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**MIXED MODE IN THE DATA COLLECTION OF SBS STATISTICS
WITHIN STATISTICS SWEDEN**

Working Paper

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I. Introduction

1. At Statistics Sweden (SCB) there is a concerted effort to find ways to simplify the whole process of data collection and thereby reducing the response burden. As a part of this work, Statistics Sweden conducted a pilot during 2012/2013 to test whether it was possible or not to collect data by loading a file with information directly from the enterprises accounting systems. One of the three specially designed sample surveys which together with administrative data from the Swedish Tax Agency form the Swedish Structural Business Statistics (SBS) was chosen for the test. The pilot study was to be conducted via a subsample within the ordinary autumn collection of the SBS survey.
2. In the SBS one potential action is to collect data through the use of standardised format. Some work had already started in this area of XBRL and the mapping of statistical variables to the Swedish XBRL taxonomy. At this point in time this method of data collection is not optimal due to the relatively low uptake of the XBRL protocol by the Swedish business community in their accounting systems. Instead, the possibility to collect data in another common format already used in the accounting systems was investigated. The format in question is the Standard Import Export (SIE) which is an open standard for transferring accounting data between different software products by different software suppliers. Due to the fact that the SIE standard is so widespread in the software business it has become a de facto standard in Sweden for transferring accounting data. Already in the autumn of 2010 a minor test was carried out where a limited number of enterprises were asked to supply income statement reports in SIE format. The files were sent to SCB on a voluntary basis via e-mail. The result was so good that the decision was taken to go ahead and test in a slightly larger scale.
3. Another standard, in principal, is the Swedish chart of accounts (BAS). About 95 percent of the businesses in Sweden use BAS. As a first step the project had to identify which variables in the SBS that could be downloaded from the SIE file and create a data file where the SBS survey variables were mapped with the BAS Accounting Plan.
4. Apart from the mapping of variables the project was also to develop a plan for communicating with the respondents. This also included formulating texts in questionnaires, missives and on the website.

The suggestion to use SIE in statistical reporting has also come up in discussions with the stakeholders association of the Swedish accounting plan (BAS-gruppen).

5. The present report describes the advantages and disadvantages with the implementation of a more automatically data collection. As an overall conclusion it can be noted that the benefits in terms of a more positive experience from the enterprises makes the test successful.

II. Actions taken by the project

A. Mapping of variables

6. The Swedish SBS survey is quite detailed and therefore some of the accounts in BAS would ideally have to be divided. There are also many versions of the BAS scheme and it was not always clear which version different accounts were based on. Other problems encountered were that the data files sometimes contained minus signs for revenues.
7. The idea has been to let the respondents submit a data file in SIE format and to upload the file in a specially adapted web questionnaire for the purpose. The respondents were then asked to complete the web questionnaire with the missing data that couldn't be uploaded.

B. Adjustment of the data collection tool

8. The web-application for electronic data collection (SIV) developed by SCB already contained functionality to receive and process data files. However, some adjustments had to be made since it was not sufficient only to receive data files. The idea was that enterprises would be able to upload a data file in the electronic SBS questionnaire using the SIV tool. In the questionnaire, information was extracted from the SIE-files and the appropriate boxes of the questionnaire were filled in. The respondents were asked to complete the areas that were not found in the SIE file, for example breakdown of net turnover. A feature of the web survey indicated to the respondent how much remained to be manually completed.
9. The adjustments made in SIV itself were not extensive. However, the adjustments needed for the specific SBS questionnaire were much more complex. The questionnaire designer had to work closely together with the staff mapping the variables. There were several rounds of designing, testing and editing before the survey could be launched.

C. Development of a communication plan with respondents

10. The most important lesson from a small pre-test that was carried out in 2010 was the importance of communication with the enterprises. It was revealed that they did not understand what kind of data files they were supposed to send. One explanation was that the test was too concentrated on small enterprises. Another explanation was that the information wasn't clear enough. An important part of this project has therefore been to improve the communication with enterprises.
11. With consideration taken to the above comments a plan on how to communicate the information and instructions have been developed. The plan chosen contains:
 - A description of experiences from the test in 2010.
 - What the risks are with poor communication.
 - Ways to communicate (letters to enterprises, information on the web site).
 - The contents of letters and information on the web site.
 - Another pre-test that was carried out in August-September 2012. Cognitive interviews were conducted with a small number of enterprises to test the information material that was developed for use in the up-coming pilot study.

