The treatment of large enterprise groups within Statistics Netherlands

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Abstract
Since 2010 Statistics Netherlands has a unit dedicated to delivering consistent micro data on large and complex enterprise groups (EG) for a number of business statistics. One of the reasons to create the unit were large inconsistencies between statistics that came to light when compiling the national accounts. These inconsistencies were caused by inconsistent micro data for large EG. It was expected that by concentrating the work on these EG in one unit inconsistencies could be detected and solved early in the statistical process and hence the quality of both individual statistics and national accounts could be improved.

The unit deals with 300 EG, selected because of their size and complexity. It is responsible for maintaining the relations with the EG, profiling the structures in the business register, the processing of the micro data and eventually for delivering consistent micro data to the statistical departments. First results are promising, i.e. inconsistencies are detected and solved earlier. A good knowledge of the EG and good relations with them are of vital importance in this. In the paper the work of the unit will be described and some results will be presented.

Key Words: Large enterprise groups, consistency, relationship management

1. Introduction

Since 2010 Statistics Netherlands has an organizational unit that is responsible for the treatment of large, complex enterprise groups. The creation of this unit is the result of a long going process that started in the late nineties of the last century when the role of account manager was created within the field service of Statistics Netherlands. At that time these account managers were responsible for making arrangements with enterprise groups on the delineation of enterprises (the statistical unit for most surveys of Statistics Netherlands) within the groups and the way to approach these enterprises for data collection. This means their work was predominantly focused on profiling of enterprise groups and not on the statistical data supplied by the enterprise groups and its enterprises. Over the past fifteen years the focus in the role of account manager has gradually shifted from the profiling work towards the statistical work. Concurrently the function of account manager became a role in the statistical departments of Statistics Netherlands instead of in the field service. Today the main task of the account manager is to deliver consistent data for a number of statistics for the enterprise groups in his portfolio.

In this paper it will first be explained why Statistics Netherlands considered it necessary to create a separate organizational unit for large enterprise groups and what work was done before this conclusion was drawn. After that the scope of the unit will be described as well as the approach that is used to obtain consistent data. Finally some results and some recent work will be presented and some future challenges will be mentioned.

2. A separate unit for large enterprise groups: why?

Some five years ago Statistics Netherlands started a major redesign of its system for economic statistics [Braaksma 2009]. The reasons behind this redesign were threefold: quality improvement, reduction of the response burden, and efficiency. With regard to the quality of the statistical results it was considered necessary to reduce the imbalances between the first and final estimates growth rate figures for the Dutch economy. Over the last twenty years the average adjustment of the growth rate was roughly + 0.5% of GDP. Differences between short term statistics and the annual production statistics were one of the causes behind these adjustments. As in most countries there is a strong pressure on the Dutch national statistical institute to reduce the response burden it causes on businesses. At the same time Statistics Netherlands was confronted with budget cuts, making it necessary to produce statistics in a more efficient way, i.e. with a reduced number of staff.

The creation of the dedicated unit for large enterprise groups was mainly the result of the need for an improvement of the quality of the output of Statistics Netherlands in the field of the economic statistics. Simply because of their size these enterprise groups have an important contribution to the Dutch economy: the 350 largest non-financial enterprise groups account for 50% of the total value added. This means that incorrect or inconsistent data for these enterprise groups have a major impact on the outcome of individual statistics or even on the national accounts. Unfortunately until recently most inconsistencies between individual statistics showed up only at the compilation stage of the national accounts. At that moment the related statistics were often already published by the different departments of Statistics Netherlands, which tended to operate in isolation, as is illustrated in Figure 1. Consequently proposals of national accounts compilers to correct these inconsistencies came in such a late stage that they could not be processed anymore in the individual statistics. Moreover, at that point in time the reference period for which questions on the data arose was too far back in time to confront the enterprise groups with these questions in good decency. Within the redesign programme it was studied whether it was feasible to solve inconsistencies in an earlier stage of the statistical process or even to prevent their occurrence. One way to reach this aim could be to concentrate all the work on the large enterprise groups within one organizational unit that would be responsible for delivering consistent data on those enterprise groups and their enterprises to the statistical departments responsible for the compilation of the different statistics.

