QUALITY DECLARATION
Structural Business Statistics

Subject area

Business activities

Statistical area

Structure of the business sector

Product code

NV0109

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Quality of the statistics

1 Relevance

1.1 Purpose and information needs

1.1.1 Purpose of the statistics

The purpose of Structural Business Statistics is to illuminate the structure of the business sector (excluding the financial and public sectors as well as households' non-profit organisations) with regard to primarily profitability, growth, development, financing and production. The area of use is to provide answers to macro-economic questions, with regard to levels as well as over time.

1.1.2 User information needs

The Structural Business Statistics is primarily used by the National Accounts Department, which uses Structural Business Statistics as the basis for calculating the gross national product (GDP) on the production approach, and financial accounts. Other users of the Structural Business Statistics include: Eurostat, the Ministry of Finance, the National Institute of Economic Research, the Organisation for Economic Co-operation and Development (OECD), the United Nations, trade organisations, banks, accounting firms, and researchers. These end users use the statistics as a basis for analyses of cost levels, productivity, industry development, and the calculation of key figures.

1.2 Content of the statistics

The statistical target characteristics consist mainly of sums of economic variables in enterprises and their activity units distributed primarily by various industries in a calendar year.

1.2.1 Units and populations

The population of interest consists of all Swedish units that carried out market activities in the relevant reference year.

There are three target populations, namely

1. *Institutional:* The amount of all non-financial Swedish *enterprises* that, in the reference year, conducted their main activities as indicated in sections A-S, excluding K and O, according to the Swedish Standard for Industrial Classification, SNI 2007.
2. *Functional:* The amount of all Swedish *activities* that, in the reference year, conducted activities as indicated in sections A-S, excluding K and O, according to the Swedish Standard for Industrial Classification, SNI 2007.
3. *Regional* (and functional): The amount of all Swedish regional activities that, in the reference year, conducted activities as indicated in section A-S, excluding K and O, according to the Swedish Standard for Industrial Classification, SNI 2007.

SNI 2007 is the applicable version of the classification standard for Swedish industry classification. The corresponding EU version is called NACE Rev. 2. SNI 2007 and NACE Rev. 2 are entirely identical at the first four levels -

section, division, group and class. In addition, SNI has a fifth level, which is a Swedish additional level.

The three target populations have different main purposes. The institutional target population aims to describe the structure (for example, the number of enterprises), and financial position, such as balance and income statement. The functional and regional target populations, on the other hand, aim to serve as a basis for economic assessments for different industries, and provide a description of how the business sector looks, which can serve as a basis for regional policy decisions.

The Structural Business Statistics uses three different observation units: enterprise unit, kind of activity unit (KAU) and local kind of activity unit (LKAU). Enterprise, kind of activity and local kind of activity units are linked to the target populations described above, in which an enterprise unit links to the institutional target population, the activity unit links to the functional target population and the local activity unit links to the regional target population.

In most cases, the enterprise unit coincides with the legal unit, or the accounting unit. All enterprise units consist of at least one KAU. KAUs were created by Statistics Sweden for the purpose of trying to delineate the different activities occurring in the enterprise unit. In cases where an enterprise unit conducts more than one type of activity, ideally, it should be divided into several activity units in the functional statistics. Finally, there is at least one LKAU associated with each KAU. In cases where activities are carried out in several locations, the KAU is divided into several LKAUs.

1.2.2 Variables

There are about 90 target variables linked to each target population respectively, in which the variable groups consists of

- Institutional: basic variables, income statement, balance sheet
- Functional: basic variables, income, costs
- Regional: basic variables, investment

The survey's target variables, divided by target population, are described in Appendix 1. In most cases there is a direct connection between the target and observation variables (for more information, see Section 2.2.6).

In general, consistency is good between the target and interest variables.

1.2.3 Statistical measurements

The summary measures that occur in the target characteristics consist of number, sum, mean value and ratio.

The sum, often indicated in millions of Swedish krona, is used for all economic variables. Ratios and means are used for economic key figures such as earnings, equity ratios and liquidity. Number is used for some basic variables, such as the number of enterprises.

1.2.4 Study domains

Industry is the more important variable, which is used to create study domains, in which the purpose is to classify enterprises by their economic

activities. The SNI classification is used, in which the applicable version is the SNI 2007. All levels of the classification are used to create the study domains.

Two other variables used to create study domains are size and region. The number of employees is used as a size measure. The regional breakdown is county according to the location of the LKAU.

1.2.5   Reference times

The statistical target characteristics are attributed mainly to the calendar year. This applies to both target populations and to most target variables. Target variables that measure a state of things, such as balance sheet variables at institutional level, are exempt from this. These refer to the end of the reference year, that is, 31 December.

2   Accuracy

2.1   Overall accuracy

The Structural Business Statistics survey should be regarded rather as a system of different statistical surveys than as a separate statistical survey. Data from several different sources, collected inside and outside Statistics Sweden, is combined to produce the statistics. The different sources are used to measure different variable areas. The sources are of different types and are therefore beset with inaccuracy of varying sorts and size.

A description of the sources used for the different types of variables is given below.

Basic: The main source of basic variables is the administrative material standardised accounting statements (SRU), collected from the Swedish Tax Agency, which is the information submitted by enterprises in an appendix to the income tax declaration. However, SRU is not used for the approximately 600 largest enterprises. Instead, there is a direct collection of data, the "*complete form*".

Basic, employment: With the exception of a number of variables retrieved in the complete form, no direct collection is carried out within the framework of the Structural Business Statistics. These are instead retrieved from already existing sources. The internal sources used are Short-term business statistics on wages and salaries in the private sector, Structural earnings statistics, and Register-based labour market statistics. In addition, data are purchased from the private company *UC*.

Income statement: The main variables in the income statement are retrieved fromSRU, but with regard to the variables that comprise a specification of these, direct collection is used on a sample basis via the *SpecRR* survey. The complete form also contains the income statement variables.

Balance sheet: The variables are retrieved from the standardised accounting statements and the complete form, but specifications of shares, investments, and inventories are collected as follows:

> **Equity shares:** Data referring to equity investments are directly retrieved via the *SpecA* survey. The complete form also contains the equity share variables.

