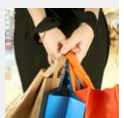


# Extracting data from enterprise accounting systems in the SBS in Sweden

Voorburg Group Meeting in Tokyo 2013-10-08

Barbro von Hofsten





# Outline of presentation

- Part 1: The Swedish SBS
- Part 2: Project on extracting data from accounting systems
- Part 3: Evaluation of the project and future plans





Statistiska centralbyrån Statistics Sweden

# Part 1

## The Swedish SBS





# Swedish Structural Business Statistics (SBS)

- Annual
- Designed according to EU-regulation and National Accounts Needs
- Covers business sector (NACE 01-96 excl. 64-66, 84)
- Population based on Business Register
- Approximately 1 000 000 enterprises





# Swedish SBS

- Based on administrative data (tax register)
- Complete questionnaire to the 600 largest enterprises
- Additional data from 3 separate sample surveys:
  - ✓ SpecRR – Income and costs (17 000)
  - ✓ SpecI – Investments (4 000)
  - ✓ SpecA – Shares (600)





## SpecRR – A specification of the income statement

- Purpose: Obtain detailed information about income and costs
- Data collection: Web-application. Pre-printed totals from the Tax Agency
- The respondents are asked to specify the pre-printed values
- The costs are closely linked to the Swedish chart of accounts, BAS





# Variables in SpecRR

Income statement	Breakdown of income and costs
Net turnover	Breakdown of turnover
+ Other operating income	Breakdown other op. income
+ Changes in inventory	
+ Activated work for own account	
- Cost of trade goods and raw materials	Breakdown of other external costs
- Other external costs	
- Personnel costs	Breakdown of personnel costs
- Other operating costs	Breakdown of other op. costs
- Depreciation costs	Breakdown of depreciation
= Operating profit / loss	





# Part 2

## Project on extracting data from accounting systems







# Background to the project

- Simplify the data collection process
- Reduce the response burden
- Investigate the possibility to use the standardised Swedish format SIE
- Extend the use of BAS
- Tests have previously yielded positive indicators of increased data quality and reduced non-response.





# Design of the experiment

- The experiment was carried out as a part of the regular SpecRR survey (autumn 2012)
- Limitations with respect to industry (NACE) and size
- NACE codes included: 07-33, 45-47, 69, 71-72, 78, 80-82
- Size 10-249 employees
- 658 enterprises was chosen out of 2 600 enterprises





# Response rates

Statistics Sweden

Statistiska centralbyrån

- Out of the 658 enterprises in the experiment 537 (82%) answered the questionnaire
- 134 (25%) out of the 537 enterprises chose to answer through the SIE supported solution





# Preparations to be made

## 1. Mapping of variables

- ✓ Many of the SBS variables can be mapped to the BAS-accounts
- ✓ There are new versions of the BAS-accounting plan every year
- ✓ BAS-accounting plans can vary among different NACE codes





# Mapping of variables

Income statement	SIE solution
Net turnover	Must be manually completed
+ Other operating income	Almost fully completed
+ Changes in inventory	Almost fully completed
+ Activated work for own account	Fully completed
- Cost of trade goods and raw materials	Must be manually completed
- Other external costs	Almost fully completed
- Personnel costs	Fully completed
- Other operating costs	Almost fully completed
- Depreciation costs	Fully completed





# Preparations to be made

## 2. Adjustment of the data collection tool:

- ✓ A separate entrance to the web questionnaire had to be constructed
- ✓ The respondents uploaded a SIE-file and the questionnaire was filled in where there is a unique link between SIE-BAS-SBS
- ✓ Other variables must be filled in manually

## 3. Development of a communication plan with respondents





# Collection of data

- The respondents had two choices in the web questionnaire
- Pre-printed totals from tax data in both questionnaires
- Some edits built into the web-questionnaire (Consistency controls)





# Collection of data

- Checks for a few parameters in the SIE file:
  - ✓ Organization number
  - ✓ Reference year
  - ✓ Version of BAS 97 or later
  - ✓ Type of SIE file







# Collection of data

- **The Business Data Collection unit** is responsible for collecting, checking and correcting the data
- New phone number for SIE
- Some persons responsible for micro editing of SIE enterprises
- In a later phase personnel from the unit responsible for SBS was involved in checking the SIE files





Statistiska centralbyrån

Statistics Sweden

# Part 3

## Evaluation and future plans





# Evaluation

## 1. Quantitative evaluation

Is there systematic differences between those who chose or did not choose the SIE alternative?

## 2. Qualitative evaluation

What types of deviations from pre-printed values did occur?

## 3. The respondent perspective

Interviews with a minor number of enterprises who chose or did not choose the SIE alternative





# 1. Quantitative evaluation

**Question:** Is there systematic differences between those who chose the SIE alternative and other respondents?

**Answer:** Yes

- ✓ A significantly higher percentage changed the pre-printed values
- ✓ Use of more variables
- ✓ Significantly lower proportion of costs on other expenses





## 2. Qualitative evaluation

A review was made of all enterprises that changed their pre-printed values exceeding 5 percent of the original value

### **Most frequent deviations:**

- ✓ Changes in inventories and work in progress – the use of BAS differs from its original thought
- ✓ Allocation of costs between different types of costs
- ✓ Consumable inventories – part of several BAS accounts





### 3. The respondent perspective

30 enterprises were interviewed

#### **The general impression was:**

- ✓ The technical solution worked well
- ✓ The respondents experienced a lower burden
- ✓ Respondents would have wanted to get rid of manual completion
- ✓ Respondents would have chosen SIE again if they had the opportunity





### 3. The respondent perspective

#### **Reasons for not using SIE:**

- ✓ No technical conditions at the enterprise for creating or using SIE
- ✓ BAS-accounting plan was too old
- ✓ Lack of practical experience of SIE





Statistiska centralbyrån Statistics Sweden

Statistiska centralbyrån

# Conclusions from the project

- Overall positive reactions from respondents and moderate costs for Statistics Sweden
- Technical support for mapping is needed
- The access to detailed information from the accounting systems made us aware of quality aspects in the SBS







Statistics Sweden

Statistiska centralbyrån

# Future plans

- Offer around 4 000 enterprises the opportunity to upload SIE files
- Continue the cooperation with BAS-stakeholder association
- Offer the technical solution to other surveys





Statistics Sweden

Statistiska centralbyrån

Thank you for your attention!