III. Evaluation of the results

D. Scope and design of the experiment

12. The core of the Swedish SBS survey is administrative data obtained from the Swedish Tax Agency. The data consists of Income statements and Balance sheets from virtually all active enterprises within the Swedish Business Register (approximately one million enterprises). The administrative register does not contain data for all required variables in the SBS survey and therefore the data set has to be completed by three specially designed sample surveys together with data already collected from other surveys.
13. Automated data collection with SIE files is primarily a tool for the completion of the so called SpecRR-questionnaire that is sent to a sample of approximately 16 500 enterprises each autumn. It is a specification of the Income Statement where enterprises are asked to specify income and costs. Totals from the administrative register are pre-printed and enterprises are asked to specify income and costs. For that reason, the SpecRR-sample in the SBS survey 2011 constituted the base for the experiment with SIE-files, i.e. the enterprises selected for the experiment were a subset of the enterprises that were included in the regular SpecRR-sample. For the enterprises included in the experiment the data from the uploaded SIE-file replaced the data from the Tax Agency.
14. The SpecRR-sample is stratified by industry in over 200 different strata. Within each strata is then a Pareto π ps sample drawn with a measure of size based on the enterprises income and costs.
15. There were several reasons not to let the whole SpecRR-sample have the opportunity to test the SIE-supported questionnaire. Firstly, it is very time-consuming to construct industry-specific BAS account mappings, which is necessary to create a SIE-supported questionnaire for some particular industries. Necessary resources to carry out this work were not available. Furthermore, the assessment is that it is common in some industries to use BAS account plans which are not supported by SIE format. In those industries the benefit of a SIE-supported questionnaire is limited. Another reason for limiting the scope of the experiment was that it was an integral part of the regular SBS survey and there was a risk that the experiment would reduce the quality of the statistics produced on the basis of SpecRR-sample. It should be noted that the idea from the beginning was that the experiment was to include more enterprises. But because of delays in the project (mainly due to the time-consuming work with mapping the variables), it was decided to cut down the number.
16. Almost half of the strata in the survey were part of the SIE-experiment. It was only a small part of the SpecRR-sample who met the criteria for inclusion. The focus was in trade industries. The sub sample was also limited for type and size of the enterprise and whether it was included in either of the two specially designed surveys or not. Sole proprietors were excluded. Furthermore, only medium sized enterprises were included which are defined as enterprises with 10-249 employees. These restrictions were made on the assumption that small businesses do not always manage their accounts themselves, and it was likely that they would refrain from providing SIE-files if support from bookkeepers or accountants became necessary. The largest enterprises were excluded because they do not always use BAS accounting plans. They often use group-specific or international account plans. Finally enterprises selected in one (or both) of the other specially designed samples in the SBS survey were excluded. This was done because we wanted the SIE questionnaire to be a pure SpecRR questionnaire, without any other parts. Of the 2 609 enterprises that qualified for inclusion in the experiment, 658 were selected randomly.
17. The original plan was to start the pilot survey two weeks after the regular SBS-survey. Unfortunately the project was delayed, mainly due to the time consuming work with mapping variables and constructing the special SpecRR questionnaire for the SIE experiment. The pilot survey started on the 24th of October 2012, which was a month after the regular survey was launched.

18. Given that only a small proportion (16 per cent) of the SpecRR-sample fulfilled the criteria for inclusion in the experiment and that we only examined a sample of these, one must be careful not to generalize the findings to the whole SBS survey. This applies primarily to conclusions on enterprises attitudes towards knowledge of and willingness to use SIE files as a help in completing SpecRR questionnaires. However, it should be possible to make such statements on the part that really met the criteria for participation in the experiment whether they were actually selected or not. The experiment, however, should be quite comprehensive in terms of generalized conclusions about how the technical solution worked.