Investments: Investment data is retrieved primarily from the *Investment Survey (NV0801)*, which is Statistics Sweden's short-term statistics on investment. However, this data is supplemented with a direct data collection from additional enterprises using the *SpecI* survey. The complete form also contains the investment variables.

Inventories: Data on inventories is included as part of the complete form. Concerning other enterprises, inventories data is retrieved from the SpecRR survey.

Information on the different sources' error types is contained in Sections 2.2.1-2.2.6. Concerning other sources, please see the quality declaration of each individual statistical product.

The standardised accounting statements data comprise a source for estimating the main target variables, the basic variables, the exception being the largest enterprises, for which the complete form is used. Data is used from the SpecRR, SpecA and SpecI sample surveys to collect information on how basic variables are distributed on a more detailed level. A design-based estimation procedure is used that is dependent on the survey design, but also to some extent on model assumptions.

2.2 Sources of inaccuracy

2.2.1 Sampling

The frame population is established in November of the reference year. It is delineated using Statistics Sweden's Business Register. The frame population is used to determine which enterprises will be surveyed via the complete form, while the remaining part comprises the frame population for the three specification surveys. Structural Business Statistics uses Statistics Sweden's system for coordinated sampling to retrieve the frame population and the samples for the three specification surveys.

The three specification surveys SpecRR, SpecA, and SpecI are all sample surveys, in the sense that not all units in the frame population are surveyed. SpecA and SpecI use cut-off, that is, the smallest enterprises are eliminated, and are not given a positive probability of being included in the sample. In SpecA, a random sample is retrieved above the cut-off limit, while in the SpecI, all units above the relevant limit are included. The fact that the subset of the frame population has not been subject to data collection is handled with a model-based estimation procedure, and its inaccuracy is attributed to the source of inaccuracy Model assumptions (see Section 2.2.6). Thereby, the source of inaccuracy Sampling does not contribute to the total accuracy in SpecI. For completeness, SpecI, SpecRR, and SpecA are included in the description as follows:

SpecRR

The SpecRR sample consists of about 16 400 enterprises. The sample is stratified by industry into about 290 strata. Within each stratum, a random sample is drawn, in which the probability of inclusion of an enterprise is

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proportional to its size, that is, a large enterprise is given a higher probability of being included in the sample than a smaller enterprise. In addition, cut-off is used in the SpecRR, that is, the smallest enterprises, with regard to income and costs according to standardised accounting statements for the current year, do not have a positive probability of being included in the sample.

Estimates for the variables are calculated using a separate ratio estimator, where the basic variables are used as known totals. For a more detailed description of the estimation procedure, see the document Documentation of statistics (SCBDOK, only available in Swedish) on Statistics Sweden's website, www.scb.se/NV0109.

Table 1 below shows the relation between the relative standard error (concerning sample inaccuracy) and the estimate's share of the total turnover. This concerns estimates on detailed income variables for study domains by industry. In total, this refers to 4 412 combinations of variable and study domain.

Table 1. Relation between sample inaccuracy and relative size of the estimate.

Relative standard error	Estimated share of net turnover						
	0-1%	1-5%	5-10%	10-25%	25-50%	>50%	Total
0-1%	1 169	245	77	49	23	84	1 647
1-2%	11	8	4	6	5	38	70
2-5%	55	54	31	57	49	87	333
5-10%	80	58	41	39	30	13	261
10-30%	161	112	50	47	10	0	380
>30%	1 366	313	31	11	0	0	1 721
Total	**2 842**	**788**	**234**	**234**	**117**	**222**	**4 412**

The table shows that most of the estimates of variables that are relatively large have a small standard error, which is positive. However, there are estimates in the tables' lower right corner, where both the estimate and the standard error can be considered large. For example, the problem can arise in a stratum that is heterogeneous in terms of income variables and where an individual enterprise may be very influential. The strata in which such problematic estimates appear are studied until the next run of the survey, and this usually results in either a division of the stratum and/or an increase of the sample in these strata.

SpecA

The SpecA also uses cut-off, that is, the smallest enterprises have zero probability of being included in the sample. The cut-off limit is determined using share-related standardised accounting statements variables for the relevant year.

The sample for the SpecA survey includes about 600 enterprises. Stratification is made with respect to size. In each stratum, simple random sampling is used. Estimates are also made here using ratio estimators.

No measure of inaccuracy is disseminated concerning this part of the statistics, which is based on SpecA.

SpecI

In SpecI, enterprises are eliminated that have not made investments over a certain amount, according to the standardised accounting statements for the current year, from the direct data collection. In addition, direct data collection is not done from the enterprises that are already included in the *Investment questionnaire* survey. Besides, direct data collection is done from all units in the frame population. About 4 700 enterprises in total are studied in this specification survey.

No measure of inaccuracy is disseminated concerning this part of the statistics, which is based on SpecI.

2.2.2   Frame coverage

The frame population is established in November of the reference year. It is delineated using a snapshot of Statistics Sweden's Business Register.

To belong to the frame population, the enterprise must be active, according to the Business Register, which it is if it is registered as an employer, is included in the VAT register, or is registered for corporate tax.

In addition to those enterprises that are classified as active in the Business Register, the following is added:

-   Inactive enterprises holding properties with at least SEK 1 million in assessed value are included as property companies.
-   Inactive enterprises that have at least one active subsidiary are included as holding enterprise. . (A holding company or investment company is a company whose primary business consists of controlling other companies.)

The frame population and target population are largely consistent, but there are some situations that lead to shortcomings in the frame coverage, such as

-   The enterprises registered during December are not included in the frame population. However, major enterprises are manually classified as active. The remaining part constitutes undercoverage.
-   Enterprises that operate during the year, but for various reasons terminate operations before November are also not included in the frame population. However, major enterprises are also manually classified here as active. The remaining part constitutes undercoverage.
-   Enterprises with out of date information in the Business Register regarding their activity status, due to a backlog in administrative work. Major enterprises are classified manually. Other enterprises constitute overcoverage and undercoverage, depending on whether they are active according to the Business Register, but are actually inactive, or vice versa.

The potential for undercoverage and overcoverage described above results in statistics beset with coverage errors. A study (Berg 2007: *"Addressing coverage and measurement errors using multiple administrative data sources"*, see Statistics

Sweden's website www.scb.se/NV0109), done in this area indicated that undercoverage and overcoverage errors at the total level are of similar size, so total coverage error is considered small.

