTION CONTROL AND SPECIAL ANTI-POLLUTION ACCESSORIES (MAINLY 'END-OF-PIPE' EQUIPMENT)
- ⇒ NOISE (AND VIBRATION)
- ⇒ PRODUCTION
- ⇒ WASTE
- ⇒ WATER PROTECTION

INVESTMENT RATE

- ⇒ ACCOUNTING RATIOS

INVESTMENTS

- ⇒ ACQUISITION OF INTANGIBLE FIXED ASSETS (INTANGIBLE INVESTMENTS)
- ⇒ ASSETS
- ⇒ END-OF-PIPE INVESTMENT
- ⇒ GROSS INVESTMENT IN CONCESSIONS, PATENTS, LICENCES, TRADE MARKS AND SIMILAR RIGHTS
- ⇒ GROSS INVESTMENT IN CONSTRUCTION AND ALTERATION OF BUILDINGS
- ⇒ GROSS INVESTMENT IN EXISTING BUILDINGS AND STRUCTURES
- ⇒ GROSS INVESTMENT IN LAND NOT BUILT UPON
- ⇒ GROSS INVESTMENT IN MACHINERY AND EQUIPMENT
- ⇒ GROSS INVESTMENT IN SOFTWARE
- ⇒ GROSS INVESTMENT IN TANGIBLE GOODS
- ⇒ INVESTMENT IN EQUIPMENT AND PLANT FOR POLLUTION CONTROL AND SPECIAL ANTI-POLLUTION ACCESSORIES (MAINLY END-OF-PIPE EQUIPMENT)
- ⇒ INVESTMENT IN EQUIPMENT AND PLANT LINKED TO CLEANER TECHNOLOGY (INTEGRATED TECHNOLOGY)
- ⇒ MARKETING EXPENDITURE
- ⇒ PURCHASES OF SHARES AND PARTICIPATING INTERESTS
- ⇒ SALES OF TANGIBLE INVESTMENT GOODS

INVOLVEMENT OF THE ENTERPRISE IN AN ASSOCIATION OR CO-OPERATION AGREEMENT WITH OTHER ENTERPRISES

FR: INFORMATIONS SUR LES LIENS D'ASSOCIATION OU DE COOPÉRATION ENTRE ENTREPRISES
DE: BETEILIGUNG DES UNTERNEHMENS AN EINEM ASSOZIATIONS- ODER KOOPERATIONSABKOMMEN

This heading regroups the types of trading links which are possible in the sector covered by NACE Rev.1 Division 50 (Sale, maintenance and repair of motor vehicles and motorcycles; retail sale of automotive fuel), Division 51 (Wholesale trade and commission trade) and Division 52 (Retail trade; repair of personal and household goods).

For Division 50, it is necessary to distinguish between three types of association, concessionaires, dealerships and subsidiaries of motor vehicle producers:

- A concessionaire has the exclusive sales right or a commission on sales within a given territory. A concessionaire may also be a subsidiary of a motor vehicle producer (as also may be a motor vehicle dealer, although this is less likely).
- A dealer is involved in the sale of motor vehicles but does not have the rights of a concessionaire.
- A subsidiary is distinguished from an affiliated enterprise - majority control of independent owners - by the fact that it belongs to the group of a motor vehicle producer, resident or non-resident, who have externalised part or whole of their commercial activity by this means.

For Division 51, two forms of co-operation are possible:

- Enterprises which are very dependent on a single provider for all or the majority of their purchases. In the majority of cases, this enterprise is part of a franchise and is the franchisee. The supplier can be considered to have contracted out - formally or not - its wholesale activity and is often part of a franchise as the franchiser.
- Enterprises which are, in pursuance of a franchise agreement or a membership contract to a buying group, (one of) the wholesaler(s) in charge of supplying the franchisees or members of the group.

For Division 52 it is necessary to distinguish three types of affiliation.

- Affiliation to a buying group
- Affiliation to a franchising chain
- Affiliation to a consumer's co-operative

The affiliation to a consumer's co-operative implies the right to a favourable supply of goods and the right to participate in the decisions of the co-operative, provided an interest in the corporate assets exists.

A buying group is a grouping of one or more enterprises set up in order to obtain from suppliers more favourable terms than each business could obtain on its own.

Franchising is a system of collaboration between two enterprises which are quite separate but bound by a contract (according to the European franchise charter) under which one of them (the franchiser) grants to the other (the franchisee), in return for payment of a fee, the right to use under specific conditions a trademark or caption characterised by a symbol, and also guarantees assistance and regular services intended to facilitate the use of the said trademark.

Several types of franchise can be distinguished according to their object: industrial franchise concerns the manufacturing of goods, distribution franchise concerns the sale of goods, and service franchise concerns the supply of services (definition given in Commission Regulation 4087/88/EEC of 30 November 1988).

Co-operative societies are bodies corresponding to the set of laws which in each country define the legal status of cooperation. They observe a number of general principles, for example they are only entitled to provide their services to members, profits are distributed in proportion to members' dealings with the society, etc.

Source: Definitions of variables in Structural Business Statistics, variables included in Annexes 1, 2 and 3 of the draft Regulation on Structural Business Statistics, Version 3.0, May 1996.

Code: Draft Regulation on Structural Business Statistics: 17 11 0, (Annex 3, Pilot study).

- ⇒ AFFILIATION TO A BUYING GROUP
- ⇒ AFFILIATION TO A CONSUMERS' CO-OPERATIVE
- ⇒ AFFILIATION TO A FRANCHISING CHAIN
- ⇒ ASSETS
- ⇒ CONCESSIONAIRE
- ⇒ ENTERPRISE
- ⇒ FRANCHISE
- ⇒ GOODS
- ⇒ NACE REV. 1
- ⇒ RETAIL TRADE
- ⇒ SUPPLIER OF A FRANCHISING CHAIN OR A BUYING GROUP
- ⇒ WHOLESALE TRADE

ITINERANT TRADING

FR: COMMERCE ITINÉRANT
DE: NICHT ORTSGEBUNDENER HANDEL

These are local units engaged in itinerant or non-sedentary trading:

Itinerant or street trading applies where the trader sells his goods to passers-by in the street; door-to-door trading applies where the trader goes from house to house with his entire range of goods. In "home-selling" the trader goes directly to the home of a possible client.

- ⇒ GOODS
- ⇒ INFORMATION ON TRADING FORMS
- ⇒ LOCAL UNIT

JOBS

FR: EMPLOIS
DE: ARBEITSPLÄTZE

A job is defined as an explicit or implicit contract (relating to the provision of labour input, and not supplying output of a good or service) between a person and a resident institutional unit to perform work (activities which contribute to the production of goods and services) in return for compensation (including mixed income of self-employed persons) for a defined period or until further notice.

In that definition, both employee and self-employment jobs are covered: that is, an employee job if the person belongs to another institutional unit than the employer and a self-employment job if the person belongs to the same institutional unit as the employer.

The concept of jobs differs from the concept of employment as defined above:

- It includes second, third, etc. jobs of the same person. Those second, third, etc. jobs of a person may either successively follow one another within the reference period (usually, a week) or, as when someone has an evening job as well as a daytime job, run in parallel.
- On the other hand, it excludes persons temporarily not at work but who have a "formal attachment to their job" in the form, for instance, of "an assurance of return to work or an agreement as to the date of return". Such an understanding between an employer and a person on lay-off or away on training is not counted as a job in the System.

Source: European System of Accounts (ESA) 1995, P. 356.

- ⇒ EMPLOYMENT
- ⇒ EUROPEAN SYSTEM OF ACCOUNTS (ESA)
- ⇒ GOODS
- ⇒ INSTITUTIONAL UNIT
- ⇒ NUMBER OF PERSONS EMPLOYED
- ⇒ PRODUCTION UNIT
- ⇒ SERVICES

KIND-OF-ACTIVITY UNIT (KAU)

FR: UNITÉ D'ACTIVITÉ ÉCONOMIQUE (UAE)
DE: FACHLICHE EINHEIT (FE)

The kind of activity unit (KAU) groups all the parts of an enterprise contributing to the performance of an activity at class level (four digits) of NACE Rev. 1 and corresponds to one or more operational subdivisions of the enterprise. The enterprise's information system must be capable of indicating or calculating for each KAU at least the production value, intermediate consumption, manpower costs, the operating surplus and employment and gross fixed capital formation.

- ⇒ ACTIVITY
- ⇒ EMPLOYMENT
- ⇒ ENTERPRISE
- ⇒ GROSS FIXED CAPITAL FORMATION
- ⇒ GROSS OPERATING SURPLUS
- ⇒ INTERMEDIATE CONSUMPTION
- ⇒ LOCAL KIND-OF-ACTIVITY UNIT
- ⇒ PERSONNEL COSTS
- ⇒ NACE REV. 1
- ⇒ NUMBER OF PERSONS EMPLOYED
- ⇒ PRODUCTION VALUE

LABOUR COSTS

- ⇒ PERSONNEL COSTS

LARGE-AREA SPECIALIST

FR: GRANDE SURFACE SPÉCIALISÉE
DE: FACHMARKT

A large-area specialist is in general a large retail store, usually with an area of 2 500m² or more, which specialises in a specific range of products (e.g. furniture, DIY products, consumer electronics, sports goods, car accessories) or set of needs (e.g. leisure, transport, housing). In Germany, this category may also include smaller specialist chains, such as drugstores, cosmetics shops, apparel and footwear outlets (Fachmärkte).

Source: Retailing in the European Economic Area, Eurostat 1994.

- ⇒ CATEGORY OF SALES SPACE FOR RETAIL STORES ENGAGED IN RETAIL TRADE
- ⇒ RETAIL TRADE

LEASING

- ⇒ ACQUISITION OF INTANGIBLE FIXED ASSETS (INTANGIBLE INVESTMENTS)
- ⇒ FINANCIAL LEASING OF GOODS
- ⇒ LEASING USED BY THE UNITS
- ⇒ PAYMENTS FOR LONG TERM RENTAL AND FINANCIAL LEASING OF GOODS
- ⇒ PAYMENTS FOR LONG TERM RENTAL AND OPERATIONAL LEASING OF GOODS
- ⇒ VALUE OF TANGIBLE GOODS ACQUIRED THROUGH FINANCIAL LEASING

LEASING USED BY THE UNITS

FR: LEASING (LOCATION) UTILISÉ PAR LES UNITÉS
DE: LEASINGANWENDUNG DURCH DIE EINHEITEN

This heading is defined as the leasing of property and tangible or intangible (software etc.) capital goods to a customer by an enterprise for a pre-arranged period with an option for the customer to purchase at the residual value at the end of the contract.

It may be measured by:

- total rents paid to leasing enterprises in respect of leasing transactions carried out during the year and in previous years, and not yet expired (part of "Purchases of goods and services") or
- value of capital goods received during the year as a result of leasing transactions. Goods and services financed by leasing may be broken down into:
 - land
 - existing buildings
 - the construction or conversion of buildings and other real estate
 - transport equipment
 - plant and machinery
 - intangibles.

The recourse of an enterprise to a leasing transaction results in an effective increase in its production capacities.

Source: Eurostat, Unit D2-D4.

- ⇒ ACQUISITION OF INTANGIBLE FIXED ASSETS (INTANGIBLE INVESTMENTS)
- ⇒ ASSETS
- ⇒ CAPITAL GOODS
- ⇒ ENTERPRISE
- ⇒ FINANCIAL LEASING OF GOODS
- ⇒ GOODS
- ⇒ GROSS INVESTMENT IN SOFTWARE
- ⇒ GROSS INVESTMENT IN TANGIBLE GOODS
- ⇒ PAYMENTS FOR LONG TERM RENTAL AND OPERATIONAL LEASING OF GOODS
- ⇒ PRODUCTION
- ⇒ SERVICES
- ⇒ TOTAL PURCHASES OF GOODS AND SERVICES
- ⇒ VALUE OF TANGIBLE GOODS ACQUIRED THROUGH FINANCIAL LEASING

LEGAL STATUS

FR: STATUT JURIDIQUE
DE: RECHTSFORM

- Sole proprietorship: Enterprise owned exclusively by one natural person.
- Partnership: Association of persons who conduct a business under a collective name. It usually takes the form of a limited partnership.
- Limited liability companies: Enterprises comprising the joint-stock company, the limited partnership with share capital and the private limited company (plc). Harmonized rules at European level governing this group of companies are laid down by the fourth Directive of 25 July 1978.
- Cooperative societies: Bodies correspond to the set of laws which in each country define the legal forms named above. They observe a number of general principles, for example they are only entitled to provide their services to members, profits are distributed in proportion to members' dealings with the society, etc.

Source: Retailing in the European Economic Area, Eurostat 1994.

⇒ CORPORATION

- ⇒ INVOLVEMENT OF THE ENTERPRISE IN AN ASSOCIATION OR CO-OPERATION AGREEMENT WITH OTHER ENTERPRISES
- ⇒ NUMBER OF ENTERPRISE

LEGAL UNIT

FR: UNITÉ LÉGALE
DE: RECHTLICHE EINHEIT

A legal unit includes the following:

- legal persons whose existence is recognised by law independently of the individuals or in-situations which may own them or are members of them and
- natural persons who are engaged in an economic activity in their own right

The legal unit always forms, either by itself or sometimes in combination with other legal units, the legal basis for the statistical unit known as the "enterprise".

Source: Council Regulation (EEC), No. 696/93, Section II A3-4, of 15.03.1993 on the statistical units for the observation and analysis of the production system in the Community.

- ⇒ ACTIVITY
- ⇒ CORPORATION
- ⇒ ENTERPRISE
- ⇒ STATISTICAL UNIT

LIABILITIES

FR: PASSIF
DE: PASSIVA

According to Article 9 of the Fourth Council Directive the liabilities side of the balance sheet contains the following items:

A. Capital and reserves

I. Subscribed capital

II. Share premium account

III. Revaluation reserve

IV. Reserves

1. Legal reserve.
2. Reserve for own shares.
3. Reserves provided for by the articles of association.
4. Other reserves.

V. Profit or loss brought forward

VI. Profit or loss for the financial year

B. Provisions for liabilities and charges

1. Provisions for pensions and similar obligations.
2. Provisions for taxation.
3. Other provisions.

C. Creditors

1. Debenture loans, showing convertible loans separately.
2. Amounts owed to credit institutions.
3. Payments received on account of orders in so far as they are not shown separately as deductions from stocks.
4. Trade creditors.
5. Amounts owed by virtue of participating interests.
6. Amounts owed to affiliated undertakings.
7. Amounts owed to undertakings by virtue of participating interests.
8. Other creditors including tax and social security.
9. Accruals and deferred income.

D. Accruals and deferred income

E. Profit for the financial year

Source: Fourth Council Directive (EEC), No. 78/660, Article 9 of 25.07.1978 based on Article 54 (3) of the Treaty on the annual accounts of certain types of companies.

- ⇒ ASSETS
- ⇒ BALANCE SHEET
- ⇒ CAPITAL
- ⇒ FINANCIAL EXPENDITURE
- ⇒ FINANCIAL SURPLUS
- ⇒ PROFIT OR LOSS FOR THE YEAR
- ⇒ PURCHASES OF SHARES AND PARTICIPATING INTERESTS
- ⇒ SALES OF SHARES AND PARTICIPATING INTERESTS
- ⇒ SOCIAL SECURITY COSTS

LOCAL KIND-OF-ACTIVITY UNIT (LOCAL KAU)

FR: UNITÉ D'ACTIVITÉ ÉCONOMIQUE AU NIVEAU LOCAL (UAE LOCALE)
 DE: FACHLICHE EINHEIT AUF ÖRTLICHER EBENE (ÖRTLICHE FE)

The local kind-of-activity unit (local KAU) is the part of a KAU which corresponds to a local unit.

Source: Council Regulation (EEC), No. 696/93, Section III G of 15.03.1993 on the statistical units for the observation and analysis of the production system in the Community.

- ⇒ ACTIVITY
- ⇒ ANALYSIS BY INDUSTRY
- ⇒ INDUSTRY
- ⇒ LOCAL UNIT
- ⇒ KIND-OF-ACTIVITY UNIT (KAU)
- ⇒ STATISTICAL UNIT

LOCAL UNIT

FR: UNITÉ LOCALE
DE: ÖRTLICHE EINHEIT

The local unit is an enterprise or part thereof (e.g. a workshop, factory, warehouse, office, mine or depot) situated in a geographically identified place. At or from this place economic activity is carried out for which - save for certain exceptions - one or more persons work (even if only part-time) for one and the same enterprise.

Local units are classified according to their main activity in the NACE Rev. 1 classification system. The main activity of a local unit is not always the same as that of the enterprise to which it belongs. A local unit classified under services as a "design office" may be part of an enterprise classified under an industrial activity.

As for the enterprises, all the local units must be taken into account, even if they have no paid employees.

Sources: Council Regulation (EEC), No. 696/93, Section III F of 15.03.1993 on the statistical units for the observation and analysis of the production system in the Community, Eurostat, Unit D4.

- ⇒ ACTIVITY
- ⇒ ANALYSIS BY INDUSTRY
- ⇒ EMPLOYMENT
- ⇒ ENTERPRISE
- ⇒ GEOGRAPHICAL SPHERE OF ACTIVITY
- ⇒ INDUSTRIAL SECTOR
- ⇒ LOCAL KIND-OF-ACTIVITY UNIT (LOCAL KAU)
- ⇒ LOCAL UNIT OF HOMOGENEOUS PRODUCTION (LOCAL UHP)
- ⇒ NACE REV. 1
- ⇒ NUMBER OF LOCAL UNITS
- ⇒ STATISTICAL UNIT

LOCAL UNIT OF HOMOGENEOUS PRODUCTION (LOCAL UHP)

FR: UNITÉ DE PRODUCTION HOMOGENÈE AU NIVEAU LOCAL (UPH LOCALE)
DE: HOMOGENE PRODUKTIONSEINHEIT AUF ÖRTLICHER EBENE (ÖRTLICHE HPE)

The local unit of homogeneous production (local UHP) is the part of a unit of homogeneous production which corresponds to a local unit.

Source: Council Regulation (EEC), No. 696/93, Section III H of 15.03.1993 on the statistical units for the observation and analysis of the production system in the Community.

- ⇒ LOCAL UNIT
- ⇒ STATISTICAL UNIT
- ⇒ PRODUCTION
- ⇒ UNIT OF HOMOGENEOUS PRODUCTION (UHP)

MAIL-ORDER SELLING

FR: VENTE PAR CORRESPONDANCE
DE: VERSANDHANDEL

Mail-order selling is defined according to the NACE Rev. 1 class 52.61.

Mail-order selling is a form of trading in which goods are offered via catalogues, prospectuses, advertising (press, radio, television) or by representatives, and the goods ordered are sent to the purchaser by post or another method. This form of trading is practised by manufacturers (direct mail-order sales), by retail enterprises for which this is their sole or near-sole activity (mail-order houses) and by enterprises which, in addition to the facilities required for high-street retailing also operate departments suitably equipped for mail-order selling (order-processing, dispatch, etc.). A distinction is drawn between general and specialist catalogue selling.

Source: Retailing in the European Economic Area, Eurostat 1994.

- ⇒ GOODS
- ⇒ INFORMATION ON TRADING FORMS
- ⇒ NACE REV. 1
- ⇒ RETAIL TRADE

MAIN ACTIVITY

- ⇒ ACTIVITY

MANPOWER COSTS

- ⇒ PERSONNEL COSTS

MARKET PRODUCER

FR: PRODUCTEUR MARCHAND
DE: MARKTPRODUZENT

A market producer is an establishment or enterprise all or most of whose output is marketed. It is perfectly possible for market producers, both small unincorporated enterprises and large corporations, to have some non-market output in the form of production for own final consumption or gross fixed capital formation.

Source: System of National Accounts (SNA) 1993, (6.52), P.129.

- ⇒ CAPITALISED PRODUCTION
- ⇒ CORPORATION
- ⇒ ENTERPRISE
- ⇒ ESTABLISHMENT
- ⇒ GROSS FIXED CAPITAL FORMATION
- ⇒ INSTITUTIONAL SECTOR
- ⇒ NON-MARKET PRODUCER
- ⇒ PRODUCTION

MARKET PRODUCTION

FR: PRODUCTION MARCHANDE
DE: MARKTBESTIMMTE PRODUKTION

Market production is defined as the totality of goods and services produced in order to be sold on the national or foreign market.

Source: English/Russian Glossary of Statistical Terms, Volume I: Business registers, P. 17.

- ⇒ GOODS
- ⇒ MARKET PRODUCER
- ⇒ NON-MARKET PRODUCTION
- ⇒ PRODUCTION
- ⇒ SERVICES

MARKETING EXPENDITURE

FR: DÉPENSES DE MARKETING
 DE: AUSGABEN FÜR MARKETING

Marketing is defined as all activities aimed at the enlargement or preservation of the market. It includes market research, advertising, promotion, sponsoring and public relations. These services may be provided 'in-house' in which case the investment should be calculated at production cost including labour cost, or may be bought in from third parties. Only a part of these expenditures is of an investment nature and the rest is consumption. A precise demarcation of marketing expenditure between investment and consumption can not be made and a strict definition would probably pose enormous data collection problems. In order to reduce this problem it is proposed to make some pragmatic simplifications.

Marketing expenditure should be limited to:

- long-term marketing which covers the marketing of new products where the expected benefits will accrue over a period longer than one year;
- marketing costs of new market areas or segments where the expected benefits will accrue over a period longer than one year and
- the marketing costs of improving the unit's strategic position.

Source: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996.