E. Response rates and response burden

19. By giving enterprises the opportunity to provide data using SIE files, it is hoped that the respondents feel that burden decreases. This could in the future also lead to increased response rates and that the unit non-response rate may decrease. In the case of SBS survey, previous experience shows that an important factor for responsiveness is the time when the questionnaire is sent out. The earlier the questionnaires are sent to the respondents, the greater the chance that they respond. From that perspective, it was unfortunate that the SIE pilot questionnaires for the SIE experiment started almost a month later than the ordinary SBS survey.
20. The idea was to adapt SIV for uploading data into the web questionnaire with the information that can be extracted from the SIE file. The questionnaire would then contain more pre-printed information than an “ordinary” questionnaire with pre-printed data from the Tax Agency. The question is whether enterprises will see this as a reduction of the burden, as they still have to complete the questionnaire manually.
21. The response rates among enterprises selected in SIE experiment was 81.6 percent, compared with 84.8 percent for the non-sampled enterprises. The assessment is that this was not due to the possibility of using SIE as such, but rather that it is related to the delayed transmission of SIE-files. In total thirty percent of the enterprises in the experiment chose to use the SIE entrance for providing information and of these more than 80 percent chose to also load a SIE file.

F. The specifications in the questionnaire

22. The SpecRR questionnaire contains the following specifications:

Net turnover	To be specified by activity and, for some industries, by category of customers/users	Must be manually completed
Other operating income	To be specified by kind	Almost fully completed by SIE file
Change of inventory of products in progress	To be specified by kind	Almost fully completed by SIE file
Raw materials, commodity costs	To be specified by cost of raw material, kind of commodity cost and/or sub contracting	Must be manually completed
Other external costs	To be specified by kind	Almost fully completed by SIE file
Total personnel costs	To be specified by kind	Fully completed by SIE file
Other operating costs	To be specified by kind	Almost fully completed by SIE file
Total depreciation and write-downs	To be specified by kind	Fully completed by SIE file

23. As shown in the table above not all information requested in the SBS survey can be obtained from SIE files. On the income side the BAS accounts for the net turnover are not standardised, i.e. enterprises can choose which type of income they want to assign to a certain BAS account. This information can therefore not be used. On the cost side there are some BAS accounts covering more than one variable, i.e. the BAS account needs to be split. There must be a further distinction made.

G. The quality in the data provided via SIE-files

1. Modification of pre-printed variables

24. A cornerstone in the design of the Swedish SBS survey is that it starts from known totals at micro level for all items in the population (available for most enterprises as administrative data from the Tax Agency). These known totals are further specified through the three sample surveys. SpecRR is by far the largest. For all enterprises selected in SpecRR the same totals they report to the Tax Agency are pre-printed in the questionnaire.
25. An interesting aspect of the quality is how well the pre-printed administrative data corresponded to the data content in the SIE-files. The evaluation study shows that for most of the pre-printed items, it is a significantly higher percentage changing the pre-printed values among the enterprises that uploaded a SIE file compared to other enterprises. For both *Net turnover* and *Other operating income* the proportion of enterprises that changed the pre-printed values was very high (42 and 50 percent respectively). For *Net turnover*, the proportion decreases significantly when only changes of more than 5 per cent of the value were taken into account.
26. Another item where the respondents often change the pre-printed values was *Changes in inventories and work in progress* (34 percent of the values were changed). *Cost of goods for resale* and *Raw materials* were the only variables that showed a lower proportion of changed values among the SIE enterprises than the other enterprises. This information should be interpreted carefully as it was difficult to distinguish the cases in which original values have really changed. The sum of *Cost of goods for resale* and *Raw materials* is not updated when the sub-items are changed, giving the impression that no changes have been made. The study should therefore have been done on the sub-items.
27. It is a higher proportion of those who used the SIE solution, that change their overall revenues and /or total costs than those who had not used the SIE solution. If looking at changes exceeding 5 percent of the value, six enterprises using the SIE file changed their total revenue and 20 enterprises changed their total costs. Regarding income, there is no significant difference between enterprises included in the SIE experiment or not. For the total cost, enterprises with SIE files had a larger percentage of changes than other companies.
28. One explanation to why the information is different when a SIE file is loaded by the respondent compared to data from the Tax Agency may be that data from different dates have been used. Changes are made in the closing procedure and need not be included in the basic accounts. If this is the case, it can be assumed that the tax data contains a more updated version than a SIE file provided to Statistics Sweden for the SBS survey. The project has not investigated these issues in more detail.