The estimation procedure is not adjusted for coverage errors.

2.2.3 Measurement

As noted above, the Structural Business Statistics survey should be regarded as a system of different statistical surveys rather than a separate statistical survey. Data from several different sources is combined to produce statistics related to Structural Business Statistics target variables. Different measurement and collection procedures are used for the different sources.

A description of the measurement and collection procedures used for the different sources is given below, together with available experience that is relevant for assessment of measurement errors:

STANDARDISED ACCOUNTINGSTATEMENTS

SRU is obtained in two batches, in which the first delivery is obtained in August the year after the reference year, and the second delivery is in January the year after, that is, 13 months after the end of the reference year.

The administrative material from the Swedish Tax Agency is considered to have high accuracy and should therefore cause only minor measurement errors. Accuracy is due to many observation variables being directly linked to specific accounts according to the current accounting manual BAS account plan.

Even if the quality of the administrative material used is generally good, the National Audit Office report *"2012:13 Skattekontroll av företag"* finds that there may be deficiencies. In the report, the Swedish National Audit Office puts forth a number of recommendations to the Swedish Tax Agency to improve control of company reporting of income for taxation.

With regard to directly collected data, no adjustments are made for any measurement errors in the estimation procedure.

Complete form

Direct collection is done via the complete form to about 600 enterprises, instead of using the standardised accounting statements material for these enterprises. This comprises, in principle, the 600 largest enterprises with regard to the previous year's production value.

The purpose is to achieve sufficient accuracy when measuring the most important enterprises, which together comprise about one third of the total turnover and value added in the business sector, with regard to both basic and specification variables. The questionnaire and associated instruction are included as appendices in the Documentation of statistics (SCBDOK) on Statistics Sweden's website, www.scb.se/NV0109.

The specification surveys

sSpecifications of SRU are collected from the enterprises in the sample surveys. The objective is to give information on primarily detailed income and cost structures, on which the standardised accounting statements does not provide sufficient information.

For the specification surveys, and in particular when detailed income and cost data are requested, the risk of measurement error is greater than in the standardised accounting statements material. This is the case even though the instructions and definitions, as far as possible, are adapted to applicable accounting standards. However, company reporting at such a detailed level may vary and sometimes specifications are required that could not be found in the accounting standard. This also applies for specification variables in the complete form.

Not adjustments for any measurement errors are made in the estimation procedure.

2.2.4 Non-response

As shown in Table 2, the unweighted unit non-response amounts to roughly 15 percent for the basic variables, which is the same level as in the reference year 2014. Weighted by both number of employees and net turnover, unit non-response amounts to roughly three percent, which is also the same level as in the reference year 2014.

It should be noted that the proportion of non-response in main group D (Electricity, gas, steam and air conditioning) is considerable. In a comparison with 2014, it can be noted that the total number of units has increased significantly. The reason for this is that changes in VAT rules for sales of surplus electricity from solar cell plants have increased the amount of units in the frame population. However, the majority of solar cell plants do not reach the threshold for obligation to pay income tax, so taxation information used as a basis for statistics is lacking in this respect.

In Table 3 below, the relative standard error is presented in percent (the estimate's average deviation from the target value to this value's size) for a number of basic variables per section according to SNI 2007. Where the relative standard error refers to relative inaccuracy that the subcomponent non-response contributes to total accuracy.

Table 2. Unit non-response in basic variables for reference year 2015, by section according to SNI 2007.

SNI 2007		Number of enterprises surveyed	Of which non-response	Proportion non-response, %	Proportion non-response (%) Number of employees	Proportion non-response (%) Net turnover
A-D, excl. K and O	Total	1 097 563	163 649	14.9	2.6	2.5
A	Agriculture, forestry and fishing	246 510	34 789	14.1	4.6	8.1
B	Mining and quarrying	732	59	8.1	0.4	0.5
C	Manufacturing	53 675	6 377	11.9	1.2	0.8
D	Electricity, gas, steam and air conditioning supply	4 221	1 910	45.2	1.3	1.8
E	Water and sewage	1 462	189	12.9	1.1	1.9
F	Construction	98 911	11 966	12.1	2.9	3.5
G	Trade	127 851	19 377	15.2	2.5	2.4
H	Transportation and storage	29 336	2 665	9.1	1.7	2.2
I	Hotels and restaurants	31 957	4 386	13.7	4.7	4.8
J	Information activities	58 587	11 056	18.9	2.2	1.9
L	Property services	60 697	5 924	9.8	2	3
M	Law, finances, science, etc.	176 624	28 310	16.0	3.6	4.7
N	Leasing, building services, etc.	37 907	6 193	16.3	2.9	3.5
P	Education	26 231	5 475	20.9	5	6.2
Q	Human health and social work activities	35 249	5 828	16.5	2.2	3.3
R	Culture and leisure	55 737	10 751	19.3	3.5	4
S	Other service activity	51 876	8 394	16.2	5.5	8.8

Table 3: Relative standard error caused by non-response in percent for a number of basic variables, reference year 2015, by section according to SNI2007.

SNI 2007	Number of enterprises	Number of employees	Net turnover	Personnel costs	Gross investments	Value added
Total	0	0.1	0.2	0.1	0.6	0.1
A	0	0.4	1.4	0.4	0.9	1.3
B	0	0.1	0.6	0.1	0.1	1.5
C	0	0.1	0.1	0.1	1.5	0.2
D	0	0.4	0.8	0.4	1.9	0.7
E	0	0.8	0.8	0.7	2.4	0.8
F	0	0.0	0.2	0.1	0.7	0.1
G	0	0.2	0.6	0.2	1.1	0.4
H	0	0.3	0.3	0.3	1.4	0.3
I	0	0.1	0.2	0.1	1.0	0.2
J	0	0.2	0.3	0.2	0.4	0.4
L	0	0.1	0.3	0.2	1.2	0.4
M	0	0.3	0.3	0.3	2.1	0.4
N	0	0.6	0.5	0.6	2.6	0.7
P	0	1.2	1.2	1.2	3.3	1.3
Q	0	0.5	0.4	0.5	1.6	1.8
R	0	0.2	0.2	0.2	1.3	0.4
S	0	0.2	0.8	0.2	1.6	0.2

Since we have a complete listing of all units in the frame population, the relative standard error for the number of enterprises is zero in all study domains.

