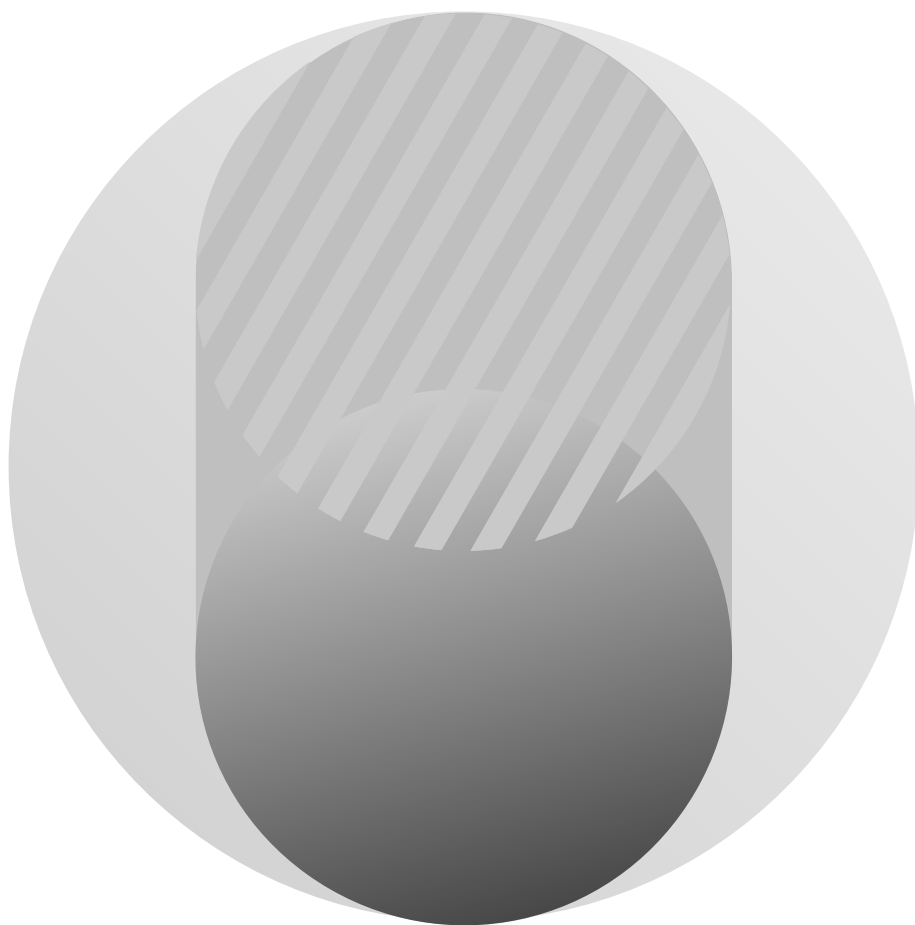


# **Methodological handbook.** **Non-financial enterprises surveys**



# **Methodological handbook. Non-financial enterprises surveys**

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## INTRODUCTION

The surveys of non-financial enterprises are a significant element of the information system of a state. These data constitute the basic source of information on the structure of non-financial enterprises, their activity and results. It is used for domestic and foreign needs, including the requirements set out within the framework of European business statistics. The statistical data collected on the basis of annual statistical surveys are also used for the update of the statistical register built for the needs of the surveys conducted by official statistics.

The Methodological Handbook presents information on data sources used in quarterly and annual surveys of non-financial enterprises as well as on the results developed on the basis of these surveys and on forms of their presentation. This Handbook is meant to be a compendium of knowledge for persons using the results of surveys of non-financial enterprises, helpful in their analysis and interpretation. We would appreciate any remarks that in subsequent editions will help in a closer adjustment of the content of the Handbook to the needs of the users.

The legal basis for the surveys presented in the Handbook are:

- Act of 29 June 1995 on official statistics (Dz. U. of 2016 item 1068, as amended),
- Regulation of the President of Council of Ministers on the Programme of Statistical Surveys of Official Statistics (PBSSP), issued annually and determining the scope and content of the surveys for a given year, as well as types, forms and dates of publication of statistical information available.

In the Programme of Statistical Surveys of Official Statistics, the surveys described in the present Methodological Handbook are included in the “Results of Non-Financial Enterprises” section (1.61), with the exception of the survey on the finances of cultural institutions which can be found in the “Culture” section (1.28).

The scope of the conducted surveys is influenced by the necessity to meet the needs of domestic users and the necessity to fulfill the obligations resulting from the legal provisions of the European Union. In the case of annual surveys presented in the Methodological Handbook, these are mainly two regulations:

- Regulation of the European Parliament and of the Council (EC) No 295/2008 of 11 March 2008 concerning structural business statistics,
- Regulation of the European Parliament and of the Council (EC) No 716/2007 of 20 June 2007 on community statistics on the structure and activity of foreign affiliates.

The author unit responsible for the surveys described in the Methodological handbook is the Enterprises Department. Conducting surveys, i.e. data collection from respondents and their control in accordance with the assumptions of the Department remains within competence of Regional Statistical Offices specialising in conducting particular surveys. The Enterprises Department develops a methodology for these surveys, indicates data sources, determines the scope and content, analyses and presents their results. It conducts in-depth surveys on the basis of the data collected, including those related to Poland in terms of meeting the requirements imposed by relevant Regulations of the European Union. The Enterprises Department is also responsible within this scope for foreign cooperation.

**/-/ Katarzyna Walkowska**  
**Director**  
**of Enterprises Department**

# 1. History of non-financial enterprise surveys conducted by Statistics Poland

The beginning of the surveys of economic activity of enterprises conducted in the current form should be considered the year 1991. The period covering the years 1988-1989 was the beginning of the real transformation of the Polish economy towards a free market economy – on 23 December 1988, the Act on economic activity was adopted (Dz.U. 1988 No. 41 item 324) liberalising economic life, which resulted in a significant increase in the share of the private sector in the economy and its legal equalisation with the state sector. The Regulation of the Minister of Finance on accounting principles (Dz. U. 1991 No. 10 item 35) issued in 1991 and the Act of 19 October 1991 on survey and publication of financial statements and expert auditors and their self-government (Dz.U. 1991 No. 111 item 480) were a consequence of the adaptation of accounting regulations to the principles of the market economy. These regulations meant the introduction of uniform accounting principles for all entities, as well as the obligation to carry out an inventory, valuation, determination of the financial result and development of financial statements. On the 6 of July 1982, the Act on the principles of conducting economic activity in the field of small manufacture by foreign legal and natural persons within the territory of the People's Republic of Poland (Dz. U. 1982 No. 19 item 146) was adopted, in addition the activity of foreign entities in the Polish economy was governed by the provisions of the Act of 14 June 1991 on companies with foreign shares (Dz. U. 1991 No. 60 item 253).

A consequence of the transformation of the Polish economy is the process of adapting Polish statistics to new information requirements, initiated in 1990. In order to meet the demand for information on the activities of a rapidly growing group of economic entities in the new dynamically changing legal and economic environment, the Enterprises Department developed and implemented a system of quarterly and annual statistical surveys covering non-financial enterprises. Because of the variability of the environment and the adaptation of entities to it, the work on the modification of the methodology for researching the economic activity of non-financial enterprises is a continuous process in order to maintain a high quality of the presented results. In the case of survey of non-financial enterprises, changes to the Act on accounting (1994, 2004, 2016), modifications of the classification of territorial division (change in the number of voivodships) and of classification of activities (Statistical Classification of Economic Activities in the European Community – EKD, Polish Classification of Activity – PKD 2004, Polish Classification of Activity – PKD 2007) were particularly significant. In subsequent years, the adjustment of Polish statistics to European requirements also influenced the methodology of surveys.

Amendments to the registration rules of entities in administrative registers also significantly influenced the quality of the published information. At the beginning of the 1990s, natural persons undertaking economic activity were not obligated to report this fact to the register, only those persons who opened bank accounts, conducted export or import activities were obligated to have a register number. As a result, in the first years of the transformation, the number of registered enterprises was lower than the actual number of units that started their activity. The entry into force of the Act on official statistics of 29 June 1995 (Dz. U. 1995 No. 88 item 439), which imposed the obligation for entities of the national economy to register in the National Official Business Register (REGON), was important to identify the population which should be covered by the surveys of enterprises. At present, REGON is additionally updated on the basis of data from the National Court Register established on the basis of the Act of 20 August 1997 (Dz. U. 1997 No. 121, item 769) and the Central Register and Information on Economic Activity operating since 1 July 2011 pursuant to the Act on the freedom of economic activity of 2 July 2004 (Dz. U. 2004 No. 173, item 1807).

The basis for conducting statistical surveys of enterprises since 2001 has been the Statistical Units Database (BJS) register, updated not only basing on REGON, but also on administrative data and survey results. As a result, statistical surveys are carried out on a coherent database of economic entities, both in terms of scope and timing of updates.

## 1.1. Annual surveys of non-financial enterprises

The enterprise reporting system, functioning until the end of the 1980s, started being reconstructed in terms of the scope and content at the beginning of the 1990s, taking into account the dynamic growth in the number of private enterprises, especially the smallest ones, which have an increasing impact on the economy. From the previous system, the F-02 semi-annual and annual report of companies, existing since the 1980s, was maintained as an annual survey; however, it underwent changes both in terms of the thematic scope and the group of entities covered by it. The content of the F-02 semi-annual financial report in the 1980s included costs by type, stock revaluation results, development or investment fund, supplementary data (unjustified costs and losses, income tax reliefs).

Since 1992, initially as a pilot survey covering only a part of enterprises, a system of annual non-financial enterprise surveys has been developed that evolved in subsequent years in terms of populations and data sets covered, depending on the number of persons employed in the enterprise and kind of activity. Due to the efforts to reduce the burden on respondents and the survey costs, the group of surveyed entities was divided into larger entities covered by census surveys and the smallest entities – covered by a sample survey. Sample surveys covered enterprises of natural persons in which less than 6 persons worked, while the remaining units were covered by a census survey. In the surveys carried out this way, all results were attributed to the basic kind of the company's activity and the seat of its main office, hence no other activities of the enterprise were distinguished or its various locations were not taken into account. In addition, the information collected on the basis of annual census surveys of enterprises were collected in several separately functioning systems, providing data separately from the balance sheet and profit and loss account, as well as from investments and fixed assets. Separate systems for the development of results did not foster coherence that was analysed only at the level of aggregated data.

In order to organise these systems and allow a comprehensive and broader view of the company's activities, the work was undertaken in 1992 to implement the new survey. For the first time, for the data for 1994, a structural survey (SP) was introduced, covering enterprises keeping books of account, in which the number of persons employed exceeded 200 persons. In the study for 1996, the analysis covered all companies keeping books of account with more than 5 persons employed, whose activity was classified in sections B to I and K according to EKD<sup>1</sup>. In addition, annual structural surveys of enterprises made it possible to gather information about the current organisational and legal situation of the company and its address, the actual location of the activity, i.e. about local units, as well as about all kinds of activities conducted by the company during the year.

In the Programme of Statistical Surveys of Official Statistics 2000, new thresholds defined by the number of persons employed were introduced in the enterprise statistics (from 1999 for annual surveys, from 2000 for the quarterly ones). From the data for 1999, the annual survey of economic activity of enterprises was carried out on separate forms for the smallest enterprises and remaining entities. From this year, all units in which the number of persons employed did not exceed 9 persons were covered by a sample survey on the SP-3 form, the remaining units were covered by census surveys carried out on the SP and F-02 forms. From the data for 2016, the F-02 report was integrated with the annual SP report.

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<sup>1</sup> EKD sections: B – Fishing and aquaculture; C – Mining and quarrying; D – Manufacturing; E – Electricity, gas, steam, hot water and air conditioning manufacturing and supply; F – Construction; G – Wholesale and retail trade; repair of motor vehicles including motorcycles; H – Hotels and restaurants; I – Transportation, storage and connection; K – Real estate activities and activity related to conducting business.

In the survey for 2005, a survey of cultural institutions covering the balance sheet and the profit and loss account was separated on the F-02/dk form from the F-02 report (until 2008, the F-02/dk report was developed by units in which the number of persons employed was 10 and more persons, from 2009 – regardless of the number of persons employed). As of 2016, these units no longer fill in a separate statement on the status and movement of fixed assets (F-03), which was integrated for this population with the F-02/dk form. The F-02/dk survey has not been integrated with other annual surveys due to the need for a quick compilation of aggregated data in this area for the needs of the Ministry of Finance. The coverage of cultural institutions with a much wider SP form, even with a limited range of data collected from these units, would delay data availability due to the schedule for compiling the full set of annual data.

For the reference year 1995, within the framework of a pilot project conducted in cooperation with the Statistical Office of the European Union (Eurostat), work was initiated at Statistics Poland on the implementation of a panel survey of new enterprises, in which the conditions of establishment, activity and development perspectives of these entities were surveyed. Starting from the data for 2001, a regular survey of this population on PL1 and PL2 forms was started, initially covering only entities employing up to 9 persons, from data for 2004, expanding by entities employing up to 49 persons and additional kinds of activities. From the data for 2015, the survey was integrated with the basic annual SP and SP-3 surveys and covered the group of new enterprises established in a given year, regardless of their size class.

In 1993, due to the increase in the number of foreign-owned entities operating in Poland, the survey of entities with foreign capital was begun. Initially, the data was collected on the annex to the F-02 form, and from the survey for 1997 on a separate KZ form – the report of entities with foreign capital. To reduce the burden on respondents, in the years 2009-2018 the KZ form was gradually integrated with the SP (initially, from the 2009 survey only in the electronic version), F-02 and, lastly, the SP-3 reports.

The expansion of Polish enterprises abroad, as well as the requirements of European statistics were the reason for the introduction of the KZZ form in 2008 – a report of entities holding shares, branches or establishments abroad (since the survey for 2017, the name of the report has been changed to the report of enterprises having foreign entities). This survey, depending on the needs, was also modified in subsequent years in terms of scope and content.

The progressing globalisation process, as well as the requirements of Council Regulation (EWG) No. 696/93 of 15 March 1993 on statistical units for the purpose of observation and analysis of the production system in the Community, introducing inter alia the statistical unit enterprise group caused the necessity of observing also the enterprise groups operating in Poland. Starting from 2008, information on this topic is collected annually on the GP form – a statistical report for enterprise groups.



## 1.2. Quarterly surveys of non-financial enterprises

The current financial reporting of enterprises in the 1980s was based on the F-01 monthly financial report prepared up to the 16th calendar day after the reporting month (including also for December), for the year - until 5 February after the reporting year. The content of the monthly financial report covered four sections: financial result, export and import sales, working capital and its coverage, supplementary data (total costs, payroll tax, real estate tax, income tax, State Fund for Vocational Activation, sales to the own production market). In the period of shortage of goods, a strong emphasis was placed on detailed records and control of inventory management, and to a lesser extent on the financial situation of enterprises. Financial reporting of entities operating according to the principles of economic settlement was regulated by the Act of 26 February 1982 on the financial economy of state enterprises (Dz. U. 1982 No. 7 item 54) and the Regulation of the Minister of Finance of 18 June 1974 on account plans for units of the socialised economy (M.P. 1974 No. 24 item 145).

Until 1988, the scope of the survey consisted of state-owned enterprises and self-balancing enterprises operating on the basis of economic settlement principles, cooperatives and self-balancing plants operated by cooperatives, enterprises and self-balancing plants run by social, trade and political unions, international institutions, state research units, units maintained with mark-ups, with the exception of cooperatives that have not commenced in-service activity, state-owned agricultural enterprises accounting for the financial year, agricultural production cooperatives, enterprises under construction which have not commenced in-service activity, investment boards.

