Expanding Record-Keeping Study Methodology to Assess Structure and Availability of Data in Business Records

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In-Scope Economic Surveys

Manufacturing

- Annual Survey of Manufactures (ASM)
- Manufacturers' Unfilled Orders Survey (M3UFO)
- Management and Organizational Practices Survey (MOPS)

Trade

- Annual Retail Trade Survey (ARTS)
- Annual Wholesale Trade Survey (AWTS)

Services

- Service Annual Survey (SAS)

Multisector

- Annual Capital Expenditures Survey (ACES)
- Information and Communication Technology Survey (ICTS)

Demographic

- Annual Survey of Entrepreneurs (ASE)
- Survey of Business Owners (SBO)

Business Register (Sampling Frame)

- Business and Professional Classification Survey (SQ-CLASS)
- Company Organizational Survey (COS)

Research Questions:

1. Definitions: how do businesses define themselves relative to the Census Bureau definitions?

2. Accessibility: how accessible are key data points at varying business units?

3. Burden: how resource intensive is gathering data at these varying business units?

In-Scope Businesses and Respondents

Eligibility Criteria:

- **Sampled in at least two in-scope surveys**
- **In at least two industrial sectors**
- **More than one establishment**

	Phase 1	**Phase 2**
Number of Industries*		
Three or fewer	16	25
Four or more	5	5
Number of establishments*		
30 or fewer	9	19
31 or more	12	11

****Numbers may not sum to total interviews because of missing data.***

Phase 1 Interviewing

Shape your future START HERE >

United States® Census 2020

Phase 1: The Chart of Accounts

CHART OF ACCOUNTS As of 12/31/20XX					
ASSETS					EXPENSES
100 Checking - Operating Account					500 Gross Payroll
101 Checkinf - Other					501 Rent
102 Retainer Checking Account					502 Interest
103 Trust Checking Account					505 Taxes - FICA Expense
105 Reserve Account					506 Taxes - DC DOES
115 Petty Cash					507 Taxes - FUTA Unemployment
116 Postage					508 Taxes - DC Personal Property
122 Assets					509 Taxes - DC Professional
130 Cost Advanced					510 Taxes - Other
					515 Repairs
TOTAL ASSETS					516 Employee Benefits
					517 Employee ABRA
LIABILITIES					518 Office Move
200 Accounts Payable					519 Professional Services
202 Retainers on Deposits: Contra - a/c					520 Library & Subscriptions
203 Trust A/C					521 Equipment Rental
220 US & FICA Taxes Withheld					525 Telephone Expense
221 MD/DC Taxes Withheld					526 Supplies
					527 CLE
					528 Food
					530 Entertainment
INCOME					531 Xerox
301 Fees					532 Dues
305 Interest Income					533 Marketing
306 Dividend Income					534 Parking Expense
310 Other Income					535 Liability & Cas. Insurance
					536 Travel
TOTAL INCOME					537 Postage Expense
					538 LEXIS Expense
EQUITY					540 Miscellaneous
Partners Equity					541 Costs Advanced - Uncollectible
					542 Depreciation Expense
420 Capital					549 Charitable Contributions
					550 Other Non-Deductible Expenses
					TOTAL EXPENSES:
					TOTAL LIABILITIES & STOCKHOLDERS EQUITY

Phase 1 Findings

Census at Company

Misclassification	Unit Terminology	Response Process
• Differing levels of NAICS • Application NAICS	• Many different business units	• Dispersed internal process • Decisions on data manipulation

Phase 2 Interviewing

Definitions and Equivalencies

Company	Establishment	Line of Business
• Highest level • Easily understood	• Location • Region • Not applicable	• Revenue stream • Kind of Activity • Not applicable

General and Specific Industry

NAICS works well….

"These [NAICS codes] are a good fit. Most of what we do would fall under the first one. "

"[I] agree with the [given] NAICS."

"Specific industry: that's a perfect fit. General industry: that works as well, too."

…until it doesn't.

"Yes, I am familiar, but I hate them. They have me in warehousing, and say 'You operate the warehouse' but we do not. Not what we do."

"Somewhat familiar with. Do both at many locations. So one NAICS wouldn't apply to one location. We did not have specific NAICS looked up in advance. Mix within locations."