With few exceptions, the relative standard error is very low, because estimates of these variables are calculated using only standardised accounting statements and the complete form, which have low (weighted) non-response proportions (see Table 4). However, this also applies to value added, even though this is calculated using data from the standardised accounting statements and SpecRR, which have slightly higher proportions of non-response (see Table 4).

The size of the unit non-response is presented in Table 4, by source. Unit non-response in both the administrative material in the standardised accounting statements and the direct collection is considered to be relatively low. This applies primarily to the weighted proportions. The effects on the basic variables are considered to be small. The size of non-response, by source, is at the same level as the previous reference year.

Non-response in the standardised accounting statements material is due to, for example, enterprises that have not submitted their tax declaration in time for Statistics Sweden's needs, or who have not submitted it at all.

Table 4. Unit non-response, by source, reference year 2015.

| | | | | Proportion non-response in percent (%) of | |
Source	Number of enterprises surveyed	Of which non-response	Proportion non-response, %	Number of employees	Net turnover
SRU	1 097 003	163 648	14.9	3.7	4
Complete form	560	1	0.2	0.2	0.5
SpecRR	16 443	2 119	12.9	12.6	9.5
SpecA	626	37	5.9	4.9	..
SpecI	4 698	572	12.2	11.1	11[1]

[1] Non-response share of total investments.

The estimation procedure contains adjustments for non-response, through the use of imputation. A brief description follows below of the use of imputation in basic and specification variables respectively:

Basic variables

Automatic imputation using mean value imputation is used in most cases. Imputation groups are created by classifying the respondents by legal form,

size and industry, where the level of detail of industry depends on the number of available responses.

Specification variables

A combination of automatic and manual imputation is used for the specification variables. In automatic imputation, the structure of the enterprise's submitted information for the previous year, or mean value imputation, is used. Imputation groups are created by classifying the respondents by industry, where the level of detail of industry depends on the number of available responses.

Expert imputation means that data is collected from different sources, such as enterprises' official annual reports.

2.2.5 Data processing

A description of the phases that involve data processing by source:

STANDARDISED ACCOUNTING STATEMENTS

Standardised accounting statements data, to a large extent, come from the Swedish Tax Agency, directly from the enterprises' accounting systems via automatic procedures and are delivered electronically to Statistics Sweden twice per year.

The data is examined primarily for the purpose of ensuring that accounting connections for each enterprise are met. In reviewing this material, Statistics Sweden relies on comparisons with previous years, other sources or annual reports because there is no possibility of directly verifying the data of the respondents.

Complete form

All enterprises that are given the complete form submit their data electronically. This reduces manual data registration and thereby also the risk of shortcomings in data processing.

The material collected via the complete form goes through automatic review checks that consist of summation controls, probability and consistency controls. If these checks show that the data may be divergent or inaccurate, measures are taken to confirm their validity or to correct them. Examples of measures taken are contacting the respondent for verification or, verifying the data with the help of other sources, such as annual reports.

The specification surveys

With regard to the specification surveys, most enterprises submit their data electronically. For reference year 2015, 98 percent of the enterprises submitted their data electronically, compared with 48 percent in 2005.

The enterprises in the sample surveys are also edited, although not quite as thoroughly as the largest enterprises. The enterprises that contribute the largest values are examined in more detail. If deviations are detected, manual verification is done in a similar way as for the larger enterprises.

As a final step, the entire material is reviewed at industry and total level. To ensure the quality of the time series, comparative analyses are made with the results from previous years. To the extent possible, a reconciliation is carried out with other surveys to detect any deviations.

After each survey, Statistics Sweden carries out an evaluation to detect shortcomings in the data processing and to find areas where working methods and processed can be made more efficient. On the whole, the consequences of the accuracy of the statistics, depending on shortcomings in the data processing should be minor, mainly with regard to statistical values of the basic variables, considering the number of both automatic and manual controls that are made.

2.2.6 Model assumptions

As mentioned in Section 1.2.1, different target units are used in the three target populations: enterprise, activity and local activity. This is operationalised by using the three observation units enterprise unit, activity unit and local activity unit, which are the units available in Statistics Sweden's Business Register. Even if these observation units are used, a model error remains, since the observation units are not completely consistent with the target units. That is, the observation units are not a correct description of the real unit structure.

Both specification surveys use cut-off, where part of the frame population intentionally is not a subject of direct collection. Instead, a model-based estimation procedure is used for the variables being studied in the specification surveys. In SpecI, an assumption is made that the distribution of the current enterprises' investments is the same as in enterprises belonging to the part of the frame population being surveyed. In SpecRR and SpecA, a model adjustment is made for the part of the frame population that falls below the cut-off threshold. This is done by using a ratio estimator, where the auxiliary information refers to the entire frame population and not just the part that is the subject of direct collection.

Model estimations are made for enterprises with a split financial year, or that have a financial year that is less or more than twelve months.

In most cases, there is a direct connection between target and observation variables, since a number of the target variables have a connection with economic accounting variables (see Appendix 1, which describes target variables and, where applicable, the connection to relevant BAS accounts). However, some of the main variables in the survey, such as production value and value added, are defined in terms of accounting variables, even if there is, in fact, no direct connection between them. Here, a model assumption is therefore made that these target variables can be detected in terms of these accounting variables.

2.3   Preliminary statistics compared with final statistics

Both preliminary and final statistics are disseminated, but this quality declaration only refers to the final statistics.

In connection with the dissemination of the final statistics, the previous reference year's final statistics is also revised.

3   Timeliness and punctuality

3.1   Production time

The production time, that is, the time between the endpoint of the reference time and point in time when the statistics are reported, is 15 months. Results are then delivered to the National Accounts Department at Statistics Sweden. Total production time until publication is 16 months, and delivery to Eurostat is no more than 18 months.

3.2   Frequency

The reference time for target characteristics is generally a calendar year. However, for balance sheet variables, the reference time is 31December. The survey is conducted every year.

Data is retrieved at different times during the year, see below.

- The administrative standardised accounting statements material from the Swedish Tax Agency is obtained in two batches, in which the first delivery is obtained in August the year after the reference year, and the second delivery is in January the following year, that is, 13 months after the end of the reference year.
- Starting in April the year after the reference year, data is retrieved from the survey units that receive the complete form, while the corresponding point in time for most enterprises with a split financial year is the beginning of August the year after the reference year.
- Data collection regarding the specification surveys starts in September after the reference year.