Until the end of 1990, current statistical data on enterprise finances covered state-owned entities, cooperatives and units of social, political and trade unions conducting economic activity. Since 1991, the research covered economic entities obligated to keep accounting books, regardless of the organisational form and nature of ownership, i.e. legal persons and organisational units excluding legal personality conducting economic activity on their own account, as well as natural persons conducting economic activity (plants of natural persons), except for individual farms in agriculture. By the end of 1999, the survey involved entities in which the number of persons employed exceeded 5 persons, since 2000 – with 10 or more persons employed.

Instead of the previous monthly reporting, in 2000 a quarterly report on revenues, costs and financial result (F-01) was introduced, which was also combined with a report on the state and movement of fixed assets I-01 (for the population covered by the F-01 survey), creating a report on revenues, costs and financial results and outlays on fixed assets (F-01/I-01). Until the end of 2001, the profit and loss account was presented in the calculation and comparative version, since the beginning of 2002 only one version of the profit and loss account has been obtained – a comparative version. In 2002, part II of the F-01/I-01 report covered data on investment activities (Section 1 Investment outlays, Section 2 Investment construction) and changed its name to Outlays on fixed assets. Since 2006, the scope of data obtained from the rapporteurs has been supplemented with data on leasing.

Data on the quarterly RF-01 statistical report on financial assets and liabilities covering entities with 50 or more persons employed have been collected since 2006. The survey is conducted to provide more detailed information from the balance sheet data of enterprises used in the development of financial accounts, including quarterly financial accounts of the government and self-government sector.

In 2014, including also for the needs of national accounts and – in the form of aggregated data – for the Ministry of Finance, a quarterly F-01/dk survey on finances of cultural institutions (shortened profit and loss account) was introduced, including state and local government cultural institutions having legal personality regardless of the number of persons employed, which supplements the annual survey of these entities.

## 2. Objective of the surveys

The objective of surveys of non-financial enterprises is to gather and present to users the information on this group of entities and the results of their economic activity.<sup>2</sup>

Annual and quarterly surveys of non-financial enterprises play an important role in conducting analyses regarding the economic activity of Polish entrepreneurs. They are the basic source of information on the financial results achieved, the structure of revenues and costs and on the financial situation of enterprises, as well as on the value of outlays on fixed assets and intangible assets.

The quarterly survey of revenues, costs and financial result as well as of outlays on fixed assets is one of the important sources of information for the analyses of the current economic situation of the country, necessary to create the macro- and microeconomic policy of the country. The basic annual survey (annual survey of economic activity of enterprises) additionally provides data on changes occurring in the internal structure of generic activity of entities with 10 or more persons employed and its territorial distribution, as well as basic information on entities employing up to 9 persons. Data is presented according to size classes, including the sector of small and medium enterprises.

The survey of new enterprises is a source of data on the conditions for the establishment of new entities in Poland, their development and the anticipated situation, as well as on the state of activity during the first 5 years of activity.

A supplement to the basic annual survey is also the survey of entities with foreign capital, entities holding shares in entities established abroad and of enterprise groups. The study of entities with foreign capital provides, inter alia, data on foreign capital located in enterprises established in Poland, its size and structure, the country of origin of the foreign shareholder and the unit controlling the entity, dominating in the group. The survey of entities holding shares in entities established abroad provides information on entities conducting business in Poland, which hold shares in entities located abroad and on the activities of these foreign entities. The survey of enterprise groups is the basic source of information on the organisation of national entities in groups and their transnational connections, the size groups and the kinds of activities they run and the financial results achieved.

The results of annual and quarterly surveys of non-financial enterprises are used for the needs of:

- Poland Statistic's elaboration of socio-economic information, including monitoring of the sector of small and medium-sized enterprises,
- annual and quarterly national accounts and regional accounts,
- surveys conducted by Statistics Poland,
- government bodies, local government bodies and other institutions,
- universities and scientific institutes,
- European Union (including structural business statistics and statistics on the structure and activity of foreign affiliates), OECD and IMF,
- updating data on enterprises and enterprise groups, included in the statistical register.

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<sup>2</sup> This Methodological Handbook does not describe the survey of non-financial enterprises concerning the labour market, wages and labour costs, research and development, innovation, information society, material and fuel-energy market, industrial, construction, transportation, communications, trade, hotel, catering and other service activities, economic relations with foreign countries, prices, environmental protection, as well as entities in the field of agricultural and forestry activities, financial market and social economy. These topics are covered by other surveys of official statistics, adapted to the area of the survey, the specificity of entities conducting a given activity and to users' needs. Information on this subject can be found in the Programme of Statistical Surveys of Official Statistics for a given year, available on the GUS website: <http://bip.stat.gov.pl/dzialalnosc-statystyki-publicznej/badania-statystyczne/>. Surveys of cultural institutions, concerning not only their financial results, are also described in the Methodological Handbook "Statistics of Culture".

### 3. Scope of surveys

The scope of the surveys described in this Methodological handbook which are a source of data for many thematic and domain surveys in all official statistics may go beyond the group of non-financial enterprises indicated below.

#### 3.1. Non-financial enterprises

Non-financial enterprises are legal persons, entities excluding legal personality and natural persons conducting economic activity classified according to NACE Rev.2 to the following sections:

- Mining and quarrying (section B),
- Manufacturing (section C),
- Electricity, gas, steam, and air conditioning supply (section D),
- Water supply; sewerage, waste management and remediation activities (section E),
- Construction (section F),
- Wholesale and retail trade; repair of motor vehicles and motorcycles (section G),
- Transportation and storage (section H),
- Accommodation and food service activities (section I),
- Information and communication (section J – excluding cultural institutions with legal personality),
- Real estate activities (section L),
- Professional, scientific and technical activities (section M),
- Administrative and support service activities (section N),
- Education (section P – excluding higher education institutions),
- Human health and social work activities (section Q – excluding independent public health care facilities),
- Arts, entertainment and recreation (section R – excluding cultural institutions with legal personality),
- Other service activities (section S – excluding division 94 Activities of membership organisations).

In terms of the legal form, non-financial enterprises are partnerships, capital companies, civil law partnerships conducting activities pursuant to a contract concluded on the basis of the Civil Code, companies subject to legal regulations other than the Code of Commercial Companies and the Civil Code or legal forms to which the provisions on companies (for example water companies) apply, branches of foreign entrepreneurs, state-owned enterprises, cooperatives, state organisational units, research and development units, research institutes and natural persons conducting economic activity.

The sector of non-financial enterprises does not include: foundations, funds, churches, associations, social organisations, political parties, trade unions, employers' organisations, economic and professional self-government, foreign representations, housing associations. The activity of these entities is covered by separate statistical reporting.

## 3.2. Annual survey of economic activity of enterprises

The annual survey of economic activity of enterprises includes non-financial enterprises specified in Chapter 3.1.

In addition, due to demand of other statistical surveys for data collected in the annual survey of economic activity of enterprises, it includes additionally units classified to the following sections according to NACE Rev. 2 (for legal forms specified in Chapter 3.1.), although they do not belong to the group of non-financial enterprises:

- Agriculture, forestry and fishing (section A – excluding individual agricultural holdings),
- Financial and insurance activities (section K – excluding credit institutions, credit unions, insurance companies, brokerage and securities houses, assets management and investment funds, general pension societies and pension funds; i.e. the survey may cover entities conducting activity in the field of among others mortgage consulting, claims estimation, currency exchange offices, etc.),
- Other service activities (section S) – the census annual survey covers the following classes: Activities of business and employers membership organisations (class 94.11), Activities of professional membership organisations (class 94.12), Activities of other membership organisations (class 94.99).

The basic division used in the annual survey of economic activity of enterprises is the separation, in accordance with the number of persons employed, of two enterprise groups:

- up to 9 persons employed (microenterprises) – sample survey due to the large size of the group and in order to reduce the burden on respondents and survey costs,
- 10 and more persons employed – census survey.

The annual sample survey does not cover units from division 01 of A section (Crop and animal production, hunting and related service activities). The annual sample survey does not cover state organisational units, research and development units and research institutes.

## 3.3. Annual survey of newly established enterprises

The study covers non-financial enterprises (specified in chapter 3.1.) which have been active on the market for less than six years since the start of their activity, regardless of the number of persons employed.

The survey does not cover state organisational units, research and development units and research institutes.

## 3.4. Annual survey of entities with foreign capital

An entity with foreign capital is a registered unit operating in Poland, in which the foreign unit holds its shares. A foreign entity can be:

- a natural person without Polish citizenship; it is assumed that a person with dual Polish and other citizenship is a national person,
- a legal person located abroad,
- an organisational unit without legal personality located abroad.

The study covers entities with foreign capital regardless of the number of persons employed, defined as non-financial enterprises in Chapter 3.1.

In addition, for the purpose of other surveys, data on entities operating in the following kinds of activities according to NACE Rev. 2 (for legal forms specified in Chapter 3.1) is collected:

- Agriculture, forestry and fishing (section A – excluding individual agricultural holdings),
- Financial and insurance activities (section K – excluding credit institutions, credit unions, insurance companies, brokerage and securities houses, assets management and investment funds, general pension societies and pension funds; i.e. the survey may cover entities conducting activity in the field of among others mortgage consulting, claims estimation, currency exchange offices, etc.),
- Other service activities (section S) – the census annual survey covers the following classes: Activities of business and employers membership organisations (class 94.11), Activities of professional membership organisations (class 94.12), Activities of other membership organisations (class 94.99).

The survey does not cover companies subject to legal regulations other than the Code of Commercial Companies and the Civil Code or of legal forms to which the provisions on companies (for example water companies) apply, as well as state organisational units.

### **3.5. Annual survey of activity of enterprises with shares in entities located abroad**

The survey of enterprises holding shares in entities located abroad covers entities conducting economic activity in Poland and on 31 December of the reference year having abroad shares, branches or other foreign entities. The survey covers entities regardless of their number of persons employed as well as the size and share of their capital in a foreign entity.

A foreign entity may be a company in which an enterprise in Poland owns shares, its branch or establishment (e.g. facility, factory, workshop, office).

The survey covers non-financial enterprises specified in Chapter 3.1.

In addition, data on entities operating in the following sections according to NACE Rev. 2 are collected (for legal forms specified in Chapter 3.1.):

- Agriculture, forestry and fishing (section A – excluding individual agricultural holdings),
- Financial and insurance activities (section K – excluding credit institutions, credit unions, insurance companies, brokerage and securities houses, assets management and investment funds, general pension societies and pension funds; i.e. the survey may cover entities conducting activity in the field of among others mortgage consulting, claims estimation, currency exchange offices, etc.),
- Other service activities (section S) – the census annual survey covers the following classes: Activities of business and employers membership organisations (class 94.11), Activities of professional membership organisations (class 94.12), Activities of other membership organisations (class 94.99).

The survey does not cover companies subject to legal regulations other than the Code of Commercial Companies and the Civil Code or of legal forms to which the provisions on companies (for example water companies) apply, as well as state organisational units.

### 3.6. Annual survey of enterprise groups

Statistical observation covers both enterprise groups and legal entities included in them. Entities obliged to provide data are legal entities belonging to enterprise groups regardless of the number of persons employed.

The survey covers non-financial enterprises specified in Chapter 3.1., which are linked in groups, as well as entities operating in the following sections according to NACE Rev. 2 (for legal forms specified in Chapter 3.1.):

- Agriculture, forestry and fishing (section A – excluding individual agricultural holdings),
- Financial and insurance activities (section K – excluding credit institutions, credit unions, insurance companies, brokerage and securities houses, assets management and investment funds, general pension societies and pension funds; i.e. the survey may cover entities conducting activity in the field of among others mortgage consulting, claims estimation, currency exchange offices, etc.).

Due to the links occurring within enterprise groups, information on entities conducting other kinds of activities may also be obtained in the survey.

The survey does not cover general nor professional partnerships, companies subject to legal regulations other than the Code of Commercial Companies and the Civil Code or of legal forms to which the provisions on companies (for example water companies) apply, state organisational units, research and development units, research institutes nor natural persons conducting economic activity.

### 3.7. Quarterly survey of revenues, costs and financial results as well as of outlays on fixed assets

The scope of the quarterly survey of revenues, costs and financial results as well as of outlays on fixed assets includes non-financial enterprises specified in Chapter 3.1., in which the number of employed persons is 10 and more, which keep books of account.

In addition, for the purposes of other surveys, data on entities operating in the following sections according to NACE Rev. 2 are collected (for legal forms specified in Chapter 3.1.):

- Agriculture, forestry and fishing (section A – excluding individual agricultural holdings),
- Financial and insurance activities (section K – excluding credit institutions, credit unions, insurance companies, brokerage and securities houses, assets management and investment funds, general pension societies and pension funds; i.e. the survey may cover entities conducting activity in the field of among others mortgage consulting, claims estimation, currency exchange offices, etc.),
- Other service activities (section S) – the census annual survey covers the following classes: Activities of business and employers membership organisations (class 94.11), Activities of professional membership organisations (class 94.12), Activities of other membership organisations (class 94.99).

The survey does not include research and development units and research institutes.

The frequency of participation in the survey (quarterly or semi-annual) depends on the size class of the enterprise determined on the basis of the number of persons employed. Entities in which the number of persons employed is 50 and more provide data after each quarter (cumulatively), while entities with 10 to 49 persons employed report data after semi-annual periods (cumulatively).

### 3.8. Quarterly survey of financial assets and liabilities

The scope of the quarterly survey of financial assets and liabilities of enterprises covers non-financial entities specified in Chapter 3.1., in which the number of persons employed is 50 persons and more, which keep books of account, excluding entities conducting activity classified by NACE Rev. 2 to the following sections:

- Accommodation and food service activities (section I),
- Information and communication (section J),
- Education (section P),
- Human health and social work activities (section Q),
- Arts, entertainment and recreation (section R),
- Other service activities (section S).

In addition, for the purposes of other surveys, data are collected on entities conducting, according to NACE Rev. 2: Financial and insurance activities (section K – excluding credit institutions, credit unions, insurance companies, brokerage and securities houses, assets management and investment funds, general pension societies and pension funds; i.e. the survey may cover entities conducting activity in the field of, among others mortgage consulting, claims estimation, currency exchange offices, etc.).

The survey does not cover companies subject to legal regulations other than the Code of Commercial Companies and the Civil Code or of legal forms to which the provisions on companies (for example water companies) apply, as well as research and development units, research institutes and professional partnerships nor natural persons conducting economic activity.

### 3.9. Quarterly and annual survey of finances of cultural institutions

The quarterly and annual survey of finances of cultural institutions covers cultural institutions with legal personality, being state or local organisational units (regardless of the number of persons employed), whose predominant kind of activity is classified according to NACE Rev. 2 as:

- Motion picture, video and television programme production, sound recording and music publishing activities – division 59 in section J (Information and communication),
- Creative, arts and entertainment activities – division 90 in section R (Arts, entertainment and recreation activities),
- Libraries, archives, museums and other cultural activities – division 91 in section R (Arts, entertainment and recreation activities), excluding national parks.

Units of the above-mentioned kinds of activities according to NACE Rev. 2 that are not state nor local organisational units are covered by the basic survey of non-financial enterprises in accordance with the scope specified in Chapter 3.1.