Codes: "General Framework": 32 b, Draft Regulation on Structural Business Statistics: 15 43 0, (Annex 2, Pilot study).

- ⇒ EXPENDITURE
- ⇒ PRODUCTION COST

MINI-MARKET

FR: SUPÉRETTE
 DE: SB-GESCHÄFT

A mini-market or self-service shop is defined as a shop selling almost exclusively food, with a floor space of:

- Belgium: 100 to 400 m²
- Germany: 100 to 400m²
- Spain: 120 to 400 m²
- France: 120 to 400 m²
- Greece: less than 200 m²
- Portugal: less than 200 m²
- United Kingdom: 186 m² or more

Source: Retailing in the European Economic Area, Eurostat 1994.

- ⇒ CATEGORY OF SALES SPACE FOR RETAIL STORES ENGAGED IN RETAIL TRADE
- ⇒ RETAIL TRADE

MIXED RETAILING

⇒ SPECIALISED AND NON-SPECIALISED TRADE

MOTOR VEHICLE CONCESSIONAIRE

FR: CONCESSIONNAIRE AUTOMOBILE
DE: KRAFTFAHRZEUG-KONZESSIONÄR

A concessionaire has the exclusive sales right or a commission on sales within a given territory.

Motor vehicle sales in this context should be taken to include sales of motor cycles and of motor vehicle and motor cycle parts and accessories. A concessionaire may also be a subsidiary of a motor vehicle producer (as also may be a motor vehicle dealer, although this is less likely).

Source: Eurostat, Unit D4.

- ⇒ CONCESSIONAIRE
- ⇒ INVOLVEMENT OF THE ENTERPRISE IN AN ASSOCIATION OR CO-OPERATION AGREEMENT WITH OTHER ENTERPRISES
- ⇒ SUBSIDIARY COMPANY

MOTOR VEHICLE DEALERSHIP

FR: AGENCE DE MARQUE
DE: KRAFTFAHRZEUG-VERTRAGSHÄNDLER

A dealer is involved in the sale of motor vehicles but does not have the rights of a concessionaire.

Source: Eurostat, Unit D4.

- ⇒ CONCESSIONAIRE
- ⇒ INVOLVEMENT OF THE ENTERPRISE IN AN ASSOCIATION OR CO-OPERATION AGREEMENT WITH OTHER ENTERPRISES

MOTOR VEHICLE TRADER ACTING AS SUBSIDIARY OF MOTOR VEHICLE PRODUCER

FR: FILIALE DE CONSTRUCTEUR AUTOMOBILE
DE: KRAFTFAHRZEUGHÄNDLER, DIE TOCHTERGESELLSCHAFTEN VON KRAFTFAHRZEUG-HERSTELLERN SIND

The variable distinguishes the affiliated enterprises - probably majority owned - of resident or non-resident car makers, who have externalised part or whole of their commercial activity in a subsidiary.

Source: Eurostat, Unit D4.

- ⇒ ACTIVITY
- ⇒ INVOLVEMENT OF THE ENTERPRISE IN AN ASSOCIATION OR CO-OPERATION AGREEMENT WITH OTHER ENTERPRISES
- ⇒ SUBSIDIARY COMPANY

NACE REV. 1

FR: NACE REV. 1
DE: NACE REV. 1

The NACE Rev. 1 ("Nomenclature générale des Activités économiques dans les Communautés Européennes") enables a statistical classification of economic activities within the European Union to be made. The NACE Rev. 1 replaced NACE 1970 in order to improve international comparability with other classifications of economic activity. The NACE Rev. 1 is designed to categorise data that can be related only to a unit of activity e.g., an individual plant or group of plants comprising an economic entity such as a enterprise. It provides the basis for preparing statistics of the production process (labour, materials, energy etc.), capital formation and the financial transactions of such units.

Main features of the NACE Rev. 1:

- Sections (alphabetical code)
- Subsections (two-character alphabetical code)
- Divisions (two-digit numerical code)
- Groups (three-digit numerical code)
- Classes (four-digit numerical code)

The Sections of the NACE Rev. 1 are broken down as follows:

- A Agriculture, Hunting and Forestry
- B Fishing
- C Mining and Quarrying
- D Manufacturing
- E Electricity, Gas and Water Supply
- F Construction
- G Wholesale and Retail Trade; Repair of Motor Vehicles, Motorcycles and Personal and Household Goods
- H Hotels and Restaurants
- I Transport, Storage and Communication
- J Financial Intermediation
- K Real Estate, Renting and Business Activities
- L Public Administration and Defence; Compulsory social Security
- M Education
- N Health and Social work
- O Other Community, Social and Personal Service Activities
- P Private Households with Employed Persons
- Q Extra-Territorial Organisations and Bodies

The United Nations classifies economic activities according to the ISIC Rev. 3 (International Standard Classification of all Economic Activities).

Source: Council Regulation (EEC), No. 3037/90 of October 1990 and No. 761/93 of April 1993 on the NACE Rev. 1.

- ⇒ ACTIVITY
- ⇒ ANALYSIS BY INDUSTRY
- ⇒ BREAKDOWN OF TURNOVER BY PRODUCT (ACCORDING TO SECTION G OF THE CPA)
- ⇒ GOODS
- ⇒ INDUSTRY
- ⇒ INTERNATIONAL STANDARD CLASSIFICATION OF ALL ECONOMIC ACTIVITIES (ISIC REV. 3)

- ⇒ RETAIL TRADE
- ⇒ SERVICES
- ⇒ TURNOVER FROM THE PRINCIPAL ACTIVITY AT THE NACE REV. 1 4-DIGIT LEVEL.
- ⇒ WHOLESALE TRADE

NATIONAL ACCOUNTS

- ⇒ EUROPEAN SYSTEM OF ACCOUNTS (ESA)
- ⇒ SYSTEM OF NATIONAL ACCOUNTS (SNA)

NET TURNOVER

FR: MONTANT NET DU CHIFFRE D'AFFAIRES
DE: NETTOUMSATZERLÖSE

Net turnover (as defined in Article 28 of the Fourth Council Directive) comprises the amounts derived from the sale of products and the provision of services falling within the company's ordinary activities, after deduction of sales rebates and of value added tax and other taxes directly linked to the turnover.

Source: Fourth Council Directive (EEC), No. 78/660 of 25.07.1978 based on Article 54 (3) of the Treaty on the annual accounts of certain types of companies.

- ⇒ DUTIES AND TAXES (OTHER THAN VAT AND OTHER TAXES DIRECTLY LINKED TO TURNOVER) LINKED TO PRODUCTION
- ⇒ ORDINARY ACTIVITY
- ⇒ TURNOVER

NOISE (AND VIBRATION)

FR: BRUIT ET VIBRATIONS
DE: LÄRM UND VIBRATION

The part of investment in equipment and plant for pollution control and special anti-pollution accessories and/or those investments linked to cleaner technology and/or the part of total current expenditure on environmental protection concerning the noise and vibration domain. This domain covers the prevention of noise and vibration, measures to decrease noise and vibration levels at source, measures to isolate receivers from noise and vibrations and the monitoring of noise and vibration levels. Noise abatement for the protection of the workplace is excluded.

Source: Definitions of variables in Structural Business Statistics, variables included in Annexes 1, 2 and 3 of the draft Regulation on Structural Business Statistics, Version 3.0, May 1996.

Codes: Draft Regulation on Structural Business Statistics: 21 11 4, 21 12 4, 21 14 4, (Annex 2).

- ⇒ INVESTMENT IN EQUIPMENT AND PLANT FOR POLLUTION CONTROL AND SPECIAL ANTI-POLLUTION ACCESSORIES (MAINLY 'END-OF-PIPE' EQUIPMENT)
- ⇒ INVESTMENT IN EQUIPMENT AND PLANT LINKED TO CLEANER TECHNOLOGY (INTEGRATED TECHNOLOGY)
- ⇒ TOTAL CURRENT EXPENDITURE ON ENVIRONMENTAL PROTECTION

NOMENCLATURES

- ⇒ ANALYSIS BY FUNCTION

Price indices make it possible to adjust for inflation in order to obtain volume series.

Source: Eurostat, Unit D4.

PRINCIPAL ACTIVITY

⇒ ACTIVITY

PRODCOM

FR: PRODCOM

DE: PRODCOM

Prodcum is short for the French words 'Production communautaire' - Community production. Prodcum is the name of a Eurostat project and the corresponding survey. The survey looks at the production of approximately 5 700 products which figure in what is known as the Prodcum list. This list is compatible with the nomenclature of products used for foreign trade statistics called the Combined Nomenclature. The list of products covers most industrial goods with the exception of energy products and the output of the construction industry.

Source: English/Russian Glossary of Statistical Terms, Volume II: Structural Business Statistics, P. 59.

- ⇒ ANALYSIS BY PRODUCTION
- ⇒ COMBINED NOMENCLATURE (CN)
- ⇒ GOODS
- ⇒ PRODUCTION

PRODUCER

- ⇒ INSTITUTIONAL SECTOR
- ⇒ MARKET PRODUCER
- ⇒ NON-MARKET PRODUCER

PRODUCER PRICES

- ⇒ PRICES OF PRODUCTS SOLD
- ⇒ VALUE ADDED AT FACTOR COST

PRODUCT CLASSIFICATION

- ⇒ ANALYSIS BY PRODUCTION
- ⇒ CENTRAL PRODUCT CLASSIFICATION (CPC)
- ⇒ CLASSIFICATION OF PRODUCTS BY ACTIVITY (CPA)
- ⇒ COMBINED NOMENCLATURE (CN)
- ⇒ HARMONISED SYSTEM (HS)
- ⇒ PRODCOM

PRODUCTION

FR: PRODUCTION
DE: PRODUKTION

Production is an activity carried out under the control and responsibility of an institutional unit that uses inputs of labour, capital and goods and services to produce goods and services. Production does not cover purely natural processes without any human involvement or direction, like the unmanaged growth of fish stocks in international waters (but fish farming is production).

Source: European System of Accounts (ESA) 1995, P. 67.

- ⇒ ACTIVITY
- ⇒ CAPITALISED PRODUCTION
- ⇒ CAPITALISED PRODUCTION OF TANGIBLE CAPITAL GOODS
- ⇒ DUTIES AND TAXES (OTHER THAN VAT AND OTHER TAXES DIRECTLY LINKED TO TURN-OVER) LINKED TO PRODUCTION
- ⇒ GOODS
- ⇒ GROSS FIXED CAPITAL FORMATION
- ⇒ INSTITUTIONAL UNIT
- ⇒ MARKET PRODUCTION
- ⇒ NON-MARKET PRODUCTION
- ⇒ PRODUCTION COST
- ⇒ PRODUCTION UNIT
- ⇒ PRODUCTION VALUE
- ⇒ SERVICES
- ⇒ SUBSIDIES ON PRODUCTION

PRODUCTION COST

FR: COÛT DE PRODUCTION
DE: PRODUKTIONSKOSTEN

The production cost of an item is obtained by adding the following:

- the acquisition cost of the materials used to produce the item
- other costs incurred by the company during the production process to bring the item to its present state and location, i.e. direct production costs
- indirect production costs (as long as they can be reasonably attributed to the production of the item)

Source: English/Russian Glossary of Statistical Terms, Volume III: Business accounting, P. 23.

- ⇒ PRODUCTION

PRODUCTION UNIT

FR: UNITÉ DE PRODUCTION
DE: PRODUKTIONSEINHEIT

A production unit carries out an economic activity under the control and responsibility of an institutional unit using inputs of labour, capital and goods and services to produce outputs of goods and services.

Source: System of National Accounts (SNA) 1993

- ⇒ ACTIVITY
- ⇒ GOODS

- ↪ INSTITUTIONAL UNIT
- ↪ PRODUCTION
- ↪ SERVICES
- ↪ STATISTICAL UNIT

PRODUCTION VALUE

FR: VALEUR DE LA PRODUCTION
DE: PRODUKTIONSWERT

The production value measures the amount actually produced by the unit, based on sales, changes in stocks and the resale of goods and services.

The production value is defined as turnover, plus or minus the changes in stocks of finished products, work in progress and goods and services purchased for resale, minus the purchases of goods and services for resale, plus capitalised production.

Included in purchases of goods and services for resale are the purchases of services purchased in order to be rendered to third parties in the same condition.

Capitalised production includes the own-account production of all goods that are retained by their producers for their own final consumption or investment. The latter includes the production of fixed tangible assets (buildings, etc.) as well as intangible assets (development of software, etc.). Capitalised production is unsold production and is valued at basic prices estimated for similar products, or, if not available, at production cost. Note that these capital goods may also be included in investment.

In national accounts, the concept of production is used in the "input-output tables". Production is calculated from turnover with the aid of a "sales-production" transition. In business statistics where "gross" data is collected it is not possible to determine "production" in the national accounts sense. Hence "intermediate consumption" has a precise meaning in national accounts, - but not in business statistics.

Therefore, an intermediate value between turnover and value added has to be established in order to make significant comparisons between units, industrial sectors, irrespective of the type of activity involved (distributive or other), the method of invoicing or the method of accounting. The production value per person employed is more comparable than turnover by person employed.

In order to establish the production value, it is necessary to subtract in each case "purchases for resale" specific to each activity, In this way the production value, which includes the provision of services, the profit margin and the production of goods in the classical sense of the term, is obtained. The production value cannot be aggregated since it includes intermediate consumption (unlike value added), but it enables significant comparisons to be made between each activity and each enterprise. From this stage onwards standard techniques can be used to determine value added, gross operating surplus, etc.

Production value is defined as follows:

- Turnover
- Purchases of goods and services purchased for resale in the same condition as received

+/-	Change in stocks of finished products and work in progress manufactured by the unit
+/-	Change in stocks of goods and services purchased for resale in the same condition as received
+	Capitalised production
<hr/>	
=	Production value

- Production value is used in the calculation of *value added at basic prices* and other aggregates and balances.

Source: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996.

Codes: "General Framework": 73, Draft Regulation on Structural Business Statistics: 12 12 0, (Annexes 1, 2 and 3).

- ⇒ ACCOUNTING RATIOS
- ⇒ CAPITALISED PRODUCTION
- ⇒ CHANGE IN STOCKS OF FINISHED PRODUCTS AND WORK IN PROGRESS MANUFACTURED BY THE UNIT
- ⇒ CHANGE IN STOCKS OF GOODS AND SERVICES
- ⇒ CHANGE IN STOCKS OF GOODS PURCHASED FOR RESALE IN THE SAME CONDITION AS RECEIVED
- ⇒ GOODS
- ⇒ INTERMEDIATE CONSUMPTION
- ⇒ NET TURNOVER
- ⇒ OTHER OPERATING INCOME
- ⇒ PRODUCTION
- ⇒ PRODUCTION UNIT
- ⇒ PURCHASES OF GOODS AND SERVICES PURCHASED FOR RESALE IN THE SAME CONDITION AS RECEIVED
- ⇒ SERVICES
- ⇒ TURNOVER
- ⇒ VALUE ADDED AT BASIC PRICES
- ⇒ WORK IN PROGRESS

PRODUCTIVE ACTIVITY

- ⇒ ACTIVITY

PRODUCTIVITY

- ⇒ ACCOUNTING RATIOS

PROFIT OR LOSS FOR THE YEAR

FR: PROFITS OU PERTES DE L'EXERCICE
DE: GEWINN ODER VERLUST FÜR DAS JAHR

Profit or loss for the year is the final accounting balance of ordinary and extra-ordinary activities of an enterprise. It is the sum of the surpluses of operating, financial and extra-ordinary activities calculated net of taxes and value adjustments.

In addition to gross ordinary surplus, other resources and other charges are also taken into account.

Other resources are defined as items accounted for as extraordinary income.

Other charges are defined as items accounted for as value adjustments, all direct taxes on the profit or loss and extraordinary items. Value adjustments include those made in respect of formation expenses, tangible, intangible and financial fixed assets, as well as investments held as current assets and of other current assets to the extent that they exceed the amount of value adjustments which are normal in the unit. Taxes on the profit or loss includes tax on the profit or loss on ordinary activities, tax on the extra-ordinary profit or loss and other direct taxes not classified to these headings.

Profit or loss for the year may be calculated as follows:

	Gross ordinary surplus (before taxes and value adjustments)
+	Other resources
-	Other charges
<hr/>	
=	Profit or loss for the year

Source: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996.

Codes: "General Framework": 78, Draft Regulation on Structural Business Statistics: 12 20 0, (Annex 2, Pilot study).

- ⇒ ASSETS
- ⇒ BALANCE SHEET
- ⇒ ENTERPRISE
- ⇒ EXTRAORDINARY RESULT
- ⇒ FIXED ASSETS
- ⇒ GROSS ORDINARY SURPLUS
- ⇒ LIABILITIES
- ⇒ ORDINARY ACTIVITY

PROFITABILITY

- ⇒ ACCOUNTING RATIOS
- ⇒ GROSS ORDINARY SURPLUS

PROVISIONS

- ⇒ EXTRAORDINARY RESULT
- ⇒ LIABILITIES

PURCHASER'S PRICES

FR: PRIX D'ACQUISITION
DE: EINKAUFSPREISE

The purchaser's price is the amount paid by the purchaser, excluding any deductible VAT or similar deductible tax, in order to take delivery of a unit of a good or service at the time and place required by the purchaser. The purchaser's price of a good includes any transport charges paid separately by the purchaser to take delivery at the required time and place.

Source: System of National Accounts (SNA) 1993, (6.215), P.152.

- ⇒ COST PRINCIPLE
- ⇒ GOODS
- ⇒ SERVICES
- ⇒ VALUE ADDED TAX (VAT)

PURCHASES FROM PRODUCERS

- ⇒ PERCENTAGE SHARE OF PURCHASES FROM PRODUCERS

PURCHASES FROM WHOLESALERS AND PURCHASING GROUPS

- ⇒ PERCENTAGE SHARE OF PURCHASES FROM WHOLESALERS AND PURCHASING GROUPS
- ⇒ WHOLESALE TRADE

PURCHASES OF ENERGY BY PRODUCT

FR: ACHATS DE PRODUITS ÉNERGÉTIQUES, PAR PRODUITS
DE: KÄUFE VON ENERGIE NACH PRODUKTEN

According to the classification of energy products purchases of energy products can be broken down as follows:

- Purchases of hard coal (1000 t)
- Purchases of coke (1000 t)
- Purchases of patent fuels (1000 t)
- Purchases of gasoil (1000 t)
- Purchases of heavy fuel oil (1000 t)
- Purchases of other petroleum products (1000 t)
- Purchases of natural gas (GJ)
- Purchases of derived gas (GJ)
- Purchases of renewable energy sources (GJ)
- Purchases of heat (GJ)
- Purchases of electricity (MW)

Source: Definitions of variables in Structural Business Statistics, variables included in Annexes 1, 2 and 3 of the draft Regulation on Structural Business Statistics, Version 3.0, May 1996.

Codes: Draft Regulation on Structural Business Statistics: 20 21 0, 20 22 0, 20 23 0, 20 24 0, 20 25 0, 20 26 0, 20 27 0, 20 28 0, 20 29 0, 20 30 0, 20 31 0, (Annex 2).

- ⇒ CHANGE IN STOCKS OF RAW MATERIALS AND CONSUMABLES
- ⇒ OPERATING COSTS LINKED TO BUILDINGS AND EQUIPMENT
- ⇒ PURCHASES OF ENERGY BY PRODUCT (IN VALUE)

PURCHASES OF ENERGY PRODUCTS (IN VALUE)

FR: ACHATS DE PRODUITS ÉNERGÉTIQUES (EN VALEUR)
DE: KÄUFE VON ENERGIEPRODUKTEN (WERT)

Purchases of all energy products during the reference period should be included in this heading only if they are purchased to be used as fuel. Energy products purchased as a raw materials or for resale without transformation should be excluded. The figure should be given in value only.

Source: Definitions of variables in Structural Business Statistics, variables included in Annexes 1, 2 and 3 of the draft Regulation on Structural Business Statistics, Version 3.0, May 1996.

Code: Draft Regulation on Structural Business Statistics: 20 11 0, (Annex 2).

- ⇒ CHANGE IN STOCKS OF RAW MATERIALS AND CONSUMABLES
- ⇒ PURCHASES OF ENERGY BY PRODUCT
- ⇒ TOTAL PURCHASES OF GOODS AND SERVICES

PURCHASES OF FIXED CAPITAL ASSETS

- ⇒ ASSETS
- ⇒ FIXED ASSETS
- ⇒ GROSS INVESTMENT IN TANGIBLE GOODS

PURCHASES OF GOODS AND SERVICES PURCHASED FOR RESALE IN THE SAME CONDITION AS RECEIVED

FR: ACHATS DE BIENS ET DE SERVICES DESTINÉS À LA REVENTE EN L'ÉTAT
DE: KÄUFE VON WAREN UND DIENSTLEISTUNGEN ZUM WIEDERVERKAUF IN UNVERÄNDERTEM ZUSTAND

Purchases for resale are purchases of goods for resale to third parties without further processing. It also includes purchases of services by "invoicing" service companies, i.e. those whose turnover is composed not only of agency fees charged on a service transaction (as in the case of estate agents) but also the actual amount involved in the service transaction, e.g. transport purchases by travel agents. The value of goods and services which are sold to third parties on a commission basis is excluded, since these goods are neither bought nor sold by the agent receiving the commission.

Services purchased for resale in the same condition as received comprises work contracted out to other organisations and charged on to the customer of the unit. It could be, for example, work passed on to colleagues in the professions.

