

## **Manufacturers' Shipments, Inventories, and Orders Benchmark Supplement: (MA-3001) Cognitive Interview Protocol**

### **Before the Questionnaire:**

- Please tell me a little about *[the company]*.
  - What sorts of activities is it involved in?
- What is your role in this company?
- Generally speaking, how do government forms get completed?
- Have you had experience in completing the M3 form in the past?
- Does your company do any foreign manufacturing? If so, do you differentiate between domestic and foreign manufactured products in your books?
  - o If not, what would it take for you to provide domestic manufacturing information?
- These questions ask for information from 2009 and 2010. Your 2010 figures may not be available yet. If that is the case, please just describe what you would do in order to report that figure. Please highlight anything that you would have to do differently in order to provide 2009 figures versus 2010 figures.

### **NAICS**

- Where would you get started on this form?
- Did you notice the NAICS code?
- Is the NAICS code assigned on this form the right NAICS code for your company? How would you go about determining this?
- If it were incorrect, how would you go about changing it?

### **Items 1: Shipments**

- o How did you (would you) get this information?
- o How did you come up with these figures?
- o Do you need to do any calculations to provide these figures, or are they readily accessible in your books?
- o Do you have to go to other people to get this information?
- o What is the reference period for the figures you have provided?
- o (*if they do foreign manufacturing*) Did you include any figures from foreign manufacturing? What would you have to do in order to just provide domestic shipment figures?
- o In your own words, what does defense manufacturing mean to you? What does that include? What doesn't that include?

- o How do you account for manufacturing for defense in your books? Do you track manufacturing for defense separately from manufacturing for non-defense purposes?
- o How would you provide the percentage for the defense manufacturing?
- o If you don't normally store data like this, how difficult is it to obtain?
- o Would you have to get information about this percentage from anyone else in the company? If so, who?
- o Are you able to provide this percentage for 2009 and 2010?

**Items 2: Total order backlog or unfilled orders**

- o How did you (would you) get this information?
- o How did you come up with these figures?
- o Do you typically refer to this as order backlogs, unfilled orders, or something else?
- o Do you need to do any calculations to provide these figures, or are they readily accessible in your books?
- o Do you have to go to other people to get this information?
- o What is the reference period for the figures you have provided?
- o *(if they do foreign manufacturing)* Did you include any figures from foreign manufacturing? What would you have to do in order to just provide domestic backlog figures?
- o How would you provide the percentage for the defense manufacturing for order backlogs?
- o If you don't normally store data like this, how difficult is it to obtain?
- o Would you have to get information about this percentage from anyone else in the company? If so, who?
- o Are you able to provide this percentage for 2009 and 2010?

**Items 3: Total inventories at current or market cost**

- o How did you (would you) get this information?
- o How did you come up with these figures?
- o What does "at current or market cost" mean to you? How do you account for inventories on your books? What is the terminology that you use?
- o Do you need to do any calculations to provide these figures, or are they readily accessible in your books?
- o Do you have to go to other people to get this information?
- o What is the reference period for the figures you have provided?
- o *(if they do foreign manufacturing)* Did you include any figures from foreign manufacturing? What would you have to do in order to just provide domestic inventory figures?
- o How would you provide the percentage for the defense manufacturing for inventories?
- o If you don't normally store data like this, how difficult is it to obtain?

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- o Would you have to get information about this percentage from anyone else in the company? If so, who?
- o Are you able to provide this percentage for 2009 and 2010?

**Items 4: Reporting Period**

- o Is there anything about this question that's confusing?

**Item 5: Operational Status**

- o (If they had a change in operational status) Please explain your change in operational status.
- o How does this affect the information that you would be providing?
- o Do you have any recommendations for how we could improve the layout of this item on the form?

**Questions about Instructions:**

- o What is your initial reaction to this page?
- o Are you familiar with the following terms?
  - LIFO valuation
  - LIFO reserve
  - Fixed Price Contract
  - Cost-Plus Contract
- o Do these instructions make sense to you?
- o Do our definitions of inventories, shipments and backlogs match your records? If not, how so?
- o Would you refer to these instructions when completing this survey?

**Interview Wrap-up**

- Are you the appropriate person in the company to provide the information the survey requests? If not, who would that be?
- If this survey were mailed to the address on the front of the survey, where would it end up?
- Once the form has been completed, what happens? (Review process? How does that work – who reviews, who signs off, who “approves” returning it?)
- Do you have any customers that go on to sell your product(s) to the Department of Defense? If so, where did you include them in your estimates (DOD or non-DOD)? Why did you include them there? If we wanted you to include them with DOD do we need to do anything to make that clearer?
- (If they had foreign manufacturing) Was it difficult for you to separate the domestic and international figures? How much extra time would that take?
- Would you use the instructions when you are actually completing the survey? Why did/ didn't you use the instructions? What features of the instructions do you like/ dislike?

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- Did you read the “purpose” statement on the instruction sheet Is this information important/helpful to you?
- *For M3 Rs* → Would you refer to your monthly M3 reports for any of this information?
- How long would it take you to complete this form?
- Was there anything about this survey that was particularly difficult?
- Do you have any suggestions about how to make this form easier for you to use?

**Thank participant for their time and effort**