The statistics are reported once a year, with regard to publication of the final statistics. Preliminary statistics is delivered to Eurostat 10 months after the end of the reference year, and published 12 months after the reference year. Fifteen months after the reference year, an internal delivery is made to the National Accounts, and publication occurs after 16 months in total. Eurostat receives a final delivery after 18 months in total.

3.3   Punctuality

Dissemination follows the publishing calendar for the Official Statistics of Sweden. The dates of planned publications are found in the publishing calendar on Statistics Sweden website.

4   Accessibility and clarity

4.1   Access to the statistics

The statistics are published in the publication series Statistical Reports, series NV19. The statistics are also made accessible in the Statistical Database. All

this is available via Statistics Sweden's website www.scb.se/NV0109, on which other tables and figures are also presented. The statistics that Eurostat disseminates is available on its website: http://ec.europa.eu/eurostat/web/structural-business-statistics/data/database.

4.2 Possibility of obtaining additional statistics
Statistics Sweden can process microdata to order.

4.3 Presentation
The statistical data is presented and illustrated in tables, figures and with supplementary text.

4.4 Documentation
The quality of the statistics is described in the present document. The production of the statistics is described in Documentation of statistics (SCBDOK). All documentation is available on Statistics Sweden website, www.scb.se/NV0109.

5 Comparability and coherence

5.1 Comparability over time
With the help of statistics in the survey *Manufacturing industry Statistics*, which is the predecessor of the survey *Industry production of goods*, it is possible to follow certain variables for industry sectors and make comparisons over time from 1968. With the help of statistics in the survey *Financial Statistics for Enterprises*, it is possible to make comparisons from 1973 for other variables.

From 1997, the survey Business Statistics, which was the predecessor of *Structural Business Statistics*, is adapted to the Annual Accounts Act (1995:1554). This means that certain changes in accounting practices affect the statistics beginning with the reference year 1997. For example, the income statement and balance sheet have been given a new appearance as part of this.

Property management (division 68 according to SNI 2007, division 70 according to SNI 2002) is included in the Structural Business Statistics from 1997 onwards. No comparisons can be made for this industry for previous years.

Some holding companies were reported up to the reference year 1996 in the industry where they carried out their activities (served) and in the largest size category regardless of the actual number of employees. In the reporting for reference year 1997 through 2002, all holding companies reported under detailed group 74.150 in SNI 2002 (detailed group 64.202 or 70.100 in SNI 2007) and according to the actual number of employees, as regards the institutional reporting. In the functional reporting, the holding companies are reported under the industry served. In the accounts beginning in reference year 2003, the holding companies also report under the industry served as regards the institutional accounts.

The Samhall group and public sector enterprises were not included in the target populations up to 1996. However, they are included from 1997.

In the period 1997-2002, the sampling procedure was changed from the sample survey to a total population survey, by using all standardised accounting statements from the Swedish Tax Agency to describe the enterprises that are not surveyed with a complete form. From 2003, the approach was changed again, to make a combined total population and a sample survey.

Beginning in 2001, sole proprietorships within Sections A and B Agriculture, hunting, forestry and fishing are also included according to SNI 2002 (A Agriculture, forestry and fishing according to SNI 2007). In reference year 2001, there were 158 000 enterprises in these sectors with a total turnover of SEK 90 billion. Among these, 147 000 enterprises were sole proprietorships with a total turnover of SEK 38 billion. This means that these industries are not comparable with previous years.

Starting with the 2008 reference year, Structural Business Statistics transitioned to a new industry classification, SNI 2007. This replaces the previous SNI 2002 classification. Both 2007 and 2008 are reported according to the old and new classifications. From reference year 2009, statistics is only reported using the new nomenclature. To meet the aim of being able to study the development of the business sector over time, there is backcasted material available using the new classification for the years 2000-2006. A separate quality declaration for the backcasting is available on Statistics Sweden's website.

5.2 Comparability between domains

The survey is primarily designed to make comparisons between different industries. Apart from the problems described under Section 2.2.6, comparability between industries should be good. The same applies to regional comparisons.

Comparability between size groups for basic variables is also good. This does not apply to variables collected via the specification surveys, as these are not designed for such comparisons.

5.3 Other coherence

Structural Business Statistics use Statistics Sweden's system for coordinated sampling selection (SAMU), which means that the frame production and sampling selection is coordinated with other surveys that use the same SAMU version. Coherence with statistics based on information from surveys that use the same SAMU version should be good.

Many of the variables in the Structural Business Statistics are unique to the survey. However, some of the variables can be compared with the results from other surveys within Sweden, such as Industry production of goods, VAT statistics, investment statistics and the Postal and telecommunications survey.

5.4 Numerical consistency

The estimation procedure is designed to ensure that there is numerical consistency in the published statistical values. Despite this, shortcomings may occur in the numerical consistency due to rounding off.

General information

A   Classification of the Official Statistics of Sweden

With regard to statistics included in Official Statistics of Sweden, special rules apply for quality and accessibility, see the Official Statistics Act (2001:99) and the Official Statistics Ordinance (2001:100), and the Statistics Sweden Regulations on the Quality of the Official Statistics (SCB-FS 2016:17).

B   Confidentiality and handling of personal data

With regard to confidentiality concerning the agency's specific task in the production of statistics, Chapter 24, Section 8 of the Public Access to Information and Secrecy Act (2009:400) applies.

To safeguard information subject to confidentiality belonging to natural persons or enterprises, it is ensured that the information cannot be disclosed directly or indirectly in the published statistics.

With regard to personal data, that is, information that directly or indirectly relates to a living person, the Official Statistics Act (2001:99), the Official Statistics Ordinance (2001:100) and the Personal Data Act (1998:204) apply.

C   Archiving and discarding material

The need to archive and discard material is being investigated.

D   Obligation to provide information

Under the Official Statistics Act (2001:99), information collected directly from enterprises is subject to obligation to provide information. The statistics are also regulated according to the Official Statistics Ordinance (SFS 2001:100) and Statistics Sweden's regulations on structural business statistics (SCB-FS 2016:13).