By determining purchases and services for resale in the same condition as received, it is possible to establish the production value. This is a more useful variable than turnover for making comparisons between industrial sectors and production units.

Source: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996.

Codes: "General Framework": 20 a, Draft Regulation on Structural Business Statistics: 13 12 0, (Annexes 1, 2 and 3).

- ⇒ ENTERPRISE
- ⇒ GOODS
- ⇒ GROSS MARGIN ON GOODS FOR RESALE
- ⇒ INDUSTRIAL SECTOR
- ⇒ OPERATING EXPENSES (FOR TRADING FIRMS)
- ⇒ PRODUCTION UNIT

- ⇒ PRODUCTION VALUE
- ⇒ SERVICES
- ⇒ TOTAL PURCHASES OF GOODS AND SERVICES
- ⇒ TURNOVER
- ⇒ TURNOVER FROM TRADING ACTIVITIES OF PURCHASE AND RESALE

PURCHASES OF SHARES AND PARTICIPATING INTERESTS

FR: ACQUISITIONS DE PARTS ET PARTICIPATIONS
 DE: KÄUFE VON AKTIEN UND BETEILIGUNGEN

This characteristic comprises the value of shares and participating interests held as fixed assets by the unit, purchased during the reference year.

The purchase of shares and participating interests should be valued at purchase price.

Source: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996.

Codes: "General Framework": 35, Draft Regulation on Structural Business Statistics: 15 61 0, (Annex 2, Pilot study).

- ⇒ ASSETS
- ⇒ FIXED ASSETS
- ⇒ LIABILITIES
- ⇒ PURCHASER'S PRICES
- ⇒ SALES OF SHARES AND PARTICIPATING INTERESTS
- ⇒ STATISTICAL UNIT

QUALITY

FR: QUALITÉ
 DE: QUALITÄT

Quality is defined in the ISO 8402 - 1986 as: "the totality of features and characteristics of a product or service that bear on its ability to satisfy stated or implied needs". This could be analysed in the framework of Total Quality Management.

Quality of statistics is defined generally with reference to several criteria:

- **Relevance:** An inquiry is relevant if it corresponds to the needs of the users. The identification of users and their expectations is a prerequisite.
- **Accuracy:** Accuracy consists in an evaluation of the total error associated to a given statistic, that is the difference between the (unknown) true value and the estimated value.
- **Timeliness of results:** Most users consider that results should be available as soon as possible, to be of interest.
- **Consistency of statistics coming from different sources:** It is often felt that statistics coming from different sources should be consistent (i.e. lead to the same figures) if they refer to the same "reality".
- **Dissemination of results:** Since statistics are useful only if they are delivered to users, dissemination is very important in the evaluation process of statistics.
- **Cost dimension:** From the obvious statement that there is a strong positive correlation between the accuracy, the timeliness, the organisation of the dissemination and the budget, the assessment of costs should be kept in mind during the process of quality evaluation.

- **Comparability:** The main issue is that there may be a discrepancy between national concepts, which may differ from the theoretical definition agreed at the European level. Since it is adapted to the national users, the national concept may be relevant. From the European point of view, it may lead to some errors in the aggregation or comparison of these statistics.

Source: Methodological Manual of Business Statistics, Chapter "General Framework", Version 2.0, March 1996.

RATE OF FINANCIAL EXPENDITURE

- ⇒ ACCOUNTING RATIOS
- ⇒ FINANCIAL EXPENDITURE

RATE OF VALUE ADDED

- ⇒ ACCOUNTING RATIOS
- ⇒ VALUE ADDED AT FACTOR COST
- ⇒ VALUE ADDED AT BASIC PRICES

RATIOS

- ⇒ ACCOUNTING RATIOS

REPORTING UNIT

FR: UNITÉ INTERROGÉE
DE: BERICHTENDE EINHEIT

The reporting unit is the unit for which data are reported. When, for a specific survey, the book keeping office completes questionnaires for each of the locations of a business, these locations are the reporting units.

Source: Methodological Manual of Business Statistics, Chapter "General Framework", Version 2.0, March 1996.

- ⇒ STATISTICAL UNIT

RESEARCH AND DEVELOPMENT

- ⇒ TOTAL INTRA MURAL R & D EXPENDITURE
- ⇒ TOTAL NUMBER OF R & D PERSONNEL

RESERVES

- ⇒ LIABILITIES

RETAIL TRADE

FR: COMMERCE DE DÉTAIL
DE: EINZELHANDEL

Retail trade is a form of trade in which goods are mainly purchased and resold to the consumer or end-user, generally in small quantities and in the state in which they were purchased (or following minor transformations).

Source: Retailing in the European Economic Area, Eurostat 1993.

- ⇒ AFFILIATION TO A BUYING GROUP
- ⇒ AFFILIATION TO A FRANCHISING CHAIN
- ⇒ CASH AND CARRY
- ⇒ CATEGORY OF SALES SPACE FOR RETAIL STORES ENGAGED IN RETAIL TRADE
- ⇒ CLASSIFICATION OF PRODUCTS BY ACTIVITY (CPA)
- ⇒ CONVENIENCE STORE
- ⇒ DEPARTMENT STORE
- ⇒ DISCOUNT STORE
- ⇒ HYPERMARKET AND SUPERSTORE
- ⇒ INFORMATION ON TRADING FORMS
- ⇒ INVOLVEMENT OF THE ENTERPRISE IN AN ASSOCIATION OR CO-OPERATION AGREEMENT WITH OTHER ENTERPRISES
- ⇒ LARGE-AREA SPECIALIST
- ⇒ MAIL-ORDER SELLING
- ⇒ MINI-MARKET (SUPERMARKET)
- ⇒ NACE REV. 1
- ⇒ NUMBER OF RETAIL STORES
- ⇒ PERCENTAGE SHARE OF PURCHASES FROM PRODUCERS
- ⇒ PERCENTAGE SHARE OF PURCHASES FROM WHOLESALERS AND PURCHASING GROUPS
- ⇒ PERCENTAGE SHARE OF TURNOVER TO RETAIL TRADERS
- ⇒ SHOPPING CENTRE/MALL
- ⇒ SUPERMARKET
- ⇒ TURNOVER FROM TRADING ACTIVITIES OF PURCHASE AND RESALE
- ⇒ VARIETY STORE

SALARIES

- ⇒ NUMBER OF EMPLOYEES
- ⇒ NUMBER OF HOURS WORKED BY EMPLOYEES
- ⇒ WAGES AND SALARIES

SALES

FR: VENTES
DE: VERKÄUFE

Sales can be basically defined as the change in ownership of goods in exchange for a monetary contribution (or cash in kind) and payments for services rendered.

There are at present difficulties in distinguishing the term "Sales" with "Turnover", since turnover is more often used as an accounting term in continental Europe whilst sales is more widespread in the English-speaking world. It is however possible to use sales in a wider sense as a synonym for turnover.

Source: Eurostat, Unit D4.

- ⇒ GOODS

- ⇒ SALES SPACE
- ⇒ SERVICES
- ⇒ TURNOVER

SALES OF SHARES AND PARTICIPATING INTERESTS

FR: VENTES DE PARTS ET PARTICIPATIONS
DE: VERKÄUFE VON AKTIEN UND BETEILIGUNGEN

This characteristic comprises the value of shares and participating interests held as fixed assets by the unit, sold during the reference year.

Sales of shares and participating interests are valued at the price actually received, and not at book value, after deducting any costs of ownership transfer incurred by the seller.

Source: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996.

Codes: "General Framework": 36, Draft Regulation on Structural Business Statistics: 15 62 0, (Annex 2, Pilot study).

- ⇒ ASSETS
- ⇒ DISPOSALS OF FIXED ASSETS
- ⇒ FIXED ASSETS
- ⇒ LIABILITIES
- ⇒ PURCHASES OF SHARES AND PARTICIPATING INTERESTS
- ⇒ STATISTICAL UNIT

SALES OF TANGIBLE INVESTMENT GOODS

FR: VENTES DE BIENS D'INVESTISSEMENT CORPORELS
DE: VERKÄUFE VON SACHANLAGEGÜTERN

Sales of tangible goods includes the value of existing tangible capital goods, sold to third parties. Sales of tangible capital goods are valued at the price actually received (excluding VAT), and not at book value, after deducting any costs of ownership transfer incurred by the seller. Value adjustments and disposals other than by sale are excluded.

Source: Definitions of variables in Structural Business Statistics, variables included in Annexes 1, 2 and 3 of the draft Regulation on Structural Business Statistics, Version 3.0, May 1996.

Code: Draft Regulation on Structural Business Statistics: 15 21 0, (Annexes 2 and 3).

- ⇒ CAPITAL GOODS
- ⇒ DISPOSALS OF FIXED ASSETS
- ⇒ GOODS
- ⇒ GROSS INVESTMENT IN TANGIBLE GOODS
- ⇒ VALUE ADDED TAX (VAT)

SALES SPACE

FR: SURFACE DE VENTE
DE: VERKAUFSFLÄCHE

Floor space is taken to mean the estimated area of that part of the premises devoted to selling and display, i.e.:

- the total space to which customers have access, including fitting rooms;
- counter space and window space;

- the space behind counters used by shop assistants.

Floor space does not include offices, storage and preparation rooms, workshops, staircases, cloakrooms and other amenity rooms.

Source: Definitions of variables in Structural Business Statistics, variables included in Annexes 1, 2 and 3 of the draft Regulation on Structural Business Statistics, Version 3.0, May 1996.

Code: Draft Regulation on Structural Business Statistics: 17 33 1, (Annex 3).

- ⇒ CATEGORY OF SALES SPACE FOR RETAIL STORES ENGAGED IN RETAIL TRADE
- ⇒ RETAIL TRADE
- ⇒ SALES

SECONDARY ACTIVITY

- ⇒ ACTIVITY

SECTOR OF ACTIVITY

- ⇒ ANALYSIS BY INDUSTRY
- ⇒ INDUSTRY
- ⇒ INDUSTRIAL SECTOR

SELF-EMPLOYED PERSONS

- ⇒ EMPLOYMENT

SERVICE INDUSTRIES

- ⇒ ANALYSIS BY INDUSTRY
- ⇒ INDUSTRIAL SECTOR
- ⇒ INDUSTRY
- ⇒ SERVICES

SERVICES

FR: SERVICES
DE: DIENSTLEISTUNGEN

The System of National Accounts (SNA) defines services as not being separate entities over which ownership rights can be established. They cannot be traded separately from their production. Services are heterogeneous outputs produced to order and typically consist of changes in the conditions of the consuming units realised by the activities of producers at the demand of the consumers. By the time their production is completed they must have been provided to the consumers.

The production of services must be confined to activities that are capable of being carried out by one unit for the benefit of another. Otherwise, service industries could not develop and there

could be no markets for services. It is also possible for a unit to produce a service for its own consumption provided that the type of activity is such that it could have been carried out by another unit.

Source: System of National Accounts (SNA) 1993, (6.8), P. 123.

- ⇒ ACQUISITION OF INTANGIBLE FIXED ASSETS (INTANGIBLE INVESTMENTS)
- ⇒ ACTIVITY
- ⇒ COLLECTIVE SERVICES
- ⇒ GOODS
- ⇒ INDUSTRY
- ⇒ PRODUCTION
- ⇒ STATISTICAL UNIT
- ⇒ SYSTEM OF NATIONAL ACCOUNTS (SNA)
- ⇒ TURNOVER FROM SERVICE ACTIVITIES

SHARE OF LABOUR COSTS IN VALUE ADDED

- ⇒ ACCOUNTING RATIOS
- ⇒ PERSONNEL COSTS
- ⇒ VALUE ADDED AT BASIC PRICES
- ⇒ VALUE ADDED AT FACTOR COST
- ⇒ VALUE ADDED AT MARKET PRICES

SHARES

- ⇒ DIVIDENDS
- ⇒ PURCHASES OF SHARES AND PARTICIPATING INTERESTS
- ⇒ SALES OF SHARES AND PARTICIPATING INTERESTS

SHOPPING CENTRE/MALL

FR: CENTRE COMMERCIAL
DE: EINKAUFSZENTRUM

A shopping centre or mall is a complex made up of retail shops and various service enterprises which is usually designed, planned, constructed and managed as a single unit. In most cases such complexes have their own car park. The whole complex, including the type of trading and size of outlets, is designed to cater either for the population within a given radius or the specific customer base for which, with an eye to the existing commercial environment, it was established.

Source: Retailing in the European Economic Area, Eurostat 1993.

- ⇒ CATEGORY OF SALES SPACE FOR RETAIL STORES ENGAGED IN RETAIL TRADE
- ⇒ ENTERPRISE
- ⇒ RETAIL TRADE

SNAPSHOT STATISTIC

FR: STATISTIQUE INSTANTANÉE
DE: STATISTISCHE MOMENTAUFNAHME

A snapshot statistic refers to a particular situation at a given date.

Source: English/Russian Glossary of Statistical Terms, Volume II: Structural business statistics, P. 70.

SOCIAL ECONOMY

FR: ECONOMIE SOCIALE
DE: SOZIALWIRTSCHAFT

The social economy is defined as a set of enterprises formed and operated by non-profit institutions, associations, mutual insurance's, and co-operatives or other legal forms which pursue specific goals for their members, and particularly solidarity goals. Social economy enterprises carry out their activities within the market framework but implement specific principles about management and distribution of profits.

Source: English/Russian Glossary of Statistical Terms, Volume I: Business registers, P. 24.

- ⇒ ACTIVITY
- ⇒ COLLECTIVE SERVICES
- ⇒ ENTERPRISE
- ⇒ INSTITUTIONAL SECTOR
- ⇒ NON-PROFIT INSTITUTIONS

SOCIAL SECURITY COSTS

FR: CHARGES SOCIALES
DE: SOZIALVERSICHERUNGSKOSTEN

Employers' social security costs correspond to an amount equal to the value of the social contributions incurred by employers in order to secure for their employees the entitlement to social benefits.

Social security costs for the employer include the employer's social security contributions to schemes for retirement pensions, sickness, maternity, disability, unemployment, occupational accidents and diseases, family allowances as well as other schemes.

Included are the charges for all employees including homeworkers and apprentices.

Charges are included for all schemes, regardless of whether they are statutory, collectively agreed, contractual or voluntary in nature. Wages and salaries which the employer continues to pay in the event of illness, occupational accident, pregnancy or short-time working may be recorded here or under gross wages and salaries, dependent upon the unit's accounting practices.

Social security costs in an economy can be broken down as follows:

- Employers' actual social contributions consist of the payments made by employers for the benefit of their employees to insurers (social security funds and private funded schemes). These payments cover statutory, conventional, contractual and voluntary contributions in respect of insurance against social risks or needs.

- Employers' imputed social contributions represent the counterpart to compulsory and voluntary social benefits (less eventual employees' social contributions) paid directly by employers to their employees or former employees and other eligible persons without involving an insurance enterprise or autonomous pension fund, and without creating a special fund or segregated reserve for the purpose.

compulsory	voluntary
actual	imputed

⇒ business statistics

⇒ national accounts



can be collected on a raw basis



aggregation by calculation

Voluntary social benefits also constitute a cost for the employer.

Source: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996.

Codes: "General Framework": 22 b, Draft Regulation on Structural Business Statistics: 13 33 0, (Annex 2).

- ⇒ EMPLOYMENT
- ⇒ LIABILITIES
- ⇒ NUMBER OF APPRENTICES
- ⇒ NUMBER OF HOMEWORKERS
- ⇒ PERSONNEL COSTS
- ⇒ WAGES AND SALARIES

SOFTWARE

- ⇒ GROSS INVESTMENT IN SOFTWARE

SPECIALISED AND NON-SPECIALISED TRADE

FR: COMMERCE SPÉCIALISÉ ET COMMERCE MULTIPLE
DE: FACHHANDEL UND NICHTSPEZIALISIERTER EINZELHANDEL

Specialised trade is a form of trade, either wholesale or retail, which revolves around the selling of a single family of products or products belonging to related families (e.g. clothing and footwear, perfumery, hardware).

Non-specialised trade is non-specialist retailing of more than one family of products, sometimes including several types of service.

Source: Retailing in the European Economic Area, Eurostat 1994.

- ⇒ INFORMATION ON TRADING FORMS
- ⇒ RETAIL TRADE
- ⇒ SERVICES
- ⇒ WHOLESALE TRADE

STATISTICAL CLASSIFICATION SYSTEMS

- ⇒ CENTRAL PRODUCT CLASSIFICATION (CPC)
- ⇒ CLASSIFICATION OF PRODUCTS BY ACTIVITY (CPA)
- ⇒ COMBINED NOMENCLATURE (CN)
- ⇒ HARMONISED SYSTEM (HS)
- ⇒ INTERNATIONAL STANDARD CLASSIFICATION OF ALL ECONOMIC ACTIVITIES (ISIC REV. 3)
- ⇒ INTRASTAT
- ⇒ NACE REV. 1
- ⇒ PRODCOM

STATISTICAL TERRITORY

FR: TERRITOIRE STATISTIQUE
DE: STATISTISCHES GEBIET

As a general rule, the statistical territory is equivalent to the customs territory. The statistical territory of the European Union comprises the customs territory of the Union, with the exception of the French overseas departments and the Canary Islands.

Source: English/Russian Glossary of Statistical Terms, Volume IV: Foreign trade, P. 22.

- ⇒ ECONOMIC TERRITORY
- ⇒ GEOGRAPHICAL SPHERE OF ACTIVITY

STATISTICAL UNIT

FR: UNITÉ STATISTIQUE
DE: STATISTISCHE EINHEIT

The Council Regulation ((EEC), No. 696/93 of 15 March 1993) on statistical units for the observation and analysis of the production system in the Community distinguishes between eight types of statistical units:

- the Enterprise
- the Institutional Unit
- the Enterprise Group
- the Kind-of-activity Unit (KAU)
- the Unit of Homogeneous Production (UHP)
- the Local Unit
- the Local Kind-of-activity Unit (local KAU)
- the Local Unit of Homogeneous Production (local UHP)

Statistical units are defined on the basis of three criteria:

- Legal, accounting or organisational criteria
- Geographical criteria
- Activity criteria

The relationship between different types of statistical units is illustrated in the following table:

	One or more locations	A single location
One or more activities	Enterprise Institutional unit	Local unit
One single activity	KAU UHP	Local KAU Local UHP

The General Framework of Business Statistics also distinguishes between the following types of statistical units:

- Analytical unit
- Collection unit
- Observation unit
- Production unit
- Reporting unit

Sources: Council Regulation (EEC), No. 696/93, Section I-IV of 15.03.1993 on the statistical units for the observation and analysis of the production system in the Community and Methodological Manual of Business Statistics, Chapter "General Framework", Version 2.0, March 1996.

- ⇒ ACTIVITY
- ⇒ ANALYTICAL UNIT
- ⇒ COLLECTION UNIT
- ⇒ ECONOMIC VARIABLES
- ⇒ ENTERPRISE
- ⇒ ENTERPRISE GROUP
- ⇒ INSTITUTIONAL UNIT
- ⇒ KIND-OF-ACTIVITY UNIT (KAU)
- ⇒ LEGAL UNIT
- ⇒ LOCAL KIND-OF-ACTIVITY UNIT (LOCAL KAU)
- ⇒ LOCAL UNIT
- ⇒ LOCAL UNIT OF HOMOGENEOUS PRODUCTION (LOCAL UHP)
- ⇒ OBSERVATION UNIT
- ⇒ PRODUCTION UNIT
- ⇒ REPORTING UNIT
- ⇒ UNIT OF HOMOGENEOUS PRODUCTION (UHP)

STOCKS

- ⇒ ASSETS
- ⇒ CHANGE IN STOCKS OF FINISHED PRODUCTS AND WORK IN PROGRESS MANUFACTURED BY THE UNIT
- ⇒ CHANGE IN STOCKS OF GOODS AND SERVICES
- ⇒ CHANGE IN STOCKS OF GOODS PURCHASED FOR RESALE IN THE SAME CONDITION AS RECEIVED,
- ⇒ CHANGE IN STOCKS OF RAW MATERIALS AND CONSUMABLES

STORES

- ⇒ CATEGORY OF SALES SPACE FOR RETAIL STORES ENGAGED IN RETAIL TRADE
- ⇒ CONVENIENCE STORE

- ⇒ DEPARTMENT STORE
- ⇒ DISCOUNT STORE
- ⇒ HYPERMARKET AND SUPERSTORE
- ⇒ LARGE-AREA SPECIALIST
- ⇒ MAIL-ORDER SELLING
- ⇒ MINI-MARKET (SUPERMARKET)
- ⇒ NUMBER OF FIXED MARKET STANDS AND / OR STALLS
- ⇒ NUMBER OF RETAIL STORES
- ⇒ RETAIL TRADE
- ⇒ SHOPPING CENTRE/MALL
- ⇒ SUPERMARKET
- ⇒ TRADING IN STORES
- ⇒ TRADING THROUGH FIXED MARKET STANDS AND / OR STALLS
- ⇒ VARIETY STORE

SUB-CONTRACTING

- ⇒ INCOME FROM SUB-CONTRACTING
- ⇒ PAYMENTS TO SUB-CONTRACTORS

SUBSIDIARY COMPANY

FR: FILIALE
DE: TOCHTERGESELLSCHAFT

A subsidiary company is defined as a legal unit controlled by a legal entity which owns a large part of its capital. A subsidiary company does not correspond to a branch.

Source: English/Russian Glossary of Statistical Terms, Volume I: Business registers, P. 26.