**Table 1. Kinds of activities according to NACE Rev. 2 covered by enterprise surveys**

| NACE Rev. 2 Sections  | Annual survey of economic activity of enterprises, annual survey of newly established enterprises   | Annual survey of entities with foreign capital      | Annual survey of activity of enterprises with shares in entities located abroad | Quarterly survey of revenues, costs and financial result as well as of outlays on fixed assets             | Annual survey of enterprise groups                  | Quarterly survey of financial assets and liabilities         | Quarterly and annual survey of finances of cultural institutions        |
|---|---|---|---|--|---|--|---|
|   | up to 9 persons employed<br>- sample survey 10 and more persons employed - census   | census regardless of the number of persons employed | census regardless of the number of persons employed                             | census quarterly 50 and more persons employed; semi-annual 10-49 persons employed<br>keep accounting books | census regardless of the number of persons employed | census 50 and more persons employed<br>keep accounting books | census regardless of the number of persons employed                     |
| A Agriculture, forestry and fishing                             | excluding individual agricultural holdings  |   |   |  |   |  |   |
| B Mining and quarrying  |   |   |   |  |   |  |   |
| C Manufacturing   |   |   |   |  |   |  |   |
| D Electricity, gas steam and air conditioning supply            |   |   |   |  |   |  |   |
| E Water supply; sewerage, waste management and remediation      |   |   |   |  |   |  |   |
| F Construction  |   |   |   |  |   |  |   |
| G Wholesale and retail trade; repair of motor vehicles and      |   |   |   |  |   |  |   |
| H Transportation and storage                                    |   |   |   |  |   |  |   |
| I Accommodation and food service activities                     |   |   |   |  |   |  |   |
| J Information and communication                                 | excluding cultural institutions with legal personality from division 59   |   |   |  |   |  | includes division 59 cultural institutions with legal personality       |
| K Financial and insurance activities                            | excluding credit institutions, credit unions, insurance companies, brokerage and securities houses, assets management and investment funds, general pension societies and pension funds |   |   |  |   |  |   |
| L Real estate activities  |   |   |   |  |   |  |   |
| M Professional, scientific and technical activities             |   |   |   |  |   |  |   |
| N Administrative and support service activities                 |   |   |   |  |   |  |   |
| O Public administration and defence; compulsory social security |   |   |   |  |   |  |   |
| P Education   | excluding higher education institutions   |   |   |  |   |  |   |
| Q Human health and social work activities                       | excluding independent public health care facilities   |   |   |  |   |  |   |
| R Arts, entertainment and recreation                            | excluding cultural institutions with legal personality from divisions 90, 91  |   |   |  |   |  | includes divisions 90, 91, cultural institutions with legal personality |
| S Other service activities                                      | in division 94 excluding trade unions, religious and political organisations  |   |   |  | excluding division 94                               |  |   |



## 4. Content of surveys

Data obtained on an annual basis pertain to the reporting period from 1 January to 31 December of the surveyed year or are reported as of 31 December of the reference year (in accordance with the guidelines for particular variables). If the company did not conduct economic activity by the end of the year, it should provide data for the period from the beginning of the year to the last day on which it carried out its activities or report the state as of the last day of activity in the surveyed year.

Quarterly data are reported as cumulative data from the beginning of the year to the end of the reporting period.

### 4.1. Annual survey of economic activity of enterprises

Some information obtained from respondents in the census survey of enterprises (entities with 10 or more persons employed) and sample survey (entities employing up to 9 people) is convergent; however, a set of information collected from entities employing up to 9 people covered by the sample survey is limited to the necessary minimum due to the scope of data that can be obtained from units that carry out simplified accounting records, as well as the attempt at reducing the burden on respondents. In the case of larger entities, the level of detailed information provided depends primarily on the kind of accounting records kept and the number of persons employed. In addition, the content of data depends on the state of the entity's activity – a full range of data is provided by active entities conducting activities, while limited is provided by active entities under construction and organising themselves and inactive ones: in liquidation, bankruptcy, with suspended activity.

Data collected in both surveys from all active reporting entities cover:

- the state of legal and economic activity,
- kind of accounting records kept,
- kind of activity conducted,
- number of persons employed (in a sample survey, additional information is obtained on the number of persons employed for whom the company is the main place of employment and the number of women working in the enterprise),
- average number of persons employed,
- gross amount of wages and salaries.

In a census survey of enterprises with 10 or more persons employed the following information is collected:

- the predominant and secondary kinds of activities carried out throughout the year by the enterprise (and net revenues from sale of products, goods and materials),
- the way the company was founded and structural changes taking place in the enterprise,
- start and end dates of the financial year,
- shares holding in the capital of entities located outside Poland, branches or other entities located abroad.

The sample survey collects information on:

- the predominant kind of business activity (it was assumed that these entities carry out one kind of activity),
- number of months of conducting activity,
- source of revenues in enterprises of natural persons.

In the field of financial data of enterprises, in the census annual survey, the following information is obtained:

- full balance sheet,
- full profit and loss account (comparative version, i.e. based on a generic cost structure),

which is drawn up in accordance with the rules of the Act on accounting. Enterprises conducting other accounting records than books of account or those in which the financial year does not coincide with the calendar year, report limited scope of information from the balance sheet and the profit and loss account.

In the sample survey, the smallest units are required to report:

- shortened profit and loss account (comparative version, i.e. based on a generic cost structure),
- value of stocks,
- amount of value added tax.

In the area of fixed assets, the census survey collects information on:

- fixed assets, gross intangible assets controlled and amortised by the entity, including information on the state of fixed assets at the beginning and end of the reporting period,
- movement of fixed assets, i.e. increases and decreases during the reporting period,
- the value of investment outlays incurred in the reporting period and expenditure on the purchase of used fixed assets,
- gross value of intangible assets,
- consumption value (depreciation),
- gross value of fixed assets accepted/released for finance lease,
- sources of outlays financing.

In addition, entities with more than 100 persons employed provide data on outlays by investment directions and investment locations.

The entities with more than 100 persons employed provide also the basic information on investment tasks – places with a specific address in which investment activities are conducted for future local units and where the unit does not yet employ employees nor conducts economic activity.

In a sample survey, units with up to 9 persons employed report:

- gross value of fixed assets at the end of the year,
- total investment outlays and expenditure on the purchase of used fixed assets in the reporting period.

The census survey provides detailed information on the places of economic activity in the country and abroad (so-called local units). This data, to be reported by entities with the number of persons employed over 20 persons, cover:

- address,
- type of unit (productive/ancillary),
- operational readiness,
- predominant kind of activity,
- average paid employment,
- number of persons employed,
- gross wages and salaries,
- value of manufactured products (or net revenues from sale of goods and materials),
- value of fixed assets,
- value of investment outlays.

Due to the fact that enterprises may conduct activity outside the place in which they are established, this approach allows the presentation of information on the actual deployment of their economic activity in a regional configuration.

In addition, entities in which the number of persons employed exceeds 100 people provide information on productive local units or stores (collectively) in the scope of:

- kind of activity,
- value of manufactured products (or net revenues from sale of goods and materials),
- costs incurred.

In order to reduce the burden on respondents, it was assumed that entities employing up to 20 persons conduct activity in one location, so they do not report local units. It was also decided that they only provide collective information about stores constituting independent local units.

The 20- and 100- persons employed thresholds, on which the submission of additional information on the location of the activity (including investment) was based, were determined in order to obtain information on the largest possible number of entities relevant to users of data, with the greatest reduction of respondents' burdens, and especially of the smallest enterprises.

The census survey provides supplementary information on trading activities regarding:

- sources of goods purchase,
- revenue structure by type of recipients,
- trade warehouse (cyclically every three years).

The sample survey is a source of specialist information on the following activity:

- trade (retail or wholesale)
- food
- transport
- health.

## 4.2. Annual survey of newly established enterprises

The survey gathers information on the conditions for the establishment, operation and development perspectives of Polish enterprises. The content of collected data depends on whether it is the first, second or next (3-5) year of the company's activity.

One-year-old entities, due to the minimisation of administrative burdens, provide only data collected for the purposes of international statistics of enterprises.

Two-, three-, four- and five-year entities provide information on:

- the range of activities carried out,
- difficulties encountered while conducting economic activity,
- development prospects.

Biennials provide additional information on:

- entrepreneurship factors,
- the enterprises creation method,
- sources of financing the undertaking activities.

The following have been distinguished due to the range of economic activity:

- enterprises conducting activity on the local market – enterprises conducting activity in an organised and continuous manner within the territory of a municipality or several neighboring municipalities, located within one or neighbouring poviats of the company's seat,
- enterprises conducting activity on the regional market – enterprises conducting activity in an organised and continuous manner within the territory of several poviats, located within the borders of one or neighboring voivodships of the company's seat,
- enterprises conducting activity on the country-wide market – enterprises conducting activity in an organised and continuous manner in several voivodships or within the territory of the entire country,
- enterprises conducting activity on the international market – enterprises that in an organised and continuous manner export products or services outside Poland (excluding occasional sales).

The set of data collected in this survey is integrated with the annual survey of economic activity of enterprises, which provides remaining, standard information on non-financial enterprises, including financial data and investment outlays incurred in the country.

## 4.3. Annual survey of entities with foreign capital

The main variables acquired in the survey are:

- the value of share capital broken down into domestic, foreign and dispersed,
- the country of origin of the foreign shareholder,
- the country of origin of the parent unit in the group to which the surveyed unit belongs,
- the value of foreign cash and non-cash contributions declared on the day of registration of the entity,

- the value of revenues from the sale for export and import purchases, including exports and imports between entities within an enterprise groups,
- main geographical directions of export,
- investment outlays incurred abroad.

This survey is integrated with the annual survey of economic activity of enterprises, from which other, standard information on non-financial enterprises is collected, including financial data and investment outlays incurred within the territory of the country.

#### **4.4. Annual survey of activity of enterprises with shares in entities located abroad**

The content of the survey of enterprises holding shares in entities abroad is information on two populations – entities established in Poland having shares in other entities abroad and entities located abroad (referred to as foreign entities).

The content concerning entities in Poland:

- number of entities operating in Poland and having foreign entities,
- the number of foreign entities belonging to entities operating in Poland,
- countries in which entities in Poland have shares, branches or other foreign entities,
- the structure and nature of links between entities in Poland with units abroad,
- information on the affiliation of entities established in Poland to enterprise groups.

The content concerning foreign entities:

- the country of location of foreign entities in which domestic entities hold shares,
- kind of activity according to NACE Rev. 2,
- financial results: revenues, revenues from sales for export and purchases from imports (including export and import between units within a group of enterprises), selected items of activity costs,
- number of persons employed,
- outlays on tangible fixed assets,
- information on the affiliation of foreign entities to enterprise groups.

#### **4.5. Annual survey of enterprise groups**

The content of the survey of enterprise groups is adapted to the information that may be provided by parent entities and affiliates.

From all entities that at the end of the surveyed year belonged to enterprise groups, information on the following is obtained:

- the position of a given legal unit in the control chain in the group: entities in the group determine their position in the group as the ultimate parent units, intermediate parent units or subsidiaries,
- the name of the group and the predominant kind of economic activity of the group according to the NACE Rev. 2 classification.

The following information is collected from the subsidiaries (affiliates) and intermediate parent units:

- data regarding the entity that has direct control over the reporting entity and the ultimate parent unit in the group,
- information on the voting shares and share capital of the entity that has direct control over the reporting entity.

The information obtained from entities acting as parent units (ultimate or intermediate) in a group is:

- date of the group's creation,
- the value of the group's equity and share of the parent unit in it,
- number of persons employed in the group,
- direct subsidiaries, including information on the company's consolidation of financial statements and the share of the parent unit in the share capital of the subsidiary,
- indirect subsidiaries.

Parent units that consolidate the financial results of enterprise groups additionally provide selected data from the consolidated balance sheet and profit and loss account, among others revenues, costs, financial results, capital value.

#### **4.6. Quarterly survey of revenues, costs and financial result as well as outlays on fixed assets**

The following data are obtained in the survey, for the period from the beginning of the year to the end of a given quarter:

- profit and loss account,
- value of import purchases,
- excise tax,
- components of current assets: stocks, short-term receivables, short-term investments, short-term prepayments and accruals,
- selected sources of capital financing: provision on liabilities, long-term liabilities, short-term liabilities (credits and loans, trade liabilities, taxes, subsidies, customs, social and health insurance and other public and legal titles),
- number and cost value of newly started fixed assets under construction,
- the value of fixed assets accepted and leased,
- investment outlays and expenditure on the purchase of used fixed assets and the acquisition of intangible assets.

#### **4.7. Quarterly survey of financial assets and liabilities**

The content of the survey is the detailed information on financial assets and liabilities of non-financial enterprises – state at the end of a given quarter.

The following information is obtained in the survey:

- cash,
- deposits,
- debt securities,
- credits and loans,
- derivatives,
- shares,
- contribution in mutual funds,
- equity,
- other amounts to be received and paid.

#### **4.8. Quarterly and annual survey of finances of cultural institutions**

In the quarterly survey of finances of cultural institutions, the following information is obtained:

- profit and loss account (short version in relation to that required in the annual survey of finances of cultural institutions),
- investment outlays, expenditure on the purchase of used fixed assets and intangible assets.
- The annual survey of the finances of cultural institutions collects information on:
  - balance sheet and profit and loss account,
  - fixed assets, gross intangible assets controlled and amortised by the entity, including information on the state of fixed assets at the beginning and end of the reporting period,
  - movement of fixed assets, i.e. increases and decreases during the reporting period,
  - the value of investment outlays incurred in the reporting period and expenditures on the purchase of used fixed assets and the acquisition of intangible assets,
  - gross state of intangible assets,
  - consumption value (depreciation),
  - gross value of fixed assets accepted and released for finance lease,
  - sources of outlays financing.

