2012 ASM-Census LIFO Questions – Respondent Debriefings Protocol

Research questions
- Is "LIFO" a familiar concept to MA-10000 respondents?
- Do respondents have issues with comprehending the terminology used on the questionnaire?
- What terms for LIFO-related concepts are used within companies that use it?
- Does respondents' understanding of LIFO depend on their position, training, or location within the company (i.e., at a corporate headquarters versus at a manufacturing establishment)?
- What role does the visual design of the inventory complex play in causing incorrect reporting?
- Are the requested information available in respondents' records?

Introduction
- Thanks for your time today.
- Purpose of meeting – We routinely review our surveys for items that may not be working as they're intended to. Our purpose today is to see if the inventory questions are presented in a way that makes sense, and to see if they might need to be improved.
- Want to emphasize that we are not auditing your response, but looking for ways to improve our survey forms.
- All your responses will be completely confidential, not shared with anyone not directly involved in this research project. You are free to decline any question you're not comfortable answering.
- Ok to audio record, strictly for note-taking purposes? (Ask to sign consent form)

Background questions
- What is your role in the company?
- Are you responsible for any other surveys? Which ones?
- What was your role in the preparation of the ASM-Census?
- Did you have access to all the information requested by the form?
- Did you require any assistance from others in your company? If so, where were they located? What did they do to help prepare the response?

Item 9A (screener question)
- How did you go about answering this question?
- What does "own inventories" mean to you?
- What does "regardless of where held" mean to you?

Item 9B (inventory values at end of 2012 and 2011)

- What is this section asking you for?
- How did you go about answering this section?
- What records did you use to complete this section?
- How did you complete columns 1 and 2?
- (For each survey response in 9B) What did you report on this line?
- What does (each line) mean to you?

Line 4
- Do you recall seeing the text in parentheses in line 4?
- What does that mean to you?

Line 5
- Do you recall seeing the text in parentheses in line 5?
- What does that mean to you?
- What does "LIFO gross" mean to you?
- Is that a term you use in your company?
- If not, have you heard it before?

Line 6
- Do you recall seeing the text in parentheses in line 6?
- What does that mean to you?
- What does "LIFO adjustment" mean to you?
- Is that a term you use in your company?
- If not, have you heard it before?
- Do your recall seeing the text on line B above the table? ("Report inventories owned by this establishment…")

Item 10 (inventories by valuation method)
- What is this section asking you for?
- How did you go about answering this section?
- What records did you use to complete this section?
- (For each survey response in 10) What did you report on this line?
- Do your recall seeing the text above the table? ("Report how much of the inventory…") What does that mean to you?
- What does (each line) mean to you?

Line A
- What does "LIFO reserve" mean to you?

- Is that a term you use in your company?
- If not, have you heard it before?
- (If amounts reported do not match responses in 9B5) Can you please tell me what is the difference between the amounts you reported on line A and those on line 9B5?

Line E
- (If blank) Can you think of any examples that might be reported on line E?

Line F
- (If amounts reported do not match responses in 9B4) Can you please tell me what is the difference between the amounts you reported on line A and those on line 9B4?

Closing
- *[If any other data concerns (either in items 9 and 10, or elsewhere in the form), probe about those now.]*
- How much time would you estimate that it took you to complete items 9 and 10, including reading the questions and instructions, retrieving data from records, and discussing the items or getting assistance from others?
- How much effort?
- Do you have any suggestions for improving items 9 and 10?

Thank you for your help today.