An even better way would be to solve inconsistencies at the source of the data for the individual statistics, i.e. at the enterprise groups themselves. If it would be possible for enterprise groups to deliver consistent data there would be no need for Statistics Netherlands to solve inconsistencies. Unfortunately, a field trial yielded the conclusion that this aim, which would be ideal from the view of Statistics Netherlands, was unrealistic and unfeasible for a number of reasons. Some of those are related to the way the statistical system in the Netherlands is set up.

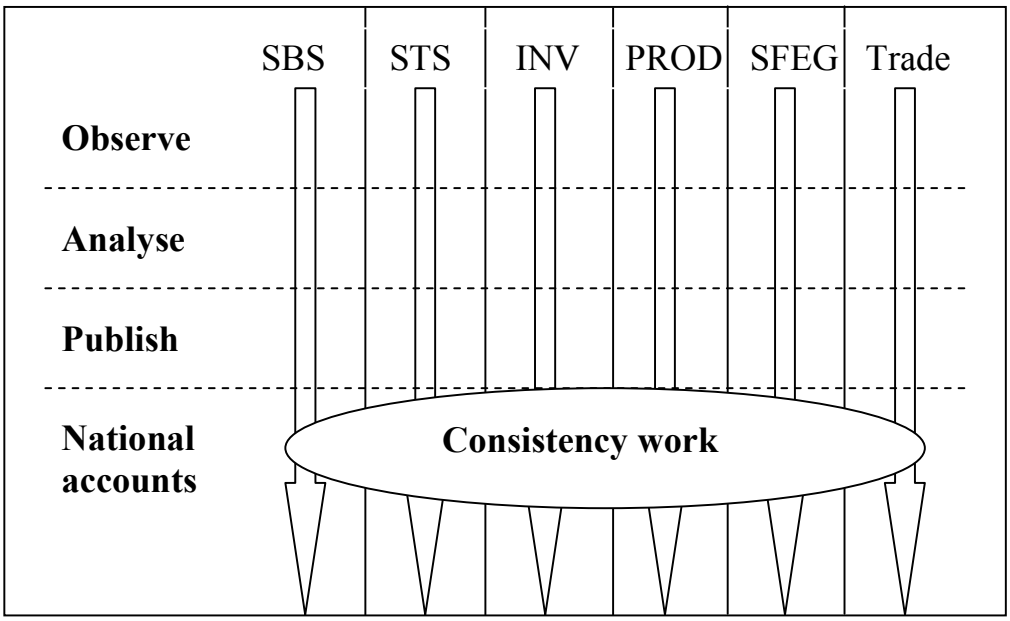

Figure 1: the place of consistency work in the statistical process until 2010. Vertically the statistical process from data collection to delivery to the national accounts is represented. Each "stove-pipe" represents an isolated individual statistics such as SBS, STS, etc.

2.1 The statistical units in the Dutch Business Register

At the basis of the statistical system is the business register as maintained by Statistics Netherlands. The Dutch business register contains three basic units: the legal unit, the enterprise, and the enterprise group. The legal unit is the smallest unit in the register.

The main statistical unit is the enterprise. It is defined as the smallest combination of legal units that is an organizational unit, producing goods or services, which benefits of a certain degree of autonomy in decision-making, especially for the allocation of its current resources [Eurostat 2003]. In general, an enterprise corresponds either to one legal unit or to a combination of legal units. In some cases, especially for public institutions and a few very large enterprise groups, a legal unit is part of more than one enterprise. The enterprise is the statistical unit that is used for almost all business surveys, including the annual structural business surveys and the surveys for short term statistics. Its main characteristics are the economic activity, classified according to the Dutch, more detailed, version of the European NACE, and the size class, expressed in terms of employment.

The third unit in the business register is the Enterprise Group, defined as an association of enterprises, bound together by legal and/or financial links. In comparison to the enterprise, which is autonomous with regard to the allocation of its current resources, the enterprise group is an actor at a more strategic level, taking strategic decisions on behalf of and affecting all of its constituent enterprises [2]. They are formed using control relationships between legal units, since an enterprise group can also be considered as an association of legal units instead of enterprises. For multinational enterprise groups only the part consisting of legal units that are resident within in the Netherlands is registered in the Dutch Business Register. The enterprise group is the statistical unit for the survey on

the finances of enterprise groups, aimed at collecting data on the profit and loss account and the balance sheet and the annual mutations in it.