**Table 2. Selected information collected in surveys of non-financial enterprises**

| Specification   | Annual survey of economic activity of enterprises, survey of newly established enterprises, survey of enterprises with foreign capital |                              | Annual survey of activity of enterprises with shares in entities located abroad (including data on foreign entities) | Quarterly survey of revenues, costs and financial result as well as of outlays on fixed assets | Annual survey of enterprise groups           | Quarterly survey of financial assets and liabilities | Quarterly and annual survey of finances of cultural institutions |
|---|--|------------------------------|--|--|--|--|--|
|   | up to 9 persons employed   | 10 and more persons employed | regardless of the number of persons employed   | 10 and more persons employed   | regardless of the number of persons employed | 50 and more persons employed                         | regardless of the number of persons employed                     |
| The state of legal and economic activity  | +  | +                            |  |  |  |  | +  |
| Kind of accounting records kept   | +  | +                            |  |  |  |  | +  |
| Number of persons employed  | +  | +                            | +  | +  | in a group                                   |  | +  |
| Number of employees   | +  | +                            |  |  |  |  | +  |
| Wages and salaries  | +  | +                            | +  |  |  |  | +  |
| The predominant kind of activity  | +  | +                            | +  | +  | group  | +  | +  |
| Secondary kinds of activities and revenues obtained   |  | +                            |  |  |  |  |  |
| Information on the enterprises creation method and changes in these units   |  | +                            |  |  |  |  |  |
| Actual start date of the activity   | +  | +                            |  |  |  |  | +  |
| The beginning and end of the financial year   |  | +                            |  |  |  |  |  |
| The number of months of conducting activity   | +  |                              |  |  |  |  | +  |
| Sources of revenues in enterprises of natural persons   | +  |                              |  |  |  |  | +  |
| Balance sheet   | selected data  | +                            |  | +  | consolidated (selected data)                 | selected data  | selected data  |
| Profit and loss account (comparative version)   | selected data  | +                            | selected data  | +  | consolidated (selected data)                 |  | selected data  |
| Fixed assets  | +  | +                            |  |  |  |  | +  |
| Intangible assets   |  | +                            |  |  | consolidated                                 |  |  |
| Information on the movement of fixed assets   |  | +                            |  |  |  |  |  |
| Consumption values (depreciation)   |  | +                            |  |  |  |  |  |
| The value of incurred outlays on fixed assets   | +  | +                            | +  | +  |  |  | +  |
| Value of outlays on intangible assets   |  | +                            |  | +  |  |  |  |
| Sources of financing outlays on fixed assets  |  | +                            |  |  |  |  |  |
| Outlays on fixed assets by investment directions (entities with more than 100 persons employed)   |  | +                            |  |  |  |  |  |
| Basic information on local units  |  | +                            |  |  |  |  |  |
| Specialist information on trade, food, transport and health activity  | +  |                              |  |  |  |  | +  |
| Supplementary information on trade  |  | +                            |  |  |  |  |  |
| Information on the range of activities carried out, difficulties encountered and development prospects (from entities with a maximum of five years of activity)   | +  | +                            |  |  |  |  | +  |
| Information on entrepreneurship factors, the enterprises creation method, sources of financing the undertaking activities (from two-year entities)  | +  | +                            |  |  |  |  | +  |
| Value of foreign cash and non-cash contributions, share capital broken down into domestic, foreign and dispersed, country of origin of a foreign shareholder, value and main geographical directions of export and import   | +  | +                            |  |  |  |  | +  |
| Affiliation to an enterprise groups   | +  | +                            | +  |  | +  |  | +  |
| Position of an entity in an enterprise groups   |  |                              |  |  | +  |  |  |
| Information on parent units in an enterprise groups   | +  | +                            |  |  | +  |  | +  |
| Basic information about domestic subsidiaries   |  |                              |  |  | +  |  |  |
| Question about shares in the capital of entities located outside Poland, its foreign branches and other entities located abroad   |  | +                            | +  |  |  |  |  |
| Number of entities operating in Poland and having foreign entities. The number of foreign entities belonging to enterprises operating in Poland and countries in which they have shares, branches or establishments. The structure and nature of relationship between entities established in Poland with entities abroad |  |                              | +  |  |  |  |  |
| Basic information on foreign entities   |  |                              | +  |  | +  |  |  |



## 5. Description of surveying method

Annual and quarterly surveys of non-financial enterprises are conducted by means of the so-called “enterprise method” in which it is assumed that the results of the entire activity of the enterprise (one legal unit is considered an enterprise), recorded in its result statement, are attributed to the main activity and at the same time to the region in which the seat of the company is located. In fact, enterprises can carry out diversified economic activities, located at more than one address. In order to obtain information on the actual territorial distribution of enterprises' activities and changes that take place in the generic structure of this activity, in the annual census survey observation also covers the so-called local units.

In contrast to the “enterprise method”, in the “local units” method the affiliation to a given voivodship is determined by the address of the local unit, which allows for a more precise presentation of data in a regional configuration. Information on the distribution of value of manufactured products, fixed capital and workforce is a basic source of data not only for enterprise statistics, but also for national accounts and regional accounts. Information on local units, due to the burden on respondents, is collected only in the annual survey of economic activity of enterprises from entities with 20 or more persons employed, only in the scope of selected variables.

### 5.1. Annual surveys of non-financial enterprises

The basic source of information allowing to determine the group of legal units from which particular data sets are collected as part of the annual survey of economic activity of enterprises is Statistical Units Database (BJS). The surveyed population is created on information about a given company registered in BJS as a state for the reference year. The units are selected primarily for the size class of the enterprise (the basis is the number of persons employed as at 30 November of the surveyed year), the predominant kind of activity, the basic and specific legal form, financing, the state of legal and economic activity, and also the type of unit – the designation introduced for the purposes of statistics.

In the annual sample survey of economic activity of microenterprises, in addition to information from BJS database, the latest available data on legal and economic activity from the administrative sources of the Ministry of Finance (PIT, CIT, KEP, VAT) and the Social Insurance Institution (ZUS), as well as information obtained from other GUS reports are used. In case of PIT and CIT, the information concerns the year preceding the surveyed year.

In the sample survey of enterprises, a stratified sampling scheme was used (the sample covers approximately 4% of the population studied), in which the basic division into layers is determined by defining the so-called collectivity (NZ) according to the predominant kind of activity classified according to NACE Rev. 2. Additionally, during the creation of the layers, the following aspects are taken into account:

- voivodships by seat of the entity (WO),
- legal form (FP), where two subgroups are distinguished: natural persons conducting economic activity and civil law partnerships, as well as legal persons and organizational units without legal personality, excluding civil law partnerships,
- the size of employment (WP), where two subgroups are distinguished: entities with the number of persons employed from 0 to 5 persons, and the number of persons employed from 6 to 9.

In addition, the survey sample is divided into 6 groups depending on the year of creation: one-year enterprises, two-, three-, four-, five-year and older.

On the basis of current information, the number of units in the separated sub-populations is determined in BJS database. The number of units that should be drawn for the sample for each of the subpopulations (to ensure constant, similar precision of results in particular voivodships and in a given population) is determined using the information on revenues from data from the previous year. On such a prepared report, a certain number of units in sub-populations for each of the layers (voivodship, kind of activity, legal form, size class and year of enterprise creation) with the use of a stratified randomization is drawn.

At the first stage of the sample allocation, based on data from administrative sources, the so-called “top layer” which is subject to survey in its entirety is separated. Units with large revenues (according to available tax data) are qualified for the separation of the layer – around 20,000 units are selected for this top layer. The allocation of the remaining sample between the layers is accomplished by first solving numerically the problem of such a sample allocation (with a given number) in defined NZ \* FP \* WP cross-sections so that the precision of the global value estimate for the revenue feature is the same and as small as possible. Estimations of the variance of the revenue feature in layers based on the results from the previous edition of the microenterprise survey are used for this purpose. Subsequently, the obtained sample sizes are distributed among voivodships using the linear combination of proportional allocation and the square root rule. The sizes obtained in the cross-sections are modified in each cross-section according to the min (ndh, max (nh, 10)) rule, where ndh is the size of a given layer, nh the proposed sample size from a given NZ \* WO \* FP \* WP cross-section. In this way, compliance with the condition of a minimum of 10 items drawn from a layer with a number greater than 10 and the non-excession of the sample size in the layers above the layer size is ensured.

The sampling is made using the simple sampling method excluding independent returning in each layer. Initial weights (resulting from the sampling scheme) are inverses of the probabilities of the unit getting into the sample.

The stratification method adopted for sampling determines the cross-sections in which grossed-up results of the microenterprise survey may be presented, separately for each level according to the created layers:

- voivodship,
- kind of activity,
- legal form,
- size class of the microenterprise.

Grossed-up results at the level of years of activity are prepared for the group of microenterprises as part of the survey of newly established enterprises.

Data for lower levels of aggregation can only be obtained using estimation.

Due to the use of sample survey, the change of the sampling layer causes the break of the series in a given cross-section – in such case it is possible to compare data for longer time series only at the level for Poland in general. An example is the change in NACE, which limited the possibility of presenting data by kind of activity to the time series starting from 2009 – earlier data are available only in aggregates determined according to the NACE Rev. 1.1 classification.

The reporting obligation in the annual survey of new enterprises (entities operating from two to five years) is determined on the basis of information contained in BJS database.

The selection of units with foreign capital for the survey is also made on the basis of information contained in BJS. In order to minimise both the burden of the smallest units and the costs of the survey, the list for surveying entities with foreign capital for newly registered entities employing up to 9 persons is limited to entities declaring participation of foreign capital at the moment of registration.

The group of entities covered by the survey of enterprises holding shares in entities abroad is determined on the basis of data from this survey conducted in the previous year, as well as on the basis of information on shares, branches or establishments outside Poland collected in the annual survey of economic activity of enterprises and the survey of enterprise groups. In addition, the population of enterprises holding shares in entities abroad is supplemented on the basis of information obtained from an administrative source, i.e. from a survey conducted by the National Bank of Poland titled "Stocks and non-resident's shares held by the reporting entity" (AZ-IB).

The reporting obligation in the survey of enterprise groups is imposed on entities that in the year preceding the survey year demonstrated affiliation to the group, both in the survey of enterprise groups and in other annual surveys: survey of entities with foreign capital and survey of enterprises holding shares in entities abroad. The survey also covers entities whose group affiliation has been identified on the basis of other sources. For legal units whose affiliation to the group was confirmed in the survey, a position in the group (an affiliate, indirect parent unit and ultimate parent unit) is determined. Further analysis of control relationships between entities allows the delineation of enterprise groups, i.e. defining the scope of groups and determining their structures. The identification of control connections is made on the basis of the following operational criteria developed by Eurostat:

- a legal unit directly holds more than 50% of votes in another legal unit (direct control),
- a legal unit holds more than 50% of votes in another legal unit through affiliates (indirect control),
- the financial statements of a legal unit are covered by a full consolidation of another legal unit, and no other legal unit covers the same entity with consolidation (control through full consolidation),
- a legal unit holds less than 50% of voting power in another legal unit, but no other legal unit has more voting power (minority control).

The delineation of enterprise groups is carried out using the "top-down" method and consists in identifying in the chain the domestic ultimate parent unit, and then assigning them with units directly and indirectly affiliated to them, assuming that the company can belong to only one group at a time, and enterprise groups can only consist of entire enterprises (not parts of them). Due to the possibility of occurrence of transnational links within the group, two basic types of enterprise groups are distinguished:

- a domestic (national) enterprise group, i.e. a group composed only of enterprises (both parent units and subsidiaries) that are resident in the same country,
- a multinational enterprise group, i.e. a group of at least two enterprises located in other countries, with ultimate parent unit (global group head) located in one of them.

Enterprises belonging to one multinational enterprise group, located in one country, are called a truncated (incomplete) enterprises group. Assuming the location of the ultimate parent unit as a criterion, a domestically controlled truncated group or a foreign controlled truncated group are distinguished.

Basic information describing enterprise group, including the predominant kind of their activity, the number of persons employed in the group and selected consolidated financial results for group (only if the group prepares consolidated financial statements) are obtained from the reports of entities identified in the chain of links as the domestic ultimate parent units. In the case of multinational group under foreign control, that information is obtained from the intermediate domestic parent unit with the highest rank in the chain of control. In the absence of a report from the ultimate parent unit, information on the group is obtained from parent entities located at a lower level of control in the enterprise group.

Due to the adopted method of group delineation (“top-down”), in the absence of full information on the group, i.e. of the report from the domestic parent unit, its domestic entities identified in the survey are not combined into enterprise groups. Units belonging to groups that are direct subsidiaries of foreign entities and have no connections with other entities in the country are also not combined into groups. For units from these two populations, selected information is presented, including the kind of activity and size measured by the number of persons employed.

## **5.2. Quarterly surveys of non-financial enterprises**

Reporting obligations in quarterly surveys of non-financial enterprises are determined on the basis of information contained in BJS register as of November of the year preceding the year covered by the survey.

For quarterly surveys of non-financial enterprises, the units are selected mainly on the basis of information on the enterprise size class determined by the number of persons employed, predominant kind of activity, basic and specific legal form, form of financing, legal and economic activity, kind of accounting records, and type of unit – designation introduced to BJS for the purposes of statistics.

## 6. Basic organisational rules for surveys of non-financial enterprises

The Enterprises Department is responsible for the survey methodology and the development, analysis and presentation of the results. On the basis of the data collected, it conducts surveys responding to the needs of the users, including those related to Poland's compliance with the requirements imposed by relevant European Union regulations.

The following Statistical Offices specialising in a given survey are responsible for obtaining data from respondents, in accordance with the methodology developed by the Enterprises Department:

- Statistical Office in Katowice – quarterly survey of financial assets and liabilities, also participates in the conducting of the annual survey of entities from sections A and K and state organisational units from other sections with 10 or more persons employed, and annual survey of fixed assets and investment outlays of cultural institutions,
- Statistical Office in Kraków – quarterly and annual financial report of cultural institutions,
- Statistical Office in Łódź – annual survey of enterprises with up to 9 persons employed and annual survey of new enterprises,
- Statistical Office in Warsaw – quarterly and annual survey of enterprises with 10 or more persons employed, annual survey of entities with foreign capital in Poland, annual survey of enterprises with shares in entities located abroad, annual survey of enterprise groups.

The basic form of data collection is an electronic form placed in the Reporting Portal on the GUS website (Computer Assisted Web Interview method – CAWI). In addition, in the survey of microenterprises, it is possible for a statistician to obtain data on the basis of a telephone interview (using the Computer Assisted Telephone Interviewing method – CATI). During such an interview, the statistician introduces the necessary data directly to the Reporting Portal, to the account of the reporting entity. In addition, entities with up to 5 persons employed may send data in a paper form by submitting a completed report to the address of the Statistical Office assigned to the given form.

**Table 3. Time limits for meeting the reporting obligation**

| <b>Annual surveys of non-financial enterprises</b>  |   |
|---|---|
| Annual economic activity survey of enterprises with up to 9 persons employed                | Until half of March of the year t+1   |
| Annual economic activity survey of enterprises with 10 or more persons employed             | Until the end of April of the year t+1  |
| Annual survey of newly established enterprises  | according to the date indicated in the annual economic activity survey of enterprises   |
| Annual survey of entities with foreign capital  |   |
| Annual survey of enterprise groups  | Until the end of July of the year t+1   |
| Annual survey of enterprises with shares in entities located abroad                         | Until the end of September of the year t+1  |
| <b>Quarterly surveys of non-financial enterprises</b>                                       |   |
| Quarterly survey of revenues, costs and financial result as well as outlays on fixed assets | data for the period from the beginning of the year to the end of the first, second, third quarter of the year t – until the 20th day after the quarter<br>data for the year – until the second week of February, year t+1                         |
| Quarterly survey of financial assets and liabilities  | data at the end of the first, second, third quarter of the year t – until the 30th day after the quarter<br>data for the year – up to the third week of February t 1  |
| Quarterly and annual survey of the finances of cultural institutions                        | data from the quarterly survey for the period from the beginning of the year to the end of the first, second, third, fourth quarter of the year t – until the 30th day after the quarter<br>data from the annual survey – by the end of March t+1 |

Entities covered by the survey receive notification of the reporting obligation to an e-mail address or traditional mail (sent to entities with up to 9 persons employed that do not have an account in the Reporting Portal). The respondent has an individual account created, to which he/she logs in using the login and password assigned by the Portal system (the procedure for creating an account is described on the Portal's website). Information on the reporting obligation reaches the recipient in advance of about one month before the deadline for fulfilling this obligation. The forms are made available on the website of the Reporting Portal or – in the case of the smallest enterprises that do not have an account on the Portal – sent via traditional mail.

During the survey, reminders are sent about the need to prepare or terminate the completed report. Respondents who have not completed the report on time receive reminders on the imposed obligation. Data from reports that arrive by mail are registered by statisticians in the Survey Information System (SIB).

Obtaining data through the Reporting Portal allows to speed up the process of quality control of the collection and allows to inform the respondents continuously on any errors in the completed report. Data from the Reporting Portal are periodically transferred to the SIB during the survey. The Survey Information System serves statisticians for the analysis and quality control of the collected data. Every year, SIB updates are prepared in order to adapt it to the changes introduced in the scope of acquired data and to supplement it with additional, necessary controls.

The control of the correctness and data quality takes place on two levels. The initial control is carried out at the stage of completing the separate report, during which the correctness of the logic and accounting of the introduced data and the coherence of related elements from different parts of the form are checked. Next, the SIB performs an analysis of the coherence of the set, a comparison with data from the previous period, an analysis of entities whose data deviate from the assumed correct situation or – in the case of a survey of enterprise groups – analysis of data coherence presented by related entities within the group. At the SIB stage, a set with relevant data from other reports is also compared.