- ⇒ INVOLVEMENT OF THE ENTERPRISE IN AN ASSOCIATION OR CO-OPERATION AGREEMENT WITH OTHER ENTERPRISES
- ⇒ LEGAL UNIT

SUBSIDIES ON PRODUCTION

FR: SUBVENTIONS À LA PRODUCTION
DE: PRODUKTIONSSUBVENTIONEN

Subsidies on production are subsidies received by a unit engaging in production. They refer to a unit and represent a global figure. They are not linked to the quantity of value of goods produced or sold and have to be distinguished from subsidies on products.

Subsidies on production are especially subsidies on payroll and workforce, subsidies on environmental protection (reducing of pollution levels) and grants for interest relief made to production units.

Source: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996.

Code: "General Framework": 13 b.

- ⇒ GOODS
- ⇒ OPERATING SUBSIDIES
- ⇒ PRODUCTION
- ⇒ PRODUCTION UNIT
- ⇒ SUBSIDIES ON PRODUCTS

- ⇒ VALUED ADDED AT BASIC PRICES
- ⇒ VALUED ADDED AT FACTOR COST
- ⇒ VALUED ADDED AT MARKET PRICES

SUBSIDIES ON PRODUCTS

FR: SUBVENTIONS SUR LES PRODUITS
DE: GÜTERSUBVENTIONEN

A subsidy on a product is a subsidy payable per unit of a good or service. The subsidy may be a specific amount of money per unit of quantity of a good or service, or it may be calculated ad valorem as a specified percentage of the price per unit. A subsidy on a product usually becomes payable when the good or service is produced, sold or imported, but it may also be payable in other circumstances such as when a good is transferred, leased, delivered or used for own consumption or own capital formation.

Source: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996.

Code: "General Framework": 13 a.

- ⇒ GOODS
- ⇒ OPERATING SUBSIDIES
- ⇒ SERVICES
- ⇒ SUBSIDIES ON PRODUCTION
- ⇒ VALUED ADDED AT BASIC PRICES
- ⇒ VALUED ADDED AT FACTOR COST
- ⇒ VALUED ADDED AT MARKET PRICES

SUPERMARKET

FR: SUPERMARCHÉ
DE: SUPERMARKT

A supermarket is defined as a retail self-service shop selling predominantly food but increasingly non-food products also, with a floor space of:

- Belgium, Denmark, France, Italy,
Luxembourg, Spain: 400 to 2500 m²
- Germany (generally): 400 to 1000m²
- Greece, Portugal: 200 m² and more
- Netherlands: average of 300m²
- United Kingdom, Ireland: up to 2323 m² (25000 sq feet)

Source: Retailing in the European Economic Area, Eurostat 1994.

- ⇒ CATEGORY OF SALES SPACE FOR RETAIL STORES ENGAGED IN RETAIL TRADE
- ⇒ RETAIL TRADE

SUPERSTORE

- ⇒ HYPERMARKET AND SUPERSTORE

SUPPLIER OF A FRANCHISING CHAIN OR A BUYING GROUP

FR: FOURNISSEUR D'UNE CHAÎNE DE FRANCHISÉS OU AUTRE GROUPEMENT D'ACHAT
DE: LIEFERANT EINER FRANCHISEGEBERKETTE ODER EINER EINKAUFSVEREINIGUNG

The variable refers to enterprises which are, in pursuance of a franchise agreement or a membership contract to a buying group, (one of) the wholesaler(s) in charge of supplying the group.

Franchising is a system of collaboration between two enterprises which are quite separate but bound by a contract under which one of them grants to the other, in return for payment of a fee, the right to use under specific conditions a trademark or caption characterised by a symbol, and also guarantees assistance and regular services intended to facilitate the use of the said trademark.

A buying group is a group of enterprises set up in order to obtain from suppliers more favourable terms than each business could obtain on its own.

Source: Eurostat, Unit D4.

- ⇒ AFFILIATION TO A BUYING GROUP
- ⇒ AFFILIATION TO A FRANCHISING CHAIN
- ⇒ ENTERPRISE
- ⇒ FRANCHISE
- ⇒ INVOLVEMENT OF THE ENTERPRISE IN AN ASSOCIATION OR CO-OPERATION AGREEMENT WITH OTHER ENTERPRISES
- ⇒ TOTAL OR MAJORITY OF GOODS FOR RESALE PURCHASED FROM A SINGLE SUPPLIER
- ⇒ WHOLESALE TRADE

SURPLUS

- ⇒ FINANCIAL SURPLUS
- ⇒ GROSS OPERATING SURPLUS
- ⇒ GROSS ORDINARY SURPLUS

SYSTEM OF NATIONAL ACCOUNTS (SNA)

FR: SYSTÈME DE COMPTABILITÉ NATIONALE (SCN)
DE: SYSTEM DER VOLKSWIRTSCHAFTLICHEN GESAMTRECHNUNGEN (SNA) DER VEREINigten NATIONEN

The System of National Accounts 1993 (SNA) are world-wide guidelines on national accounting. These guidelines have been produced under the joint responsibility of the United Nations, the International Monetary Fund, the Commission of the European Communities, the OECD and the World Bank.

The SNA is a comprehensive, consistent and flexible set of macroeconomic accounts intended to meet the needs of government and private-sector analysts, policy makers and decision takers. It can be used in countries with market economies, whatever their stage of economic development, and also in countries in transition to market economies. The SNA, which was unanimously approved by the Statistical Commission of the United Nations should be used as the international standard for the compilation of national accounts statistics in order to promote the integration of economic and related statistics.

Source: System of National Accounts (SNA) 1993.

- ⇒ EUROPEAN SYSTEM OF ACCOUNTS (ESA)

TANGIBLE GOODS

- ⇒ ASSETS
- ⇒ CAPITAL GOODS
- ⇒ CAPITALISED PRODUCTION OF TANGIBLE CAPITAL GOODS
- ⇒ FIXED ASSETS
- ⇒ GOODS
- ⇒ GROSS INVESTMENT IN CONSTRUCTION AND ALTERATION OF BUILDINGS
- ⇒ GROSS INVESTMENT IN EXISTING BUILDINGS AND STRUCTURES
- ⇒ GROSS INVESTMENT IN LAND NOT BUILT UPON
- ⇒ GROSS INVESTMENT IN MACHINERY AND EQUIPMENT
- ⇒ GROSS INVESTMENT IN TANGIBLE GOODS
- ⇒ SALES OF TANGIBLE INVESTMENT GOODS
- ⇒ VALUE OF TANGIBLE GOODS ACQUIRED THROUGH FINANCIAL LEASING

TANGIBLE INVESTMENTS BY TYPE

- ⇒ GROSS INVESTMENT IN TANGIBLE GOODS

TAXES LINKED TO PRODUCTION

- ⇒ DUTIES AND TAXES (OTHER THAN VAT AND OTHER TAXES DIRECTLY LINKED TO TURN-OVER) LINKED TO PRODUCTION
- ⇒ PRODUCTION

TOTAL CURRENT EXPENDITURE ON ENVIRONMENTAL PROTECTION

FR: MONTANT TOTAL DES DÉPENSES COURANTES CONSACRÉES À LA PROTECTION DE L'ENVIRONNEMENT
DE: GESAMTE LAUFENDE AUSGABEN FÜR UMWELTSCHUTZ

Current expenditure on environmental protection generally occurs when investment is made in environmental equipment, it includes the compensation of employees, the payment of rents, consumption of goods and services (energy, materials, maintenance, transport, information, insurance, etc.) necessary to run, repair and maintain the environmental protection facilities and equipment. However, it may also occur when activities are undertaken which are not directly linked to the production process but aim at the provision of environmental services such as environmental co-ordination, research, soil sanitation, waste management, etc. The current expenditure figures include also the full cost of purchasing environmental services and of providing environmental control services using the unit's own staff as well as the extra costs of goods and services purchased from third parties having a positive environmental effect. The total amount should therefore be evaluated as the total of these shares and should be reported net of operational benefits which are specified by domain in 'Environmental Protection Expenditure - data collection methods in the Public Sector and Industry', Eurostat, Series 8D, 1994.

The following items should be included:

Environmental control services:

- Current expenditure for all goods and services purchased by the unit for providing environmental control services using their own staff, including the labour cost of the staff.
- Payments to third parties for carrying out environmental control services.

Goods and services used in activities other than specifically for environmental control (Production, administration, buying and marketing, research etc.):

- Current expenditure for relatively environmental friendly products used as raw materials or as ancillary consumables (only include the extra costs)
- Cost of tangible goods which are not capitalised (normally of low unit value and replaced on a regular basis) - include the full cost for connected products and the extra costs for adapted products.

The following items should be excluded:

- Depreciation
- Interest
- Fines and penalties for non-compliance with environmental regulations or compensations to third parties as a result of loss or injury caused by environmental damage and similar related cost.

These investments can be broken down into four environmental domains:

- i) waste
- ii) air emissions
- iii) water protection and
- iv) noise (and vibration).

Source: Definitions of variables in Structural Business Statistics, variables included in Annexes 1, 2 and 3 of the draft Regulation on Structural Business Statistics, Version 3.0, May 1996.

Code: Draft Regulation on Structural Business Statistics: 21 14 0, (Annex 2).

- ⇒ AIR EMISSIONS
- ⇒ DEPRECIATION
- ⇒ ENVIRONMENTAL PROTECTION EXPENDITURE
- ⇒ EXPENDITURE
- ⇒ GOODS
- ⇒ INVESTMENT IN EQUIPMENT AND PLANT FOR POLLUTION CONTROL AND SPECIAL ANTI-POLLUTION ACCESSORIES (MAINLY 'END-OF-PIPE' EQUIPMENT)
- ⇒ NOISE (AND VIBRATION)
- ⇒ PRODUCTION
- ⇒ SERVICES
- ⇒ WASTE
- ⇒ WATER PROTECTION

TOTAL INTRA MURAL R & D EXPENDITURE

FR: DÉPENSES TOTALES DE RECHERCHE & DÉVELOPPEMENT INTERNE
DE: GESAMTAUFWENDUNGEN FÜR INNERBETRIEBLICHE F&E

Intra-mural expenditures are all expenditures for R & D (Research & Development) performed within the unit, regardless of the source of funds.

R & D must be distinguished from a wide range of related activities. The following are therefore excluded from R & D:

- education and training
 - other scientific and technological activities (e.g. information services, testing and standardisation, feasibility studies etc.)
 - other industrial activities (e.g. industrial innovations n.e.s)
-

- administrative and other supporting activities.

According to the FRASCATI-Manual research and experimental development (R & D) comprise creative work undertaken on a systematic basis in order to increase the stock of knowledge, including knowledge of man, culture and society, and the use of this stock of knowledge to devise new applications.

Intramural expenditures are valued at production cost and include all operating costs including the labour cost and capital expenditure.

Source: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996.

Codes: "General Framework": 39, Draft Regulation on Structural Business Statistics: 22 11 0, (Annex 2).

- ⇒ EXPENDITURE
- ⇒ PERSONNEL COSTS
- ⇒ PRODUCTION COST
- ⇒ STATISTICAL UNIT
- ⇒ TOTAL NUMBER OF R & D PERSONNEL

TOTAL NUMBER OF R & D PERSONNEL

FR: EFFECTIF TOTAL DU PERSONNEL DE RECHERCHE & DÉVELOPPEMENT
DE: GESAMTZAHL DER LOHN- UND GEHALTSEMPFÄNGER FÜR F&E

All persons employed directly on Research & Development (R & D) should be counted, as well as those providing direct services such as R & D managers, administrators and clerical staff.

Those persons providing an indirect service, such as canteen and security staff, should be excluded, even though their wages and salaries are included as an overhead in the measurement of expenditure.

Source: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996.

Codes: "General Framework": 39 a, Draft Regulation on Structural Business Statistics: 22 12 0, (Annex 2).

- ⇒ SERVICES
- ⇒ TOTAL INTRA MURAL R & D EXPENDITURE
- ⇒ WAGES AND SALARIES

TOTAL OR MAJORITY OF GOODS FOR RESALE PURCHASED FROM A SINGLE SUPPLIER

FR: TOUT OU PLUPART DES BIENS POUR REVENTE ACHETÉS A UN SEUL FOURNISSEUR
DE: GESAMTHEIT ODER MEHRHEIT DER VON EINEM EINZIGEN LIEFERANTEN ERWORBENEN HANDELSWAREN

The variable considers the enterprises which are very dependent on a single provider for their purchases; the latter may be considered to have contracted out - formally or not - its wholesale activity.

Source: Eurostat, Unit D4.

- ⇒ ENTERPRISE
- ⇒ GOODS
- ⇒ WHOLESALE TRADE

TOTAL PURCHASES OF GOODS AND SERVICES

FR: MONTANT TOTAL DES ACHATS DE BIENS ET DE SERVICES
DE: WAREN- UND DIENSTLEISTUNGSKÄUFE INSGESAMT

Purchases of goods and services include the value of all goods and services purchased during the accounting period for resale or consumption in the production process, excluding capital goods the consumption of which is registered as consumption of fixed capital. The goods and services concerned may be either resold with or without further transformation, completely used up in the production process or, finally, be stocked.

Included in these purchases are the materials that enter directly into the goods produced (raw materials, intermediary products, components), plus non-capitalised small tools and equipment. Also included are the value of ancillary materials (lubricants, water, packaging, maintenance and repair materials, office materials) as well as energy products. Included in this heading are the purchases made for the production of capital goods by the unit.

Services paid for during the reference period are also included regardless of whether they are industrial or non-industrial. In this figure are payments for all work carried out by third parties on behalf of the unit including current repairs and maintenance, installation work and technical studies. Amounts paid for the installation of capital goods and the value of capitalised goods are excluded. Also included are payments made for non-industrial services such as legal and accountancy fees, patents and licence fees (where they are not capitalised), insurance premiums, costs of meetings of shareholders and governing bodies, contributions to business and professional associations, postal, telephone, electronic communication, telegraph and fax charges, transport services for goods and personnel, advertising costs, commissions (where they are not included in wages and salaries), rents, bank charges (excluding interest payments) and all other business services provided by third parties. Included are services which are transformed and capitalised by the unit as fixed production.

Purchases of goods and services are valued at the purchase price including all taxes and duties except VAT and other taxes linked directly to turnover.

Total purchases of goods and services can be broken down as follows:

- Purchases of goods and services for resale in the same condition as received
- Other purchases of raw materials, consumables, and services:
These services include those relating to the supply of factors of production, such as renting property or equipment, leasing, temporary staff, and, in general, all outside services purchased for own use (security staff, cleaning, etc.).

Total purchases of goods and services differ from "intermediate consumption" as defined in the European System of Accounts (ESA) for the following reasons:

- they refer to "purchases" during the reference period and not to the "use". Purchases not used may be stocked, and on the contrary, products used may have derived from stocks and thus not have been purchased during the accounting period.
- they comprise goods and services intended to be resold without any further processing.

Source: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996.

Codes: "General Framework": 20, Draft Regulation on Structural Business Statistics: 13 11 0, (Annexes 1, 2 and 3).

- ⇒ ACQUISITION OF INTANGIBLE FIXED ASSETS (INTANGIBLE INVESTMENTS)
- ⇒ CAPITAL GOODS

- ⇒ COST OF SELLING
- ⇒ EUROPEAN SYSTEM OF ACCOUNTS (ESA)
- ⇒ FINANCIAL LEASING OF GOODS
- ⇒ GOODS
- ⇒ INTERMEDIATE CONSUMPTION
- ⇒ KIND-OF-ACTIVITY UNIT (KAU)
- ⇒ LEASING USED BY THE UNITS
- ⇒ OBSERVATION UNIT
- ⇒ OPERATING COSTS LINKED TO BUILDINGS AND EQUIPMENT
- ⇒ OPERATING EXPENSES (FOR TRADING FIRMS)
- ⇒ OTHER OPERATING COSTS
- ⇒ PAYMENTS FOR LONG TERM RENTAL AND FINANCIAL LEASING OF GOODS
- ⇒ PAYMENTS FOR LONG TERM RENTAL AND OPERATIONAL LEASING OF GOODS
- ⇒ PERCENTAGE SHARE OF PURCHASES FROM PRODUCERS
- ⇒ PERCENTAGE SHARE OF PURCHASES FROM WHOLESALERS AND PURCHASING GROUPS
- ⇒ PRODUCTION
- ⇒ PURCHASER'S PRICES
- ⇒ PURCHASES OF ENERGY PRODUCTS (IN VALUE)
- ⇒ PURCHASES OF GOODS AND SERVICES FOR RESALE IN THE SAME CONDITION AS RECEIVED
- ⇒ SERVICES
- ⇒ VALUE ADDED AT BASIC PRICES
- ⇒ VALUE ADDED AT FACTOR COST
- ⇒ VALUE ADDED AT MARKET PRICES
- ⇒ VALUE ADDED TAX (VAT)
- ⇒ WHOLESALE TRADE

TRADING

- ⇒ CATEGORY OF SALES SPACE FOR RETAIL STORES ENGAGED IN RETAIL TRADE
- ⇒ CONVENIENCE STORE
- ⇒ DEPARTMENT STORE
- ⇒ DISCOUNT STORE
- ⇒ HYPERMARKET AND SUPERSTORE
- ⇒ INFORMATION ON TRADING FORMS
- ⇒ ITINERANT TRADING
- ⇒ LARGE-AREA SPECIALIST
- ⇒ MAIL-ORDER SELLING
- ⇒ MINI-MARKET (SUPERMARKET)
- ⇒ NUMBER OF FIXED MARKET STANDS AND / OR STALLS
- ⇒ OPERATING EXPENSES (FOR TRADING FIRMS)
- ⇒ RETAIL TRADE
- ⇒ SHOPPING CENTRE/MALL
- ⇒ SUPERMARKET
- ⇒ TRADING IN STORES
- ⇒ TRADING THROUGH FIXED MARKET STANDS AND/OR STALLS
- ⇒ TURNOVER FROM TRADING ACTIVITIES OF PURCHASE AND RESALE
- ⇒ VARIETY STORE

TRADING FORMS

- ⇒ INFORMATION ON TRADING FORMS

TRADING IN STORES

FR: VENTE EN MAGASIN
DE: HANDEL IN LADENGESELLSCHAFTEN

Stores are defined as fixed sales premises which the customers enter to make their purchases.

Source: Eurostat, Unit D4.

- ⇒ CATEGORY OF SALES SPACE FOR RETAIL STORES ENGAGED IN RETAIL TRADE
- ⇒ CONVENIENCE STORE
- ⇒ DEPARTMENT STORE
- ⇒ DISCOUNT STORE
- ⇒ HYPERMARKET AND SUPERSTORE
- ⇒ INFORMATION ON TRADING FORMS
- ⇒ LARGE-AREA SPECIALIST
- ⇒ MAIL-ORDER SELLING
- ⇒ MINI-MARKET (SUPERMARKET)
- ⇒ NUMBER OF FIXED MARKET STANDS AND / OR STALLS
- ⇒ NUMBER OF RETAIL STORES
- ⇒ RETAIL TRADE
- ⇒ SHOPPING CENTRE/MALL
- ⇒ SUPERMARKET
- ⇒ VARIETY STORE

TRADING THROUGH FIXED MARKET STANDS AND / OR STALLS

FR: VENTE EN STAND ET/OU ÉTAL FIXE SUR MARCHÉ
DE: HANDEL AN FESTEN MARKTSTÄNDEN

Sales are made at a stall permanently set up in a public place; customers do not usually enter the sales premises.

Source: Eurostat, Unit D4.

- ⇒ INFORMATION ON TRADING FORMS
- ⇒ NUMBER OF FIXED MARKET STANDS AND / OR STALLS
- ⇒ RETAIL TRADE

TURNOVER

FR: CHIFFRE D'AFFAIRES
DE: UMSATZ

Turnover comprises the totals invoiced by the observation unit during the reference period, and this corresponds to market sales of goods or services supplied to third parties. These sales may be included in accounts under the headings "net turnover" or "other operating income".

The elements accounted for as "other operating income" which should be considered here as turnover include income from concessions, patents, trademarks and similar values.

Turnover includes all duties and taxes on goods and services invoiced by the unit with the exception of VAT invoiced by the unit vis-à-vis its customer and other taxes directly linked to turnover. It also includes all other charges (transport, packaging, etc.) passed on to the customer, even if these charges are listed separately in the invoice. Reduction in prices, rebates and discounts as well as the value of returned packing must be deducted, but not cash discounts.

Turnover includes only ordinary activities and hence excludes the sales of fixed assets. Operating subsidies received from public authorities or the institutions of the European Union are also excluded.

For the financial sectors, turnover needs to be defined in a different manner.

Credit sales are recorded at the time of delivery.

Turnover includes the sale of goods and services relating to the principal activity of the enterprise (or the local unit or KAU) but also includes sales deriving from secondary activities.

Turnover is an essential piece of accounting data. Even if it cannot always be used to compare one activity or one enterprise with another, it is the only parameter that allows exports to be measured or breakdowns by product or by type of customer to be made.

Data collection at the KAU level should also take into account of flows between KAUs. Therefore also non-invoiced activities should be included in the turnover of the enterprise and the KAU. Although this may appear incompatible with current business practices, it is nevertheless essential for obtaining any data at the KAU level.

Source: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996.

Codes: "General Framework": 10, Draft Regulation on Structural Business Statistics: 12 11 0 (Annexes 1, 2 and 3).