In practice in the business register first the enterprise group is derived from the legal units and their ownership relations and subsequently the enterprises are constructed within the enterprise group. Usually for the large enterprise groups this is done in cooperation within the enterprise group itself, because one of the criteria that an enterprise has to meet is that it should be possible to describe it statistically or in other words that financial data can be delivered for the statistical unit that is constructed. In general the more diverse the activities in an enterprise group are, the more enterprises it will contain.

2.2 Results from the field trial to obtain consistent data from enterprise groups

In the field trial mentioned above ten enterprise groups were visited at their Dutch head offices to discuss whether it would be possible to supply all statistical information to Statistics Netherlands for both the enterprise group and its enterprises from this central point of contact. Only one of these ten enterprise groups thought this might be feasible. For the other nine the most important reason why they could not supply the required information was that the head office does not know all the detailed information asked for in the surveys at enterprise level and moreover, it does not need to know this for its own purposes. The same applies for the even more detailed information on the imports and exports of goods to all individual countries that has to be supplied for the international trade statistics. Because the head office is not interested in this information itself, the contact persons at that level had no ambition to collect this information at their decentralized enterprises, because it would concentrate the response burden for the whole of the enterprise group with them. A practical reason was the occurrence of different information systems within one enterprise group, making it technically virtually impossible to collect the data from local information systems at one central contact point in the enterprise group. Eventually the one enterprise group that initially claimed it could deliver all data from one central point baulked at the required changes in its information systems when it was confronted with an overview of all the surveys its enterprises received and the data required by these surveys.

2.3 The feasibilty of solving inconsistencies in an early stage of the statistical process

Since from the field trial it turned out to be impossible to exclude inconsistencies before delivering data to Statistics Netherlands, a project was started to try to solve inconsistencies as early as possible in the statistical process carried out within Statistics Netherlands itself. In cooperation with the National Accounts department a number of rules were constructed to which data from different statistics had to obey. Using these rules the most inconsistent enterprise groups according to the data for the reference year 2007 were selected. As a measure for the degree of inconsistency the sum of the absolute values of the differences between the values of variables from different sources that were expected to be equal was used. In 2009, while processing the data from the annual surveys for the reference year 2008, it was tried to improve the consistency of the 2008 data before the individual statistics were published and delivered to the national accounts. The conclusion was that inconsistencies in the data of large enterprise groups could be solved or at least explained (not all inconsistencies are errors and therefore not all inconsistencies lead to corrections) in an early stage of the statistical process. At first sight this conclusion should not necessarily lead to the creation of an organizational unit

dedicated to large enterprise groups. However, previous experiences with proposed data corrections supplied extra arguments to concentrate the work on large enterprise groups.

Initially the account manager, who monitors large enterprise groups to achieve optimal data collection, checked the consistency and reported the findings to those handling the relevant surveys with, when necessary, proposals to change data. A problem was that the statistical departments, and not the account manager, were responsible for the statistical data. It frequently happened that the statistical departments, perhaps for lack of communication or coordination, did not implement the changes proposed by the account manager. The other way round the account manager sometimes lacked necessary information concerning a specific survey for a specific enterprise that was available at the statistical departments. Moreover the account manager had no involvement in selecting enterprises for receipt of a particular survey questionnaire, nor input on the deadline for its return and any follow up. This was the responsibility of the statistical departments handling the surveys, which made it difficult for the account manager to reach agreements with enterprise groups on matters concerning the different surveys. It was expected that by centralizing the responsibility for large enterprise groups in one organizational unit these sorts of problems could be solved more easily.

2.4 Globalization

A final reason to concentrate the work on large enterprise groups in one organizational unit was the globalization of enterprise groups and its consequences for the consistency of micro data on enterprise groups. As is explained in Pustjens and Wieser (2011)], the increasing globalization leads to extra complications in the compilation of a correct statistical description of a national economy. Globalization has influenced the way that enterprises organize themselves and carry out activities and has a big impact on the statistical outcomes. The UNECE's multinational enterprises (MNE) project, which ran some years ago, showed that it can be very difficult to get a good fit of activities of large international operating businesses in national statistics. It is even more difficult to capture the data of MNEs in the national statistics of different countries in a consistent and comparable way, if it is possible to do so at all in a purely national approach. These difficulties surely apply to the Dutch economy: it is very dependent on international trade and investment, almost all large Dutch companies have one or more establishments abroad, and many foreign MNEs operate in the Netherlands. Statistics Netherlands thought that by concentrating the knowledge on these large MNE's in one organizational unit it would be possible to reduce the number of inconsistencies caused by globalization issues.