After completing the editing of the survey and approving the national file, the data are made available to internal recipients, so as to carry out analyses and prepare publications based on the results of the survey. In addition, the results of quarterly surveys are used to control and supplement missing annual data (imputation) – data is rewritten for those entities that did not submit annual reports, but data from quarterly surveys were collected from them.

## **7. Annual surveys integrating the results of surveys of non-financial enterprises**

The adopted methodology and organisation of surveys of non-financial enterprises allow for conducting further, in-depth studies in which the results obtained under different data sets are combined. The implementation of such surveys enriches the scope of data provided by official statistics, allowing the development of multi-aspect analyses. These survey are described below.

### **7.1. Balance survey**

The balance financial results are compiled on the basis of data from the annual survey of economic activity of enterprises in the part concerning entities with 10 or more persons employed, keeping books of account or tax book of revenues and expenses. The survey covers non-financial enterprises specified in Chapter 3.1.

The content of the survey of entities keeping books of account includes the full balance sheet and the profit and loss account in the comparative version. For entities keeping the tax book of revenues and expenses, selected categories are available, i.e. total stocks, revenues, costs, income tax, amount of VAT subject to budget payment, amount of VAT to be returned, outlays, number of persons employed.

### **7.2. Survey of value of fixed assets and of outlays on fixed assets**

The survey of the value of fixed assets and outlays on fixed assets in the current formula is implemented starting from the annual survey for 1998. It serves the consistent development of data on outlays on fixed assets and on the gross value of fixed assets presented for the non-financial enterprises (specified in Chapter 3.1.), and – to a larger extent – at the level of national accounts. This data, depending on the type of entities, are obtained from the following surveys:

- annual census survey of enterprises – data on gross value of fixed assets and outlays on their construction, purchase and improvement, consumption value (depreciation), financial lease, financing of outlays, as well as of outlays on fixed assets by investment directions,
- annual sample survey of enterprises – data on gross value of fixed assets and outlays on their construction, purchase and improvement (after the final grossing-up of data for the surveyed year),
- the state and movement of fixed assets – data on gross value of fixed assets and outlays on their construction, purchase and improvement, consumption value (depreciation), financial lease, financing of outlays, as well as of outlays on fixed assets by investment directions; data concern entities that are not covered by a census or sample annual enterprise survey,
- finance of cultural institutions (from data for 2016) – data on gross value of fixed assets and outlays on their construction, purchase and improvement, consumption value (depreciation), financial lease, financing of outlays.

### 7.3. Survey of entrepreneurship

The survey of entrepreneurship covers non-financial enterprises specified in Chapter 3.1., keeping books of account, with 10 or more persons employed.

Using the information collected in subsequent editions of the annual survey of enterprises, panel groups are created, comprising four-year sub-periods, which include active entities in three consecutive years (i.e. those that submitted an annual economic activity report), operating throughout the year preceding the subperiod. Each of the panel communities created this way was divided into various types of entities (cohorts) characterised in three subsequent years by different average annual rate of increase or decrease in net revenues from sales of products, goods and materials.

On this basis, five types of enterprises were distinguished (forming jointly a group of enterprises covered by the survey):

- high-growing enterprises – units in which (in accordance with the international methodology developed under the EIP – Entrepreneurship Indicators Programme) the overall growth rate of revenue in the three-year period was 72.8% and more,
- growth enterprises – units whose revenue growth rate in the three analysed years was 10.0% and more, not exceeding 72.8%,
- stable enterprises – units obtaining similar revenues in the analyzed three-year period (i.e. in the last year their value exceeded 90.0%, but was not higher than 110.0% of the value obtained at the beginning),
- declining enterprises – units for which revenues in the last year of the analysed period were above 51.2%, but no more than 90.0% of revenues obtained at the beginning,
- rapidly decline enterprises – units characterised by a reduction in revenues to the level of 51.2% and less of revenues obtained at the beginning of the analyzed three-year period.

Additionally, from the group of high-growing enterprises (units that in the three-year observation period showed an average annual increase in revenues by 20% and more), a group of so-called gazelles, i.e. units for which high growth was recorded in the first 5 years of their activity.

In addition, the following subgroups have been distinguished in the group of enterprises covered by the survey:

- enterprises with a majority share of foreign capital, i.e. enterprises registered and operating in Poland, in which the share of foreign capital in the share capital exceeded 50%,
- exporter enterprises, i.e. enterprises in which the share of net revenues from the sale of products, goods and materials for export was greater than 10% of net revenues from sales of products, goods and materials,
- enterprises in the information and communication technology (ICT) sector, i.e. entities whose main activity was the production of goods and services in the field of information and communication technologies, allowing electronic recording, processing, transmission, or display of information<sup>3</sup>.

The basic variables characterizing the activity and its results have been prepared for these subgroups. They are elaborated as at the end of each three-year period considered.

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<sup>3</sup> According to the scope used in the structural business statistics, the units are classified according to NACE Rev. 2: to groups 26.1 (Manufacture of electronic components and boards), 26.2 (Manufacture of computers and peripheral equipment), 26.3 (Manufacture of communication equipment), 26.4 (Manufacture of consumer electronics), 26.8 (Manufacture of magnetic and optical media), 46.5 (Wholesale of information and communication equipment), 58.2 (Software publishing), 63.1 (Data processing, hosting and related activities; web portals), 95.1 (Repair of computers and communication equipment) as well as divisions 61 (Telecommunications) and 62 (Computer programming, consultancy and related activities); Commission Regulation (EC) No 251/2009 of 11 March 2009 on the implementation and amendment of Regulation (EC) No 295/2008 of the European Parliament and of the Council as regards the data series that are created for the purpose of structural business statistics.



## 7.4. Structural business statistics

The data from the annual economic activity survey of enterprises form the basis for the development of data on non-financial enterprises as defined in Regulation (EC) No. 295/2008 of the European Parliament and of the Council of 11 March 2008 on structural business statistics (Annexes I-IV)<sup>4</sup>. The goal of structural statistics is to prepare information describing the main features and results of economic activity of enterprises, its generic structure and territorial distribution in each of the Member States and throughout the European Union. In the field of non-financial enterprises, structural business statistics include units, regardless of the number of persons employed, conducting predominant (market) activities classified to the following sections according to NACE Rev. 2<sup>5</sup>:

- Mining and quarrying (section B),
- Manufacturing (section C),
- Electricity, gas, steam and air conditioning supply (section D),
- Water supply; sewerage, waste management and remediation activities (section E),
- Construction (section F),
- Wholesale and retail trade; repair of motor vehicles and motorcycles (section G),
- Transportation and storage (section H),
- Accommodation and food service activities (section I),
- Information and communication (section J),
- Real estate activities (section L),
- Professional, scientific and technical activities (section M),
- Administrative and support service activities (section N),
- Other service activities (section S – division 95 – Repair of computers and personal and household goods).

Economic categories calculated within the framework of structural business statistics of non-financial enterprises are:

- variables related to generated values, e.g. turnover (revenues), production value, value added,
- variables related to manufacturing costs, e.g. total purchases of goods and services, purchases of goods and services for resale in the same condition as received, wages and salaries, social security costs,
- variables related to investments,
- variables concerning workload,
- other and specialist variables, characteristic for selected kinds of activities, e.g. sales space, payments to subcontractors.

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<sup>4</sup> Texts of regulations concerning structural business statistics, business demography and statistics of foreign affiliates are available on the Eurostat website  
<http://ec.europa.eu/eurostat/web/structural-business-statistics/methodology-classifications/legislation>.

<sup>5</sup> Regulation of the European Parliament and of the Council (EC) No. 1893/2006 of December 20, 2006 regarding the statistical classification of economic activities NACE Rev. 2.

The full list of variables with their definitions is contained in the Commission Regulation (EC) No. 250/2009 of 11 March 2009 on the implementation of Regulation (EC) No. 295/2008 of the European Parliament and of the Council with regard to the definition of features, technical format of data transmission, the double reporting requirements for NACE Rev. 1.1 and NACE Rev. 2 and derogations to be granted in the field of structural business statistics.

The basic statistical unit<sup>6</sup>, for which data on structural business statistics is presented is an “enterprise”. In addition, for the statistical unit “local unit” a limited set of variables is prepared:

- number of local units,
- wages and salaries,
- number of persons employed.

Data on structural business statistics of non-financial enterprises are compiled in cross-sections:

- according to the predominant kind of activity at class level of NACE Rev. 2,
- according to the predominant kind of activity at the level of the NACE Rev. 2 group and at the same time divided into size classes, measured by the number of persons employed (0-1, 2-9, 10-19, 20-49, 50-249, 250 and more in sections G-J, L-N and division 85; 0-9, 10-19, 20-49, 50-249, 250 and more in sections B-F),
- according to the predominant kind of activity at the group level of the NACE Rev. 2 and simultaneously by the size class measured with the turnover value (only for trade entities),
- data on local units are presented in cross sections according to NUTS2 level<sup>7</sup> (voivodships) at the divisions level of NACE Rev. 2.

The data are transferred to Eurostat 18 months following the end of the reference year. Selected variables in a smaller number of cross-sections, the so-called preliminary data, are sent 10 months after the end of the reference year.

## 7.5. Business demography

In the business demography, the framework of which is set out by Regulation (EC) No. 295/2008 of the European Parliament and of the Council of 11 March 2008 concerning structural business statistics (Annex IX), the survey subjects are the following groups:

- active enterprises – an active enterprise is considered to be an enterprise which during the reference year showed turnover or employment,
- newly-born enterprise (the so-called “birth”) – is an enterprise that was created by combining production factors provided that no other enterprise was involved in the process. Newly-born enterprises do not include units created as a result of merger, split-up, split-off, restructuring, change of legal form or change of type of business. An enterprise that has renewed its activity within 2 years after its suspension is also not included in newly-born enterprises,
- liquidated enterprise (the so-called “death”) – is an enterprise whose combination of production factors has been terminated provided that no other enterprise was involved in the process. Liquidated enterprises do not include units liquidated by merger, split-up, take-over, restructuring, change of legal form or change of type of business. An enterprise that has renewed its activity not later than 2 years after its suspension is also not included in liquidated enterprises.

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<sup>6</sup> The statistical units used in European business statistics are defined in Council Regulation (EC) No 696/93 of 15 March 1993 on the statistical units for the observation and analysis of the production system in the Community.

<sup>7</sup> Regulation (EC) No 1059/2003 of the European Parliament and of the Council of 26 May 2003 on the establishment of a common classification of Territorial Units for Statistical Purposes (NUTS) as amended.

According to the aforementioned regulation, the business demography includes entities regardless of the number of persons employed, conducting predominant (market) activities classified to the following sections according to NACE Rev. 2:

- Mining and quarrying (section B),
- Manufacturing (section C),
- Electricity, gas, steam and air conditioning supply (section D),
- Water supply; sewerage, waste management and remediation activities (section E),
- Construction (section F),
- Wholesale and retail trade; repair of motor vehicles and motorcycles (section G),
- Transportation and storage (section H),
- Accommodation and food service activities (section I),
- Information and communication (section J),
- Financial and insurance activities (section K excluding group 64.2 – Activities of holding companies),
- Real estate activities (section L),
- Professional, scientific and technical activities (section M),
- Administrative and support service activities (section N).

For each of the distinguished populations, i.e. active, newly created and liquidated enterprises, the following variables are calculated:

- number of enterprises,
- number of persons employed,
- number of employees.

For newly created units, the number of active enterprises in the next 5 years is additionally calculated (the so-called “survival”) together with the number of persons employed there.

Data on business demography is presented in cross-sections according to:

- the predominant kind of the entity's activities at the level of divisions, groups of divisions, selected NACE Rev. 2 groups and at the same time broken down by size classes measured by the number of employees (0, 1-4, 5-9, 10 and more persons),
- the predominant kind of activity at the level of divisions, groups of divisions, selected groups of NACE Rev. 2 and at the same time divided into legal forms.

In the business demography, among all the entities, the following populations are additionally distinguished:

- employer-enterprise – enterprises employing at least one employee, separating active, newly created and liquidated enterprises from them,
- high-growth enterprises – enterprises with 10 and more persons employed, whose average annual growth measured in employment over the next three years is above 10%<sup>8</sup> (only active enterprises).

A limited set of information is developed for fast-growing enterprises:

- number of active units,
- number of employees in cross-sections according to the predominant kind of activity at the groups level of NACE Rev. 2.

Data from business demography are developed on the basis of BJS and additional sources: administrative data from the tax system (CIT, PIT, VAT forms), REGON, annual and quarterly survey results of enterprises and annual labour market surveys. Administrative data is necessary to determine the company's activity state, consistent with the definition of business demography, whereas information from REGON and enterprise surveys, which contain information on the manner of creating, liquidation and organisational changes in the unit, allow for the assign the entity to the population of new or liquidated enterprises according to the methodology. Annual labour market surveys provide information on the number of persons employed and employees.

Data on the population of active and newly established enterprises are transferred to Eurostat 18 months after the end of the reference year (20 months for employer-enterprises), while data on liquidated enterprises, due to the need to verify the lack of activity after two years, within 30 months after the reference period (32 months for employer-enterprises). Preliminary results for fast-growing enterprises are developed within 12 months.

## 7.6. Statistics of foreign affiliates

Regulation (EC) No 716/2007 of the European Parliament and of the Council of 20 June 2007 on Community statistics on the structure and activities of foreign affiliates requires Member States to provide data from two subgroups each year – inward foreign affiliates (Inward Foreign Affiliates Statistics – IFATS) and outward foreign affiliates (Outward Foreign Affiliates Statistics – OFATS).

### 7.6.1. Statistics of Inward Foreign Affiliates (IFATS)

The IFATS scope is part of the population covered by the survey of entities with foreign capital. Data from the annual economic activity survey of enterprises is also used to prepare the variables required in the regulation.

From the total surveyed entities with foreign capital, units that are controlled indirectly or directly are selected (through share in capital or by majority in the total number of votes in the managing body) by foreign ultimate parent units in the enterprise groups (global group head).

Pursuant to the Regulation of the European Parliament and of the Council (EC) No. 716/2007 of 20 June 2007, the IFATS survey covers entities regardless of the number of persons employed, conducting predominant (market) activity in the scope of NACE Rev. 2 sections:

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<sup>8</sup> In the *Entrepreneurship Indicators Programme*, mentioned in chapter 7.3., employment growth by 20% within the next 3 years is adopted for high-growth enterprises.

- Mining and quarrying (section B),
- Manufacturing (section C),
- Electricity, gas, steam and air conditioning supply (section D),
- Water supply; sewerage, waste management and remediation activities (section E),
- Construction (section F),
- Wholesale and retail trade; repair of motor vehicles and motorcycles (section G),
- Transportation and storage (sekcja H),
- Accommodation and food service activities (section I),
- Information and communication (section J),
- Financial and insurance activities (section K),
- Real estate activities (section L),
- Professional, scientific and technical activities (section M),
- Administrative and support service activities (section N),
- Other service activities (section S – division 95 – Repair of computers and personal and household goods).

The content covers the following variables (set out in Regulation of the European Parliament and of the Council (EC) No 716/2007 of 20 June 2007):

- number of enterprises,
- turnover (revenues),
- production value,
- value added,
- total purchases of goods and services,
- purchases of goods and services purchased for resale in the same condition as received,
- personnel costs,
- outlays on total fixed assets,
- number of persons employed,
- total intra-mural R&D expenditure (variable prepared every two years),
- total number of R&D employees (variable prepared every two years).

