

# Selected financial indicators of non - financial corporations - annual

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2 Metadata update	
2.1 Date of last update	03.08.2021
3 Statistical presentation	
3.1 Data description	
<p>Selected financial indicators of non-financial corporations provide information on the main economic indicators of corporations such as revenues, costs, profit/loss (before taxation), acquisition of fixed assets, production, added value, turnover, consumption, etc. Indicators for production are classified according to the Statistical Classification of Products by Activity - CPA 2015.</p> <p>For statistical purposes, non-financial corporations are divided according to the number of employees and turnover into:</p> <p>Enterprises registered in the Business Register, subsidized organizations belonging to the non-financial corporations' sector according to the methodology of national accounts with 20 and more employees and organizations with 0 to 19 employees with annual turnover of 5 million EUR and more, registered in the Statistical Business Register of the Statistical Office of the Slovak Republic (statistical survey Roč 1-01).</p> <p>Enterprises registered in the Business Register, subsidized organizations belonging to the non-financial corporations' sector according to the national accounts methodology with 0 to 19 employees with annual turnover up to 5 million EUR and reporting units reclassified according to the national accounts methodology from the non-financial corporations' sector to of the public administration sector, regardless of the number of employees, which are kept in the Statistical Business Register of the Statistical Office of the Slovak Republic (statistical survey Roč 2-01).</p>	
3.2 Classification system	
<p>Statistical Classification of Economic Activities - <a href="#">SKNACE Rev. 2</a> .</p> <p>Classification of statistical territorial units - <a href="#">NUTS 2016</a> .</p>	

Statistical classification of products by activity - [CPA 2015](#) .

European System of National and Regional Accounts - [ESA 2010](#) .

Selected reporting units in the Roč 1-01 statistical survey, obliged to present individual financial statements according to IFRS (Section 17a of Act No. 431/2002 Coll. on Accounting), report data on financial management in statistical form in accordance with it.

### 3.3 Sector coverage

All sections from the Statistical Classification of Economic Activities SKNACE Rev. 2 are included, except financial and insurance activities (section K), activities of households as employers (section T), activities of extraterritorial organizations and bodies (section U) and activities of member organizations (division 94).

Roč 1-01 ([Annual questionnaire on production branches](#))

Enterprises registered in the Business Register, subsidized organizations which are market producers with 20 or more employees and organizations with 0 to 19 employees with annual turnover of 5 million EUR or more, registered in the Statistical Business Register of the Statistical Office of the Slovak Republic, with the main activity according to SK NACE:

- 01 to 03 Agriculture, forestry and fishing,
- 05 to 09 Mining and quarrying,
- 10 to 33 Industrial production,
- 35 Electricity, gas, steam and cold air supply,
- 36 to 39 Water supply; wastewater treatment and its disposal, waste and waste disposal services,
- 41 to 43 Construction and building
- 45 to 47 Wholesale and retail; repair of motor vehicles and motorcycles,
- 49 to 53 Transport and storage,
- 55 and 56 Accommodation and catering services,
- 58 to 63 Information and communication,
- 68 Real estate activities,
- 69 to 75 Professional, scientific and technical activities,
- 77 to 82 Administrative and support services,
- 85 Education,
- 86 to 88 Health and social work,
- 90 to 93 Arts, entertainment and recreation,
- 95 Repair of computers, personal and household goods a
- 96 Other personal service activities.

Roč 2-01 ([Annual questionnaire on production branches in small enterprises](#))

Enterprises registered in the Commercial Register, subsidized organizations which are market producers, with 0 to 19 employees with annual turnover up to 5 million EUR and reporting units reclassified according to the methodology of national accounts from the non-financial corporations' sector to general government sector regardless of the number of employees who are kept in the Statistical Business Register of the Statistical Office of the Slovak Republic, with the main activity according to SK NACE:

- 01 to 03 Agriculture, forestry and fishing,
- 05 to 09 Mining and quarrying,
- 10 to 33 Industrial production,
- 35 Electricity, gas, steam and cold air supply,
- 36 to 39 Water supply; wastewater treatment and its disposal, waste and waste disposal services,

41 to 43	Construction and building
45 to 47	Wholesale and retail; repair of motor vehicles and motorcycles,
49 to 53	Transport and storage,
55 and 56	Accommodation and catering services,
58 to 63	Information and communication,
68	Real estate activities,
69 to 75	Professional, scientific and technical activities,
77 to 82	Administrative and support services,
85	Education,
86 to 88	Health and social work,
90 to 93	Arts, entertainment and recreation,
95	Repair of computers, personal and household goods a
96	Other personal service activities.

