

**Documentation of statistics for
Accounts Statistics for Non-Agricultural Private Sector 2020**

1 Introduction

The purpose of Accounts statistics is to analyze the activity level and of the structure of the Danish business sector. This means that the statistics should be seen as a primary source of financial data for analytical studies of Danish business enterprises, including data required for the evaluation and conception of Government policies and decisions affecting the business community. Moreover, the accounts statistics are an essential input to the Danish national accounts statistics.

2 Statistical presentation

The statistics are essentially aggregations of items of the annual accounts of business enterprises, notably items of the profit and loss account, the balance sheet and the statement of fixed assets. The accounting statistics are published in the news from Statistics Denmark and the StatBank.

2.1 Data description

The statistics are essentially aggregations of items of the annual accounts of business enterprises, notably items of the profit and loss account, the balance sheet and the statement of fixed assets. Thus, a wide range of subjects are covered, e.g. turnover, purchases, expenses, profits, assets, liabilities and investment. Results are compiled and published at both enterprise and establishment level, including distributions according to kind of activity, form of ownership, size group and region.

The data collected from all sources are combined in such a way that a complete set of accounting items is computed for each business enterprise and its component units (establishments) in the survey population. The resulting survey files can easily yield alternative breakdowns and tabulations, in addition to those published.

2.2 Classification system

The industry coding follows the Danish industrial classifications, Dansk Branchekode 2007 (DB07), which is the national version of NACE rev. 2. A complete overview can be found at the [DB07 site](#).

2.3 Sector coverage

The private secondary and tertiary industries.

2.4 Statistical concepts and definitions

Revenue: Revenue from the sale of products and services arising from the company's primary operations. Revenue is calculated after discounts and is excl. taxes, etc., directly related to the sale. Also includes work performed at own expense and entered under assets, e.g. manufacture of own machines.

Other Operating Income: Income not related to primary operations, including reimbursed sickness benefits and public wage subsidies. In some cases also much larger amounts, for example in connection with divestments.

Cost of Goods Consumed: The consumption that is included in the turnover.

Financial Receipts: Receipts from interest, dividends, income from participating interests, profit due to appreciation and on exchanges.

Financial Expenses: Interest payable and similar charges, depreciation etc. on financial current or fixed assets.

Current Assets: Stocks, debts receivable, cash.

Fixed Assets: Part of the capital of the enterprise which are meant to be kept e.g. land, buildings, machinery, equipment, patent, shares, and bonds.

Equity: Equity can be defined as being the owners of the company's accounting share of the company's financing. Calculated as total assets minus the sum of provisions and debts and is thus stated under liabilities, as it is in principle a value that the company owes to the owners.

Short-term Debts: Debts payable within 1 year.

Long-term Debts: Debts payable later than 1 year.

Provisions for Liabilities and Charges: Obligations where the exact amount or due date is not known with certainty, e.g. deferred taxation.

Investment: Increase and decrease of assets. Increase (acquisitions) is stated at book value before any adjustments. Assets acquired through financial leasing are included. Decrease (disposals) is stated at selling price (if not known then the written-down value).

Value added: Turnover and other operating income, less the cost of consuming goods and services. In other words, value added expresses the value creation that takes place in the profession.

Value Added (percent): Value added in per cent of Turnover and Other operating income.

Return on Equity: Profit or loss for the financial year after Corporation tax measured in per cent of the average of the Capital and reserves during the year.

Gross Profit Ratio: Turnover minus Cost of goods consumed minus Cost of subcontractors and other work done by others on your firms materials measured in per cent of Turnover.

Net Profit Ratio: Profit or loss before financial and extraordinary items measured in per cent of Turnover and Other operating income.

Proprietary Ratio: Capital and reserves measured in per cent of Total liabilities.

Number of Employees: Persons on the payroll in full-time equivalent units.

Number of Persons Employed: For corporations equal to number of employees. For sole traders etc. are added an estimated number of owners.

Enterprise: Usually corresponding to the legal unit, e.g. limited-liability corporations, sole traders, partnerships, etc. In a few cases several legal units which are run as one entity are gathered into one enterprise.