The other part of the survey is based on administrative records that consists of tax declaration information from enterprises that are required to submit the information to the Swedish Tax Agency for taxation purposes.

E   EU regulations and international reporting

Structural Business Statistics constitutes the main source of the statistics that are regulated in Regulation (EC) No 295/2008 of the European Parliament and of the Council concerning structural business statistics and are therefore adapted in accordance with this regulation. This regulation amends the Council Regulation (EC, Euratom) No 58/97 concerning structural business statistics.

There are a number of amending regulations to the Regulation (EC) No 295/2008 of the European Parliament and of the Council of 11 March 2008 concerning structural statistics. These are Commission Regulations No 97/2009, 250/2009, 251/2009, 275/2010, 439/2014, 446/2014, 1042/2015 and 2112/2015.

Statistics is reported to Eurostat in accordance with the relevant regulation.

F   History

The first reference year for Structural Business Statistics was 2003. The survey then replaced the previous *Business Statistics* survey, which in turn, in reference year 1997, had replaced the previous surveys, *Financial Statistics for Enterprises* and *Industry Statistics*.

Financial Statistics for Enterprises had existed since 1950, and covered the income, costs and profits within the larger and medium-sized enterprises in manufacturing and trade. From 1965, these statistics were supplemented by information on enterprises' assets and liabilities. Coverage has been gradually expanded to other industries as well as size groups.

Statistics from the survey *Industrial Statistics* was produced for the first time in 1913. *Industrial statistics* highlighted mainly industrial commodity production, income, costs, employment, investments, and energy consumption.

G   Contact information

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Statistical agency

Statistics Sweden

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Appendix 1 – List of variables

The following list contains the variables included in the final report of the Structural Business Statistics for reference year 2015, by target population and variable group. In addition to the definitions, links to the 2015 BAS accounts plan are also provided, where appropriate, which is currently the dominating accounts plan in the Swedish business sector.

Basic, institutional level

Number of enterprises: The number of non-financial enterprises in the reference year (until the end of November, 01-96, excl. 64-66, 84 according to SNI 2007).

Number of employees: The number of employees refers to the average number of employees converted to full-time employees in accordance with what is reported in the enterprises' annual reports.

Total net turnover: Net turnover refers to income from the enterprises' principal activities for goods sold and services rendered. The net turnover that is published excludes excise duties and is also adjusted for merchanting (i.e. income from manufactured/purchased goods that are sold abroad without crossing Sweden's borders have been deducted.

Production value: Production value refers to the value of the actual production carried out by the enterprises during the year. The value is based on sales, that is, net turnover adjusted for changes in inventories and work in progress, work performed for own account and capitalised, other operating income excluding contributions, foreign exchange gains and capital gains, and the purchase cost of goods sold without processing (so that only the trade margin is included for these goods).

Value added: Value added is a measure of the total value added produced by the enterprise (that is, its contribution to gross domestic product) and is defined in the Structural Business Statistics as the production value minus the cost of purchased goods and services used as inputs in the production. This does not include wages, social security contributions and the purchase cost of goods sold without processing (because only the trade margin is included for these in the production value.

Total assets: The book value of the enterprises' total assets, fixed assets, as well as current assets. By definition, this is equal to the sum of equity and liabilities and is also known as the balance sheet total.

Gross investment: The year's purchases of tangible assets. This includes new purchases and improvement expenditures that permanently raise the value of the tangible assets.

Net investment: Net investment refers to the year's purchases minus the divestment of tangible assets. Divestment refers to the income the enterprise received from the sale of tangible assets.

Income statement, institutional level

Total net turnover: Net turnover refers to income from the enterprises' principal activities for goods sold and services rendered. The net turnover that is published excludes excise duties and is also adjusted for merchanting (i.e. income from manufactured/purchased goods that are sold abroad without crossing Sweden's borders have been deducted). BAS accounts 30-37, excluding 3750.

Change in stocks of work in progress, finished goods and work on contract: The item summarises changes in inventor and work in progress as a result of the time lag between production and invoicing. Change due to normal obsolescence (depreciation of an item because it is damaged, technically or fashion-wise outdated or similar) should be included. BAS accounts 4932, 4940-4950, 4970, 4990.

Other operating income: This item includes income that is secondary in the normal activities of the business, such as rental income, insurance compensation, gains on sale of fixed assets, foreign exchange gains and benefits for personnel. The item also includes work performed for own account and capitalised which refers to the business' direct and indirect costs incurred on own fixed assets that are capitalised in the balance sheet. BAS accounts 38-39.

Goods for resale, raw materials and consumables: The item includes the acquisition value of raw materials (materials for further processing, usually in industrial companies) and commodities (resold without further processing, usually in trading companies), and costs for piece work and subcontractors to produce the business' products and/or services. BAS accounts 4910-4920, 4931, 4960, part of 40-47.

Other external costs: The item other external costs includes rent for premises, energy costs including heating, cooling and lighting (excluding energy as a raw material in production), car expenses, freight, telephone, audit and accounting fees, etc. Depreciation of current assets is also included here. BAS accounts 50-69, 7740, 7790.

Total personnel costs: Personnel costs include wages, pensions, social security contributions and other personnel costs such as training, health care and entertainment. BAS accounts 70-76.

Other operating costs: This item includes costs that are secondary in the business' normal activities, such as foreign exchange losses, loss on the sale of fixed assets or restructuring costs. BAS account 79.

Total of depreciation and write-downs: This item includes depreciation as well as write-downs of both tangible and intangible assets. (Write-down of current assets is included in the item Other external costs.) BAS accounts 7710-7730, 7760-7780, 78.

Operating profit: Operating income minus operating costs. Operating income consists of the sum of net turnover, changes in inventories of work in process, finished goods and work in progress on behalf of others, as well as other operating income; while operating costs consist of the sum of the raw

materials and commodity costs, other external costs, personnel costs, other operating expenses and depreciation and write-downs.

Profit/loss from financial investments: This item contains income and costs from the companies' financial activities, such as income from shares in group and associated companies or other types of securities/receivables and interest income/expenses. BAS accounts 80-84.

Profit/loss after financial items: Operating profit plus/minus result from financial investments.