- ⇒ ACTIVITY
- ⇒ BREAKDOWN OF TURNOVER BY PRODUCT (ACCORDING TO SECTION G OF THE CPA)
- ⇒ CAPITALISED PRODUCTION
- ⇒ DUTIES AND TAXES (OTHER THAN VAT AND OTHER TAXES DIRECTLY LINKED TO TURNOVER) LINKED TO PRODUCTION
- ⇒ ENTERPRISE
- ⇒ FIXED ASSETS
- ⇒ GOODS
- ⇒ KIND OF ACTIVITY UNIT
- ⇒ LOCAL UNIT
- ⇒ NET TURNOVER
- ⇒ OBSERVATION UNIT
- ⇒ OPERATING SUBSIDIES
- ⇒ ORDINARY ACTIVITY
- ⇒ OTHER OPERATING INCOME
- ⇒ PERCENTAGE SHARE OF TURNOVER TO FINAL CONSUMERS
- ⇒ PERCENTAGE SHARE OF TURNOVER TO PROFESSIONAL USERS
- ⇒ PERCENTAGE SHARE OF TURNOVER TO RETAIL TRADERS
- ⇒ PRODUCTION VALUE
- ⇒ SALES
- ⇒ SERVICES
- ⇒ SUBSIDIES ON PRODUCTION
- ⇒ SUBSIDIES ON PRODUCTS
- ⇒ TURNOVER FROM AGRICULTURE, FORESTRY, FISHING AND INDUSTRIAL ACTIVITIES
- ⇒ TURNOVER FROM EXTRA-COMMUNITY EXPORTS OF GOODS AND SERVICES
- ⇒ TURNOVER FROM INTERMEDIARY ACTIVITIES (AGENTS)
- ⇒ TURNOVER FROM INTRA-COMMUNITY DELIVERIES OF GOODS AND SERVICES
- ⇒ TURNOVER FROM SERVICE ACTIVITIES
- ⇒ TURNOVER FROM THE PRINCIPAL ACTIVITY AT THE NACE REV. 1 4-DIGIT LEVEL
- ⇒ TURNOVER FROM TRADING ACTIVITIES OF PURCHASE AND RESALE
- ⇒ VALUE ADDED TAX (VAT)

TURNOVER BY CUSTOMER TYPE (BY PERCENTAGE SHARE FOR WHOLESALE TRADE)

- ⇒ PERCENTAGE SHARE OF TURNOVER TO PROFESSIONAL USERS
- ⇒ WHOLESALE TRADE

TURNOVER FROM AGRICULTURE, FORESTRY, FISHING AND INDUSTRIAL ACTIVITIES

FR: CHIFFRE D'AFFAIRES AFFÉRENT AUX ACTIVITÉS D'AGRICULTURE, DE SYLVICULTURE, DE PÊCHE ET D'INDUSTRIE
DE: UMSATZ AUS LAND- UND FORSTWIRTSCHAFT, FISCHEREI UND INDUSTRIELLEN TÄTIGKEITEN

The part of turnover derived from activities classified to sections A to F of NACE Rev. 1.

Turnover derived from the sale of goods and services which have been subject to a sub-contracting relationship are included. Turnover derived from the resale of goods and services purchased for resale in the same condition is excluded.

Turnover from agriculture, forestry, fishing and industrial activities cannot be isolated in company accounts. It is part of "Net turnover and "Other operating income".

This variable encompasses "Turnover from agriculture, forestry, fishing and industrial activities", resulting from a principal activity and/or a secondary activity. Agriculture, forestry, fishing and industrial activities can also be achieved by service industries.

Source: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996.

Codes: "General Framework": 10 e, Draft Regulation on Structural Business Statistics: 18 10 0 (Annexes 2 and 3).

- ⇒ ACTIVITY
- ⇒ GOODS
- ⇒ INCOME FROM SUB-CONTRACTING
- ⇒ INDUSTRY
- ⇒ NACE REV. 1
- ⇒ NET TURNOVER
- ⇒ OTHER OPERATING INCOME
- ⇒ PAYMENTS TO SUB-CONTRACTORS
- ⇒ PURCHASES OF GOODS AND SERVICES PURCHASED FOR RESALE IN THE SAME CONDITION AS RECEIVED
- ⇒ SERVICES
- ⇒ TURNOVER

TURNOVER FROM EXTRA-COMMUNITY EXPORTS OF GOODS AND SERVICES

FR: CHIFFRE D'AFFAIRES CORRESPONDANT AUX EXPORTATIONS EXTRACOMMUNAUTAIRES DE BIENS ET DE SERVICES
DE: UMSATZ AUS AUSSERGEEMEINSCHAFTLICHEN AUSFUHREN VON WAREN UND DIENSTLEISTUNGEN

Same definition as "Turnover from intra-community deliveries of goods and services" but referring to extra-community exports instead of intra-community deliveries, as defined by the modified 6th VAT directive. For services it covers the provision of services to a receiver who is in this case resident outside of the fiscal territory of the Union.

Turnover from extra-community exports of goods and services may not be isolated in company accounts. It is a part of "Net turnover" and "Other operating income".

Source: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996.

Codes: "General Framework": 10 c, Draft Regulation on Structural Business Statistics: 14 12 0, (Annexes 1, 2 and 3, Pilot study).

- ⇒ EXTRA-EU EXPORTS OF GOODS AND SERVICES
- ⇒ GOODS
- ⇒ OTHER OPERATING INCOME
- ⇒ SERVICES
- ⇒ STATISTICAL TERRITORY
- ⇒ TURNOVER
- ⇒ TURNOVER FROM INTRA-COMMUNITY DELIVERIES OF GOODS AND SERVICES
- ⇒ VALUE ADDED TAX (VAT)

TURNOVER FROM FINAL USERS (RETAIL TRADE ACTIVITY)

- ⇒ PERCENTAGE SHARE OF TURNOVER TO FINAL CONSUMERS
- ⇒ RETAIL TRADE

TURNOVER FROM INTERMEDIARY ACTIVITIES (AGENTS)

FR: CHIFFRE D'AFFAIRES AFFÉRENT AUX ACTIVITÉS DE NÉGOCE (AGENTS)
DE: UMSATZ AUS VERMITTLUNGSTÄTIGKEITEN (VERTRETER)

The part of turnover derived from the intermediary activity of the unit. This corresponds to any commissions on purchases made in the name and on behalf of third parties, and similar activities.

These activities are classified in group 51.1 of NACE Rev.1 .

This variable encompasses "Turnover from intermediary activities (agents)", resulting from a principal activity or a secondary activity. Some intermediary activities can also be achieved by service or manufacturing industries.

Source: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996.

Codes: "General Framework": 10 g, Draft Regulation on Structural Business Statistics: 18 14 0, (Annexes 2 and 3).

- ⇒ ACTIVITY
- ⇒ NACE REV. 1
- ⇒ STATISTICAL UNIT
- ⇒ TURNOVER

TURNOVER FROM INTRA-COMMUNITY DELIVERIES OF GOODS AND SERVICES

FR: CHIFFRE D'AFFAIRES CORRESPONDANT AUX LIVRAISONS INTRACOMMUNAUTAIRES DE BIENS ET DE SERVICES
DE: UMSATZ AUS INNERGEMEINSCHAFTLICHEN LIEFERUNGEN VON WAREN UND DIENSTLEISTUNGEN

Turnover from intra-community deliveries of goods and services are the sales which correspond to the transactions defined as deliveries by the Directive modifying the 6th VAT Directive (Directives 77/388 and 91/680, Official Journal). For goods it covers the sales from one

Member State to another. For services it covers the provisions of services to a receiver who is located in another Member State.

As far as goods are concerned this fiscal text is the reference for the definition of concepts within the framework of INTRASTAT. As for services, this corresponds to transactions which are not taxable within the territory of residence of the service provider, but which are taxable according to the 6th VAT Directive in the Member State of residence of the receiver (exports), as defined by the aforementioned Directive.

Source: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996.

Code: "General Framework": 10 b, Draft Regulation on Structural Business Statistics: 14 11 0, (Annexes 1, 2 and 3, Pilot study).

- ⇒ ECONOMIC TERRITORY
- ⇒ GOODS
- ⇒ INTRASTAT
- ⇒ SERVICES
- ⇒ STATISTICAL TERRITORY
- ⇒ TURNOVER
- ⇒ TURNOVER FROM EXTRA-COMMUNITY EXPORTS OF GOODS AND SERVICES
- ⇒ VALUE ADDED TAX (VAT)

TURNOVER FROM PROFESSIONAL USERS

- ⇒ PERCENTAGE SHARE OF TURNOVER TO PROFESSIONAL USERS

TURNOVER FROM SERVICE ACTIVITIES

FR: CHIFFRE D'AFFAIRES AFFÉRENT AUX ACTIVITÉS DE SERVICES
DE: UMSATZ AUS DIENSTLEISTUNGS-TÄTIGKEITEN

Revenue from all services rendered (banking services, business services, insurance services as well as ancillary services such as installation, maintenance, repair and hire of equipment).

This variable encompasses "Turnover from service activities" resulting from a principal or secondary activity; Some service activities may be performed by industrial units.

These activities are classified to sections H to K and M to O and also to the maintenance and repair groups 50.2, 50.4 and 52.7 of Section G of NACE Rev.1.

Source: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996.

Codes: "General Framework": 10 b, Draft Regulation on Structural Business Statistics: 18 15 0, (Annexes 2 and 3).

- ⇒ ACTIVITY
- ⇒ ENTERPRISE
- ⇒ GOODS
- ⇒ NACE REV. 1
- ⇒ TURNOVER
- ⇒ TURNOVER FROM THE PRINCIPAL ACTIVITY AT THE NACE REV. 1 4-DIGIT LEVEL
- ⇒ SERVICES

TURNOVER FROM THE PRINCIPAL ACTIVITY AT THE NACE REV. 1 4-DIGIT LEVEL

FR: CHIFFRE D'AFFAIRES AFFÉRENT À L'ACTIVITÉ PRINCIPALE AU NIVEAU À QUATRE CHIFFRES DE LA NACE RÉV. 1
DE: UMSATZ AUS DER HAUPTTÄTIGKEIT NACH DER VIERSTELLIGEN NACE REV. 1

The part of turnover derived from the principal activity of the unit. The principal activity of a unit is determined according to the rules laid down in the Council Regulation on statistical units (OJ No. 696/93 of 15 March 1993).

Turnover derived from the sale of goods and services which have been subject to a sub-contracting relationship are included.

Turnover from the principal activity at the NACE Rev. 1 4-digit level cannot be isolated in company accounts. It is part of "Net turnover" and "Other operating income".

Source: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996.

Codes: "General Framework": 10 d, Draft Regulation on Structural Business Statistics: 18 11 0, (Annex 2).

- ⇒ ACTIVITY
- ⇒ GOODS
- ⇒ NACE REV. 1
- ⇒ NET TURNOVER
- ⇒ OTHER OPERATING INCOME
- ⇒ PURCHASES OF GOODS AND SERVICES PURCHASED FOR RESALE IN THE SAME CONDITION AS RECEIVED
- ⇒ SERVICES
- ⇒ STATISTICAL UNIT
- ⇒ TURNOVER

TURNOVER FROM TRADING ACTIVITIES OF PURCHASE AND RESALE

FR: CHIFFRE D'AFFAIRES AFFÉRENT AUX ACTIVITÉS D'ACHAT ET DE REVENTE
DE: UMSATZ AUS HANDEL (ANKAUF UND WIEDERVERKAUF)

The part of turnover derived from trading activities of purchase and resale of the unit. This corresponds to the sales of goods purchased by the unit in its own name and for its own account and resold in the same condition in which they were purchased, or after such labelling, packaging and wrapping as is usually practised in distributive trade enterprises.

Resales of this type may be broken down into:

- resales to other traders, commercial users, etc. (wholesale sales);
- resales to households or small-scale users (retail sales).

These activities have are classified in section G of the NACE Rev. 1 (except the maintenance, repair and fee or contract based wholesaling groups 50.2, 50.4, 51.1 and 52.7).

This variable encompasses "Turnover from trading activities of purchase and resale", resulting from a principal activity and/or a secondary activity. Some trading activities of purchase and resale can also be achieved by other service or manufacturing industries.

Source: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996.

Codes: "General Framework": 10 f, Draft Regulation on Structural Business Statistics: 18 13 0, (Annexes 2 and 3).

- ⇒ ACTIVITY
- ⇒ ENTERPRISE
- ⇒ GOODS
- ⇒ NACE REV. 1
- ⇒ NET TURNOVER
- ⇒ OTHER OPERATING INCOME
- ⇒ PURCHASES OF GOODS AND SERVICES FOR RESALE IN THE SAME CONDITION AS RECEIVED
- ⇒ RETAIL TRADE
- ⇒ STATISTICAL UNIT
- ⇒ TURNOVER
- ⇒ WHOLESALE TRADE

UNIT

- ⇒ ANALYTICAL UNIT
- ⇒ COLLECTION UNIT
- ⇒ ENTERPRISE
- ⇒ ENTERPRISE GROUP
- ⇒ INSTITUTIONAL UNIT
- ⇒ KIND-OF-ACTIVITY UNIT (KAU)
- ⇒ LEGAL UNIT
- ⇒ LOCAL KIND-OF-ACTIVITY UNIT (LOCAL KAU)
- ⇒ LOCAL UNIT
- ⇒ LOCAL UNIT OF HOMOGENEOUS PRODUCTION (LOCAL UHP)
- ⇒ OBSERVATION UNIT
- ⇒ PRODUCTION UNIT
- ⇒ REPORTING UNIT
- ⇒ STATISTICAL UNIT
- ⇒ UNIT OF HOMOGENEOUS PRODUCTION (UHP)

UNIT OF HOMOGENEOUS PRODUCTION (UHP)

FR: UNITÉ DE PRODUCTION HOMOGENE (UPH)
 DE: HOMOGENE PRODUKTIONSEINHEIT (HPE)

The unit of homogeneous production (UHP) is characterised by a single activity which is identified by its homogeneous inputs, production process and outputs. The products which constitute the inputs and outputs are themselves distinguished by their physical characteristics and the extent to which they have been processed as well by the production technique used, by reference to a product classification. The unit of homogeneous production may correspond to an institutional unit or a part thereof; on the other hand, it can never belong to two different institutional units.

Source: Council Regulation (EEC), No. 696/93, Section III E of 15.03.1993 on the statistical units for the observation and analysis of the production system in the Community.

- ⇒ ACTIVITY
- ⇒ ANALYSIS BY PRODUCTION
- ⇒ CLASSIFICATION OF PRODUCTS BY ACTIVITY (CPA)
- ⇒ INSTITUTIONAL UNIT
- ⇒ LOCAL UNIT OF HOMOGENEOUS PRODUCTION (LOCAL UHP)
- ⇒ PRODUCTION

VALUE ADDED

- ⇒ PRODUCTION VALUE
- ⇒ VALUE ADDED AT BASIC PRICES
- ⇒ VALUE ADDED AT FACTOR COST
- ⇒ VALUE ADDED AT MARKET PRICES
- ⇒ VALUE ADDED TAX (VAT)

VALUE ADDED AT BASIC PRICES

FR: VALEUR AJOUTÉE AU PRIX DE BASE
DE: BRUTTOWERTSCHÖPFUNG ZU GRUNDPREISEN

Value added at basic prices is calculated from the production value plus subsidies on products less the purchases of goods and services (other than those purchased for resale in the same condition) and the change in stocks of raw materials and consumables. . It represents the value added by the various factor inputs in the operating activities of the unit concerned.

Operating subsidies can be separated into two groups. The first comprises subsidies directly linked to turnover and are known as subsidies on products. The second group are known as subsidies linked to production. Subsidies on products are subsidies payable per unit of a good or service. The subsidy may be a specific amount of money per unit of a good or service or it may be calculated ad valorem as a specified percentage of the price per unit. A subsidy on a product usually becomes payable when the good or service is produced, sold or imported, but it may also be payable in other circumstances such as when a good is transferred, leased, delivered or used for own consumption or own capital formation. Investment subsidies are excluded.

Value added at basic prices is calculated "gross" because value adjustments (such as depreciation) are not subtracted.

Value added at basic prices is calculated as follows:

	Turnover
-	Total purchases of goods and services
+/-	Change in stocks of goods and services
+	Capitalised production
+	Operating subsidies linked to products
<hr/>	
=	Value added at basic prices

Source: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996.

Codes: "General Framework": 70, Draft Regulation on Structural Business Statistics: 12 14 0 (Annex 3).

- ⇒ DEPRECIATION
- ⇒ DUTIES AND TAXES (OTHER THAN VAT AND OTHER TAXES DIRECTLY LINKED TO TURNOVER) LINKED TO PRODUCTION
- ⇒ GOODS
- ⇒ GROSS OPERATING SURPLUS
- ⇒ OPERATING SUBSIDIES
- ⇒ PRODUCTION
- ⇒ SERVICES
- ⇒ SUBSIDIES ON PRODUCTS
- ⇒ TURNOVER
- ⇒ VALUE ADDED AT MARKET PRICES
- ⇒ VALUE ADDED TAX (VAT)

VALUE ADDED AT FACTOR COST

FR: VALEUR AJOUTÉE AU COÛT DES FACTEURS
DE: BRUTTOWERTSCHÖPFUNG ZU FAKTORKOSTEN

Value added at factor cost is calculated by adjusting value added at basic prices for operating subsidies linked to production and duties and taxes linked to production.

Operating subsidies can be separated into two groups. The first comprises subsidies directly linked to turnover and are known as subsidies on products. The second group are known as subsidies linked to production. Subsidies linked to production are subsidies received by a unit which are not linked to the quantity or the value of goods produced or sold. Notably these subsidies include subsidies on the payroll and workforce, subsidies for environmental protection and grants for interest relief. Investment subsidies are excluded.

Indirect taxes can be separated into two groups:

- The first comprises VAT and other taxes directly linked to turnover which are excluded from turnover in company accounting and hence are not taken out of value added at basic prices in order to calculate value added at factor cost.
- The second group concerns all other taxes and duties linked to production. These are compulsory, unrequited payments, in cash or in kind which are levied by general government, or by the Institutions of the European Union, in respect of the production and importation of goods and services, the employment of labour, the ownership or use of land, buildings or other assets used in production. Included are excise duties; stamp taxes on the sale of specific products; taxes on financial and capital transactions; car registration taxes; taxes on entertainment; taxes on lotteries, gambling and betting; taxes on insurance premiums; etc. These taxes are payable whether or not profits are made. This second group of indirect taxes is taken out of value added at basic prices in order to calculate value added at factor cost.

Value added at factor cost is calculated "gross" as value adjustments (such as depreciation) are not subtracted.

Value added at factor cost is calculated as follows:

$$\begin{aligned} &= \text{Value added at basic prices} \\ &+ \text{Operating subsidies linked to production} \\ &- \text{Duties and taxes linked to production (other than VAT and other taxes} \\ &\quad \text{directly linked to turnover) linked to production} \\ \hline &= \text{Value added at factor cost} \end{aligned}$$

Value added at factor cost is used in the calculation of gross operating surplus and other aggregates and balances.

Source: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996.

Codes: "General Framework": 72, Draft Regulation on Structural Business Statistics: 12 15 0, (Annexes 1, 2 and 3).

⇒ DEPRECIATION

- ⇒ DUTIES AND TAXES (OTHER THAN VAT AND OTHER TAXES DIRECTLY LINKED TO TURN-OVER) LINKED TO PRODUCTION
- ⇒ GOODS
- ⇒ GROSS OPERATING SURPLUS
- ⇒ OPERATING SUBSIDIES
- ⇒ PRODUCTION
- ⇒ SERVICES
- ⇒ SUBSIDIES ON PRODUCTS
- ⇒ TURNOVER
- ⇒ VALUE ADDED AT MARKET PRICES
- ⇒ VALUE ADDED TAX (VAT)

VALUE ADDED AT MARKET PRICES

FR: VALEUR AJOUTÉE AU PRIX DU MARCHÉ
 DE: BRUTTOWERTSCHÖPFUNG ZU MARKTPREISEN

Value added at market prices is calculated as follows:

Value added at basic prices	
- Subsidies on products	
+ Taxes on products	
+ VAT (only invoiced)	
- VAT (on purchases)	
= Value added at market prices	

Source: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996.

Codes: "General Framework": 71.

- ⇒ ACCOUNTING RATIOS
- ⇒ CAPITALISED PRODUCTION
- ⇒ CHANGE IN STOCKS OF GOODS AND SERVICES
- ⇒ CHANGE IN STOCKS OF RAW MATERIALS AND CONSUMABLES
- ⇒ DEPRECIATION
- ⇒ GOODS
- ⇒ PRODUCTION UNIT
- ⇒ PRODUCTION VALUE
- ⇒ SERVICES
- ⇒ SUBSIDIES ON PRODUCTS
- ⇒ TOTAL PURCHASES OF GOODS AND SERVICES
- ⇒ TURNOVER
- ⇒ VALUE ADDED AT FACTOR COST

VALUE ADDED TAX (VAT)

FR: TAXE SUR LA VALEUR AJOUTÉE (TVA)
 DE: MEHRWERTSTEUER (MWST.)

A value added type tax (VAT) is a tax on goods and services collected in stages by enterprises and which is ultimately charged in full to the final purchasers.

VAT is collected by the general government and is applied to national and imported products.

Producers are obliged to pay only the difference between the VAT on their sales and the VAT on their purchases for their own intermediate consumption or gross fixed capital formation.

