Request: 1 The Census Bureau plans to conduct additional research under the generic clearance for questionnaire pretesting research (OMB number 0607-0725). We will be conducting in-depth exploratory interviews to study the record-keeping practices of medium-sized multi-unit companies for the purpose of improving the annual appropriated survey programs in the Economic Directorate.

Purpose: The Census Bureau's Economic Directorate (ECON) asked the National Academy of Sciences (NAS) to convene an expert panel to review their appropriated annual economic surveys and recommend improved methodologies for conducting and processing them. The panel started work in July 2015 and the final report was released in May 2018. From these recommendations, the Economic Directorate is determining research needs for harmonizing and simplifying the design and production process for these surveys and the Economic Census.

As part of this effort, we determined that, although often included in separate cognitive interviewing projects, medium-sized companies required to report on these surveys have not been the subject of a separate study focusing solely on their record-keeping practices and response behaviors. In order to move forward in implementing the NAS panel's recommendations for improving and streamlining ECON's survey processes, finding out how these companies keep their records and what data they can provide is critical. During these case study interviews, companies will describe to us their recordkeeping practices and processes for providing responses to our surveys. This information will help us refine the definitions of survey content, what level the data is asked for, the ease or difficulty of providing requested data items, and when the data is available, so that a new program based on the recommendations can be designed.

Staff from the Data Collection Methodology & Research Branch within the Economic Directorate of the Census Bureau will be working with staff from throughout the Directorate to conduct these exploratory case study interviews. We will interview respondents from up to 30 different companies via in-person interviews throughout the United States clustered in larger metropolitan areas. We will try and consolidate these into fewest trips possible based on geography and availability of respondents. We do not have final locations determined yet. Other interviews may be conducted by phone as needed with respondents from companies when personal visits cannot be arranged in a timely manner.

Method:

Our main research questions are:

- **DEFINITION**: How do companies define data items based upon their charts of accounts and financial reporting requirements? Can we determine a harmonized definition that aligns with company records?
- **UNIT**: What data are available at what level? (e.g. establishment, company, industry, state)
- **TIMING**: When are the data available? Are different data items available at different times? If so, what and when?

- **BURDEN**: How readily available is the information we are asking? Are some items easier? Harder? Why?

We plan to investigate these questions by conducting exploratory case study interviews with business survey respondents and with others responsible for financial records and reporting, to the degree possible. These interviews will take place primarily in-person, at the respondent's place of business; some may be conducted over the phone as needed. The interviews will follow an interview guide (attached).

We will begin the interview by introducing the study and learning about the company's activities and data reporters. Then, rather than present the interviewee(s) with the questions from our surveys, we plan to start our investigation by presenting a generic high-level chart of accounts associated with traditional Balance Sheet and Income Statement entries. Using primarily unscripted probes, we will lead an open discussion with interviewee(s) and attempt to associate the accounting structure with different data frameworks, such as:

1. The structure of the company (e.g., some data items may be more available and straightforward to obtain at one level or organizational unit, but not at another);
2. The association between "traditional" components of a Chart of Accounts and how they may be tailored to the business' specific Chart of Accounts; and
3. Taking the latter and "mapping" to what our survey questions currently ask for.

We will focus our discussion on the following high-level items common to both traditional charts of accounts and our survey questions (as applicable, based upon which survey(s) the company has been a part of) (see attachment D for examples of current survey questions):

1. Business segments by industry (kind of business)
2. Sales/receipts/revenues
3. Inventory
4. Expenses, including payroll and employment
5. Capital expenditures.

We will primarily rely on scripted and unscripted probes to direct the discussion and work collaboratively towards shared meaning. Subject area specialists from Economy-wide Statistics Division (EWD) or other ECON divisions, as appropriate, will participate in most, if not all, of the interviews. They will assist in cases where additional clarification of the subject matter is required, and provide information on the purpose and uses of the surveys. Interviews may be audio recorded with the participants' permission, to aid researchers in accurately reporting findings and recommendations.

Survey Population:
Potential respondents to these interviews will be chosen based on specific criteria that indicates they will be most impacted by the proposed changes to the reporting unit structure. These companies are considered to represent the "most typical" medium multi-unit organizational structure. The dimensions used to assess the organizational structure are:

- the business size (as measured by payroll and employment),

- number of establishments,
- number of states where they have establishments,
- the number of unique employer identification numbers (EINs) they have

We will not be including any respondents who are currently enrolled in the Full Service and/or Economic Census account manager program(s). We will be focusing on companies that operate in multiple industries (as classified by NAICS) within the manufacturing, retail, wholesale, and/or services sectors.

Sample selection:
We will contact potential interviewees via phone or email, explain the nature of our research, and ask them to participate in our study. The sample of participants will be those who are able to be contacted and who agree to participate in the study. Participants will be informed that their response is voluntary and that the information they provide is confidential and will be seen only by Census Bureau employees involved in the research project. We will not be providing monetary incentives to participants in this study. Once interviews are scheduled, researchers will send respondents a confirmation via email, and may conduct reminder calls a few days before the meetings.

Timeline:
Recruiting for these interviews will begin in July 2019, lasting through September 2019. The interviews will take place between July and September 2019.

Burden Hours:
We anticipate that each interview will average three participants per company. We estimate that, on average, the interviews will take two hours.

We further estimate that it will take 3 minutes to recruit respondents, we expect to make up to 5 phone contacts per completed case. The recruiting calls are expected to last on average 3 minutes per call (5 attempted phone calls per completed case x 30 cases x 3minutes per case =7.5 hours).

At estimates of 30 interviews X 2 hours X 2 participants (120 hours) for the interviews, and 3 minutes X 5 attempted calls X 30 interviews for recruiting (7 hours and 30 minutes), our estimated total public reporting burden is 127 hours and 30 minutes.

Enclosures:
Enclosed are:

-the sample interview guide that we will be using for the exploratory interviews (Attachment A)
-the sample chart of accounts that will be presented to respondents (Attachment B).
-the consent form (Attachment C).
-examples of current Census survey questions (Attachment D)

Contact:
The contact person for questions regarding data collection and statistical aspects of the design of this research is listed below:

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