Extraordinary income and costs: In accordance with the Swedish Financial Accounting Standards Council, this item includes income and costs incurred in exceptional cases, such as earthquakes, acts of war or confiscation of foreign subsidiaries. BAS accounts 8710, 8750.

Appropriations: Appropriations are accounting procedures performed in the annual accounts in order to report a particular result for taxation. Examples of such balance sheet allocations are the change in accrual fund, received/paid group contribution and excess depreciation (the difference between booked depreciation and depreciation according to plan). BAS account 88.

Taxes on the year's profits: Contains the tax for the financial year that can consist of income tax as well as other taxes, for example deferred taxes. BAS account 89, excl. 8990.

Net profit/loss for the year: Result after net financial items plus/minus extraordinary income and expenses; appropriations and tax. BAS account 8990.

Specifications for personnel costs

Wages and other remuneration: This item includes salaries and other compensation. BAS accounts 70-73.

Social security contributions and other personnel costs: This item includes social security contributions, pensions and other personnel costs such as training, healthcare and representation. BAS accounts 74-76.

Balance sheet, institutional level

Total intangible assets: This item includes patents, licenses, goodwill and similar. BAS account 10.

Buildings, land improvements and land: This item includes buildings, land improvements and land as well as improvement costs on another party's property. BAS account 11, excl. 1180.

Plant, machinery, equipment and tools: This item includes plant, machinery and other technical equipment and tools for production as well as equipment, tools, fixtures and fittings. BAS account 12, excl. 1280.

Advance payments for tangible fixed assets and assets under construction: Refers to advance payments and fixed assets under construction such as

buildings, land improvements as well as plant, machinery, equipment and tools. BAS accounts 1180, 1280.

Sum of tangible assets: The sum of buildings, land improvements and land, plant, machinery, equipment and tools as well as advance payments regarding tangible assets and assets under construction. BAS accounts 11-12.

Shares and participations (fixed assets): Includes shares and participations in Swedish and foreign subsidiaries, group companies and associated companies. BAS accounts 1310, 1330.

Other financial assets: Includes long-term receivables from group companies and associated companies as well as participations and securities in other companies, long-term loans to shareholders or related parties, and deferred tax assets and other long-term receivables. BAS accounts 1320, 1340-1380.

Sum of financial assets: The sum of shares and participations and other financial assets. BAS account 13.

Total fixed assets: The sum of intangible, tangible and financial assets. BAS accounts 10-13.

Inventories, etc.: This item includes all kinds of goods held in stock and goods and services produced or provided for on own account or on behalf of others. Examples can be raw materials, semi-finished goods, commodities or securities. BAS account 14.

Accounts receivable - trade: This item contains customer receivables that fall due to payment within one year from the balance sheet date. Accounts receivable at the level of group and associated companies are not included here, but are found under the item Other receivables. BAS accounts 1510-1550, 1580.

Short-term receivables with group and associated companies: This item contains receivables from clients and short-term receivables with the parent company, subsidiaries and other group companies as well as associated companies. BAS accounts 1560, 1660, 1570, 1670.

Other receivables: This item contains for example, accounts receivable at the level of group and associated companies (see above), tax and VAT receivables, current receivables from employees, and deductions for taxes. BAS accounts 1560-1570, 1610-1680.

Prepaid expenses and accrued income: This item includes the net of deferred income and accrued (but not yet invoiced) income. BAS account 17.

Sum of current receivables: The sum of accounts receivable, prepaid expenses and accrued income and other receivables. BAS accounts 15-17, excluding 1690.

Sum of short-term investment: This item includes investments that are intended to be realised within 12 months after the balance sheet date. BAS account 18.

Cash and bank balances: The item includes liquid assets such as cash funds and assets of giro accounts and overdraft accounts. BAS account 19.

Sum of current assets: The sum of inventories, current receivables, current investment, cash and bank balances. BAS accounts 14-19, excluding 1690.

Total assets: The sum of fixed assets and current assets and liabilities. Also known as balance sheet total and by definition, equal to the sum of equity and liabilities. BAS accounts 10-19.

Share capital/contributed capital: This item shows the amount of capital invested by the owners. At company level, this item is changed only in connection with, for example, a bonus issue or new issue. BAS accounts 2081, 2082.

Other restricted equity: This item includes assets in revaluation reserves or statutory reserves. BAS accounts 2085, 2086.

Profit/loss brought forward: In addition to the profit/loss brought forward, this item includes other non-restricted equity such as group contributions, shareholders' contributions or the share premium reserve. BAS accounts 2067, 2091/2098.

Net profit/loss for the year: This item includes the net profit/loss for the year and is by definition equal to the net profit/loss according to the income statement. Please note that this item is not available to trading companies and limited partnerships as well as sole proprietorships (see below). BAS account 2099.

Equity in trading companies, limited partnerships and sole proprietorships: There is no information on the constituent parts of equity in trading companies, limited partnerships and sole proprietorships. Thus, the sum of equity for these forms of business organisation consists of this summary item. BAS accounts 20-19.

Total equity: Equity is the difference between assets and liabilities. This item is calculated as the sum of share capital, other restricted equity, profit/loss brought forward, and the net profit/loss for the year. It also includes equity in trading companies, limited partnerships and sole proprietorships. BAS account 20.

Tax allocation reserves: This item contains company tax allocation reserves that can be used to even out the result over a number of years. BAS accounts 2110-2149.

Accumulated excess depreciation: This item includes the difference between the company's depreciation and tax depreciation. BAS account 2150.

Other untaxed reserves: This item includes replacement reserves, untaxed income and other untaxed reserves such as inventory reserve. BAS accounts 2160, 2180, 2190.

Total untaxed reserves: The sum of tax allocation reserves, accumulated excess depreciation and other untaxed reserves. BAS accounts 21.

Provisions for pensions: This item includes company pension provisions, either under the Pension Obligations Vesting Act, or other similar provisions. BAS accounts 2210, 2230.

Other provisions: This item includes provisions such as guarantees and deferred taxes. BAS accounts 2240, 2250, 2220, 2290.

Total provisions: The sum of provisions for pensions and other provisions. BAS account 22.

Long-term liabilities to group and associated companies: This item contains some of the liabilities that are due for payment more than one year after the balance sheet date, that have been borrowed from group or associated companies. BAS accounts 2360, 2370.

Other long-term liabilities: This items contains long-term liabilities to counterparts other than group or associated companies. BAS accounts 2310-2350, 2390.