Establishment: An enterprise or part of an enterprise, that is situated in a single location and produces one -- or mainly one -- sort of goods and services.

2.5 Statistical unit

Enterprise

Usually corresponding to the legal unit, e.g. limited-liability corporations, sole traders, partnerships, etc. In a few cases several legal units which are run as one entity are gathered into one enterprise.

Establishment

An establishment or part of an enterprise, that is situated in a single location and produces one -- or mainly one -- sort of goods and services.

2.6 Statistical population

Enterprise and establishment in the private secondary and tertiary industries.

2.7 Reference area

Denmark.

2.8 Time coverage

Year 2020.

2.9 Base period

Not relevant for this statistic.

2.10 Unit of measure

The unit of measure is number, millions kr., thousand millions and percent depending on variable where it is published.

2.11 Reference period

The reference period is a calendar year 2020. Enterprises with deferred financial years are included with their financial figures in the reference year in which the accounts are closed, unless it is closed before 1 May, in which case it is included in the statistics for the previous year.

2.12 Frequency of dissemination

Annual statistics, both at enterprise level and at establishment level (regional data).

2.13 Legal acts and other agreements

The Act on Statistics Denmark (Act no. 599 of 22 June 2000), § 8 and 12.

Council Regulation no. 295/2008 on Structural Business Statistics (SBS) requires the EU countries to submit to Eurostat information regarding business revenues, expenditures, value added, employment, wages and salaries, investment, etc. In Denmark the bulk of this information is obtained from the accounts statistics.

2.14 Cost and burden

In 2019 the response burden imposed on business enterprises in reporting data for the accounts statistics was estimated at 4.3 mio. DKK.

2.15 Comment

For more information (in Danish) regarding the questionnaire, accounting concepts, etc., see [the information page](#).

3 Statistical processing

Information is obtained annually from a sample of enterprises using online reporting. The online questionnaire follows the Danish Financial Statements Act as much as possible, and the information obtained undergoes a systematic troubleshooting in Statistics Denmark. Data is supplemented with data from several other sources. Based on the collected and other data, values for all variables are calculated for the full population.

3.1 Source data

- Questionnaires
- Danish Business Authority
- The Central Customs and Tax Administration (SKAT)
- The business register
- The Danish Medicines Agency (pharmacy accounts)

The questionnaires are obtained via online reporting of a questionnaire that complies as far as possible with the Danish Financial Statements Act. Most enterprises have a fiscal year following the calendar year. Some enterprises have skewed accounting periods, so that accounts closed throughout the period May 1 of the reference year (t) through April 30 of the following year (year t + 1).

From SKAT, accounting information is obtained from tax accounts that are not as detailed as the schedule information, but contain a number of main items from the accounts. From the Business Register in Statistics Denmark, basic information about the enterprises is obtained, such as industry, form of business, VAT turnover and employment. The Danish Medicines Agency provides full accounts for all pharmacies in Denmark. This accounting information differs in certain items from the breakdown on the Statistics Denmark questionnaire, but is adjusted to this discretion. The Danish Business Authority receives official financial statements in XBRL format, which are used for both the preliminary and final figures, as well as for troubleshooting the other sources.

3.2 Frequency of data collection

Data are collected annually.

3.3 Data collection

Information is obtained directly from a sample of enterprises using online reporting to Statistics Denmark (or information is extracted from specified accounts that the companies submit). The questionnaire follows the Danish Financial Statements Act as much as possible.

Online form and instructions can be found on the [information page \(in Danish\)](#).

3.4 Data validation

The scope and methods of data validation depend on the source: A) Information from Statistics Denmark is obtained directly from the enterprises by means of online reporting from the enterprises included in the sample. The questionnaire follows as closely as possible the Danish Financial Statements Act, and the information obtained undergoes a systematic troubleshooting in Statistics Denmark. In the process of troubleshooting the information, an automatic debugging system has been set up to report errors if the internal consistency that must be in an accounting is not met. In addition, the debugging system notifies you if there is any information that seems unlikely when compared with any previously submitted information or information from other enterprises in the same stratum (ownership type / industry / size group). This error or unlikely information is checked and corrected, possibly by contacting the enterprise. For these enterprises, the accounting information must be considered very reliable, and this group accounted for 76 per cent. of total revenue and 67 per cent. of the total liabilities (including the enterprises in B below).