The IFATS data are developed in two cross-sections:

- selected countries of origin of foreign parent entities by kind of activity on the level of sections, divisions and selected groups of NACE Rev. 2,
- all countries of origin of parent entities (sections B-N and S – division 95 according to NACE Rev. 2).

This data are submitted to Eurostat once per year, 20 months after the end of the reference year.

## 7.6.2. Statistics of Outward Foreign Affiliates (OFATS)

Data on enterprises covered by the OFATS survey come from the survey of the activity of enterprises with shares in units located abroad. The ultimate parent units and their foreign affiliates are separated from the total surveyed entities, which are controlled by share in capital or majority in the total number of votes in the managing body. A dataset is prepared for a separate population of foreign affiliates according to the guidelines contained in Regulation No. 716/2007 of the European Parliament and of the Council of 20 June 2007.

According to this regulation, the OFATS survey covers foreign affiliates regardless of the number of persons employed, conducting predominant (market) activity in the scope of NACE Rev. 2 sections:

- Mining and quarrying (section B),
- Manufacturing (section C),
- Electricity, gas, steam and air conditioning supply (section D),
- Water supply; sewerage, waste management and remediation activities (section E),
- Construction (section F),
- Wholesale and retail trade; repair of motor vehicles and motorcycles (section G),
- Transportation and storage (section H),
- Accommodation and food service activities (section I),
- Information and communication (section J),
- Financial and insurance activities (section K),
- Real estate activities (section L),
- Professional, scientific and technical activities (section M),
- Administrative and support service activities (section N),
- Education (section P),
- Human health and social work activities (section Q),
- Arts, entertainment and recreation (section R),
- Other service activities (section S).

The content of the OFATS survey covers three variables transferred on a mandatory basis:

- number of foreign affiliates,
- number of persons employed in foreign affiliates,
- value of revenues from sales of products, goods and materials of foreign affiliates.

In addition, on a voluntary basis, variables are transferred:

- export of foreign affiliates,
- import of foreign affiliates,
- outlays on tangible fixed assets of foreign affiliates.

Data are prepared according to the main activity of the foreign affiliate and the country of its location. OFATS data are developed in three cross-sections:

- selected countries of location of foreign affiliates and at the same time the kind of activity of these units at the level of sections, divisions and selected NACE Rev. 2 groups,
- selected countries of location of foreign affiliates and, at the same time, the kind of activity of these units at the level of sections and selected divisions of NACE Rev. 2,
- all countries of the location of foreign affiliates (B-S sections, excluding section O according to NACE Rev. 2).

Data from OFATS are transferred to Eurostat once a year, 20 months after the end of the reference year.

## 8. Publication of results

Information from quarterly and annual non-financial enterprises, as well as from surveys integrating these results, are presented in the official statistics production and in databases.

### 8.1. Manner of presentation of result

The information resulting from surveys is most often presented according to the basic groupings presented below.

NACE Rev. 2 – most often the data are published at the level of sections and selected divisions of NACE Rev. 2 (usually divisions are presented for the Manufacturing section).

In publications, for analytical purposes, the “Industry” grouping is often introduced, which includes four sections of NACE Rev. 2:

- Mining and quarrying (section B),
- Manufacturing (section C),
- Electricity, gas steam and air conditioning supply (section D),
- Water supply; sewerage, waste management and remediation activities (section E).

Size classes - the size of the enterprise is determined only by the number of persons employed:

- up to 9 persons (microenterprises),
- from 10 to 49 persons (small enterprises),
- from 50 to 249 persons (medium-sized enterprises),
- 250 and more persons (large enterprises).

Territorial division – data are presented in accordance with the administrative division at the voivodship level.

Kind of accounting records kept:

- books of account – called in brief balance sheet entities,
- tax book of revenues and expenses,
- revenue account,
- tax card.

Classification of Fixed Assets – division by basic collective groups of fixed assets, covering:

- buildings, premises, civil and water engineering structures (groups 1-2),
- machinery, technical equipment and tools (groups 3-6 and 8),
- means of transport (group 7).



In addition, the below described additional specific groupings are used in the survey.

Research on newly established enterprises:

- legal forms (ownership of natural persons/ownership of legal persons),
- years of activity (1, 2, 3, 4, 5 and more years of conducting activity),
- enterprises with hired employees and without hired employees.

Survey of entities with foreign capital:

- the amount of share capital of entities,
- the share of foreign capital in the share capital,
- the country of origin of the capital.

Survey of activity of enterprises with shares in entities located abroad:

- country of location of a foreign entity,
- share in the capital of the foreign entity held by the entity located in Poland,
- the criterion of having a foreign entity and foreign capital share.

Survey of enterprise groups:

- type of enterprise group,
- the size of the group by the number of persons employed in a distinguished group: up to 49 persons employed, from 50 to 249 persons employed, from 250 to 499 persons employed, from 500 to 999 persons employed, 1000 persons employed and more,
- the size class of the group according to the value of the group's equity,
- country of location of the ultimate parent unit and its subsidiary,
- the position of the unit in the group.

Survey of entrepreneurship:

- “Other activity” – the following NACE Rev. 2 sections: I (Accommodation and food service activities), J (Information and communication), L (Real estate activities), M (Professional, scientific and technical activities), N (Administrative and support service activities), P (Education), Q (Human health and social work activities), R (Arts, entertainment and recreation), S (Other service activities).

Data are presented in accordance with the organisational state as at 31 December of the reference year. Unless otherwise stated, data in terms of value, structure indicators and growth indices are published in current prices.

The indices of investments outlays are presented in constant prices. Current prices from the corresponding period of the previous year were adopted as constant prices.

If the values in Polish zlotys are converted into euros, the conversion is made at the average exchange rate of the National Bank of Poland on the last business day of December of the surveyed year.

The available level of data aggregation may be limited in sample surveys due to the method of stratification adopted and – also in census surveys – due to the necessity of covering the cross-sections with statistical confidentiality.

According to Article 10 of the Act on official statistics, the microdata collected in the statistical surveys shall be subject to absolute protection and “shall be used exclusively for the purpose of statistical calculations, compilations and analyses, and for the creation by the President of Statistics Poland of sampling frames for statistical surveys.

Article 38 contains the following rules:

“1. It shall not be allowed to publish or disseminate identifiable microdata obtained in statistical surveys.

2. It shall not be allowed to publish statistical data which can be related to, and used to identify, a specific natural person, or any statistical information and data characterising economic and financial results of entities of the national economy conducting business activity, if a given aggregation comprises less than three entities, or the share of one entity in a certain compilation is higher than three-fourths of the total.”

## **8.2. Annual surveys of non-financial enterprises**

First basic data from the given survey are presented in news releases.

Data from annual surveys of economic activity of non-financial enterprises can be found in news releases, presenting from a different perspective the following selected elements of these surveys:

- “Economic activity of enterprises with up to 9 persons employed” – issued in October of the year following the surveyed year,
- “Balance sheet financial results of economic entities” – issued in October of the year following the surveyed year,
- “Economic entities by kind and places of activity” – issued in November of the year following the surveyed year,
- “Non-financial enterprises established in ...” – issued in November of the year following the surveyed year,
- “Economic activity of entities with foreign capital” – issued in November of the year following the surveyed year,
- “Activity of enterprises having foreign entities” – issued in March of the second year after the surveyed year,
- “Financial results of cultural institutions” – issued in June of the year following the surveyed year.

A more complete set of information based on the results of the annual survey of economic activity of non-financial enterprises is included in annual publications. For a more comprehensive description of the economic reality, the scope of the analyses presented in the publications listed below goes beyond the set of data obtained in one survey.

- **“Activity of non-financial enterprises”**

The publication was first developed in 2004, on the basis of the data for 2003. It is published in December of the year after the surveyed year. It presents basic information on the group of non-financial enterprises (regardless of the size class determined by the number of persons employed) and the results of their economic activity.

The data presented in the publication cover, among others, the number of enterprises and the structure of the surveyed population, taking into account the years of conducting activity (size class, legal form, kind of the conducted activity and location); number and structure of persons employed including employees and wages and salaries; revenues and costs; the value of fixed assets and outlays incurred on them (including that broken down into basic collective groups of fixed assets in accordance with the Classification of Fixed Assets).

The cross-sections in which the survey results are published are voivodships, sections of NACE Rev. 2, years of conducting activity, size classes of enterprises, basic legal forms. The selected data are presented according to the seat of the local unit.

- **“Financial results of economic entities (balance sheet)”**

The publication has been published for over thirty years and is published in December of the year after the surveyed year. The data contained therein concern the group of non-financial entities with 10 or more persons employed, keeping books of account or tax book of revenues and expenses. Such a limitation of the presented population (in terms of the accounting records kept) allows for the publication of a much broader content, because more detailed data are obtained about these entities than on the smallest entities and those conducting simplified accounting.

In the publication, most of the information presented is about entities preparing the balance sheet (keeping books of account) – data on the amount of assets (fixed assets and current assets) and sources of its financing (total equity and liabilities), as well as revenues, costs and financial results, net and gross turnover profitability indicator. Basic information is presented on the group of entities keeping tax book of revenues and expenses – revenues, costs, number of persons employed. Information on outlays on fixed assets has been transferred to the publication titled “Activities of non-financial enterprises” since the release of the publication presenting data for 2016, where it is presented for the whole population of non-financial enterprises.

The information is published according to sections and selected divisions of NACE Rev. 2, size classes of enterprises and voivodships. Moreover, from the group of entities keeping books of account, entities with foreign capital predominance have been identified for which data on the balance sheet and profit and loss account are presented (the share of foreign capital in the share capital was determined on the basis of the annual survey of entities with foreign capital in a given reference year).

- **“Activity of enterprises with up to 9 persons employed”**

The first publication was released in 2015 with data for 2013, it is published in February of the second year after the reporting year and is prepared by the Statistical Office in Łódź in cooperation with the Enterprises Department. It is based on the data obtained in the annual sample survey covering entities employing up to 9 persons, which affects the limited scope of data and aggregation levels. This publication presents information on not only non-financial corporations, but also on entities with up to 9 persons employed working in all kinds of activities covered by annual sample survey.

The publication includes the characteristics of microenterprises and basic information on the results achieved from their economic activity. The available information includes, among others, the size and structure of the surveyed population (by legal form or kind of activity), number and structure of persons

employed including owners, employees and wages and salaries, revenues and costs, outlays on fixed assets, gross turnover profitability indicator.

Data are prepared broken down into voivodships, sections of NACE Rev. 2, years of conducting economic activity, number of persons employed in the main workplace.

- **“Non-financial enterprises established in ...”**

The publication under this title was first published in 2017 with data for the years 2011-2015. The first two editions were issued in January of the second year after the last year covered by the survey and currently the publication is made available in December of the year after the surveyed year. In previous years, from 2001 to 2015, the publication “Creation and operation conditions, development prospects of Polish enterprises established in the years ...” appeared. The change in the title was related not only to the change in the scope of data presented in the publication, but also to the change in the methodological approach, as the integration of this survey with the annual survey of enterprises forced the resignation from the former panel approach, but at the same time expanded the scope of data that can be covered by the analysis.

The publication titled “Non-financial enterprises established in...” contains data on, inter alia, the number of enterprises established within the five-year period, the number of persons employed and employees, wages and salaries of employees, revenues, costs, outlays on fixed assets, as well as on how the company was created, on the difficulties encountered, on the territorial scope of operations, on development plans, as well as on the survival rates of enterprises.

Data are presented taking into account the size class of the enterprise, kind of activity at the NACE Rev. 2 section level, voivodship, legal form, employment or non-employment of hired employees, years of activity, and – in the case of natural persons – gender, age, education and previous workplace of the owner.

- **“Economic activity of entities with foreign capital”**

The results of the survey have been presented since 1993 in the annual publication, published in December of the year following the reporting year. It covers non-financial entities (regardless of the kind of accounting records kept) having at the end of the surveyed year capital of foreign investors, regardless of its amount and structure of the share capital, as well as the country of origin.

The publication contains information, among others, on the number of entities with foreign capital, the value of this capital, number of persons employed, financial results achieved, export and import activities, outlays on total fixed assets.

Data are presented by size classes, kind of activity at the NACE Rev. 2 section level, voivodships, the foreign investor's country of origin, capital value and structure.

In addition, basic data are prepared on the basis of the methodology consistent with the Regulation No. 716/2007 of the European Parliament and of the Council of 20 June 2007 regarding Community statistics on the structure and activity of foreign affiliates in the field of entities with foreign capital operating in Poland (Inward FATS). Due to the date of development of IFATS data, this part of the publication presents data for the previous reference year.

- **“Activity of enterprises having foreign entities”**

The results of the survey of entities having shares in entities abroad for the years 2008-2013 were presented in the news releases prepared annually. In 2016, the first, long-term publication regarding the activities of entities based in Poland with shares in entities located abroad was published and it was titled “Activity of enterprises having foreign entities in the years 2008-2014”. From 2017, the results of the survey are presented in the annual publication “Activity of enterprises having foreign entities” issued in April of the second year after the reference year of the survey.

In the publication, the analysis covered the number of enterprises with foreign entities, the number of foreign entities, countries of location of foreign entities and their financial results. The comparison of foreign entities with entities with foreign capital conducting economic activity in Poland is also included here. In addition, entities conducting economic activity in Poland were depicted depending on the involvement of foreign capital and the possession of foreign entities.

The main cross-sections in which the data are presented in the publication are sections of NACE Rev. 2, countries of location of foreign entities, voivodships.

In addition, the publication presents basic data prepared on the basis of the methodology consistent with Regulation No. 716/2007 of the European Parliament and of the Council of 20 June 2007 on Community statistics on the structure and operations of foreign affiliates in the scope of Polish affiliates operating outside the country (Outward FATS). Due to the date of preparation of OFATS data, this part of the publication presents data for the previous reference year.

- **“Enterprise groups in Poland”**

Initially, in 2009-2010, data from the survey of enterprise groups were presented in the form of an informative note. The first annual publication titled “Enterprise groups in Poland in 2009” describing more broadly the phenomenon of the affiliation of domestic enterprises to groups, appeared in 2011. Initially, it was published in January of the second year after the year covered by the survey. Since 2015 it has been appearing in December of the next year after the reference year.

This publication provides information on the scale of the phenomenon of the organisation of Polish legal units into groups and their transnational links, the size of enterprise groups, kind of economic activity as well as financial results obtained by them. The publication contains both the characteristics of enterprise groups operating in Poland as well as of legal entities included in them.

Information on enterprise groups is presented according to the types of groups, NACE Rev. 2 sections, number of persons employed, the size class of the group measured by the number of persons employed and the value of equity as well as the year of establishment the group, the country of location of the parent unit located at the highest level of the control chain. Additionally, for groups consolidating financial results (according to sections of NACE Rev. 2 and types of groups) selected data from the consolidated balance sheet, profit and loss account as well as basic economic indicators are presented. The domestic legal units belonging to the groups are characterised in terms of the predominant kind of activity, size class and position in the group. In addition, data on their number, revenues and financial results, the number of persons employed are presented against the background of all non-financial entities conducting business activity. Information collected in annual surveys of non-financial enterprises is used for analyses. Data on the number of foreign parent units and subsidiaries is presented according to their country of location.

- **“Selected entrepreneurship indicators in ...”**

This publication was first released in 2015 (since 2011, the data from the survey were issued in the form of an informative note) and its scope is constantly being expanded. It is published in June of the second year after the last reporting year covered by the survey.