### 3.4 Statistical concepts and definitions

Non-financial corporations are business entities registered in the Business Register carrying out activities in order to achieve profit in all areas of economic activity, except finance and insurance. Subsidized organizations while covering their costs with more than 50% of turnover are covered as well. However, they do not include data for non-corporate enterprises (member organizations, households, entrepreneurs, self-employed persons and self-employed farmers).

Identified indicators:

Roč 1-01 (Annual questionnaire on production branches)

Financial indicators - financial leasing, financial indicators, assets and liabilities, acquisition and sale of fixed assets, fixed assets by type, part of intermediate consumption, capital presence and control in the company abroad, additional information about the final owner of the company, selected assets and liabilities in the sector structure, acquisition and sale of patents; cross-sectional indicators - transport indicators, environmental protection - financial indicators; business indicators - gross output, intermediate consumption and supplementary indicators, taxes, fees and subsidies, specification of selected items of gross output, specification of consumption of services, specification of consumption and stocks of materials and energy, specification of goods in wholesale and retail, specification of long-term intangible and tangible assets, staff income in naturalies, active return on investment, staff and wages; in the agricultural sector - product breakdown of the gross turnover indicator; sectoral indicators - in agriculture: employees and wages by main jobs in agriculture; in industry: selected indicators in industry; in construction: construction output, construction output according to domestic supply contracts - according to directions of construction and contracting authorities construction workers, wages, construction output performed by own employees according to statistical classification of products by activities, 24) construction output according to domestic supply contracts on new construction, reconstructions and modernizations according to the Classification of Constructions, 28) construction production performed by own employees in the country according to the place of implementation; in trade, hospitality and accommodation: retail network and hospitality network; in selected market services: structure of sales according to the customer's registered office; local unit indicators - characteristics and basic indicators of the local unit.

Roč 2-01 (Annual questionnaire on production branches in small enterprises)

Financial indicators - financial leasing, financial indicators, selected financial indicators, equities, assets and liabilities, acquisition and sale of fixed assets, fixed assets, part of intermediate consumption, capital presence and control in the company abroad, additional information about the ultimate owner, gross output, intermediate consumption and supplementary indicators,

taxes and fees, specification of selected items of gross output, specification of consumption of services, specification of consumption of material and energy, specification of goods in wholesale and retail, employees and wages, cross-sectional indicators - transport indicators and environmental protection - financial indicators; industry indicators in construction: construction output, construction output according to supplier contracts - according to directions of construction and contracting authorities, construction workers, wages and salaries; in trade, hospitality and accommodation: retail network and hospitality network; in selected market services: structure of sales according to the customer's registered office.

### **3.5 Statistical unit**

The enterprise is a monitored statistical unit as well as a reporting unit. According to the law, the reporting unit is a legal entity or a natural person who is required to provide data for state statistical surveys. The reporting obligation is the obligation of the reporting unit to provide, free of charge, completely, correctly, truthfully and within the set deadlines, the data required by the state statistical surveys specified in the program of state statistical surveys.

### **3.6 Statistical population**

Non-financial corporations - all business entities that are registered in the Business Register. i.e., domestic legal entities, foreign entities and domestic natural persons registered in the Business Register engaged in activities to profit in all areas of activity except finance and insurance. The non-financial sector also includes subsidized organizations, public institutions and non-profit institutions, for which turnover cover costs of 50 percent or more.

Public non-financial corporations - domestic legal entities managed (controlled) by public administration bodies (the term control by public administration bodies means the possibility to appoint a director and determine the economic policy of a legal entity, e.g., by special legal regulations, owning more than half of voting shares), including subsidized organizations, which cover their expenses with more than 50% of revenues. These are mainly state-owned enterprises, state-owned joint-stock companies, enterprises with predominant state participation (commercial companies), subsidized organizations, public institutions and non-profit institutions for which revenues and others cover costs of 50 percent or more.

Private non-financial corporations - natural persons registered in the Business Register and legal entities that are not controlled by public administration bodies or are not under foreign control (e.g., private entrepreneurs registered in the Commercial Register, public trading company, limited liability company, limited partnership, privately owned joint-stock company, cooperatives).