3. The scope of the unit for large enterprise groups

The unit for large enterprise groups has effectively been in operation since mid 2010. It covers 320 non-financial enterprise groups, consisting of some 2,500 enterprises and 11,200 legal units. Together these enterprise groups account for 55% of the balance sheet total and 40% of the turnover of all non-financial enterprise groups in the Netherlands. The enterprise groups that are dealt with in the unit were selected by size and complexity. Size was measured in terms of balance sheet total and employment. Complexity was determined not only by quantities as the number of legal units and the number of hierarchical layers in the structure, but also by the presence of international relations with foreign mother and daughter companies, because globalization issues are an important source of statistical inconsistencies. Finally a few enterprise groups were included

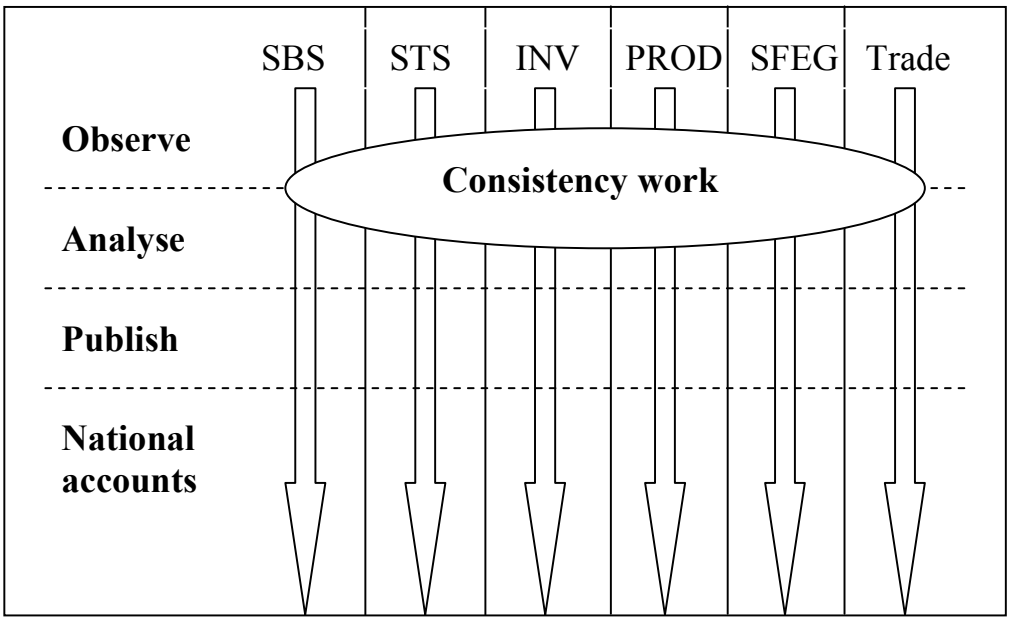

Figure 2: the current place of the unit for large enterprise groups in the statistical process

because the relation with Statistics Netherlands had been troublesome in previous years and it was expected that some extra attention might improve this relation.

The aim of the unit is to deliver consistent data on the enterprise groups in its scope and the corresponding enterprises for a number of variables, suitable for direct use in statistics, including national accounts. As can be seen in Figure 2 the work of the unit is concentrated on the first part of the statistical process.