- ⇒ ENTERPRISE
- ⇒ GOODS
- ⇒ GROSS FIXED CAPITAL FORMATION
- ⇒ INTERMEDIATE CONSUMPTION
- ⇒ SERVICES

VALUE ADJUSTMENTS

- ⇒ DISPOSALS OF FIXED ASSETS
- ⇒ GROSS INVESTMENT IN CONCESSIONS, PATENTS, LICENCES, TRADE MARKS AND SIMILAR RIGHTS
- ⇒ PROFIT OR LOSS FOR THE YEAR
- ⇒ SALES OF TANGIBLE INVESTMENT GOODS

VALUE OF PRODUCTION

- ⇒ PRODUCTION VALUE

VALUE OF TANGIBLE GOODS ACQUIRED THROUGH FINANCIAL LEASING

FR: VALEURS DES BIENS CORPORELS ACQUIS EN CRÉDIT-BAIL
DE: WERT DER MIT FINANZIERUNGSLEASING BESCHAFFTEN PRODUKTIONSANLAGEN

A lease is defined as an agreement whereby the lessor conveys to the lessee in return for rent the right to use an item of property for an agreed period of time. A financial lease is one that transfers substantially all the risks and rewards incident to legal ownership of an item of property. The title to the property may or may not be eventually transferred. Included in this variable should be the value (or estimate of the value) of all tangible goods made available for use by the unit by way of a financial leasing contract. The value of the goods used under financial leases should be included for the reference period in which the inception of the lease occurs.

Included here are all categories of tangible goods as defined for the breakdown of "Gross investment in tangible capital goods":

- Gross investment in construction and alteration of buildings
- Gross investment in existing buildings and structures
- Gross investment in land
- Gross investment in machinery and equipment

Annual payments for assets used under financial leasing should be excluded. The value of goods used under leases other than financial ones should also be excluded.

In accordance with the 1993 SNA and revised ESA (1995) a distinction is made in the draft regulation on structural business statistics between different forms of leasing. Rental payments for operational leasing are treated as a form of intermediate consumption, whereas the value of goods acquired through financial leasing should form part of "Gross fixed capital formation" in national accounts.

However, the distinction between financial and operational leasing more often simply refers to the type of lessor. In some Member States financial leasing was formerly reserved to legally determined financial institutes while this was not the case for operational leasing.

Source: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996.

Codes: "General Framework": 33, Draft Regulation on Structural Business Statistics: 15 31 0, (Annexes 2 and 3).

- ⇒ FINANCIAL LEASING OF GOODS
- ⇒ GOODS
- ⇒ GROSS INVESTMENT IN CONSTRUCTION AND ALTERATION OF BUILDINGS
- ⇒ GROSS INVESTMENT IN EXISTING BUILDINGS AND STRUCTURES
- ⇒ GROSS INVESTMENT IN LAND
- ⇒ GROSS INVESTMENT IN MACHINERY AND EQUIPMENT
- ⇒ LEASING USED BY THE UNITS
- ⇒ PAYMENTS FOR LONG TERM RENTAL AND FINANCIAL LEASING OF GOODS
- ⇒ PAYMENTS FOR LONG TERM RENTAL AND OPERATIONAL LEASING OF GOODS

VARIABLES CONCERNING THE DEMOGRAPHIC CHARACTERISTICS OF ENTERPRISES

- ⇒ GROUPING OF VARIABLES CONCERNING THE DEMOGRAPHIC CHARACTERISTICS OF ENTERPRISES

VARIABLES RELATING TO MARKET SHARE AND INTERNATIONALISATION

- ⇒ GROUPING OF VARIABLES RELATING TO MARKET SHARE AND INTERNATIONALISATION

VARIABLES RELATING TO PERSONNEL QUALIFICATION LEVELS

- ⇒ GROUPING OF VARIABLES RELATING TO PERSONNEL QUALIFICATION LEVELS

VARIETY STORE

FR: MAGASIN POPULAIRE
DE: GEMISCHTWARENGESCHÄFT

A variety store is a retail outlet run on a self-service or pre-selection basis whose various departments offer a relatively broad but not very deep range of everyday consumer goods at low prices and with a reduced level of service. Outlets of this type used to be known in the USA, for example, as dime stores. Food departments may constitute a supermarket within the variety store, depending on the floor space they occupy and their turnover.

Source: Retailing in the European Economic Area, Eurostat 1994.

- ⇒ CATEGORY OF SALES SPACE FOR RETAIL STORES ENGAGED IN RETAIL TRADE
- ⇒ GOODS
- ⇒ RETAIL TRADE
- ⇒ SERVICES
- ⇒ SUPERMARKET

⇒ TURNOVER

VOLUNTARY SOCIAL BENEFITS

⇒ SOCIAL SECURITY COSTS

WAGE ADJUSTED LABOUR PRODUCTIVITY

⇒ ACCOUNTING RATIOS

WAGE AND SALARY EARNERS

- ⇒ EMPLOYMENT
- ⇒ GROUPING OF VARIABLES RELATING TO PERSONNEL QUALIFICATION LEVELS
- ⇒ NUMBER OF EMPLOYEES
- ⇒ NUMBER OF HOURS WORKED BY EMPLOYEES
- ⇒ WAGES AND SALARIES

WAGES AND SALARIES

FR: SALAIRES ET TRAITEMENTS
DE: LÖHNE UND GEHÄLTER

Wages and salaries are defined as the total remuneration, in cash or in kind, payable to all persons counted on the payroll (including homeworkers), in return for work done during the accounting period, regardless of whether it is paid on the basis of working time, output or piece-work and whether it is paid regularly or not.

Wages and salaries include the values of any social contributions, income taxes, etc. payable by the employee even if they are actually withheld by the employer and paid directly to social insurance schemes, tax authorities, etc. on behalf of the employee. Wages and salaries do not include social contributions payable by the employer.

Wages and salaries include: all gratuities, bonuses, ex-gratia payments, "thirteenth month payments", severance payments, lodging, transport, cost-of-living, and family allowances, tips, commission, attendance fees, etc. received by employees, as well as taxes, social security contributions and other amounts payable by employees and withheld at source by the employer. Wages and salaries which the employer continues to pay in the event of illness, occupational accident, maternity leave or short-time working may be recorded here or under social security costs, dependent upon the unit's accounting practices.

Source: Methodological Manual of Business Statistics, Chapter "General Framework" (Annex 1: Definition of variables), Version 2.0, March 1996.

Codes: "General Framework": 22 a, Draft Regulation on Structural Business Statistics: 13 32 0, (Annexes 1, 2 and 3).

- ⇒ EMPLOYMENT
- ⇒ GROUPING OF VARIABLES RELATING TO PERSONNEL QUALIFICATION LEVELS
- ⇒ NUMBER OF EMPLOYEES
- ⇒ NUMBER OF HOMEWORKERS
- ⇒ NUMBER OF HOURS WORKED BY EMPLOYEES
- ⇒ PERSONNEL COSTS

WASTE

FR: DÉCHETS
DE: ABFÄLLE

The part of investment in equipment and plant for pollution control and special anti-pollution accessories and/or those investments linked to cleaner technology and/or the part of total current expenditure on environmental protection concerning the waste domain. This domain covers the prevention and reduction of waste, the collection, transport, treatment and disposal of waste, the installation, transport, treatment and disposal of waste, and the monitoring of waste. Recycling activities are included to the extent that they mainly aim at the reduction and treatment of waste.

Source: Definitions of variables in Structural Business Statistics, variables included in Annexes 1, 2 and 3 of the draft Regulation on Structural Business Statistics, Version 3.0, May 1996.

Codes: Draft Regulation on Structural Business Statistics: 21 11 1, 21 12 1, 21 14 1, (Annex 2).

- ⇒ INVESTMENT IN EQUIPMENT AND PLANT FOR POLLUTION CONTROL AND SPECIAL ANTI-POLLUTION ACCESSORIES (MAINLY 'END-OF-PIPE' EQUIPMENT)
- ⇒ INVESTMENT IN EQUIPMENT AND PLANT LINKED TO CLEANER TECHNOLOGY (INTEGRATED TECHNOLOGY)
- ⇒ TOTAL CURRENT EXPENDITURE ON ENVIRONMENTAL PROTECTION

WATER PROTECTION

FR: PROTECTION DES EAUX
DE: GEWÄSSERSCHUTZ

The part of investment in equipment and plant for pollution control and special anti-pollution accessories and/or those investments linked to cleaner technology and/or the part of total current expenditure on environmental protection concerning the water protection domain. Includes also the protection of soil and ground water. This domain covers the collection and transport of waste water, the prevention, treatment or abatement of substances in waste water prior to discharge into surface or ground water, the protection of soil and ground water against pollution and the prevention of incidental water and soil pollution. The treatment of cooling water before draining to surface or ground water and other measures to restore or preserve the quality and quantity of water. The monitoring of surface water, ground water and soil quality is also included.

Source: Definitions of variables in Structural Business Statistics, variables included in Annexes 1, 2 and 3 of the draft Regulation on Structural Business Statistics, Version 3.0, May 1996.

Codes: Draft Regulation on Structural Business Statistics: 21 11 3, 21 12 3, 21 14 3, (Annex 2).

- ⇒ INVESTMENT IN EQUIPMENT AND PLANT FOR POLLUTION CONTROL AND SPECIAL ANTI-POLLUTION ACCESSORIES (MAINLY 'END-OF-PIPE' EQUIPMENT)
- ⇒ INVESTMENT IN EQUIPMENT AND PLANT LINKED TO CLEANER TECHNOLOGY (INTEGRATED TECHNOLOGY)
- ⇒ PERCENTAGE SHARE OF TURNOVER TO PROFESSIONAL USERS
- ⇒ TOTAL CURRENT EXPENDITURE ON ENVIRONMENTAL PROTECTION

WHOLESALE TRADE

FR: COMMERCE DE GROS
DE: GROSSHANDEL

Wholesale trade is a form of trade in which goods are purchased and stored in large quantities and sold, in batches of a designated quantity, to resellers, professional users or groups, but not to final consumers.

Source: Retailing in the European Economic Area, Eurostat 1994.

- ⇒ CASH AND CARRY
- ⇒ CLASSIFICATION OF PRODUCTS BY ACTIVITY (CPA)
- ⇒ GEOGRAPHICAL SPHERE OF ACTIVITY
- ⇒ INFORMATION ON TRADING FORMS
- ⇒ NACE REV. 1
- ⇒ PERCENTAGE SHARE OF PURCHASES FROM WHOLESALERS AND PURCHASING GROUPS
- ⇒ PERCENTAGE SHARE OF TURNOVER TO FINAL CONSUMERS
- ⇒ PERCENTAGE SHARE OF TURNOVER TO PROFESSIONAL USERS
- ⇒ SPECIALISED AND NON-SPECIALISED TRADE
- ⇒ TURNOVER FROM TRADING ACTIVITIES OF PURCHASE AND RESALE

WORK IN PROGRESS

FR: TRAVAUX EN COURS
DE: UNFERTIGE ERZEUGNISSE (LAUFENDE ARBEITEN)

This heading consists of output produced that is not yet finished. Forms include: growing crops, maturing trees and livestock, uncompleted structures e.g. ships and oil rigs, partially completed research, film productions or computer programmes.

Work-in-progress is recorded at the end of the reference period and reductions in work-in-progress take place when the production process is completed. At that point, all work in progress is transformed into a finished product.

Source: European System of Accounts (ESA) 1995, P. 96.

- ⇒ CHANGE IN STOCKS OF GOODS AND SERVICES
- ⇒ CHANGE IN STOCKS OF FINISHED PRODUCTS AND WORK IN PROGRESS MANUFACTURED BY THE UNIT
- ⇒ PRODUCTION
- ⇒ PRODUCTION VALUE

CENTRAL PRODUCT CLASSIFICATION (CPC)	ZENTRALE GÜTERKLASSIFIKATION (CPC)	CLASSIFICATION DES PRODUITS CENTRALE (CPC)
CHANGE IN STOCKS OF FINISHED PRODUCTS AND WORK IN PROGRESS MANUFACTURED BY THE UNIT	VORRATSVERÄNDERUNGEN BEI FERTIGERZEUGNISSEN UND LAUFENDEN ARBEITEN AUS DER PRODUKTION DER EINHEIT	VARIATION DES STOCKS DE PRODUITS FINIS FABRIQUÉS PAR L'UNITÉ ELLE-MÊME ET DE TRAVAUX EN COURS
CHANGE IN STOCKS OF GOODS AND SERVICES	VORRATSVERÄNDERUNGEN BEI WAREN UND DIENSTLEISTUNGEN	VARIATION DES STOCKS DE BIENS ET DE SERVICES
CHANGE IN STOCKS OF GOODS PURCHASED FOR RESALE IN THE SAME CONDITION AS RECEIVED	VORRATSVERÄNDERUNGEN VON ZUM WIEDERVERKAUF IN UNVERÄNDERTEM ZUSTAND GEKAUFTEN WAREN UND DIENSTLEISTUNGEN	VARIATION DES STOCKS DE PRODUITS ACHETÉS DESTINÉS À LA REVENTE EN L'ÉTAT
CHANGE IN STOCKS OF RAW MATERIALS AND CONSUMABLES	VORRATSVERÄNDERUNGEN BEI ROH-, HILFS- UND BETRIEBSSTOFFEN	VARIATION DES STOCKS DE MATIÈRES PREMIÈRES ET FOURNITURES
CHARGES	AUFWAND (AUFWENDUNGEN)	CHARGES
CLASSIFICATION OF ACTIVITIES	TÄTIGKEITSKLASSIFIKATION	NOMENCLATURE D'ACTIVITÉS
CLASSIFICATION OF PRODUCTS	GÜTERKLASSIFIKATION	NOMENCLATURE DE PRODUITS
CLASSIFICATION OF PRODUCTS BY ACTIVITY (CPA)	GÜTERKLASSIFIKATION IN VERBINDUNG MIT DEN WIRTSCHAFTSZWEIGEN IN DER EU	CLASSIFICATION DES PRODUITS ASSOCIÉE AUX ACTIVITÉS (CPA)
CLASSIFICATION SYSTEMS	KLASSIFIKATIONSSYSTEME	SYSTÈMES DE CLASSIFICATION
COLLECTION UNIT	ERHEBUNGSEINHEIT	UNITÉ DE COLLECTE
COLLECTIVE SERVICES	KOLLEKTIVE DIENSTLEISTUNGEN	SERVICES AUX COLLECTIVITÉS
COMBINED NOMENCLATURE (CN)	KOMBINIERTE NOMENKLATUR (KN)	NOMENCLATURE COMBINÉE (NC)
COMPENSATION OF EMPLOYEES	ZAHLUNGEN FÜR LOHN- UND GEHALTSEMPFÄNGER	RÉMUNÉRATION DES SALARIÉS
CONCESSIONAIRE	KONZESSIONÄR	CONCESSIONNAIRE
CONSUMPTION	VERBRAUCH	CONSOMMATION
CONVENIENCE STORE	NACHBARSCHAFTSGESCHÄFT	MAGASIN DE PROXIMITÉ OU DE «CONVENANCE»
CO-OPERATION BETWEEN ENTERPRISES	KOOPERATION ZWISCHEN UNTERNEHMEN	COOPÉRATION ENTRE ENTREPRISES
CORPORATION	KAPITALGESELLSCHAFT	SOCIÉTÉ
COST OF SELLING	VERTRIEBSKOSTEN	COÛTS DE VENTE
COST PRINCIPLE	KOSTENPRINZIP	PRINCIPE DE VALORISATION AU COÛT D'ACQUISITION
COSTS	KOSTEN	COÛTS
CPA	CPA	CPA
CPC	CPC	CPC
CREDITORS	VERBINDLICHKEITEN	DETTES
CURRENT OPERATING EXPENDITURE	LAUFENDE BETRIEBSAUSGABEN	DÉPENSES D'EXPLOITATION COURANTES
CURRENT OPERATING INCOME	LAUFENDE BETRIEBLICHE ERTRÄGE	PRODUITS D'EXPLOITATION COURANTS
DEALER	VERTRAGSHÄNDLER	AGENT
DEBTORS	FORDERUNGEN	CREANCES
DEMOGRAPHY OF ENTERPRISES	DEMOGRAPHIE VON UNTERNEHMEN	DÉMOGRAPHIE DES ENTREPRISES
DEPARTMENT STORE	WARENHAUS	GRAND MAGASIN
DEPRECIATION	ABSCHREIBUNG	AMORTISSEMENTS
DISCOUNT STORE	DISCOUNTGESCHÄFT	MAGASIN DE DISCOUNT
DISPOSALS OF FIXED ASSETS	VERÄUSSERUNG VON SACHANLAGEN	CESSIONS D'ACTIFS IMMOBILISÉS

DISPOSALS OF SHARES AND PARTICIPATING INTERESTS	VERKÄUFE VON AKTIEN UND BETEILIGUNGEN	CESSIONS DE PARTS ET PARTICIPATIONS
DIVIDENDS	DIVIDENDEN	DIVIDENDES
DUTIES AND TAXES (OTHER THAN VAT AND OTHER TAXES DIRECTLY LINKED TO TURNOVER) LINKED TO PRODUCTION	PRODUKTIONSBEZOGENE STEUERN UND ABGABEN (MIT AUSNAHME DER MEHRWERTSTEUER UND SONSTIGER DIREKT MIT DEM UMSATZ VERBUNDENER STEUERN)	IMPÔTS ET TAXES (AUTRES QUE LA TVA ET AUTRES IMPÔTS DIRECTEMENT LIÉS AU CHIFFRE D'AFFAIRES) LIÉS À LA PRODUCTION
ECONOMIC ACTIVITY	WIRTSCHAFTSTÄTIGKEIT- WIRTSCHAFTSZWEIG	ACTIVITÉ ÉCONOMIQUE
ECONOMIC TERRITORY	WIRTSCHAFTSGEBIET	TERRITOIRE ÉCONOMIQUE
ECONOMIC VARIABLES	WIRTSCHAFTSVARIABLEN	VARIABLES ÉCONOMIQUES
EMPLOYEES	LOHN- UND GEHALTSEMPFÄNGER	SALARIÉS
EMPLOYERS' SOCIAL CONTRIBUTIONS	SOZIALBEITRÄGE DER ARBEITGEBER	CHARGES SOCIALES DES EMPLOYEURS
EMPLOYMENT	BESCHÄFTIGUNG	EMPLOI
END-OF-PIPE INVESTMENT	END-OF-PIPE-INVESTITIONEN	INVESTISSEMENTS EN "FIN DE CYCLE"
ENTERPRISE	UNTERNEHMEN	ENTREPRISE
ENTERPRISE GROUP	UNTERNEHMENSGRUPPE	GROUPE D'ENTREPRISES
ENVIRONMENTAL PROTECTION	UMWELTSCHUTZ	PROTECTION DE L'ENVIRONNEMENT
ENVIRONMENTAL PROTECTION EXPENDITURE	AUSGABEN FÜR UMWELTSCHUTZ	FRAIS DE PROTECTION DE L'ENVIRONNEMENT
ESTABLISHMENT	BETRIEB	ÉTABLISSEMENT
EUROPEAN SYSTEM OF ACCOUNTS (ESA)	EUROPÄISCHES SYSTEM VOLKSWIRTSCHAFTLICHER GESAMTRECHNUNGEN (ESVG)	SYSTÈME EUROPÉEN DES COMPTES (SEC)
EXPENDITURE	AUSGABEN	DÉPENSES
EXPORTS	AUSFUHREN	EXPORTATIONS
EXTRA-COMMUNITY IMPORTS OF GOODS AND SERVICES	AUSSERGEMEINSCHAFTLICHE EINFUHREN VON WAREN UND DIENSTLEISTUNGEN	IMPORTATIONS EXTRA-COMMUNAUTAIRES DE BIENS ET DE SERVICES
EXTRA-EU EXPORTS OF GOODS AND SERVICES	AUSSERGEMEINSCHAFTLICHE AUSFUHREN VON WAREN UND DIENSTLEISTUNGEN	EXPORTATIONS EXTRA-COMMUNAUTAIRES DE BIENS ET DE SERVICES
EXTRAORDINARY INCOME	AUSSERORDENTLICHE ERTRÄGE	PRODUIT EXCEPTIONNEL
EXTRAORDINARY RESULT	AUSSERORDENTLICHES ERGEBNIS	RÉSULTAT EXCEPTIONNEL
FAMILY WORKERS	MITHELLENDE FAMILIENANGEHÖRIGE	MAIN-D'OEUVRE FAMILIALE
FINANCIAL CONTROL	FINANZKONTROLLE	CONTRÔLE FINANCIER
FINANCIAL EXPENDITURE	FINANZAUSGABEN	CHARGES FINANCIÈRES
FINANCIAL INCOME	FINANZEINKÜNFTE	PRODUITS FINANCIERS
FINANCIAL LEASING OF GOODS	FINANZIERUNGSLEASING (VON SACHANLAGEN)	CRÉDIT-BAIL
FINANCIAL SURPLUS	FINANZÜBERSCHUSS	EXCÉDENT FINANCIER
FIXED ASSETS	SACHANLAGEN	ACTIFS IMMOBILISÉS
FIXED PRODUCTION	ANLAGENPRODUKTION	PRODUCTION IMMOBILISÉE
FRANCHISE	FRANCHISE	FRANCHISE
FREELANCES	FREIBERUFLER / FREISCHAFFENDE	TRAVAILLEURS INDÉPENDANTS