Non-financial corporations under foreign control - all non-financial corporations and quasi-corporations under foreign control, e.g., foreign persons registered in the Commercial Register of the Slovak Republic, foreign enterprises (trading companies) in foreign ownership or with predominant foreign ownership, unincorporated agencies, e.g., foreign cultural, information centers or radio, press and television agencies controlled by a non-resident unit, including a foreign government, domestic legal entities under foreign control, etc. Foreign control means the power to appoint a company director or manager. Domestic legal entities with foreign ownership are included here in those cases where the share of foreign capital is greater than 50% or creates the largest share of share capital. Otherwise, they are classified in the private or public subsector according to the type of domestic ownership.

For a more detailed economic activity division, the Statistical Classification of Economic Activities SK NACE Rev. 2 applies in the particular case.

### **3.7 Reference area**

The statistical surveys cover all regions of the territory of the Slovak Republic. Entities resident in the territory of the Slovak Republic have a reporting obligation - this means that the reporting unit reports data for business activities carried out in the territory of the Slovak Republic, but also for levy obligations following applicable legislation activities performed abroad, by which they create the tax and other obligations towards the Slovak Republic with the valid legislation.

### **3.8 Time coverage**

Data are reported for the calendar year. In specific cases, e.g. in the accounting period of the financial year, in the postponement of the deadline for filing the tax return, etc., a qualified estimate shall be used. All data are to be completed in full positive numbers unless otherwise specified for the relevant indicator.

### **3.9 Base period**

Data are presented in absolute values.

## **4 Unit of measure**

Data are presented in absolute values in EUR.

## **5 Reference period**

The reference period is the calendar year.

## 6 Institutional mandate

### 6.1 Legal acts and other agreements

The reporting obligation to submit statistical questionnaires follows from Act no. 540/2001 Coll. on state statistics as amended (Section 18 (3)) and cannot be rejected (Section 18 (8)). The Statistical Office of the Slovak Republic is responsible for protecting confidential data obtained and guarantees their use exclusively for statistical purposes.

### 6.2 Data sharing

Statistical information from the surveys are a source of information for fulfilling the obligations of the Slovak Republic arising from the requirements of the European Statistical System, the requirements of international institutions and to ensure the needs of the information system of the Statistical Office of the Slovak Republic.

Statistical outputs are provided regularly to international and national organizations, in particular Eurostat, OECD, UN, International Monetary Fund, the National Bank of Slovakia, the central state administration body, the Government of the Slovak Republic, the Council for Budget Responsibility and the Financial Policy Institute.

## 7 Confidentiality

### 7.1 Confidentiality - policy

### 7.2 Confidentiality - data treatment

When ensuring the protection of confidential statistical data in tables with aggregated data, the Statistical Office of the Slovak Republic applies in all cases the rule of minimum frequency for  $n = 3$ . In addition, it applies other rules for statistical results in tables with aggregated data, especially in cases where it requires separate regulation. This is most often the rule of dominance for  $n = 1$ ,  $k = 90$ . In the case of ensuring the protection of confidential statistical data in tables with aggregated data, the rule of dominance for  $n = 1$  and a statistical unit with greater than  $k\%$  share in the cell is applied provided by the Statistical Office with written consent to the publication of its data, the Statistical Office may publish the value of this cell.

## 8 Release policy

## 8.1 Release calendar

The data are published in the [Datacube database](#) .  
[The Catalogue of Publications](#) contains information about published publications, publication dates and language versions. In addition, all publications are available on the Internet portal of the Statistical Office of the Slovak Republic.

## 8.2 Release calendar access

## 8.3 User access

The Internet portal and online database of the Statistical Office of the Slovak Republic are updated following the Principles of the Policy of Disclosure and Provision of Statistical Information.

# 9 Frequency of dissemination

Annually.

# 10 Accessibility and clarity

## 10.1 News release

The data are published in electronic form on an annual basis.  
[Information reports](#) according to the First release calendar.

## 10.2 Publications

Statistical Yearbook of the Slovak Republic for a particular year.

## 10.3 On-line database

The data are published in the [Datacube database](#) .

## 10.4 Micro-data access

Users are provided with aggregated data; microdata is not published.

## 10.5 Other

International and national organizations have also defined their specific outputs, which are provided mainly for the National Bank of Slovakia ("Framework Agreement on Mutual Cooperation in Providing Statistical Data and Statistical Information between the Statistical Office of the Slovak Republic and the National Bank of Slovakia"), the central state administration body, the budgetary responsibility, the Institute of Financial Policy and others.