3.1 The account manager and the profiler

A pivotal role within the unit is that of the account manager. There are five of them, each having some 65 enterprise groups in their portfolio. Eventually the task of the account manager is to deliver consistent data on his enterprise groups, but important conditions to reach this aim are a good knowledge of and good relations with the enterprise groups. Therefore an account manager is expected to visit his enterprise groups at least once every year. The account manager works together with a so-called profiler, who is responsible for maintaining the structure of the enterprise groups in the business register. A correct structure is an indispensable condition to obtain consistent data for an enterprise group. Profiling does not only concern the legal structure, but also the delineation of enterprises, the statistical unit for most statistics, within the enterprise group. In the determination of the enterprises the profilers work top down, i.e. they consider an enterprise group from the top when delineating enterprises as opposed to constructing enterprises from legal units using a bottom up approach. Not only information from the business register and from the annual reports of the enterprise groups is used, but also the knowledge of the account manager and additional information obtained from contacts with the enterprise group itself. If necessary the profiler will visit the enterprise group together with the account manager, especially when major changes (mergers, split ups) occur or when an enterprise group is entirely re-profiled. The result

of the profiling work should be that the structures of the enterprise groups and their enterprises are up to date and that enterprises are formed in such a way that they are recognizable for the enterprise groups themselves, so that it is possible to obtain meaningful statistical data on them. An additional effect of the top down profiling is that both the perceived and the actual response burden decrease, because it results in a tendency to have fewer and better recognizable enterprises per enterprise group.

3.2 Statistics and variables involved in consistency checks

To judge the consistency of the data for an enterprise group data from nine different statistics and two fiscal sources (see Table 1) are used. For a number of variables (see Table 2) consistency rules were formulated in cooperation with the national accounts department. In essence these rules can be considered as the translation to micro level of the confrontations done by national accounts at macro level. There are rules at the level of the enterprise group as well as at the level of the enterprise and rules where the value of a variable for the enterprise group is compared to the sum of the values for the enterprises within the group. For some of the rules the value at the left hand side of the equation is expected to be equal to that at the right hand side, for others the value from one source is expected to be at least equal to or larger than that from an other source. Consistency is not only checked for a fixed reference period, but also in time, for example the consistency between data for the same enterprise from short term (monthly, quarterly) statistics and annual statistics. Also the longitudinal development of indicator ratios is considered as an aid to detect deviating behaviour for an enterprise.

3.3 The consistency tool

The assessment of the consistency for an enterprise group is facilitated by an automated consistency tool. This tool is fed daily with data from the different statistics involved and indicates both at the level of the enterprise groups and that of the enterprises which consistency rules are violated. In practice an expected equality between two values is translated into a percentage to which the relative difference has to obey. For a chosen reference period the software supplies a consistency matrix at enterprise group level that shows the value of variables observed at that level, for the sum of the enterprises as well as for the individual enterprises. This matrix usually serves to give the account manager a first impression of the degree of consistency of the enterprise group and an indication where inconsistencies might stem from.

Table 1: Statistics from which data are involved in the consistency checks, the statistical unit that is used and the frequency at which the statistics are compiled.

Statistics	*Statistical unit*	*Frequency*
Finances of enterprise groups	Enterprise group	Annual and Quarterly
Production Statistics (SBS)	Enterprise	Annual
Short Term Statistics (STS)	Enterprise	Quarterly or Monthly
Prodcom	Enterprise	Annual
Investment Statistics	Enterprise	Annual
International Trade in Goods	VAT-unit	Monthly
International Trade in Services	Enterprise group or Enterprise	Quarterly
Research & Development Statistics	Enterprise	Annual
Statistics on Employment and Wages	Tax unit for tax on wages	Quarterly
Corporate Tax	Tax unit for corporate tax	Annual
Value Added Tax	VAT-unit	Annual, Quarterly or Monthly

Table 2: the variables involved in the consistency rules and the level at which the consistency is checked. EG – Σ ENT means the value for the enterprise group is compared to the sum of the values for the enterprises; ENT means the value for the enterprise from one statistics is compared to that from one or more other statistics.

Variable	**Consistency level**
Depreciation	EG – Σ ENT
Earnings	EG – Σ ENT
Employee benefit costs	EG – Σ ENT
Wages	ENT
Export	EG - Σ VAT-units
Import	EG - Σ VAT-units
Intermediate consumption	EG – Σ ENT
Investments	EG – Σ ENT
Net financial result	EG – Σ ENT
Net sales and other operating revenues	EG – Σ ENT and ENT
Number of employees	EG – Σ ENT and ENT
Production	EG – Σ ENT
R&D-expenses	ENT
Turnover	EG – Σ ENT and ENT

Also at enterprise level the tool shows which consistency rules are violated. To give an indication of the degree of inconsistency for each enterprise group a consistency score is calculated, which facilitates the account manager in selecting the enterprise groups that deserve the priority when treating inconsistencies.

