Record Keeping Study
Interview Guide
Draft – 6/13/19

General Research Questions

- **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?

  For each topic/data item, compare the answers the companies provide to our current questions when discussing:
  - How our data items/topics are defined and the components of those items (eg. Includes/excludes)
  - The structure of the company
- **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?

  Review based on:
  - How much manipulation of data in business records is involved in order to provide data that meets Census Bureau requirements
  - How many people or data sources are involved
  - How much time it takes to gather the information
  - In the ideal world, what would our survey look like according to our respondents?

Expected Length of Interview: 1½ - 2 hours

Materials Needed:

- Consent forms.
- Digital recorder.
- Mock chart of accounts
- Information on Respondent's answers to selected questions from in-scope surveys (these can be screen shots or some other form of record of the participants' responses). These will be transported and secured by the researcher using the double envelope method, per Census Bureau security requirements.

General probes that may be used throughout the interview:

- Reflect back on respondent's answer: "you said…"
- How readily available is the information we are asking?
- What records (if any) did you look at? What line or lines were of interest?
- Specifically, what did you include in this number? What did you exclude?
- Would you consult other people to obtain this answer?

- How accessible are these other people?
- What do you do if you don't know where to go/how to access particular data?

Introduction:

- Explain purpose of meeting: get feedback on how company records are kept to help inform content, unit, and collection strategy. We are looking to define and assess the gap between company record keeping and our surveys
- If at any time a question seems odd to you, please let us know. We encourage all feedback.
- Before we start, I have a consent form that goes over the authority that we have to conduct these interviews. There is also a piece in here where we ask for permission to record this interview, which is strictly for our note taking purposes. These interviews will only be heard by people directly involved in the development of the survey. Do we have permission to record our conversation for research purposes?

ABOUT THE RESPONDENT

First, I'd like to learn a bit about you, and your role here at the company.

- What is your job title?
- What is your role relative to the company's financial reporting needs?
- Do you have a role in any external company reporting?
- What is your role in completing government surveys?
- Do you work with anyone else in your company to get the data for government surveys?
  - How are those other people involved?
  - How many people are involved?

Now I'd like to learn a little about your company.

- Can you give us a brief description of what your company does?
- Can you give us a brief description of how your company is organized?

Now I would like to show you a mockup of a typical financial chart of accounts that maps to a balance sheet and income statement.

Using this chart, I would like for you to discuss how this compares or contrasts to how your own company sets up the chart of accounts.

Probe on:

- How your company's chart of accounts is tailored to
  - your company's structure and
  - the industry(ies) that your company operates in

  - locations
- Where the data resides to create the chart of accounts
- What type of software is used to create/maintain the chart of accounts
- Types of data (topical) for different parts of the company
- Accessibility and availability

Now I would like to present to you some typical questions asked in our surveys (if necessary, utilize information from respondents' prior responses)

From your specific chart of accounts, I would like for you to walk me through how you would use information from the chart of accounts to answer this question.

- Probe:
  - The nature/source/degree of mismatch. Is it due to definitional differences? Definitions of the content/topic or something else? E.g., industry, reporting unit? Timing? Access to data? Data sources?
  - How respondent resolves the mismatch.
  - Does the respondent map industry to content or map content to industry?
  - Assess ease/difficulty of answering the survey questions or resolving mismatches based on respondent's records. This includes discussing the instructions and includes/excludes.

Repeat this for each of the five questions (as applicable):

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

Lastly, we would to hear if you have any suggestions on the way we structure or order our surveys?

- In the ideal world, what would our survey look like?
  (e.g., topics, industries, company structure (e.g., departments), timing)?

Do you have any questions or concerns based upon what we have discussed today?

Thank you for your time.