## 10.6 Documentation on methodology

## 10.7 Quality documentation

The following internal project documentation exists for compiling statistical outputs:

- technical projects within the Integrated Statistical Information System IŠIS
- methodological guideline for the application of mathematical-statistical methods for statistical censuses MET-3/2012
- methodological guideline - Quality indicators of statistical outputs and statistical processes MET-2/2012

Methodological quality reports are an integral part of the IŠIS and are updated following internal guidelines.

# 11 Quality management

## 11.1 Quality assurance

## 11.2 Quality assessment

SOSR creates technical projects describing data collection and evaluation, including statistical controls and algorithms within the integrated IŠIS. The data collection process is provided by the regional statistical office of the SOSR, which, within the framework of electronic data collection, ensures the data collection process itself using statistical checks and algorithms. Data control is performed in the context of data collection, processing and validation of data relevant by the domain manager. A comparison is made with developments in previous periods. The response rate is measured continuously during data collection. The Statistical Office of the Slovak Republic also performs internal methodological audits.



## 12 Relevance

### 12.1 User needs

The requirement to consult users of statistical information is set out in the Act on State Statistics itself. Consultations in the preparation of state statistical censuses take place within the preparation of the Program of State Statistical Surveys. The program of state statistical census is a generally binding legal regulation compiled by the Statistical Office of the Slovak Republic in cooperation with ministries, other central bodies and state organizations. It contains a statistical census organized and carried out by the Statistical Office of the Slovak Republic, ministries, other central bodies and state organizations. The Statistical Office of the Slovak Republic issues state statistical censuses by a decree in the Collection of Laws of the Slovak Republic.

The Statistical Council is a permanent advisory body to the President of the SOSR, whose task is to prepare and submit proposals and recommendations for the concepts of statistical censuses, to consult the PŠŠZ.

In practice, consultations with users take place on a bilateral basis to obtain information on users' requirements and expectations.

Critical users of specific statistical products are listed in the Marketing Plan:

International organizations - Eurostat, OECD, UN

National institutions - the Federation of Employers' Unions of the Slovak Republic, the Ministry of Economy of the Slovak Republic and the National Bank of Slovakia, etc.

### 12.2 User satisfaction

Since 2009, the Statistical Office of the Slovak Republic has been conducting customer satisfaction censuses with its products and services at two-year intervals. The censuses aim to determine customer satisfaction with the products and services of the Statistical Office of the Slovak Republic, to obtain information about users, their interest and opinion on the provision and quality of statistical products and services. The obtained facts are a valuable source for directing other activities of the Statistical Office of the Slovak Republic. One of the main goals set out in the Development Strategy of the Statistical Office of the Slovak Republic until 2022 is to systematically increase the institution's value and its recognition at the national and international level. The fulfillment of the set goal is also monitored by the Statistical Office of SR using indicators of the credibility of the Statistical Office of the Slovak Republic and the degree of use of the information provided by the public. The Statistical Office of the Slovak Republic conducts credibility censuses through an external independent organization once every 2 years, intending to ensure objectivity and transparent results from the public's point of view.

Credibility census

Satisfaction census

### 12.3 Completeness

All required basic indicators are published.

## **13 Accuracy and reliability**

### **13.1 Overall accuracy**

The overall accuracy is considered to be very good.

### **13.2 Sampling error**

The required quality indicators are compiled.

### **13.3 Non-sampling error**

## **14 Timeliness and punctuality**

### **14.1 Timeliness**

Data collection is provided by the regional offices of the Statistical Office of the Slovak Republic. After the deadline for submission of the statistical questionnaire, the respondents not reporting the data are contacted again to fulfil their legal obligation.

### **14.2 Punctuality**

Publication deadlines were met.

## **15 Coherence and comparability**

### **15.1 Comparability - geographical**

Statistical survey Roč 1-01 and Roč 2-01 results are compiled for the whole territory of the Slovak Republic.

## 15.2 Comparability - over time

The data are comparable over the whole time period.

## 15.3 Coherence - cross domain

The Statistical Office of the Slovak Republic performs the following analytical comparisons of data:  
-comparison of data from annual surveys Roč 1-01 and Roč 2-01 to data from financial statements to tax returns, which are published in the Register of Financial Statements of the Slovak Republic  
-comparison of data from annual surveys Roč 1-01 and Roč 2-01 to data from quarterly surveys Prod 3-04 and Prod 13-04 in annual periodicity

The results of the comparisons show a high level of comparability of data for the population of reporting units addressed in-census survey i.e. addressing all reporting units according to stratification criteria. In case of differences between the compared periods and the populations of the reporting units, these are the subject of further analysis.

## 15.4 Coherence - internal

No deviations are recorded.