"All other codes are coming from a long time ago, when was non-profit. All other entities dissolved. Focused entirely on [one industry] now. Dissolved these businesses

Card Sort

Question: What were the TOTAL sales, revenue, and other operating receipts for this [business unit] in 2019?

- Business Unit
- Your company
- Establishment
- Line of business
- Specific industry
- General industry
- State

Green - Easily Accessible

Yellow - Accessible with minor effort

Orange - Accessible with major effort

Red: Inaccessible

United States Census Bureau

Sort into the four categories below how accessible or inaccessible the answer to this question is at each of these business units for your business. You will drag each of the six business units into one of the four categories.

- **GREEN:** Easily accessible
- **YELLOW**: Accessible with minor effort
- **ORANGE**: Accessible with major effort
- **RED**: Inaccessible

Defining Accessibility

Green:
"Green means go. Green means info is available."

"Can run a report and get information."

"Green is anything I pull directly off of a financial statement that I'm already producing."

Yellow:
"I'd probably have to reach out for help."

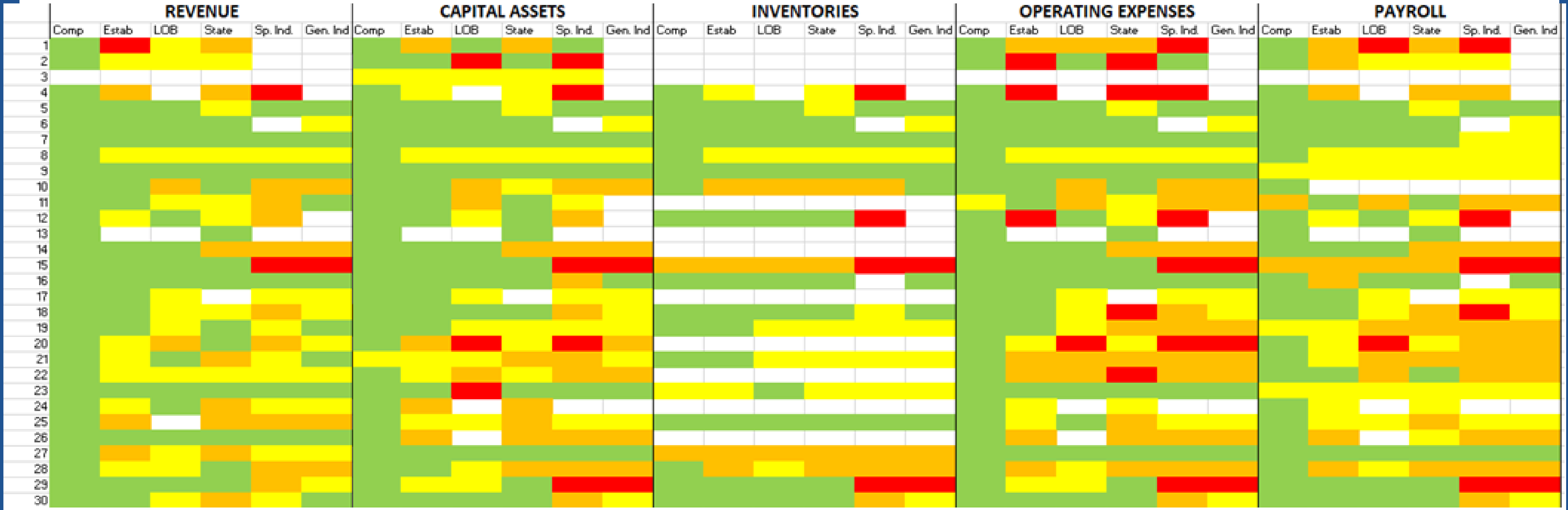
"I would run a new report for, but not have to do a lot of analysis and digging to find [the data], or I can modify an existing report."

Orange:
"No one has any idea what we are looking for so they need to dig. If we don't know who to ask for it or know where to get it, but are pretty sure the data exist."

"Orange would take more effort - involving other people or creating additional reporting that we don't normally run."

Red:
"Red is inaccessible; there's no way for me to get that information, and it not tracked or maintained."

"Red is we just can't pull it."