In the publication, on the basis of the results of the annual survey of economic activity of enterprises, cohorts characterised by a diversified rate of economic growth (high-growth, growth, stable, declining and rapidly declining) were distinguished from the entire population of non-financial enterprises (with 10 and more persons employed, keeping books of account). In addition, gazelles have been distinguished from among the high-growth enterprises, i.e. entities for which high growth was recorded in the first 5 years of their activity.

For each of these subpopulations, total revenues, net revenues from the sales of products, goods and materials for export, total costs, gross financial result, gross turnover profitability indicator, first degree financial liquidity indicator, gross value of fixed assets, outlays on tangible fixed assets, short-term investments, gross wages and salaries and the number of persons employed were presented.

Data are presented taking into account the size class of the enterprise, the kind of activity carried out at the level of NACE Rev. 2 sections, voivodships. In addition, in the publication in the group of enterprises covered by the study (i.e. a total of five types of enterprises: high-growth, growth, stable, declining and rapidly declining), units with the majority share of foreign capital, enterprises in the information and communication technologies (ICT) sector, exporter-enterprises were distinguished and basic data have been presented for them.

In 2017, the publication was expanded to include indicators based on the number of “births” and “deaths” of enterprises (distinguished in accordance with the methodology of the European survey of business demography). In relation to the European survey requirements, the scope of the data presented (to cover the same sections as in the entrepreneurship survey based on the results of the annual survey of enterprises) was extended to entities of the basic kind of activity classified in the sections: Education (Section P), Human health and social work activities (section Q), Arts, entertainment and recreation activities (section R), Other service activities (section S) according to NACE Rev. 2. The data presented in this part of the publication concern all non-financial enterprises (newly-born, liquidated and active), regardless of the number of persons employed and the kind of accounting records kept.

Enterprise birth rate and enterprise liquidation rate as well as rate of change in the number of enterprises and persons employed, as well as the rate of enterprises per 1000 population were presented for them.

Data for such identified units were presented according to the kind of activity at the NACE Rev. 2 section level and voivodships for five subsequent years. The exceptions are liquidated enterprises, whose liquidation in accordance with the methodology of business demography must be confirmed after two years; therefore the data for this group of units cover only the first three years of the period analysed in the publication.

### **8.3. Quarterly surveys of non-financial enterprises**

The results of the quarterly survey of revenues, costs and financial result as well as outlays on fixed assets are presented quarterly in the news release “Financial results of non-financial enterprises”. The news release is made available: for the 1<sup>st</sup> to 3<sup>rd</sup> month of the surveyed year – after 20 May, for the 1<sup>st</sup> to 6<sup>th</sup> month of the surveyed year – after 20 August, for the 1<sup>st</sup> to 9<sup>th</sup> month of the surveyed year – after 20 November of the year after the surveyed year, for 1<sup>st</sup> to 12<sup>th</sup> month – after 20 March of the following year after the surveyed year. In addition, a tabular summary “Financial results of non-financial enterprises by voivodships” is prepared.

On the basis of the quarterly survey of cultural institutions, the news release “Financial results of cultural institutions” is published: for the 1<sup>st</sup> to 3<sup>rd</sup> month of the surveyed year issued after 20 May this

year, for the 1<sup>st</sup> to 6<sup>th</sup> month of the surveyed year – after 20 August, for the 1<sup>st</sup> to 9<sup>th</sup> month of the surveyed year – after 20 November, for 1<sup>st</sup> to 12<sup>th</sup> month – after 20 March of the year following the surveyed year.

- **“Financial results of economic entities”**

This semi-annual publication has been published every six months since 2000 (it was previously published quarterly) and is published in September of the reporting year with data for the first half of the year and in May of the next year with data summarising the reference year.

It presents revenues, costs and financial results as well as current assets, liabilities, outlays on fixed assets (including division into basic collective groups of fixed assets according to the Classification of Fixed Assets) of non-financial entities keeping books of account in which the number of persons employed is 10 and more.

Data are developed by size classes, voivodships, kind of activity by sections and selected divisions of NACE Rev. 2 as well as according to exporting enterprises, deficit and profitable enterprises and enterprises with the majority share of foreign capital (the share of foreign capital in the share capital was determined on the basis of the annual survey of entities with foreign capital in the previous reference year).

Data from quarterly and annual surveys of non-financial enterprises can also be found, among others, in the Non-financial Enterprises Knowledge Database (<http://swaid.stat.gov.pl/>) and in the Local Data Bank (<https://bdl.stat.gov.pl/>) as well as in statistical yearbooks.

In BDL and statistical yearbooks, data are published in a broader scope of entities than the group of non-financial enterprises, i.e. including entities classified to the following activities according to NACE Rev. 2: Agriculture, forestry and fishing (section A – excluding individual agricultural holdings), Financial and insurance activities (section K – excluding credit institutions, credit unions, insurance companies, brokerage and securities houses, assets management and investment funds, general pensions societies and pension funds) and Activities of commercial and employers organisations (class 94.11), Activities of professional organisations (class 94.12), Activities of other membership organisations (class 94.99).



The scope and content of the survey described in this Methodological handbook is broader than that necessary for the presentation of non-financial enterprises, because it also includes information necessary for the performance of thematic and domain statistics, as well as of national accounts. The publications described in the Handbook focus on the presentation of the population of non-financial enterprises and the results of their economic activities, analysing them in various approaches.

## 9. Definitions

**Assets** comprise, total set of elements of property (economic resources), resulting from the conducted operations in the past, economically useful and controlled by the unit, with reliably established value, that are expected to bring some economic benefits in the future. The balance sheet assets are composed of fixed assets and current assets. As of 1 Jan. 2016, the assets also include two items: unpaid share capital and own shares.

**Total fixed assets** include intangible assets, tangible fixed assets, long-term receivables, long-term investments and long-term prepayments and accruals.

**Tangible fixed assets** include assets, fixed assets under construction and advances for fixed assets under construction.

**Fixed assets** are tangible fixed assets and equivalents with an anticipated economic life of more than a year, complete, usable and intended for the needs of the unit. They particularly include: land (including perpetual usufruct of land), buildings, premises, civil and water engineering structures (including cooperative ownership rights to residential premises and cooperative rights to utility premises), machinery and technical equipment, means of transport, other fixed assets (tools, instruments, movables, equipment, livestock).

**Fixed assets under construction** include fixed assets during their construction, assembly or improvement of an already existing fixed asset.

**Long-term investments** are in particular those real estate and intangible assets that are not used by the unit but were acquired for economic benefits resulting from the increase in their value, and long-term financial assets, i.e. shares, other securities not held for trading and loans granted and other long-term financial assets payable and due in the period longer than 12 months from the balance sheet date as well as other long-term investments.

**Current assets** are part of unit-controlled property resources used in operating activities of a reliably determined fair value, arising from past events that will provide the unit with economic benefits in the future. They include stocks (current tangible assets) and short-term: receivables, investments and prepayments and accruals.

**Stocks** are tangible current assets, which include: materials – raw materials, primary and auxiliary materials, semi-finished third-party products, packaging, spare parts and waste; finished products – final articles, performed services, completed works, including construction and assembly works, research and development works, design works, geodetic and cartographic works, etc.; semi-finished products and work in progress – unfinished production, i.e. production (services, including construction works) in progress and semi-finished products of own production; goods for resale – tangible current assets acquired for resale in unchanged form; advances for deliveries.

**Short-term receivables** cover total receivables from deliveries and services (regardless of their payment date) and the whole or part of other receivables not included in financial assets that become due within 12 months from the balance sheet date.

**Short-term investments** cover short-term (current) financial assets, in particular shares, other securities, loans granted, other short-term financial assets, cash and other monetary assets; and other short-term investments.

**Short-term prepayments and accruals** include deferred costs and deferred revenues to be settled within 12 months from the balance sheet date, as an equivalent of revenues that are not yet receivables as of the balance sheet date from the legal point of view.



**Total equity and liabilities** cover own capital (equity), liabilities and provisions for liabilities.

**Equity (fund)**, accounted in accordance with the law, the articles of association or the establishment agreement of the entity, includes: share capital (fund), supplementary capital (fund), revaluation reserve (fund), other capital reserves (funds), undistributed earnings for previous years, net financial result for the financial year and write-off of net profit for the financial year.

**Share capital (fund)** is the actual contribution of the owner or co-owner, provided to start up the economic unit at the moment of its establishment, increased later if necessary.

**Foreign capital** is the capital contributed to the unit in the form of financial resources (cash, shares, bonds), tangible fixed assets (machines, equipment, means of transport, real estate) and intangible assets (patents, licenses, etc.) by a foreign entity. A foreign entity may be: a natural person without Polish citizenship; a legal person located abroad; an organizational unit without legal personality located abroad.

**Dispersed capital** is the amount of capital that cannot be allocated to the specific shareholders.

**Authorised capital** is the value of cash and non-cash contributions (in-kind contributions) declared at the date of unit registration in a notarial deed. The value of foreign capital declared in a notarial deed was converted into Polish zlotys (PLN) applying the National Bank of Poland exchange rate as at the date of registration of the company.

**Liabilities and provisions for liabilities** are obligations resulting from future events to provide benefits of a reliably determined value that will result in usage of the entity's existing or future assets of the unit. They include provisions for liabilities, long-term liabilities, short-term liabilities and prepayments and accruals.

**Long-term liabilities** other than liabilities from deliveries and services, include liabilities which become due fully or partially more than 12 months after the balance sheet date.

**Short-term liabilities** (excluding special funds) include all liabilities from deliveries and services and all or part of other liabilities due within 12 months after the balance sheet date.

**Total revenues** include net revenues from sale of products, goods and materials, other operating revenues as well as financial revenues.

**Total operating revenues** include net revenues from sale of products, goods and materials and other operating revenues.

**Net revenues from sale of products, goods and materials (sales revenues)** include domestic and export sales of products (finished, semi-finished and services) manufactured by the unit together with packaging, equipment and third party services if invoiced along with products to customers, sales of goods and materials, i.e. tangible current assets purchased for resale in the same condition as received and products manufactured by the unit if they are sold in a chain of own stores along with the third-party goods, as well as amounts due for goods and materials sold regardless whether or not they have been paid.

**Net revenues from sale of products, goods and materials for export (export)** include intra-Community deliveries to EU Member States and exports to non-EU countries.

**Export to parent unit and related units (intra-group export)** is the value of export to the parent unit, group head and related units within the enterprise group located in other countries than a country of residence of the unit.

**Import purchases (import)** is the purchase from import of raw materials, materials and semi-finished products for production purposes, import of goods for resale, import of services and import of fixed assets. Import includes intra-Community acquisitions from EU Member States and import from non-EU countries.

**Import from parent unit and related units (intra-group import)** is the value of import from the parent unit, group head and related units within the enterprise group located in other countries than a country of residence of the unit.

**Other operating revenues** are revenues indirectly related to the unit's operating activities, in particular: profit from the disposal of non-financial fixed assets (fixed assets, fixed assets under construction, intangible assets, real estate investments and rights), assets (cash) obtained free of charge (including donations), damages, reversed provision, adjustments of write-offs revaluing non-financial assets, revenues from social welfare activities, income from rent or lease of fixed assets or investments in real estate and rights, extraordinary revenues.

**Financial revenues** are for example amounts due for dividends and shares in profit, interest from the loans granted, interest on term deposits, default interest, profit on disposal of investment (sale), reduction of revaluation write-offs of investment values in relation to the total or partial termination of causes resulting in permanent loss of their value, positive surplus exchange differences.

**Total costs** include costs of products, goods and materials sold, other operating and financial costs.

**Total operating costs** include costs of products, goods and materials sold, and other operating costs.

**Costs of products, goods and materials sold** include cost of products sold (i.e. basic operational costs decreased by the costs of generating benefits for the need of the unit and corrected by change in stock products) and value of goods and materials sold according to procurement or purchase prices.

**Other operating costs** are costs indirectly related to the unit's operating activity, in particular: loss on disposal of non-financial fixed assets and fixed assets under construction, depreciation of leased or rented fixed assets, unplanned depreciation (impairment charges), penalties, fines, damages, receivables written off partially or fully as a result of bankruptcy, composition or restructuring proceeding, provisions created for certain or highly probable future liabilities (loss on economic transactions in progress), write-offs revaluing non-financial assets, costs of maintaining social facilities, donations or free of charge transferred fixed assets, extraordinary costs.

**Financial costs** are for example interest on bank credits and loans, interest and discount on bonds issued by the unit, default interest, loss on disposal of investments, revaluation write-offs of investment values, negative surplus exchange differences.

**Financial result from the sale of products, goods and materials** is the difference between the net revenues from the sale of products, goods and materials and the costs incurred to obtain them (the costs of the products, goods and materials sold).

**Financial result from other operating activity** is the difference between the other operating revenues and the other operating costs. From 2002 the item comprised part of extraordinary events related to operating activity and from 2016 all kind of extraordinary events related to operating activity.

**Financial result from operating activity** is the difference between total operating revenues and total operating costs.

**Result on financial activity** is the difference between the financial revenues and the financial costs.

**Gross financial result** is calculated as the difference of total revenues and total costs – in case of surplus of total costs over total revenues, the financial result is recorded with the sign (-).

**Obligatory encumbrances on gross financial result** include corporate income tax and other payments under separate regulations. The income tax affecting the financial result includes current and deferred part. The deferred part is the difference between deferred income tax provisions and deferred income tax assets (due to temporary differences between gross financial result and taxable base, resulting from differences in the time of recognition of revenue and cost in accordance with accounting regulations and tax provisions) as of the end and beginning of the reporting period.

**Net financial result** is a gross financial result reduced by obligatory encumbrances.

**Cost level indicator** is the relation of total costs to total revenues.

**Gross sales profitability indicator** is the relation of the financial result from the sale of products, goods and materials to the net revenues from the sale of products, goods and materials.

**Net sales profitability indicator** is the relation of the net financial result to the net revenues from the sale of products, goods and materials.

**Gross turnover profitability indicator** is the relation of gross financial result to total revenues.

**Net turnover profitability indicator** is the relation of net financial result to the total revenues.

**Return on assets indicator** is the relation of the net financial result to the value of assets.

**Asset productivity indicator** is the relation of net revenues from sales of products, goods and materials to the value of assets.

**Return on total fixed assets indicator** is the relation of net financial result to the value of total fixed assets.

**Return on current assets indicator** is the relation of net financial result to the value of current assets.

**Return on equity indicator** is the relation of net financial result to the value of the equity (fund).

**Total debt indicator** is the relation of liabilities and provisions for liabilities to assets (total equity and liabilities).

**Debt-equity indicator** is the relation of liabilities and provisions for liabilities to the value of equity (fund).

**First degree financial liquidity indicator** is the relation of short-term investments to short-term liabilities (excluding special funds).

**Second degree financial liquidity indicator** is the relation of short-term investments and short-term receivables to short-term liabilities (excluding special funds).

**Third degree financial liquidity indicator** is the relation of current assets of the units (stocks, short-term receivables, short-term investments and short-term prepayments and accruals) to short-term liabilities (excluding special funds).

**Gross value of fixed assets** is the value of expenditure incurred on the purchase or production of those fixed assets, without deducting the value of consumption (depreciation). Gross value of fixed assets do not include the value of land and perpetual usufruct of land.

**Net value of fixed assets** is the gross value reduced by consumption value (depreciation).

**Consumption of fixed assets** is the relation (expressed in %) of the amount of depreciation calculated from the moment of putting the fixed assets into use to the value of gross fixed assets.

**Investment outlays** are the financial or material expenditures aimed at creating new fixed assets or improving (rebuilding, enlargement, restructuring or modernization) existing fixed assets, as well as outlays on so-called initial equipment for the investment. The investment outlays are divided into outlays on fixed assets and other outlays.