## 16 Cost and burden

The cost and workload at the level of European Statistical Products is the responsibility of the Eurostat Directorate Group for Resources.

## 17 Data revision

### 17.1 Data revision - policy

The revision policy regulates the basic rules and general procedures applied in revisions to the SOSR and is set out in ROZ-5/2011.

The same revision policy applies to national and international users. In terms of the revision policy, the reason for the revised data is always stated; the same applies to the character of revision.

The revision policy as well as the revision calendar, is available to users on the SOSR portal.

Revision Policy of the Statistical Office of the Slovak Republic

Calendar of revisions of the Statistical Office of the Slovak Republic

## 17.2 Data revision - practice

The primary source of information for regular revisions is the obtain of new or revised data from reporting units and annual survey data. The data revised for the relevant periods are disseminated with the following reported data. The publication of revised updated data is carried out in the following publication - according to the dates set of publication.

## 18 Statistical processing

### 18.1 Source data

All sections from the Statistical Classification of Economic Activities SKNACE Rev. 2 are included, except financial and insurance activities (section K), activities of households as employers (section T), activities of extraterritorial organizations and bodies (section U) and activities of member organizations (division 94).

Roč 1-01 (Annual questionnaire on production branches)

Enterprises registered in the Business Register, subsidized organizations which are market producers with 20 or more employees and organizations with 0 to 19 employees with annual turnover of 5 million EUR or more, registered in the Statistical Business Register of the Statistical Office of the Slovak Republic, with the main activity according to SK NACE:

01 to 03	Agriculture, forestry and fishing,
05 to 09	Mining and quarrying,
10 to 33	Industrial production,
35	Electricity, gas, steam and cold air supply,
36 to 39	Water supply; wastewater treatment and its disposal, waste and waste disposal services,
41 to 43	Construction and building
45 to 47	Wholesale and retail; repair of motor vehicles and motorcycles,
49 to 53	Transport and storage,
55 and 56	Accommodation and catering services,
58 to 63	Information and communication,
68	Real estate activities,
69 to 75	Professional, scientific and technical activities,
77 to 82	Administrative and support services,
85	Education,
86 to 88	Health and social work,
90 to 93	Arts, entertainment and recreation,
95	Repair of computers, personal and household goods a
96	Other personal service activities.

Roč 2-01 (Annual questionnaire on production branches in small enterprises)

Enterprises registered in the Business Register, subsidized organizations which are market producers, with 0 to 19 employees with annual turnover up to 5 million EUR and reporting units reclassified according to the methodology of national accounts from the non-financial corporations' sector to general government sector regardless of the number of employees who are kept in the Statistical Business Register of the Statistical Office of the Slovak Republic, with the main activity according to SK NACE:

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85	Education,
86 to 88	Health and social work,
90 to 93	Arts, entertainment and recreation,
95	Repair of computers, personal and household goods a
96	Other personal service activities.

## 18.2 Frequency of data collection

Annually.

## 18.3 Data collection

## 18.4 Data validation

## 18.5 Data compilation

After data collection, the micro-data are validated and confirmed. Annual survey Roč 1-01 is an census survey. Annual survey Roč 2-01 is a sample survey. Data are grossed up for the whole population.

## 18.6 Adjustment

The data in Roč 1-01 are not modified, it is a census survey. Item imputations are realised in the questionnaires partial item non-response. The data in Roč 2-01 are grossed up for the whole

## 19 Comment

Obtaining information is laid down by regulations:

Regulation (EC) No. 2516/2000 of the European Parliament and of the Council of 7 November 2000 to align common principles for the European System of National and Regional Accounts in the Community (ESA) 95 concerning taxation and social contributions and amending Council Regulation (EC) no. 2223/96 (in ES L 290, 17.11.2000, Special Edition in EU, Chapter 10/vol. 001),

Regulation (EC) No 1049/2001 of the European Parliament and the Council Regulation (EC) no.450/2003 of 27 February 2003 concerning the labor cost index (in EU L 69, 13.3.2003, Special edition EU, Chapter 05 / Vol. 04), as amended,

Council Regulation (EC, Euratom) no. 1287/2003 of 15 July 2003 on the harmonization of gross national income at market prices (GNI Regulation) (U in EU L 181, 19.7.2003, Special edition of the U in EU, Chapter 01 / Vol. 04 ),

Regulation (EU) No 182/2011 of the European Parliament and of the Council no.549/2013 of 21 May 2013 on the European system of national and regional accounts in the European Union (U in EU L 174, 26.6.2013), as amended.