REVENUE
CAPITAL ASSETS
INVENTORIES
OPERATING EXPENSES
PAYROLL
Comp
Estab
LOB
State
Sp. Ind.
Gen. Ind
1
2
3
4
5
6
7
8
9
10
11
12
13
14
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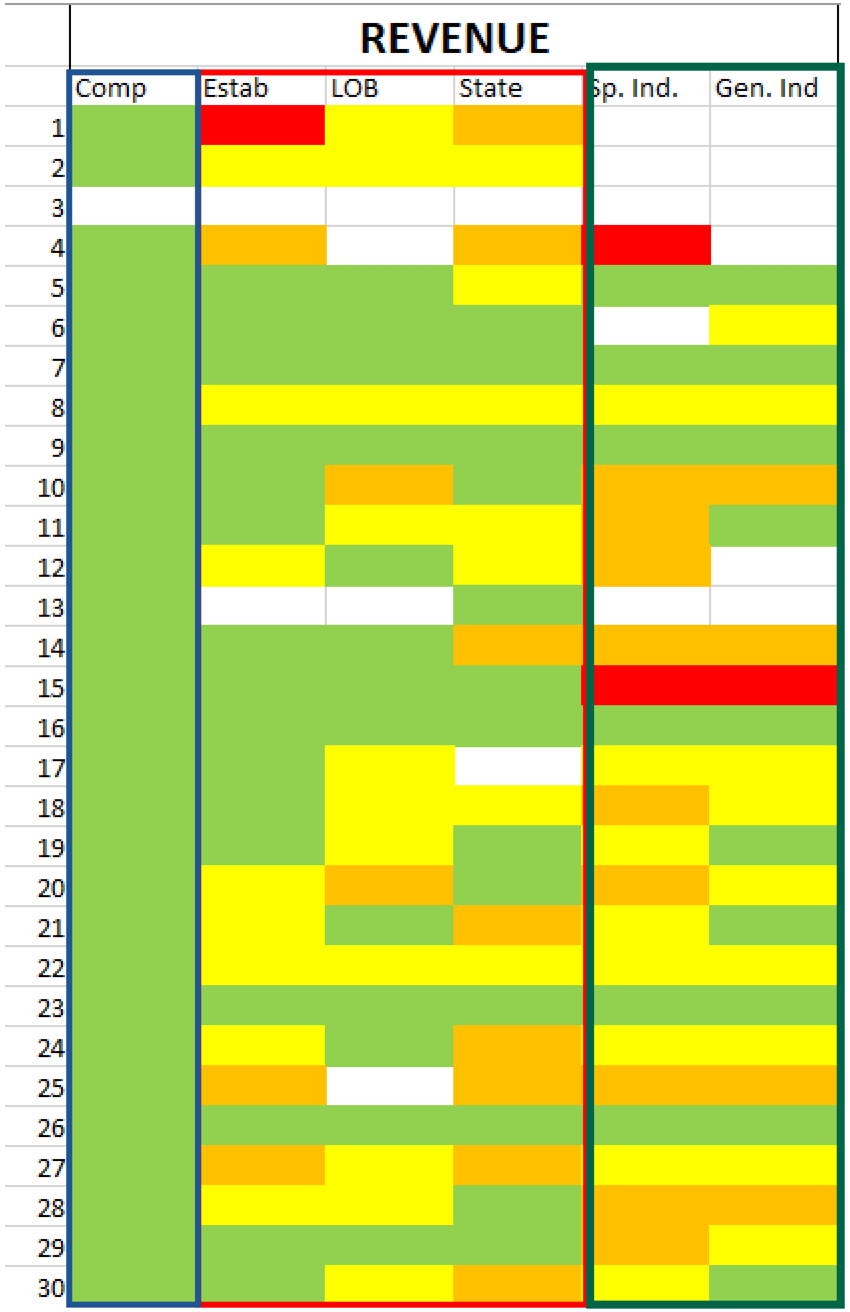
27
28
29
30