The micro data for the statistics mentioned in Table 1 are partially processed within the unit for large enterprise groups: SBS (annual production statistics), STS (short term turnover statistics), Investment statistics and Prodcom (production in the manufacturing industry, measured in quantities and values per sort of goods) at the level of the enterprise, and the Statistics on the finances of enterprise groups at the level of the enterprise groups. Each account manager works with two analysts editing the micro data for these statistics for the enterprises in his portfolio. Those analysts also assist in judging the consistency of an enterprise group and its enterprises and in sorting out the causes of inconsistencies. The analysts work directly in the production systems of the statistical departments that are responsible for the aforementioned statistics, which means that corrections that are made on the micro data are directly incorporated in the statistics. Because, as will be described in the next section, international trade figures are often involved in inconsistencies the unit has recently been reinforced with two specialist in international trade statistics. For statistics for which the micro data are processed outside the unit suggestions for corrections have to be submitted to the statistical departments responsible for the processing and publication of these statistics.

4. Results

As expected after the pilot project in 2009, it has appeared that inconsistencies can be detected and solved or at least explained in an early stage of the statistical process and thus that the underlying micro data can be adjusted before statistics are published and before data are delivered to national accounts. In practice some inconsistencies can be solved inside Statistics Netherlands without consulting the enterprise group, whereas for others information from the enterprise group or enterprises is indispensable to understand

why data are inconsistent or at least seem to be inconsistent. In fact enterprise groups are generally cooperative and willing to supply the information that is necessary to solve or explain inconsistencies. It turns out that they appreciate it that their data are treated seriously and thoroughly by Statistics Netherlands and also that they can discuss matters with a counterpart with an appropriate level of knowledge and understanding. By documenting the conclusions after dealing with an inconsistency, either if it was solved or explained, the knowledge obtained by account managers and analysts is filed. In this way the information can be shared not only within the unit for large enterprise groups, but also with the statistical departments receiving the micro data and with the enterprise groups themselves. The latter should help to assure that inconsistencies that are solved once will not re-occur in the next reference period.

4.1 Causes of inconsistencies

Some reasons for inconsistencies are frequently met. The first one has to do with the globalization issues referred to before and is caused by differences between the flow of goods and the flow of invoices. Often the money transfers having to do with trade in goods do cross the Dutch borders, whereas the goods actually don't or the other way round. The result is an inconsistency between trade statistics and the import and export as recorded in the statistics on the finances of enterprise groups. Basically different concepts for different statistics are the cause of this inconsistency and as such it is an example of an inconsistency caused by Statistics Netherlands itself.

A second frequently occurring reason for inconsistencies is a wrong interpretation of questions by the respondents, often having to do with uncertainties what to include as national and what not. A third cause for inconsistencies are the dynamics in the structures of the enterprise groups themselves. As a result of these dynamics different statistics do not necessarily describe the same enterprise group, especially not when short term statistics are compared to annual statistics or when annual statistics treat these changes in structure in a different way.

A number of inconsistencies are caused by Statistics Netherlands itself. The use of different concepts for different surveys, as described above for international trade and the statistics on the finances of enterprise groups, is one example. Different definitions of variables, e.g. for turnover and employment, are an other one. Some variables are included in several surveys, but in the definitions one survey may include something that is explicitly excluded in the next survey. An important reason for inconsistencies is the use of different statistical units, especially when statistics are involved that do not use statistical units from the business register. The main one of those is that on international trade in goods. This statistics has the VAT-unit as its statistical unit, simply because this is the unit on which companies register their trade and have to deliver information to the tax office and the customs. Unfortunately there is not necessarily an unambiguous link between the VAT-unit and one of the units in the business register. One VAT-unit may be linked to several enterprises, but also the reverse situation occurs as well as all variations in-between these two extreme situations. In general, the larger and the more complex an enterprise group is, the more difficult it is to link VAT-units unambiguously to statistical units. In international trade it's also possible that specialized logistic companies declare im- and exports for their customers. In these cases both the logistic company and its customer will show inconsistencies between trade statistics and financial statistics. Different statistical units can also mean that different persons within an enterprise group or an enterprise respond to surveys, which can be another reason for inconsistent data.