2. Frequent causes of deviation

29. To try to understand more about why these "changes" have been made, a review was made of all the enterprises that have changed pre-printed values (from the Tax Agency) exceeding 5 percent of the original value. This examination included a total of 98 enterprises. Another 6 enterprises with changes less than 5 percent were also selected. In total 104 enterprises were checked, deviations noted and analyzed in detail supported by detailed figures from the SIE files.
30. The most frequent deviation refers to *Changes in inventories and work in progress*. The use of certain BAS accounts differs from what is the original thought and SCB has identified a BAS account that is problematic. Enterprises use this account in its basic bookkeeping to generate a change in

inventories in the income statement, but in fact it relates to changes in stock among type of goods that are adjusted directly in the cost of commodities and raw materials. The enterprises handle the reclassification to the correct type of goods manually in their bookkeeping, but in the basic accounts, the values remain. This is a phenomenon that needs to be addressed in the future use of the SIE files on a larger scale.

31. A common change relates to the *Allocation of costs* between different types of costs. This may include moving costs from raw materials into commodities or vice versa, or a redistribution of raw materials/commodities and other external costs. When the distribution is not consistent between raw materials/commodities and other external costs, this suggests that the enterprises themselves have made some manual interventions in the financial statements before they sent their data to the Tax Agency. For example, contract work, is put by many in other external costs instead of commodities, where it is automatically assigned by the BAS mapping. This is also something that needs to be addressed in future editions. One suggestion is to introduce new controls of incoming data where it should be checked that the main posts (coming from the Tax Agency) and the specifications (completed by the respondents) match. Thus, it will be easier for staff working with checking data to detect redistribution of costs and be able to handle the problem directly. Another suggestion is to merge the various cost items so that the enterprise may specify the cost based on a lump sum rather than components. Today this type of "clustering" is used for a few industries where we know that the BAS-nomenclature is used in a different manner. Also on the revenue side, we note redistribution between net turnover and other operating income. This suggests that enterprises are not using the BAS accounts net turnover and other operating income as intended. As for costs, "clustering" of income would be the solution to this problem.
32. In the review we also looked specifically at the variables concerning *Consumable Inventories*, since these two variables are the only ones in the specification of external costs that are part of several BAS accounts, and therefore cannot be mapped automatically. Enterprises are therefore expected to make a distribution based on the residual when all the other items have been allocated. Some enterprises have misunderstood and probably distributed too much, while others distributed very small amounts (compared to what was in the accounts). This observation makes it clear that there probably is a general problem in the SBS survey with these variables. Probably the problem also exists among enterprises that fill out the form completely manually. The experiment has helped to demonstrate how it probably looks. To overcome this, the project proposes the creation of a "sum variable," *Consumption Inventories and consumables*, which include the "problematic" accounts. From the SIE file, all rows in the specification of external costs could then be extracted. In a new specification the three components could then be specified. In this way we hope it will be clearer.

3. Summary Controls and controls of incoming data

33. A key measure of data quality is whether companies are making a total distribution of their main items or not. In the study, there were a significantly lower percentage of enterprises that had a breakdown of staff costs that didn't sum up. For other specifications, there were no significant differences.
34. In verifying that the information provided seemed reasonable, as is done in so-called controls of incoming data, the plausibility of the distribution of income is controlled by comparison with which industry the enterprise belongs, revenue in relation to costs and large values of so called other items. In the case of controls of incoming data there are no significant differences between enterprises using the SIE solution and others.

4. Costs

35. An advantage of using SIE files in the data collection is that enterprises are supported especially when filling in the specification for external costs. SCB can also via the BAS-mapping check that costs are put on the SBS-variables as intended. In the evaluation, it was therefore interesting to study possible differences in the specification regarding external costs completed by the enterprise manually compared to those who used the SIE file. Comparison was made of the proportion of the

other external costs imposed on "other" expenses and how many cost variables enterprises reported on. With the traditional forms we have seen a tendency for enterprises to put too great a proportion of its costs on "other" and they do not use all the cost variables as they should.

36. Enterprises that have used SIE files reports a significantly lower proportion of their costs on other compared to other companies. They also use an average of slightly more variables than other companies. In this sense, the SIE-supported form seems to have had the intended effect, which must be described as very positive.