ENGLISH

DEUTSCH

FRANCAIS

GEOGRAPHICAL SPHERE OF ACTIVITY	GEOGRAPHISCHER TÄTIGKEITSBEREICH	ZONE GÉOGRAPHIQUE D'ACTIVITÉ
GOODS	GÜTER / WAREN	BIENS
GOODWILL	FIRMENWERT	FONDS DE COMMERCE
GROSS FIXED CAPITAL FORMATION	BRUTTOANLAGEINVESTITIONEN, BRUTTOANLAGEVERMÖGEN	FORMATION BRUTE DE CAPITAL FIXE
GROSS INVESTMENT IN CONCESSIONS, PATENTS, LICENCES, TRADE MARKS AND SIMILAR RIGHTS	BRUTTOINVESTITIONEN IN KONZESSIONEN, PATENTE, LIZENZEN, WARENZEICHEN UND ÄHNLICHE RECHTE	INVESTISSEMENTS BRUTS EN CONCESSIONS, BREVETS, LICENCES, MARQUES DE COMMERCE ET DROITS ASSIMILÉS
GROSS INVESTMENT IN CONSTRUCTION AND ALTERATION OF BUILDINGS	BRUTTOINVESTITIONEN IN ERRICHTUNG UND UMBAU VON GEBÄUDEN	INVESTISSEMENTS BRUTS EN CONSTRUCTION ET TRANS-FORMATION DE BÂTIMENTS
GROSS INVESTMENT IN EXISTING BUILDINGS AND STRUCTURES	BRUTTOINVESTITIONEN IN BESTEHENDE GEBÄUDE UND BAUTEN	INVESTISSEMENTS BRUTS EN BÂTIMENTS ET AUTRES STRUCTURES EXISTANTES
GROSS INVESTMENT IN LAND	BRUTTOINVESTITIONEN IN UNBEBAUTE GRUNDSTÜCKE	INVESTISSEMENTS BRUTS EN TERRAINS
GROSS INVESTMENT IN MACHINERY AND EQUIPMENT	BRUTTOINVESTITIONEN IN MASCHINEN UND EINRICHTUNGEN	INVESTISSEMENTS BRUTS EN MACHINES ET ÉQUIPEMENTS
GROSS INVESTMENT IN MARKETING	BRUTTOINVESTITIONEN IN VERMARKTUNG	INVESTISSEMENTS BRUTS EN MARKETING
GROSS INVESTMENT IN SHARES AND PARTICIPATING INTERESTS	BRUTTOINVESTITIONEN IN AKTIEN UND BETEILIGUNGEN	INVESTISSEMENTS BRUTS EN ACTIONS ET EN PARTICIPATIONS
GROSS INVESTMENT IN SOFTWARE	BRUTTOINVESTITIONEN IN SOFTWARE	INVESTISSEMENTS BRUTS EN LOGICIELS
GROSS INVESTMENT IN TANGIBLE GOODS	BRUTTOINVESTITIONEN IN SACHANLAGEN	INVESTISSEMENTS BRUTS EN BIENS CORPORELS
GROSS MARGIN	BRUTTOGEWINNSPANNE	MARGE BRUTE
GROSS MARGIN ON GOODS FOR RESALE	BRUTTOGEWINNSPANNE BEI HANDELSWAREN	MARGE BRUTE SUR BIENS DESTINÉS À LA REVENTE
GROSS OPERATING SURPLUS	BRUTTOBETRIEBSÜBERSCHUSS	EXCÉDENT BRUT D'EXPLOITATION
GROSS ORDINARY SURPLUS	GEWÖHNLICHER BRUTTOÜBERSCHUSS	EXCÉDENT BRUT DES ACTIVITÉS ORDINAIRES
GROSS TRADING MARGIN	BRUTTOHANDELSSPANNE	MARGÉ COMMERCIALE BRUTE
GROSS WAGES AND SALARIES	BRUTTOLÖHNE UND -GEHÄLTER	SALAIRES ET TRAITEMENTS BRUTS
GROUPING OF VARIABLES CONCERNING THE DEMOGRAPHIC CHARACTERISTICS OF ENTERPRISES (OR LOCAL UNITS)	GRUPPE VON MERKMALEN BEZÜGLICH DER DEMOGRAPHISCHEN CHARAKTERISTIKA DER UNTERNEHMEN (ODER ÖRTLICHEN EINHEITEN)	GROUPEMENT DES VARIABLES RELATIVES AUX CARACTÉRISTIQUES DÉMOGRAPHIQUES DES ENTREPRISES (OU UNITÉS LOCALES)
GROUPING OF VARIABLES RELATING TO MARKET SHARE AND INTERNATIONALISATION	GRUPPE VON MERKMALEN BEZÜGLICH MARKTANTEIL UND INTERNATIONALISIERUNG	GROUPEMENT DES VARIABLES RELATIVES AUX PARTS DE MARCHÉ ET À L'INTERNATIONALISATION
GROUPING OF VARIABLES RELATING TO PERSONNEL QUALIFICATION LEVELS	GRUPPE VON MERKMALEN ZUM QUALIFIKATIONSNIVEAU DER BESCHÄFTIGTEN	GROUPEMENT DES VARIABLES RELATIVES AUX NIVEAUX DE QUALIFICATION DU PERSONNEL
HARMONISED SYSTEM (HS)	HARMONISIERTES SYSTEM (HS)	SYSTÈME HARMONISÉ (SH)
HOMEWORKER	HEIMARBEITER	TRAVAILLEUR A DOMICILE
HOMOGENEOUS BRANCH	HOMOGENER PRODUKTIONSBEREICH	BRANCHE HOMOGENÈ
HOURLY PRODUCTIVITY	STUNDENPRODUKTIVITÄT	PRODUCTIVITÉ HORAIRE
HYPERMARKET AND SUPERSTORE	HYPERMARKT	HYPERMARCHÉ

IMPORTS	EINFÜHREN	IMPORTATIONS
INCOME	EINNAHMEN	PRODUITS
INCOME FROM ORDINARY ACTIVITIES	EINKÜNFTE AUS DER NORMALEN GESCHÄFTSTÄTIGKEIT	PRODUIT DES ACTIVITÉS ORDINAIRES
INCOME FROM SUB-CONTRACTING	EINKÜNFTE AUS UNTERAUFTRÄGEN	REVENUS PROVENANT DE LA SOUS-TRAITANCE
INDIRECT TAXES	INDIREKTE STEUERN	IMPÔTS INDIRECTS
INDUSTRIAL BRANCH	TÄTIGKEITSBEREICH	BRANCHE D'ACTIVITÉ
INDUSTRIAL SECTOR	PRODUKTIONSBEREICH	SECTEUR D'ACTIVITÉ
INDUSTRY	TÄTIGKEITSBEREICH	BRANCHE D'ACTIVITÉ
INFORMATION ON TRADING FORMS	ANGABEN ZU DEN HANDELFORMEN DER UNTERNEHMEN	INFORMATIONS SUR LES FORMES DE VENTE
INSTITUTIONAL SECTOR	INSTITUTIONELLER SEKTOR	SECTEUR INSTITUTIONNEL
INSTITUTIONAL UNIT	INSTITUTIONELLE EINHEIT	UNITÉ INSTITUTIONNELLE
INTANGIBLE ASSETS	IMMATERIELLE INVESTITIONEN	INVESTISSEMENTS INCORPORELS
INTEREST PAYMENTS	ZINSAHLUNGEN	PAIEMENT D'INTÉRÊTS
INTERMEDIATE CONSUMPTION	VORLEISTUNGEN	CONSOMMATION INTERMÉDIAIRE
INTERNATIONAL STANDARD CLASSIFICATION OF ALL ECONOMIC ACTIVITIES (ISIC REV. 3)	SYSTEMATIK DER WIRTSCHAFTSZWEIGE DER VEREINTEN NATIONEN (ISIC REV.3)	CLASSIFICATION INTERNATIONALE TYPE, PAR INDUSTRIE, DE TOUTES LES BRANCHES D'ACTIVITÉ ÉCONOMIQUE (CITI RÉV. 3)
INTRA-COMMUNITY ACQUISITIONS OF GOODS AND SERVICES	INNERGEMEINSCHAFTLICHE ERWERBE VON WAREN UND DIENSTLEISTUNGEN	ACQUISITIONS INTRACOMMUNAUTAIRES DE BIENS ET DE SERVICES
INTRA-COMMUNITY DELIVERIES OF GOODS AND SERVICES	INNERGEMEINSCHAFTLICHE LIEFERUNGEN VON WAREN UND DIENSTLEISTUNGEN	LIVRAISONS INTRACOMMUNAUTAIRES DE BIENS ET DE SERVICES
INTRASTAT	INTRASTAT	INTRASTAT
INVENTORIES	VORRÄTE / BESTÄNDE	STOCKS
INVESTMENT IN EQUIPMENT AND PLANT FOR POLLUTION CONTROL AND SPECIAL ANTI-POLLUTION ACCESSORIES (MAINLY 'END-OF-PIPE' EQUIPMENT)	INVESTITIONEN IN EINRICHTUNGEN UND ANLAGEN, DIE DEM EMISSIONSSCHUTZ DIENEN, SOWIE IN SPEZIELLES EMISSIONSSCHUTZZUBEHÖR (HAUPTSÄCHLICH 'END-OF-PIPE'-EINRICHTUNGEN)	INVESTISSEMENTS EN INSTALLATIONS ET ÉQUIPEMENTS DESTINÉS À LA LUTTE CONTRE LA POLLUTION ET EN MATÉRIEL ANTIPOLLUTION (ESSENTIELLEMENT INSTALLATIONS FIN DE CYCLE)
INVESTMENT IN EQUIPMENT AND PLANT LINKED TO CLEANER TECHNOLOGY ('INTEGRATED TECHNOLOGY')	INVESTITIONEN IN EINRICHTUNGEN UND ANLAGEN IN VERBINDUNG MIT SAUBEREN TECHNOLOGIEN (INTEGRIERTE TECHNOLOGIEN)	INVESTISSEMENTS EN INSTALLATIONS ET ÉQUIPEMENTS LIÉS AUX TECHNOLOGIES PROPRES (TECHNOLOGIES INTÉGRÉES)
INVESTMENT RATE	INVESTITIONSRATE	TAUX D'INVESTISSEMENT
INVESTMENTS	INVESTITIONEN	INVESTISSEMENT
INVOLVEMENT OF THE ENTERPRISE IN AN ASSOCIATION OR CO-OPERATION AGREEMENT WITH OTHER ENTERPRISES	BETEILIGUNG DES UNTERNEHMENS AN EINEM ASSOZIATIONS- ODER KOOPERATIONSABKOMMEN	INFORMATIONS SUR LES LIENS D'ASSOCIATION OU DE COOPÉRATION ENTRE ENTREPRISES
ITINERANT TRADING	NICHT ORTSGEBUNDENER HANDEL	COMMERCE AMBULANT
JOB	ARBEITSPLATZ	EMPLOIS
KIND-OF-ACTIVITY UNIT (KAU)	FACHLICHE EINHEIT (FE)	UNITÉ D'ACTIVITÉ ÉCONOMIQUE (UAE)
LARGE-AREA SPECIALIST	FACHMARKT	GRANDE SURFACE SPÉCIALISÉE
LEASING	LEASING	LEASING (LOCATION)
LEASING USED BY THE UNITS	LEASINGANWENDUNG DURCH DIE EINHEITEN	LEASING (LOCATION) UTILISÉ PAR LES UNITÉS
LEGAL STATUS	RECHTSFORM	STATUT JURIDIQUE
LEGAL UNIT	RECHTLICHE EINHEIT	UNITÉ LÉGALE

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LIABILITIES	PASSIVA	PASSIF
LOCAL KIND-OF-ACTIVITY UNIT (LOCAL KAU)	FACHLICHE EINHEIT AUF ÖRTLICHER EBENE (ÖRTLICHE FE)	UNITÉ D'ACTIVITÉ ÉCONOMIQUE AU NIVEAU LOCAL (UAE LOCALE)
LOCAL UNIT	ÖRTLICHE EINHEIT	UNITÉ LOCALE
LOCAL UNIT OF HOMOGENEOUS PRODUCTION (LOCAL UHP)	HOMOGENE PRODUKTIONSEINHEIT AUF ÖRTLICHER EBENE (ÖRTLICHE HPE)	UNITÉ DE PRODUCTION HOMOGENÈE AU NIVEAU LOCAL (UPH LOCALE)
MAIL-ORDER SELLING	VERSANDHANDEL	VENTE PAR CORRESPONDANCE
MAIN ACTIVITY	HAUPTTÄTIGKEIT	ACTIVITÉ PRINCIPALE
MANPOWER COSTS	ARBEITSKRÄFTEKOSTEN	DÉPENSES DE MAIN-D'OEUVRE
MARKET PRODUCER	MARKTPRODUZENT	PRODUCTEUR MARCHAND
MARKET PRODUCTION	MARKTBESTIMMTE PRODUKTION	PRODUCTION MARCHANDE
MARKETING EXPENDITURE	AUSGABEN FÜR MARKETING	DÉPENSES DE MARKETING
MINI-MARKET	SB-GESCHÄFT	SUPÉRETTE
MIXED RETAILING	GEMISCHTER EINZELHANDEL	COMMERCE À RAYONS MULTIPLES
MOTOR VEHICLE CONCESSIONAIRE	KRAFTFAHRZEUG-KONZESSIONÄRE	CONCESSIONNAIRES AUTOMOBILES
MOTOR VEHICLE DEALERSHIP	KRAFTFAHRZEUG-VERTRAGSHÄNDLER	AGENT DE MARQUE
MOTOR VEHICLE TRADER ACTING AS SUBSIDIARY OF MOTOR VEHICLE PRODUCER	KRAFTFAHRZEUGHÄNDLER, DIE TOCHTERGESELLSCHAFTEN VON KRAFTFAHRZEUG-HERSTELLERN SIND	FILIALE DE CONSTRUCTEUR AUTOMOBILE
NACE REV. 1	NACE REV. 1	NACE RÉV. 1
NATIONAL ACCOUNTS	VOLKSWIRTSCHAFTLICHE GESAMTRECHNUNGEN	COMPTABILITÉ NATIONALE
NET TURNOVER	NETTOUMSATZERLÖSE	MONTANT NET DU CHIFFRE D'AFFAIRES
NOISE (AND VIBRATION)	LÄRM UND VIBRATION	BRUIT ET VIBRATIONS
NOMENCLATURES	NOMENKLATUREN	NOMENCLATURES
NON-INVOICED ACTIVITIES	NICHTFAKTURIERTE TÄTIGKEITEN	ACTIVITÉS NON FACTURÉES
NON-MARKET PRODUCER	NICHTMARKTPRODUZENT	PRODUCTEUR NON MARCHAND
NON-MARKET PRODUCTION	NICHTMARKTBESTIMMTE PRODUKTION	PRODUCTION NON MARCHANDE
NON-PROFIT INSTITUTIONS	ORGANISATIONEN OHNE ERWERBSCHARAKTER	INSTITUTIONS SANS BUT LUCRATIF (ISBL)
NON-SEDENTARY TRADING	NICHT ORTSGEBUNDENER HANDEL	COMMERCE NON SÉDENTAIRE
NON-SPECIALISED TRADE	NICHTSPEZIALISIERTER HANDEL	COMMERCE MULTIPLE
NUMBER OF APPRENTICES	ZAHL DER AUSZUBILDENDEN	NOMBRE D'APPRENTIS
NUMBER OF BIRTHS OF ENTERPRISES	ZAHL DER UNTERNEHMENS-GRÜNDUNGEN	NOMBRE DE CRÉATIONS D'ENTREPRISES
NUMBER OF DEATHS OF ENTERPRISES	ZAHL DER UNTERNEHMENS-SCHLIESSUNGEN	NOMBRE DE CESSATIONS D'ENTREPRISES
NUMBER OF EMPLOYEES	ZAHL DER LOHN- UND GEHALTSEMPFÄNGER	NOMBRE DE SALARIÉS
NUMBER OF EMPLOYEES IN FULL-TIME EQUIVALENTS	ZAHL DER LOHN- UND GEHALTSEMPFÄNGER IN VOLLZEITEINHEITEN	NOMBRE DE SALARIÉS EN ÉQUIVALENT TEMPS COMPLET
NUMBER OF ENTERPRISES	ZAHL DER UNTERNEHMEN	NOMBRE D'ENTREPRISES
NUMBER OF FEMALE PERSONS EMPLOYED	ZAHL DER WEIBLICHEN BESCHÄFTIGTEN	NOMBRE DE FEMMES OCCUPÉES
NUMBER OF FIXED MARKET STANDS AND / OR STALLS	ZAHL DER FESTEN MARKTSTÄNDE	NOMBRE DE STANDS ET/OU ÉTALS FIXES SUR MARCHÉ
NUMBER OF HOMEWORKERS	ZAHL DER HEIMARBEITER	NOMBRE DE TRAVAILLEURS À DOMICILE
NUMBER OF HOURS WORKED BY EMPLOYEES	ZAHL DER VON LOHN- UND GEHALTSEMPFÄNGERN GELEISTETEN ARBEITSSTUNDEN	NOMBRE D'HEURES TRAVAILLÉES PAR LES SALARIÉS

NUMBER OF HOURS WORKED BY UNPAID PERSONS EMPLOYED	ZAHL DER VON UNBEZAHLT BESCHÄFTIGTEN GELEISTETEN ARBEITSSTUNDEN	NOMBRE D'HEURES EFFECTUEES PAR DES TRAVAILLEURS NON RÉMUNÉRÉS
NUMBER OF KIND-OF-ACTIVITY UNITS	ZAHL DER FACHLICHEN EINHEITEN	NOMBRE D'UNITÉS D'ACTIVITÉ ÉCONOMIQUE
NUMBER OF LOCAL UNITS	ZAHL DER ÖRTLICHEN EINHEITEN	NOMBRE D'UNITÉS LOCALES
NUMBER OF PART-TIME EMPLOYEES	ZAHL DER TEILZEITBESCHÄFTIGTEN	NOMBRE DE SALARIÉS À TEMPS PARTIEL
NUMBER OF PART-TIME EMPLOYEES WORKING HALF-TIME OR MORE	ZAHL DER TEILZEITBESCHÄFTIGTEN, DIE DIE HALBE ARBEITSZEIT ODER MEHR ARBEITEN	NOMBRE DE SALARIÉS À TEMPS PARTIEL TRAVAILLANT AU MOINS À MI-TEMPS
NUMBER OF PART-TIME EMPLOYEES WORKING LESS THAN HALF-TIME	ZAHL DER TEILZEITBESCHÄFTIGTEN, DIE WENIGER ALS DIE HALBE ARBEITSZEIT ARBEITEN	NOMBRE DE SALARIÉS TEMPS PARTIEL TRAVAILLANT MOINS QU'UN MI-TEMPS
NUMBER OF PERSONS EMPLOYED	ZAHL DER BESCHÄFTIGTEN	NOMBRE DE PERSONNES OCCUPÉES
NUMBER OF RETAIL STORES	ZAHL DER LADENGESCHÄFTE	NOMBRE DE MAGASINS DE VENTE AU DÉTAIL
OBSERVATION UNIT	BEOBACHTUNGSEINHEIT	UNITÉ D'OBSERVATION
OPERATING COSTS LINKED TO BUILDINGS AND EQUIPMENT	BETRIEBSAUFWENDUNGEN FÜR GEBÄUDE UND EINRICHTUNGEN	COÛTS D'EXPLOITATION LIES AUX BÂTIMENTS ET AUX ÉQUIPEMENTS
OPERATING EXPENSES (FOR TRADING FIRMS)	BETRIEBSKOSTEN (FÜR HANDELSFIRMEN)	FRAIS D'EXPLOITATION (POUR SOCIÉTÉS COMMERCIALES)
OPERATING RESULT	BETRIEBSERGEBNIS	PRODUIT D'EXPLOITATION
OPERATING SUBSIDIES	BETRIEBSSUBVENTIONEN	SUBVENTIONS D'EXPLOITATION
OPERATIONAL CONTROL	LAUFENDE ÜBERWACHUNG	CONTRÔLE D'EXPLOITATION
OPERATIONAL LEASING OF GOODS	OPERATING-LEASING (VON SACHANLAGEN)	BIENS EN LOCATION-ACHAT
ORDINARY ACTIVITY	NORMALE GESCHÄFTSTÄTIGKEIT	ACTIVITÉ ORDINAIRE
OTHER CHARGES	SONSTIGE AUFWENDUNGEN	AUTRES CHARGES
OTHER FORMS OF TRADE	ANDERE HANDELSFORMEN	AUTRES FORMES DE VENTE
OTHER OPERATING CHARGES	SONSTIGE BETRIEBLICHE BELASTUNGEN	AUTRES CHARGES D'EXPLOITATION
OTHER OPERATING COSTS	SONSTIGE BETRIEBSAUFWENDUNGEN	AUTRES COÛTS D'EXPLOITATION
OTHER OPERATING INCOME	SONSTIGE BETRIEBLICHE ERTRÄGE	AUTRES PRODUITS D'EXPLOITATION
OTHER RESOURCES	SONSTIGE ERTRÄGE	AUTRES RESSOURCES
OUTWORKER	HEIMARBEITER	TRAVAILLEURS A DOMICILE
OWN-ACCOUNT PRODUCTION	EIGENPRODUKTION	PRODUCTION POUR COMPTE PROPRE
OWN CONSUMPTION	EIGENVERBRAUCH	CONSUMMATION PROPRE
PAID EMPLOYMENT	ERWERBSTÄTIGKEIT	EMPLOI RÉMUNÉRÉ
PARENT LEGAL UNIT	ÜBERGEORDNETE RECHTLICHE EINHEIT	UNITÉ LEGALE MÈRE
PART-TIME EMPLOYMENT	TEILZEITBESCHÄFTIGUNG	EMPLOI À TEMPS PARTIEL
PARTICIPATING INTERESTS	BETEILIGUNGEN	PARTICIPATIONS
PAYMENTS FOR AGENCY WORKERS	ZAHLUNGEN FÜR ZEITARBEITNEHMER	MONTANT VERSÉ AUX AGENCES DE TRAVAIL TEMPORAIRE
PAYMENTS FOR LONG TERM RENTAL AND FINANCIAL LEASING OF GOODS	ZAHLUNGEN FÜR LANGFRISTIG GEMietetE UND MIT OPERATING-LEASING BESCHAFFTE PRODUKTIONSANLAGEN	FRAIS DE LOCATION À LONG TERME ET DE CRÉDIT-BAIL
PAYMENTS FOR LONG TERM RENTAL AND OPERATIONAL LEASING OF GOODS	ZAHLUNGEN FÜR LANGFRISTIG GEMietetE UND MIT OPERATING-LEASING BESCHAFFTE PRODUKTIONSANLAGEN	FRAIS DE LOCATION À LONG TERME ET DE LOCATION-ACHAT
PAYMENTS TO SUB-CONTRACTORS	KOSTEN FÜR UNTERAUFTRÄGE	PAIEMENTS AUX SOUS-TRAITANTS
PER CAPITA PRODUCTIVITY	PRO-KOPF-PRODUKTIVITÄT	PRODUCTIVITÉ PAR TÊTE