The outlays on fixed assets include expenditures on: buildings and structures (buildings, premises, civil and water engineering structures), including, for example, construction and assembly works, design-cost-estimate documentations, specific drainage; machinery, technical equipment and tools (including instruments, movables and equipment); means of transport; other, i.e. land quality improvements, long-term plantations, livestock and interest on investment credits and loans for the period of the investment implementation.

Other outlays include outlays on the so-called initial equipment for the investment and other costs related to the implementation of the investment. Those outlays do not increase the value of the fixed assets.

**Expenditure on the purchase of used fixed assets** is the value of expenditure spent on purchase (including expenses incurred on the acquisition) of: fixed assets; fixed assets under construction (unfinished); perpetual usufruct of land; cooperative ownership right to residential premises; cooperative right to utility premises.

**Outlays on tangible fixed assets** are investment outlays and expenditures on the purchase of used fixed assets.

**Outlays on intangible assets** are expenditures on acquired property rights, classified as non-current (fixed) assets, economically viable with an anticipated useful economic life longer than a year, intended for use for the purposes of the unit. In particular, expenditures on: copyright property rights, related property rights, licenses, concessions, rights to inventions, patents, trademarks, utility models, ornamental patterns, and value equivalent to information obtained in the field of industry, commerce, science or organization (know-how), goodwill, costs of completed development work.

**Outlays on total fixed assets** are the total value of outlays of intangible assets, tangible fixed assets, long-term investments, long-term prepayments and accruals.

**Persons employed (working)** include employees hired on the basis of an employment contract, i.e. labour contract, designation, appointment or election (including seasonal and temporary workers); employers and own-account workers: owners and co-owners (including contributing family workers) of units conducting economic activity (excluding company's partners not working in the company) and own-account workers; agents; outworkers; members of agricultural production cooperatives.

**Employees (paid employment)** include persons hired on the basis of a labour contract, positing, appointment or election (including persons hired abroad), including: persons hired in intervention and public works financed by the labour fund, young people working on the basis of a labour contract and not for the purpose of vocational training, persons abroad on a business trip; persons working in the unit in organized working groups, i.e. Voluntary Labour Corps participants (except those who attend vocational training), sentenced persons.

**Average paid employment** is calculated as the sum of average employment in individual months, divided by the number of months in the analysed period (whether the unit operated for the whole period), after converting part-time employees into full-time employees. The conversion of the part-time employees into full-time employees is done on the basis of the number of working hours specified in labour contract, in relation to the applicable standard.

**Gross wages and salaries** include cash payments to employees or other individuals, which are expenses incurred by employers for the payment of work, regardless of the source of their funding, and regardless of the basis of the employment relationship or any other legal relationship or legal action under which the work is performed.

**Monthly gross wages and salaries per 1 paid employee** cover monthly gross wages and salaries per one full-time job (average paid employment).

**Production value** is the value of goods and services actually produced by the unit. This value is calculated on the basis of sales value adjusted with the value of purchases of goods and services acquired for further resale without changing the form in which they were acquired and taking into account changes in stocks.

**Value added** is the increase in the value of goods purchased by the unit as a result of the production process. This value is calculated on the basis of sales value, taking into account stocks changes, reduced by total cost of materials, goods and services.

**Total purchases of goods and services** are the value of goods and services purchased for resale or use in the production process, excluding fixed assets recorded as consumption of fixed assets.

**Purchases of goods and services purchased for resale in the same condition as received** include the value of goods and materials sold, foreign services purchased for resale, and a change in inventories of goods for resale.

**Personnel costs** are total remuneration, in cash or in kind, paid by the employer to the employee in return for work, including taxes and social security contributions for employees, as well as mandatory and voluntary social contributions.

**Local unit** is a separate part of an enterprise (e.g. plant, branch, agency, warehouse, store, depot, design and technology office, experimental laboratory, delivery office) identified by a separate address in which the enterprise runs its business and in which one or more persons work (even part-time) for the enterprise.

**Type of local unit** – a local unit may be an ancillary unit or a production unit.

Ancillary activity carried out within a given unit is an activity that aims to enable or facilitate the production of goods or services by the unit for the benefit of the third parties. The products of ancillary activity are not provided to the third parties. An activity that meets all of the following conditions is considered to be an ancillary activity: it only serves the unit to which it refers (manufactured goods or services are not sold outside the enterprise), it is not a unique activity (i.e. it can be performed in other similar production units), the services are its final outcome (only exceptionally non-durable goods), unless they are included in the final product, the costs of its performance are included in current operating costs (i.e. not related to the enterprise's own investment activity).

Local units carrying out ancillary activity may be, in particular: main office, where the only activity is the management of the whole enterprise, a computing center functioning solely or to a large extent for the needs of the enterprise, warehouses for storing the manufactured goods, distribution retail warehouses, holiday homes, in-house nursery schools, workers' hotels, milk collection points, livestock purchase points.

Productive activity includes: production of goods or performing work included in investment activities carried out by an economic system; activity whose effects are used not only in predominant or secondary activity, but also of which over 50% is sold outside the enterprise; production of goods which later become a permanent part of the production of final or secondary activity (e.g. production of boxes and containers used in an enterprise for product packaging); the production of energy (power station or heat station) incorporated in enterprise, whether or not the production is wholly or partly attributable to the predominant or secondary activity; purchase of goods for resale in unchanged state. Production activity is the activity of stores that are independent local units and wholesalers who purchase, collect, store and resell purchased goods.

**Entity established in a given year as entity with foreign capital** is the one in which in the given year the shares were acquired by foreign entity for the first time: by creating a new unit that was not previously existing (so-called greenfields) or as a result of transformations (merger, split-up, take-over, split-off or purchase of shares by foreign investors).

**Entity with a majority share of foreign capital** is the entity in which the share of foreign capital in the share capital exceeds 50%.

**Entity with the majority share of one foreign shareholder** is the entity in which the share of the capital of one foreign shareholder exceeds 50% of the share capital.

**Foreign entity** is a company, branch or other unit located abroad, where foreign entity holds shares.

**Branch** is a separate and organizationally independent part of economic activity, carried out by the entrepreneur outside its main office or principal place of the activity.

**An enterprise group** consists of enterprises that are independent in legal terms, but rely on each other economically due to the control and/or ownership links between them. The links between the parent unit and its subsidiaries can be identified within the group. An enterprise group can be set up as a result of given legal relations or a decisive influence of one enterprise on the activities of another one, also as a consequence of entering into an agreement. Capital relations should not always be the main criterion for the existence of a group – rather a common centre of economic decisions determining the activity strategy. An enterprise group may have more than one decision-making center, especially for making decisions regarding the strategy, production, sales, taxation, financial policy. It constitutes an economic unit as a whole which is empowered to make choices, particularly concerning units which it comprises. Groups of enterprises can often be divided into subgroups.

**Domestic (national) enterprise group** is a group composed only of enterprises (both parent units and subsidiaries) that are resident in the same country.

**Multinational enterprise group** is a group of at least two enterprises located in other countries, with ultimate parent unit (global group head) located in one of them.

**Truncated enterprise group** is a part of a multinational group, where enterprises are located in the same country.

**Foreign controlled truncated group** is a part of a multinational group located in one country, where head of truncated group is a domestic unit which at the same time is dependent on a foreign entity.

**Domestically controlled truncated group** is a part of a multinational group where the ultimate parent unit (global group head) is a domestic unit. Only its subsidiaries (direct or indirect) are located abroad.

**Parent unit** is the unit which controls at least one unit belonging to a group (a subsidiary).

**Ultimate parent unit (GGH – global group head, GDC – global decision centre, UCI – ultimate controlling institutional unit)** is a parent unit which is not controlled either directly or indirectly by any other unit. Ultimate parent refers to the unit being at the top of the control chain.

**Intermediate parent unit** is a unit which controls at least one unit belonging to a group (a subsidiary) and at the same time is under control of another parent (higher level parent unit).

**Subsidiary (an affiliate)** is a unit that is controlled by the parent unit.

**Foreign subsidiary (affiliate)** is a unit that is controlled, directly or indirectly, by the ultimate parent unit located in another country.

**Control** defines the ability to determine a common strategy of the organisation, and involves all forms of direct or indirect achieving rights by the unit, that, individually or altogether, allow to have dominant influence over one or set of units.

**Foreign control** means that the parent unit is resident in other country from the one where the unit over which it has control is resident.

**Consolidation** means linking financial statements of units within capital group by summing up relevant items of the financial statements of the parent and subsidiaries, including necessary exclusions and corrections.

**Consolidated financial statement** is a financial statement of enterprise group which includes data of the parent unit and its subsidiaries at all levels, irrespective of the country in which their offices are located, compiled in such a way as if the group constituted one unit.

**Survival rate** is the percentage of units active within a period of the study in relation to the set of units active in the reference year (regarding the study) that started their activity in the subsequent years of the analyzed period. The activity of the units participating in the study was determined on the basis of a statistical register.

**Demand difficulties** are a set of market conditions or predispositions of an entrepreneur that impede the sale of already manufactured goods or services provided to the market.

**Supply difficulties** are a set of market conditions or predispositions of an entrepreneur that impede the production of goods or providing services that are the subject of unit activity.

**High-growth enterprises** are the units in which (in accordance with the international methodology developed under the EIP – Entrepreneurship Indicators Programme) the overall growth rate of revenue in the three-year period was 72.8% and more.

**Growth enterprises** are units whose revenue growth rate in the three analyzed years was 10.0% and more, not exceeding 72.8%.

**Stable enterprises** are units obtaining similar revenues in the analyzed three-year period (i.e. in the last year their value exceeded 90.0%, but was not higher than 110.0% of the value obtained at the beginning).

**Declining enterprises** are units for which revenues in the last year of the analyzed period were above 51.2%, but no more than 90.0% of revenues obtained at the beginning.

**Rapidly declining enterprises** are units characterized by a reduction in revenues to the level of 51.2% and less of revenues obtained at the beginning of the analyzed three-year period.

**Gazelles** are enterprises for which high-growth has been recorded during the first 5 years of their activity. They are a subset of high-growth enterprises.

**Active enterprise** is an enterprise that had either turnover or employment in a reference year (a definition consistent with the European methodology for business demography).

**Newly-born enterprise** (“births”) is an enterprise that was created by combining production factors provided that no other enterprise was involved in the process. Newly-born enterprises do not include units created as a result of merger, split-up, split-off, restructuring, change of legal form or change of type of business. An enterprise that has renewed its activity within 2 years after its suspension is also not included in newly-born enterprises (a definition consistent with the European methodology for business demography).

**Liquidated enterprise** (“deaths”) is an enterprise whose combination of production factors has been terminated provided that no other enterprise was involved in the process. Liquidated enterprises do not include units liquidated by merger, split-up, take-over, restructuring, change of legal form or change of type of business. An enterprise that has renewed its activity not later than 2 years after its suspension is also not included in liquidated enterprises (a definition consistent with the European methodology for business demography).

**Enterprise birth rate** is the ratio of the number of newly established enterprises to the number of active enterprises.

**Enterprise liquidation rate** is the ratio of the number of liquidated enterprises to the number of active enterprises.

**Rate of active enterprises per 1000 population** is the number of active enterprises per 1000 population (as of 30 June).

**Rate of newly-born enterprises per 1000 population** is the number of newly-born enterprises per 1000 population (as of 30 June).

**Rate of liquidated enterprises per 1000 population** is the number of liquidated enterprises per 1000 population (as of 30 June).

**Rate of change in the number of enterprises** is calculated according to the formula  $[(\text{number of newly-born enterprises} / \text{number of liquidated enterprises}) - 1] * 100\%$  and illustrates the direction of change between the number of newly-born and liquidated enterprises. The value of the rate above zero indicates that the number of newly-born enterprises exceeded the number of enterprises liquidated; the negative value of the rate indicates that there were less newly-born enterprises than liquidated ones.

**Rate of change in the number of persons employed** is calculated according to the formula  $[(\text{number of persons employed in newly-born enterprises} / \text{number of persons employed in liquidated enterprises}) - 1] * 100\%$  and represents the change in the number of persons employed in newly-born enterprises and the number of persons employed in the enterprises liquidated. The rate value greater than zero indicates the increase in the number of persons employed; the negative value – decrease.



## Annexes

### **Annex 1 List of statistical surveys and forms in the Programme of Statistical Surveys of Official Statistics within the scope of economic activity of non-financial enterprises**

- 1.28.10 Survey of finances of cultural institutions
  - F-01/dk quarterly report on the finances of cultural institutions
  - F-02/dk annual report on the finances of cultural institutions
  
- 1.61.01 Current financial results and outlays on fixed assets of enterprises as well as financial assets and liabilities
  - F-01/I-01 report on revenues, costs and financial result and on outlays on fixed assets
  - RF-01 quarterly statistical report on financial assets and liabilities
  
- 1.61.05 Annual economic activity survey of enterprises
  - SP annual enterprise survey
  - SP-3 report on the economic activity of enterprises
  
- 1.61.08 Survey of newly established enterprises
  
- 1.61.12 Enterprise groups
  - GP statistical report for enterprise groups
  
- 1.61.14 Entrepreneurship indicators
  
- 1.61.15 Entities with foreign capital
  
- 1.61.16 Activity of enterprises with shares in entities located abroad
  - KZZ report of enterprises having foreign entities

Forms for a given year are available on GUS website

<http://form.stat.gov.pl/formularze/formularze.htm>

## Annex 2 List of publications according to the editorial plan

Publications on non-financial enterprises presented in the Methodological handbook are available on GUS website:

<http://stat.gov.pl/obszary-tematyczne/podmioty-gospodarcze-wyniki-finansowe/>

- „Financial results of economic entities”
- „Activity of non-financial enterprises”
- „Activity of enterprises with up to 9 persons employed”
- „Financial results of economic entities (balance sheet)”
- „Non-financial enterprises established in ...”
- „Enterprise groups in Poland”
- „Selected entrepreneurship indicators in ...”
- „Economic activity of entities with foreign capital”
- „Activity of enterprises having foreign entities”

## Annex 3 Abbreviations used in the Methodological handbook

|             |   |
|-------------|---|
| BJS         | – Statistical Units Database  |
| CAWI        | – Computer Assisted Web Interview   |
| CATI        | – Computer Assisted Telephone Interview   |
| CIT         | – Corporate Income Tax  |
| Dz.U.       | – Journal of Laws   |
| EC          | – European Community  |
| EIP         | – Entrepreneurship Indicators Programme   |
| EKD         | – European Classification of Activities   |
| EWG         | – European Economic Community   |
| FATS        | – Foreign Affiliates Statistics   |
| GUS         | – Statistics Poland   |
| IAS         | – International Accounting Standards  |
| ICT         | – Information and Communication Technologies  |
| IFRS        | – International Financial Reporting Standards   |
| IFATS       | – Inward Foreign Affiliates Statistics  |
| IMF         | – International Monetary Fund   |
| KEP         | – National Register of Taxpayers  |
| M.P.        | – Polish Monitor  |
| NACE Rev. 2 | – Community Statistical Classification of Economic Activities in the European Community |
| NUTS        | – Nomenclature of Territorial Units for Statistics                                      |
| OECD        | – Organisation for Economic Co-operation and Development                                |
| OFATS       | – Outward Foreign Affiliates Statistics   |
| PBSSP       | – Programme of Statistical Surveys of Official Statistics                               |
| PIT         | – Personal income tax   |
| PKD         | – Polish Classification of Activity   |
| REGON       | – National Official Business Register   |
| VAT         | – Value added tax   |
| ZUS         | – Polish social insurance institution   |