5. The quality of the technical solution

37. On the whole, the technical solution in SIV worked well. However, there were some flaws that needed to be addressed to get the data collected to work even better:
- There was an opportunity for enterprises to choose the SIE entrance without uploading a SIE file, which complicated the data collection. This possibility needs to be removed from future surveys.
 - When the SIE file had been loaded a residual remained in most of the questionnaires specification, which was left for the respondents to distribute. When the enterprise began to fill in the specification, the residual was constant which was likely to be confusing. This remains to be addressed so that the residual decrease as the respondent completes the specification.
 - In the project's initial stage a technical solution was used where a message came up with information about the accounts that had been distributed in the questionnaire after loading the SIE file were tested. The project would like to continue working on this solution. To do that the layout needs to be revised to be more user friendly. If this could be done it would probably ease the burden for the respondents.

H. Feedback from the respondents

38. As part of the evaluation of the SIE experiment an interview study was conducted with 30 respondents. There were two main purposes of this study. The first was to get an understanding of how respondents felt about the use of file transfer via SIE file. The second aim was to gain knowledge about the reasons why some respondents didn't chose to use the SIE alternative. Of the enterprises that were included in the interview study, 15 had used the SIE alternative and 15 had chosen not to use SIE file.
39. From the study, we wanted to answer the following questions:
- Were the information and instructions for file transfer clear and sufficient?
 - Did respondent encounter any problems when he or she tried to upload files in the questionnaire?
 - Did the respondent find it easier to provide data?
 - What were the reasons why some respondents chose to use a SIE file?
40. The general impression was that the information and instructions on SIE files worked fine. This was mentioned by both interview groups. However, most of the enterprises that had not used the SIE alternative admitted that they had not read the instructions especially carefully. Only one of the 15 enterprises that choose the SIE alternative had problems with uploading the file, for the other enterprises the uploading worked fine.
41. Most of the enterprises that used the SIE alternative found that file transfer made the provision of data easier. None of the respondents expressed that the data provision was more difficult or time consuming. All 15 respondents would use the SIE alternative again. There were two main reasons why enterprises were not using the SIE alternative. The first was that there were no technical conditions for creating or using SIE file. This was due to deficiencies in the enterprises accounting system and/or that the BAS Accounting Plan was too old. The other main reason was that the respondent found it easier to provide the data manually, primarily because he or she did not have much practical experience of SIE files. A third reason why the file transfer was not used was that two respondents who thought that the file transfer could be inaccurate because they were uncertain whether or not the accounts were linked to the correct SRU codes (the codes used for report to the

Swedish Tax Agency). However, this is a misunderstanding because the file transfer is based on the BAS Account, not on SRU codes.

42. The enterprises in the study were also able to make suggestions for improvements. Several of the enterprises requested that the residual amount would count down as they completed the specifications. Some wanted information about what kind of SIE file that was best to use and others desired information about the variables in the questionnaire to be filled in manually. A common misunderstanding was that enterprises expected that the SIE file would take care of the whole questionnaire and that no manual complements were needed.

I. Will costs for the respondents decrease?

43. The feedback from enterprises that participated in the test shows that they found that the file transfer made the provision of data easier. This applies especially to specifications of costs, where they did not have to do so many manual additions.
44. Since the number of enterprises that chose to upload a SIE file was smaller than we expected, we can't make to extensive conclusions about the respondent burden and costs for the enterprises for providing data. But from the relatively low number that we interviewed we can see that they were in favour to continuing providing data this way.

IV. Contacts with the accounting sector

J. Contacts with operators within the accounting sector

45. The project also investigated future cooperation with software providers in accounting if adjustments of output for statistical purposes may be a way forward. In this work, the project have had a little broader scope than the SBS survey and also included, among others, the LCS survey in the mapping of variables. The goal was to identify variables that could be linked to the new BAS accounts. There are a few such variables that were discussed with BAS-stakeholder association (BAS) initially. SBS and some of the other surveys have information in the questionnaires about which BAS accounts are included in the different variable.
46. Cooperation with BAS has been expanded during the project. We have been able to take the opportunity to ask questions to BAS that are linked to the project but also in the wider SBS perspective. The experience is that we need to have more regular contact with organizations in this area. BAS has recommended that in addition the SIE group we also cooperate more with the Association of Swedish Accounting consultants (SRF).
47. The SRF group has received information about the project. They have been beneficial to our work and are in favour of increasing the cooperation with Statistics Sweden in order to decrease the burden on enterprises. The idea of developing a specific SIE-type for reporting data to Statistics Sweden has been raised. Discussions to further investigate this area might value from added focus in the future. We must develop a long-term plan for the contact strategy.