Sum of long-term liabilities: This item includes liabilities or parts of liabilities falling due for payment more than one year after the balance sheet date. BAS accounts 23.

Advance payment from customers: Payments from customers and unpaid invoices to customers where a product or service in return has not yet been provided. BAS accounts 2420, 2430.

Accounts payable - trade: Liabilities to suppliers for goods received or services not yet paid. BAS accounts 2440.

Tax liabilities: This item includes current tax liabilities, for example, VAT, income tax or property tax per the balance sheet date. BAS accounts 25.

Accrued expenses and deferred income: This item includes the net amount of other accrued (unpaid) costs such as salaries, pensions or interest and deferred income. BAS accounts 29.

Other short-term liabilities: This item includes other liabilities or parts of liabilities that fall due for payment within 12 months from the balance sheet date. BAS account 24, excl. 2420-2440, 26-28.

Total current liabilities: The sum of advance payments from customers, accounts payable to suppliers, tax liabilities, accrued costs and deferred income and other current liabilities. BAS accounts 24-29.

Total equity and liabilities: This is the carrying amount of the company's equity, untaxed reserves, provisions and long-term and current liabilities. This is also known as the balance sheet total, and by definition, is equal to total assets. BAS accounts 20-29.

Basic, functional level

Number of employees: The number of employees refers to the average number of employees converted to full-time employees in accordance with what is reported in the enterprises' annual reports.

Total net turnover: Net turnover refers to income from the enterprises' principal activities for goods sold and services rendered. The net turnover that is published excludes excise duties and is also adjusted for merchanting (i.e.

income from manufactured/purchased goods that are sold abroad without crossing Sweden's borders have been deducted).

Production value: Production value refers to the value of the actual production carried out by the enterprises during the year. The value is based on sales, that is, net turnover adjusted for changes in inventories and work in progress, work performed for own account and capitalised, other operating income excluding contributions, foreign exchange gains and capital gains, and the purchase cost of goods sold without processing (so that only the trade margin is included for these goods).

Value added: Value added is a measure of the total value added produced by the company (i.e. its contribution to gross domestic product) and is defined in the Structural Business Statistics as the production value minus the cost of purchased goods and services used as inputs in the production. This does not include wages, social security contributions and the purchase cost of goods sold without processing (because only the trade margin is included for these in the production value).

Gross investment: The year's purchases of tangible assets. This includes new purchases and improvement expenditures that permanently raise the value of the tangible assets.

Net investment: Net investment refers to the year's purchases minus the divestment of tangible assets. Divestment refers to the income the enterprise received from the sale of tangible assets.

Income, functional level

Income from industrial production: Income that can be referred to sections A-F according to the current Swedish Standard classification of products (SPIN 2007).

Income from goods for resale: Income that can be referred to section G according to SPIN 2007.

Income from other activity: Income that can be referred to sections H-S according to SPIN 2007.

Other operating income: This item includes income that is secondary in the normal activities of the business, such as rental income, insurance compensation, gains on sale of fixed assets, foreign exchange gains and benefits for personnel.

Stock change: This item includes changes in business inventories of work in progress, finished goods and work in progress on behalf of others.

Capitalised work for own account: Activated work for internal accounting refers to the business' direct and indirect costs incurred on own fixed assets that are capitalised in the balance sheet.

Aggregate operating income: The sum of income of industrial operations, trade and other operations as well as other operating income, changes in inventor and activated work for internal accounting.

Costs, functional level

Costs of raw material: Costs of goods that go into production. Also includes piece work and subcontractors.

Cost of goods for resale: Cost of goods sold without any further processing.

Salary costs: Costs for salaries and other compensation.

Other personnel costs: Other personnel costs include pensions, social security contributions and other personnel costs such as training, health care and entertainment.

Other external costs: The item other external costs includes rent for premises, energy costs including heating, cooling and lighting (excluding energy as a raw material in production), car expenses, freight, telephone, audit and accounting fees, etc. Write-downs of current assets are included here.

Other operating costs: This item includes costs that are secondary in the business' normal activities, such as foreign exchange losses, loss on the sale of fixed assets or restructuring costs.

Aggregate business expenditure: The sum of costs for raw materials, commodities and salaries and other personnel costs, other external costs and other operating costs.

Basic, regional level

Number of working sites: The number of workplaces of those companies included in the survey population. Reported by industry.

Number of employees: Number of employees refers to the average number of employees as reported in the companies' official annual reports. This refers to the number of employees converted to full-time employees on an annual basis.

Production value: Production value refers to the value of the actual production carried out by the enterprises during the year. The value is based on sales, that is, net turnover adjusted for changes in inventories and work in progress, work performed for own account and capitalised, other operating income excluding contributions, foreign exchange gains and capital gains, and the purchase cost of goods sold without processing (so that only the trade margin is included for these goods).

Consumption value: Consumption value refers to the value of the actual consumption used by the enterprises during the year. The value is based on the cost of purchased goods and services used as inputs in production, but does not include wages, social security contributions and the purchase cost of goods sold without processing (because only the trade margin is included for these in the production value).

Value added: Value added is a measure of the total value added produced by the enterprise (that is, its contribution to gross domestic product) and is defined in the Structural Business Statistics as the difference between production value and consumption value.

Total income: Total income includes net turnover, other operating income, activated work for internal accounting, and change in inventories.

Total costs: Total costs includes raw material and commodity costs, other external costs, personnel costs and other operating costs.

Investments, regional level

Gross investments in plant, machinery, equipment and tools: The year's purchases in the item plant, machinery, equipment and tools under tangible assets. Thus, this includes new purchases of tangible fixed assets and improvement expenditures that permanently raise the value of the tangible assets.

Net investments in plant, machinery, equipment and tools: The year's purchases minus the year's divestments in the item plant, machinery, equipment and tools under tangible assets. Divestment refers to the income the enterprise received from the sale of tangible assets.

Gross investment in buildings and land: The year's purchases in the item buildings and land under tangible assets. Thus, this includes new purchases of tangible assets and improvement expenditures that permanently raise the value of the tangible assets.

Net investment in buildings and land: The year's purchases minus the year's divestments in the item buildings and land under tangible assets. Divestment refers to the income the enterprise received from the sale of tangible assets.