PER CAPITA REMUNERATION	PRO-KOPF-VERGÜTUNG	RÉMUNÉRATION PAR TÊTE
PERCENTAGE SHARE OF PURCHASES FROM PRODUCERS	PROZENTUALER ANTEIL DER KÄUFE VON ERZEUGERN	POURCENTAGE DES ACHATS AUX PRODUCTEURS
PERCENTAGE SHARE OF PURCHASES FROM WHOLESALERS AND PURCHASING GROUPS	PROZENTUALER ANTEIL DER KÄUFE VON GROSSHÄNDLERN UND EINKAUFSVEREINIGUNGEN	POURCENTAGE DES ACHATS AUX GROSSISTES ET AUX GROUPEMENTS D'ACHATS
PERCENTAGE SHARE OF TURNOVER TO FINAL CONSUMERS	PROZENTUALER ANTEIL AM UMSATZ - ENDVERBRAUCHER	POURCENTAGE DU CHIFFRE D'AFFAIRES RÉALISÉ AVEC LES CONSOMMATEURS FINAUX
PERCENTAGE SHARE OF TURNOVER TO PROFESSIONAL USERS (WHOLESALERS AND OTHERS)	PROZENTUALER ANTEIL AM UMSATZ - GEWERBLICHE KUNDEN	POURCENTAGE DU CHIFFRE D'AFFAIRES RÉALISÉ AVEC LES UTILISATEURS PROFESSIONNELS (GROSSISTES, AUTRES)
PERCENTAGE SHARE OF TURNOVER TO RETAIL TRADERS	PROZENTUALER ANTEIL AM UMSATZ - EINZELHÄNDLER	POURCENTAGE DU CHIFFRE D'AFFAIRES RÉALISÉ AVEC LES DÉTAILLANTS
PERSONNEL COSTS	PERSONALKOSTEN	DÉPENSES DE PERSONNEL
PERSONNEL QUALIFICATION LEVELS	QUALIFIKATIONSNIVEAU DER BESCHÄFTIGTEN	NIVEAUX DE QUALIFICATION DU PERSONNEL
PRICES	PREISE	PRIX
PRICES OF PRODUCTS SOLD	PREISE DER VERKAUFTEN PRODUKTE	PRIX DES PRODUITS VENDUS
PRINCIPAL ACTIVITY	HAUPTTÄTIGKEIT	ACTIVITÉ PRINCIPALE
PRODCOM	PRODCOM	PRODCOM
PRODUCER	PRODUZENT	PRODUCTEUR
PRODUCER PRICES	HERSTELLUNGSPREISE	PRIX DU PRODUCTEUR
PRODUCT CLASSIFICATION	GÜTERKLASSIFIKATION	NOMENCLATURE DE PRODUITS
PRODUCTION	PRODUKTION	PRODUCTION
PRODUCTION COST	PRODUKTIONSKOSTEN	COÛT DE PRODUCTION
PRODUCTION UNIT	PRODUKTIONSEINHEIT	UNITÉ DE PRODUCTION
PRODUCTION VALUE	PRODUKTIONSWERT	VALEUR DE LA PRODUCTION
PRODUCTIVE ACTIVITY	PRODUKTIVE TÄTIGKEIT	ACTIVITÉ PRODUCTIVE
PRODUCTIVITY	PRODUKTIVITÄT	PRODUCTIVITÉ
PROFIT OR LOSS FOR THE YEAR	GEWINN ODER VERLUST FÜR DAS JAHR	PROFITS OU PERTES DE L'EXERCICE
PROFITABILITY	RENTABILITÄT	RENTABILITÉ
PROVISIONS	PROVISIONEN	PROVISIONS
PURCHASER'S PRICES	EINKAUFSPREISE	PRIX D'ACQUISITION
PURCHASES FROM PRODUCERS	KÄUFE VON ERZEUGERN	ACHATS AUX PRODUCTEURS
PURCHASES FROM WHOLESALERS AND PURCHASING GROUPS	KÄUFE VON GROSSHÄNDLERN UND EINKAUFSVEREINIGUNGEN	ACHATS AUX GROSSISTES ET AUX GROUPEMENTS D'ACHATS
PURCHASES OF ENERGY BY PRODUCT	KÄUFE VON ENERGIE NACH PRODUKTEN	ACHATS DE PRODUITS ÉNERGÉTIQUES, PAR PRODUITS
PURCHASES OF ENERGY PRODUCTS (IN VALUE)	KÄUFE VON ENERGIEPRODUKTEN (WERT)	ACHATS DE PRODUITS ÉNERGÉTIQUES (EN VALEUR)
PURCHASES OF FIXED CAPITAL ASSETS	KÄUFE VON SACHANLAGEGÜTERN	ACHATS D'ACTIFS IMMOBILISÉS
PURCHASES OF GOODS AND SERVICES PURCHASED FOR RESALE IN THE SAME CONDITION AS RECEIVED	KÄUFE VON WAREN UND DIENSTLEISTUNGEN ZUM WIEDERVERKAUF IN UNVERÄNDERTEM ZUSTAND	ACHATS DE BIENS ET DE SERVICES DESTINÉS À LA REVENTE EN L'ÉTAT
PURCHASES OF SHARES AND PARTICIPATING INTERESTS	KÄUFE VON AKTIEN UND BETEILIGUNGEN	ACQUISITIONS DE PARTS ET PARTICIPATIONS
QUALITY	QUALITÄT	QUALITÉ
RATE OF FINANCIAL EXPENDITURE	RATE DER FINANZIELLEN AUSGABEN	TAUX DES CHARGES FINANCIÈRES
RATE OF VALUE ADDED	WERTSCHÖPFUNGSQUOTE	TAUX DE VALEUR AJOUTÉE
RATIOS	KENNZIFFERN	RATIOS
REPORTING UNIT	BERICHTENDE EINHEIT	UNITÉ INTERROGÉE
RESEARCH AND DEVELOPMENT	FORSCHUNG UND ENTWICKLUNG (F&E)	RECHERCHE ET DÉVELOPPEMENT

RESERVES	RÜCKLAGEN	RÉSERVES
RETAIL TRADE	EINZELHANDEL	COMMERCE DE DÉTAIL
SALARIES	GEHÄLTER	SALAIRES
SALES	VERKÄUFE	VENTES
SALES OF SHARES AND PARTICIPATING INTERESTS	VERKÄUFE VON AKTIEN UND BETEILIGUNGEN	VENTES DE PARTS ET DE PARTICIPATIONS
SALES OF TANGIBLE INVESTMENT GOODS	VERKÄUFE VON SACHANLAGEGÜTERN	VENTES DE BIENS D'INVESTISSEMENT CORPORELS
SALES SPACE	VERKAUFSFLÄCHE	SURFACE DE VENTE
SECONDARY ACTIVITY	NEBENTÄTIGKEIT	ACTIVITÉ SECONDAIRE
SECTOR OF ACTIVITY	SEKTOR	SECTEUR D'ACTIVITÉ
SELF-EMPLOYED PERSONS	SELBSTÄNDIGE	TRAVAILLEURS INDÉPENDANTES
SERVICE INDUSTRIES	DIENSTLEISTUNGSTÄTIGKEITEN, DIENSTLEISTUNGSBEREICHE	INDUSTRIES SERVICES
SERVICES	DIENSTLEISTUNGEN	SERVICES
SHARE OF LABOUR COSTS IN VALUE ADDED	ANTEIL DER ARBEITSKOSTEN AN DER WERTSCHÖPFUNG	PART DU COÛT DE LA MAIN-D'OEUVRE DANS LA VALEUR AJOUTÉE
SHARES	AKTIEN	ACTIONS
SHOPPING CENTRE/MALL	EINKAUFSZENTRUM	CENTRE COMMERCIAL
SNAPSHOT STATISTIC	STATISTISCHE MOMENTAUFNAHME	STATISTIQUE INSTANTANÉE
SOCIAL ECONOMY	SOZIALWIRTSCHAFT	ECONOMIE SOCIALE
SOCIAL SECURITY COSTS	SOZIALVERSICHERUNGSKOSTEN	CHARGES SOCIALES
SOFTWARE	SOFTWARE	LOGICIELS
SPECIALISED AND NON-SPECIALISED TRADE	FACHHANDEL UND NICHTSPEZIALISIRTER EINZELHANDEL	COMMERCE SPÉCIALISÉ ET COMMERCE MULTIPLE
STATISTICAL CLASSIFICATION SYSTEMS	STATISTISCHE KLASSIFIKATIONSSYSTEME	SYSTÈME DE CLASSIFICATION STATISTIQUE
STATISTICAL TERRITORY	STATISTISCHES GEBIET	TERRITOIRE STATISTIQUE
STATISTICAL UNIT	STATISTISCHE EINHEIT	UNITÉ STATISTIQUE
STOCKS	VORRÄTE	STOCKS
STORES	LÄDEN	MAGASINS
SUB-CONTRACTING	VERGABE VON UNTERAUFTRÄGEN	SOUS-TRAITANCE
SUBSIDIARY COMPANY	TOCHTERGESELLSCHAFT	FILIALE
SUBSIDIES ON PRODUCTION	PRODUKTIONSSUBVENTIONEN	SUBVENTIONS À LA PRODUCTION
SUBSIDIES ON PRODUCTS	GÜTERSUBVENTIONEN	SUBVENTIONS SUR LES PRODUITS
SUPERMARKET	SUPERMARKT	SUPERMARCHÉ
SUPERSTORE	(s. HYPERMARKT)	HYPERMARCHÉ
SUPPLIER OF A FRANCHISING CHAIN OR BUYING GROUP	LIEFERANT EINER FRANCHISEGEBERKETTE ODER EINER EINKAUFSVEREINIGUNG	FOURNISSEUR D'UNE CHAÎNE DE FRANCHISÉS OU AUTRE GROUPEMENT D'ACHAT
SURPLUS	ÜBERSCHUSS	EXCÉDENT
SYSTEM OF NATIONAL ACCOUNTS (SNA)	SYSTEM DER VOLKSWIRTSCHAFTLICHEN GESAMTRECHNUNGEN (SNA) DER VEREINTEN NATIONEN	SYSTÈME DE COMPTABILITÉ NATIONALE (SCN)
TANGIBLE GOODS	SACHANLAGEN	BIENS D'ÉQUIPEMENT CORPORELS
TANGIBLE INVESTMENTS BY TYPE	ANLAGEINVESTITIONEN NACH ARTEN	INVESTISSEMENTS EN BIENS CORPORELS PAR CATÉGORIE
TAXES LINKED TO PRODUCTION	PRODUKTIONSBEZOGENE STEUERN	IMPÔTS LIÉS À LA PRODUCTION

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TOTAL CURRENT EXPENDITURE ON ENVIRONMENTAL PROTECTION	GESAMTE LAUFENDE AUSGABEN FÜR UMWELTSCHUTZ	MONTANT TOTAL DES DÉPENSES COURANTES CONSACRÉES À LA PROTECTION DE L'ENVIRONNEMENT
TOTAL INTRA MURAL R & D EXPENDITURE	GESAMTAUFWENDUNGEN FÜR INNERBETRIEBLICHE F&E	DÉPENSES TOTALES DE RECHERCHE & DÉVELOPPEMENT INTERNE
TOTAL NUMBER OF R & D PERSONNEL	GESAMTZAHL DER LOHN- UND GEHALTSEMPFÄNGER FÜR F&E	EFFECTIF TOTAL DU PERSONNEL DE RECHERCHE & DÉVELOPPEMENT
TOTAL OR MAJORITY OF GOODS FOR RESALE PURCHASED FROM A SINGLE SUPPLIER	GESAMTHEIT ODER MEHRHEIT DER VON EINEM EINZIGEN LIEFERANTEN ERWORBENEN HANDELSWAREN	TOUJOURS OU PLUPART DES BIENS POUR REVENTE ACHETÉS A UN SEUL FOURNISSEUR
TOTAL PURCHASES OF GOODS AND SERVICES	WAREN- UND DIENSTLEISTUNGSKÄUFE INSGESAMT	MONTANT TOTAL DES ACHATS DE BIENS ET DE SERVICES
TRADING	HANDEL	COMMERCE
TRADING FORMS	HANDELSFORMEN, VERKAUFSFORMEN DER UNTERNEHMEN	FORMES DE VENTE, APPAREIL COMMERCIAL
TRADING IN STORES	HANDEL IN LADENGEWÄNDEN	VENTE EN MAGASIN
TRADING THROUGH FIXED MARKET STANDS AND / OR STALLS	HANDEL AN FESTEN MARKTSTÄNDEN	VENTE EN STAND ET/OU ÉTAL FIXE SUR MARCHÉ
TURNOVER	UMSATZ	CHIFFRE D'AFFAIRES
TURNOVER BY CUSTOMER TYPE (BY PERCENTAGE SHARE FOR WHOLESALE TRADE)	PROZENTUALER ANTEIL AM UMSATZ DES GROSSHANDELS NACH ART DES KUNDEN	CHIFFRE D'AFFAIRES PAR TYPE DE CLIENT (EXPRIMÉ EN POURCENTAGE POUR LE COMMERCE DE GROS)
TURNOVER FROM AGRICULTURE, FORESTRY, FISHING AND INDUSTRIAL ACTIVITIES	UMSATZ AUS LAND- UND FORSTWIRTSCHAFT, FISCHEREI UND INDUSTRIELLEN TÄTIGKEITEN	CHIFFRE D'AFFAIRES AFFÉRENT À L'AGRICULTURE, AUX ACTIVITÉS D'AGRICULTURE, DE SYLVICULTURE, DE PÊCHE ET D'INDUSTRIE
TURNOVER FROM EXTRA-COMMUNITY EXPORTS OF GOODS AND SERVICES	UMSATZ AUS AUSSERGEMEINSCHAFTLICHEN AUSFUHREN VON WAREN UND DIENSTLEISTUNGEN	CHIFFRE D'AFFAIRES CORRESPONDANT AUX EXPORTATIONS EXTRACOMMUNAUTAIRES DE BIENS ET DE SERVICES
TURNOVER FROM FINAL USERS (RETAIL TRADE ACTIVITY)	UMSATZ VON ENDVERBRAUCHERN (EINZELHANDEL)	CHIFFRE D'AFFAIRES AFFÉRENT AUX UTILISATEURS FINALS (COMMERCE DE DÉTAIL)
TURNOVER FROM INDUSTRIAL ACTIVITIES	UMSATZ AUS INDUSTRIELLEN TÄTIGKEITEN	CHIFFRE D'AFFAIRES AFFÉRENT AUX ACTIVITÉS INDUSTRIELLES
TURNOVER FROM INTERMEDIARY ACTIVITIES (AGENTS)	UMSATZ AUS VERMITTLUNGSTÄTIGKEITEN (VERTRETER)	CHIFFRE D'AFFAIRES AFFÉRENT AUX ACTIVITÉS DE NÉGOCE (AGENTS)
TURNOVER FROM INTRA-COMMUNITY DELIVERIES OF GOODS AND SERVICES	UMSATZ AUS INNERGEMEINSCHAFTLICHEN LIEFERUNGEN VON WAREN UND DIENSTLEISTUNGEN	CHIFFRE D'AFFAIRES CORRESPONDANT AUX LIVRAISONS INTRACOMMUNAUTAIRES DE BIENS ET DE SERVICES
TURNOVER FROM PROFESSIONAL USERS	UMSATZ VON GEWERBLICHEN KUNDEN	CHIFFRE D'AFFAIRES AFFÉRENT AUX UTILISATEURS PROFESSIONNELS
TURNOVER FROM SERVICE ACTIVITIES	UMSATZ AUS DIENSTLEISTUNGSTÄTIGKEITEN	CHIFFRE D'AFFAIRES AFFÉRENT AUX ACTIVITÉS DE SERVICES
TURNOVER FROM THE PRINCIPAL ACTIVITY AT THE NACE REV. 1 4-DIGIT LEVEL	UMSATZ AUS DER HAUPTTÄTIGKEIT NACH DER VIERSTELLIGEN NACE REV. 1	CHIFFRE D'AFFAIRES AFFÉRENT L'ACTIVITÉ PRINCIPALE AU NIVEAU À QUATRE CHIFFRES DE LA NACE RÉV. 1
TURNOVER FROM TRADING ACTIVITIES OF PURCHASE AND RESALE	UMSATZ AUS HANDEL (ANKAUF UND WIEDERVERKAUF)	CHIFFRE D'AFFAIRES AFFÉRENT AUX ACTIVITÉS D'ACHAT ET DE REVENTE
UNIT	EINHEIT	UNITÉ
UNIT OF HOMOGENEOUS PRODUCTION (UHP)	HOMOGENE PRODUKTIONSEINHEIT (HPE)	UNITÉ DE PRODUCTION HOMOGENE (UPH)
VALUE	WERT	VALEUR
VALUE ADDED	WERTSCHÖPFUNG	VALEUR AJOUTÉE

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VALUE ADDED AT BASIC PRICES	BRUTTOWERTSCHÖPFUNG ZU GRUNDPREISEN	VALEUR AJOUTÉE AU PRIX DE BASE
VALUE ADDED AT FACTOR COST	BRUTTOWERTSCHÖPFUNG ZU FAKTORKOSTEN	VALEUR AJOUTÉE AU COÛT DES FACTEURS
VALUE ADDED AT MARKET PRICES	BRUTTOWERTSCHÖPFUNG ZU MARKTPREISEN	VALEUR AJOUTÉE AU PRIX DU MARCHÉ
VALUE ADDED TAX (VAT)	MEHRWERTSTEUER (MWST.)	TAXE SUR LA VALEUR AJOUTÉE (TVA)
VALUE ADJUSTMENTS	WERTBERICHTIGUNGEN	CORRECTIONS DE VALEUR
VALUE OF PRODUCTION	PRODUKTIONSWERT	VALEUR DE LA PRODUCTION
VALUE OF TANGIBLE GOODS ACQUIRED THROUGH FINANCIAL LEASING	WERT DER MIT FINANZIERUNGSLEASING BESCHAFFTEN PRODUKTIONSANLAGEN	VALEURS DES BIENS CORPORELS ACQUIS EN CRÉDIT-BAIL
VARIABLES CONCERNING THE DEMOGRAPHIC CHARACTERISTICS OF ENTERPRISES	MERKMALE BEZÜGLICH DER DEMOGRAPHISCHEN CHARAKTERISTIKA VON UNTERNEHMEN	VARIABLES RELATIVES AUX CARACTÉRISTIQUES DÉMOGRAPHIQUES DES ENTREPRISES
VARIABLES RELATING TO MARKET SHARE AND INTERNATIONALISATION	MERKMALE BEZÜGLICH MARKTANTEIL UND INTERNATIONALISIERUNG	VARIABLES RELATIVES AUX PARTS DE MARCHÉ ET À L'INTERNATIONALISATION
VARIABLES RELATING TO PERSONNEL QUALIFICATION LEVELS	MERKMALE ZUM QUALIFIKATIONSNIVEAU DER BESCHÄFTIGTEN	VARIABLES RELATIVES AUX NIVEAUX DE QUALIFICATION DU PERSONNEL
VARIETY STORE	GEMISCHTWARENGESCHÄFT	MAGASIN POPULAIRE
VOLUNTARY SOCIAL BENEFITS	FREIWILLIGE SOZIALLEISTUNGEN	CHARGES SOCIALES FACULTATIVES

ENGLISH**DEUTSCH****FRANCAIS**

WAGE ADJUSTED LABOUR PRODUCTIVITY	LOHNBEREINIGTE ARBEITSPRODUKTIVITÄT	PRODUCTIVITÉ DU TRAVAIL AJUSTÉE PAR LES SALAIRES
WAGE AND SALARY EARNERS	LOHN- UND GEHALTSEMPFÄNGER	SALARIES
WAGES AND SALARIES	LÖHNE UND GEHÄLTER	SALAIRES ET TRAITEMENTS
WASTE	ABFÄLLE	DÉCHETS
WATER PROTECTION	GEWÄSSERSCHUTZ	PROTECTION DES EAUX
WHOLESALE TRADE	GROSSHANDEL	COMMERCE DE GROS
WORK IN PROGRESS	UNFERTIGE ERZEUGNISSE (LAUFENDE ARBEITEN)	TRAVAUX EN COURS