K. Specification of requirements to be used by software providers

48. The project has made a list of suggestions to be used in communication with software producers in a potential next step to create statistical reports directly in the accounting systems, to further increase the number of variables that can be reported more automatically. These are as follows:
 - Division of BAS-accounts.
 - New types of SIE-files, for example SCB-SIE.
 - Background information of BAS-account version in SIE-files.
 - Clarify how charts of accounts in accounting programs are updated.
 - Contact trade associations about account plans for different industries.

- Clarify and default connections with the software companies. Are there standard mappings between BAS accounts and SRU field codes directly in some accounting software?
- Clarify, in contact with enterprises and SRF, why the function based income statement means problems in the data collection (because the accounting plan itself is divided by type of costs).
- Can SIE-files be used in the data collection of short-term surveys? For example, clarify the presence of accruals to determine whether short-term surveys are suitable for SIE-loading.
- Discuss the use of BAS sub-accounts. Do enterprises normally use the finest level in their accounts? What is provided as “default” in different systems?
- Information for software producers on SCB’s website.

V. Conclusions and future plans

49. The project has brought both positive and negative experiences of collecting SIE-files. Many problems can be considered as “teething problems” that can be overcome. Examination of SIE files and contacts with, among others, BAS-stakeholder association (BAS) has helped us gain a better understanding of how enterprises are using BAS accounts in their bookkeeping. Thus, we can become better at adapting the surveys of Statistics Sweden to businesses’ ability to communicate information and get better quality output. Overall the positive effects outweigh the negative effects and therefore the project will continue. During the course of action new ideas and issues have emerged that we need to continue working with.
50. To be able to offer a large part of the enterprises in the SBS SpecRR survey the opportunity to provide data via a SIE-file, some preparations need to be done. Some more adjustments of the SIV tool is needed but based on the experiences from the project, these adjustments are not extensive. Our plan for this autumn is to offer around 4 000 enterprises the opportunity to upload SIE-files. This will give us a good base to further analyze the data collected and bit by bit expand the number of enterprises that will have the choice to upload SIE-files. We will also use this kind of data collection for the survey in Intermediate consumption for the service sector. We are already offering enterprises taking part in the Labour Cost Survey (LCS) to upload a SIE-file.
51. The activity that demands large resources are mapping SBS variables to BAS accounts. If we are to offer a large part of the survey this alternative, we have to map more account plans to the SBS variables. The lesson learnt in the project is that this work is very time consuming with quite a high risk for errors. If we were to carry out this activity on a larger scale, we recommend that a special application is developed, with the purpose to support this kind of work. In the project we used Excel for this activity. We must also take into account the cost of maintaining the mapped data files. On the other hand, we are already doing some of this work, since we provide information about the BAS accounts included in the different SBS variables in the regular SpecRR questionnaire.
52. There will also be costs for maintaining two kinds of SpecRR questionnaire, the regular one and the one for uploading SIE-files. These costs are probably not that high since most of the initial work has already been done in this project.
53. There are also some development costs associated with improving cover letters and instructions to the enterprises, but they are probably quite small and don’t need to be taken into account as an additional cost.
54. The evaluation study indicates that extra costs for checking the received data will not be that high. We can’t see that we have to contact enterprises more often than we do today.
55. The test results indicate that the distribution of cost is improved with information from SIE files. This means higher quality in the data. Another positive effect is that we from the test have learnt more about how enterprises use the BAS accounts. From these experiences we can improve our questionnaires and instructions to the enterprises, which of course also is very useful.

56. The conclusion is that, apart from costs for mapping SBS variables to BAS accounts, the costs for Statistics Sweden is relatively small. For the enterprises the test shows that the perceived burden is eased. If the improvements mentioned in this report are taken care of it will facilitate the data collection even more. Therefore Statistics Sweden will continue to offer more enterprises the opportunity to use SIE files.