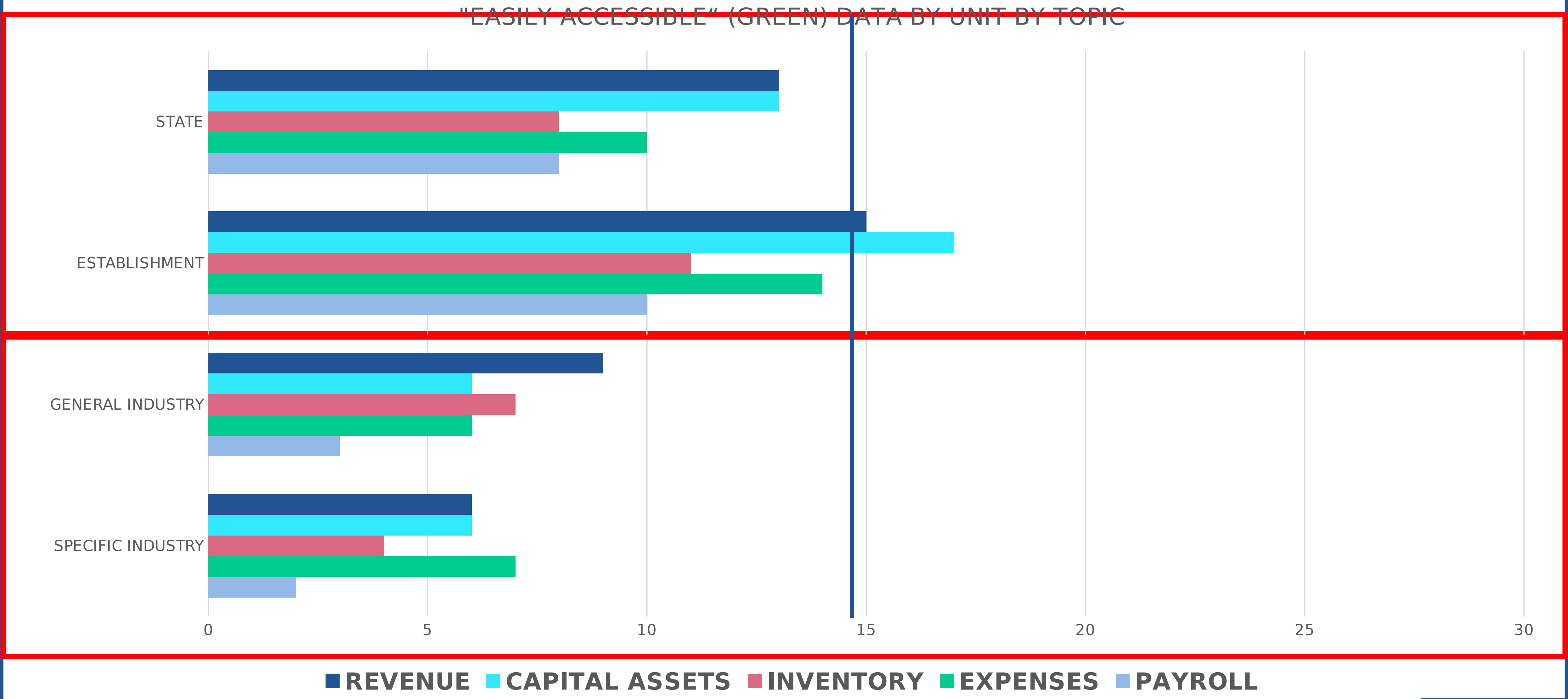
Card Sort: Revenue

Question:

What were the TOTAL sales, revenue, and other operating receipts for this [business unit] in 2019?

REVENUE	GREEN	YELLOW	ORANGE	RED	X
COMPANY	29	0	0	0	1
ESTABLISHMENT	15	9	3	1	2
LINE OF BUSINESS	13	10	2	0	5
STATE	13	8	7	0	2
SPECIFIC INDUSTRY	6	7	9	2	6
GENERAL INDUSTRY	9	9	4	1	7





"EASILY ACCESSIBLE" (GREEN) DATA BY UNIT BY TOPIC
STATE
ESTABLISHMENT
GENERAL INDUSTRY
SPECIFIC INDUSTRY
0
5
10
15
20
25
30
REVENUE
CAPITAL ASSETS
INVENTORY
EXPENSES
PAYROLL

Key Takeaways:

- **Using a generic Chart of Accounts during interviewing helps to center respondents to the task at hand.**
- **Use cognitive methodology to give context to the resultant data.**
- **Card sorts can be a useful tool in establishment surveys.**
- **Visualization of qualitative data can have a powerful impact with stakeholders.**

Thank you!

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