When comparing data at the level of the enterprise group to the sum of the data for the corresponding enterprises problems arise when not all enterprises are included in a survey. For SBS and the annual investment statistics this problem has been largely tackled since the reference year 2009 by including all enterprises belonging to the enterprise groups in the portfolio of the unit for large enterprise groups in the survey. However, even in this case some gaps might remain, because some activity codes (financial, agriculture, entertainment, parts of health care) are out of scope for SBS and investment statistics. Finally different timing of surveys can lead to inconsistencies. Surveys that are sent out shortly after the end of the reporting period, when the respondent may not yet have all necessary data available, can receive a different value for a variable than a survey that is distributed a few months later.

The positive thing about inconsistencies that are caused by Statistics Netherlands itself is that in theory we should be able to solve them ourselves. In practice this is not always as easy as it might seem. Generally there is a good reason why a certain survey has chosen the concepts and definitions it uses and this means that it is not straightforward to uniform the concepts and definitions used by different surveys and statistics.

4.2 Other activities of account managers

The existence of account managers for large enterprise groups is not only useful to obtain consistent data for these enterprise groups, but also for the introduction of new surveys or when conceptual changes in statistics have to be adopted. A recent example is the introduction of ESA 2010, the new European regulation for the compilation of national accounts. Under ESA 2010 the guidelines for the registration of industrial production abroad by order of and on account of a national entity were changed. Whereas under the previous guidelines in case of a Dutch enterprise working by order of a foreign mother enterprise the real production had to be reported in SBS, under the new guidelines only the fee received from the foreign mother to run the Dutch operations has to be reported. The new guidelines generally are in better agreement with the internal accounting of the Dutch enterprises, so for them it was a reduction of the response burden that they no longer have to “fake” a turnover and production as if they were autonomous in their operations, purchases and sales. To explain these changes to the enterprise groups involved the account managers visited those in their portfolio. Apart from the explanation about the changes they also had the assignment to obtain data according to both the old and the new guidelines for one reference year. With the exception of only one enterprise group of the forty involved this operation was successful, showing that maintaining good relations with large enterprise groups is also very useful when major changes in statistical concepts have to be executed.

5. Conclusions and future challenges

In the last two years within Statistics Netherlands the existence of a unit dedicated to the treatment of large enterprise groups has shown its value. We succeeded in solving a number of inconsistencies in the data for these enterprise groups, largely before publication of the statistics involved. Inconsistencies that are solved once generally don’t reoccur; those that are explained do not need to be explained again for the next reference period. As an effect the quality of the business statistics and the national accounts was improved. A good knowledge of the large enterprise groups and good relationships with

them not only help to improve the data on them, but can also facilitate the introduction of new surveys or of new concepts for existing surveys.

Although the unit has made a promising start, there are still some challenges ahead of us. The first one is globalization and all statistical problems arising from it. Globalization makes it ever more difficult to make a good statistical description of a national economy. Not only because multinational enterprises do not think or act nationally, but also for the very practical reason that sometimes administrations are no longer kept in the Netherlands but in some other country in Eastern Europe or Asia. A second challenge is the dynamics of enterprise groups that is also related to globalization. If for some reason they change their internal or international organization this may affect national statistics, even if physically nothing has changed in for example the production of goods. For all national statistical institutes these often very rapid changes cause problems. Changing international guidelines such as ESA 2010 and BPM 6 can also have effect on the possibilities to judge the consistency and the quality of the data for an enterprise group. ESA 2010 for example changes the way that production is recorded in SBS, but has no effect on Prodcom of international trade. In this way new guidelines introduce new sorts of inconsistencies.

Inside Statistics Netherlands the first need is to increase the speed at which the unit works. Thus far the work has been focussed on the annual statistics. In the remainder of 2012 the ambition is to start with quarterly consistency checks. There are less data available at quarterly basis, but yet it is expected that it will be possible to detect and solve inconsistencies in this data and by doing so to prevent them from occurring in annual statistics. Finally there is the challenge to prevent inconsistencies by improving our internal processes. This applies not only to the use of different definitions and concepts, but also to the logistic processes around the data collection of surveys. By applying a custom-made approach to large enterprise groups as opposed to the cheaper generic approach that is now preferably used the quality of the data might also be improved.

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