B) All Danish pharmacies submit accounting information to the Danish Medicines Agency, which sends Statistics Denmark copies thereof. This data is debugged very little.

C) The accounting information provided by SKAT is not as detailed as on the questionnaires. Initially, the accounting items from SKAT are considered reliable as they are used in connection with the tax assessment. The data is debugged overall, for example compared to other sources and previous years, accounts that are considered unlikely are omitted from the statistics. The enterprises covered in the statistics by the information from SKAT in 2019 accounted for 12 per cent. of total revenue and 9 per cent. of total liabilities.

D) The accounting information provided by the Danish Business Agency in XBRL format is also not as detailed as on the questionnaires. In principle, the accounting records of the Danish Business Authority are considered reliable, as they are used in connection with reporting annual accounts to the Danish Business Agency. The data is debugged overall, for example compared to other sources and previous years, accounts that are considered unlikely are omitted from the statistics. In 2019, the enterprises covered by the statistics from the Danish Business Authority accounted for 2 per cent. of total revenue and 18 per cent. of total liabilities.

In connection with the publication of the preliminary figures, a limited data validation is carried out, focusing in particular on the largest and most significant entities. This publication is therefore based on the incoming material for those in the sample, which we have managed to troubleshoot approx. 14 days before the publication of the preliminary accounting statistics. As well as the accounting material received from SKAT and the electronic accounts submitted by enterprises to the Danish Business Authority in XBRL format.

3.5 Data compilation

The purpose of the processing is to generate accounting figures corresponding to the degree of detail of the questionnaire for each enterprise. The processing takes place in stages:

On the basis of the questionnaire-level information reported from the sampled enterprises, for each stratum, the distribution figures are used, which are used to calculate accounting records for the enterprises using accounting information from the Danish Business Authority. For the enterprises that use accounting information from the Danish Commerce Agency, the individual financial statements are frozen for each enterprise and the accounting items that are included in the questionnaire are calculated based on stratified distribution figures based on the enterprises that have reported on the questionnaire. On this basis, each stratum is then calculated for each stratum. man-years for each accounting item on the questionnaire.

On the basis of the questionnaire-level information reported from the sampled enterprises, for each stratum, the distribution figures are used, which are used to calculate accounting records for the enterprises where information from SKAT is used. For those enterprises that only use information from SKAT, the individual economic headings are frozen for each enterprise and the accounting items that are included in the questionnaire are calculated based on stratified distribution figures based on the enterprises that have reported on the questionnaire. On this basis, each stratum is then calculated for each stratum. man-years for each accounting item on the questionnaire. The calculations are corrected, among other things, for the owners' work efforts in the personally owned enterprises. The result of the above calculations of accounting figures is used to calculate the accounting figures for the residual group of enterprises to be included in the statistics, but where only industry, ownership form, man-years, VAT turnover and payroll tax are known. However, if an enterprise's employees constitute no more than one full-time equivalent, from the year 2000 onwards another method is used, since full-time equivalents in the above calculations are replaced by revenue. Revenue for residual group enterprises with a maximum of one full-time equivalent is calculated on the basis of these enterprises' VAT sales.

Accounting figures are also distributed to each workplace that has had activity within the statistics branch of the statistics. Since both a branch and an address are linked to a workplace, it is then possible to collect accounting figures in both sectors and geographical areas. The method used depends on whether these are "combined enterprises" (ie enterprises with workplaces in different industries) or "uncombined enterprises" (ie enterprises where all workplaces have the same industry). The distribution of accounting figures at the workplace level is based on calculated norm figures in the form of accounting figures per year. full-time equivalents for each industry / ownership group. One group consists of one DBO7 industry combined with one form of ownership, distinguishing between two forms of ownership, namely stock, limited liability enterprises and cooperatives, as well as other forms of ownership. The standard figures for a group are generated using accounting figures and annual figures for all the "uncombined +enterprises" that have the particular ownership form and whose activity is in the particular DBO7 industry.

The subsequent calculation at the workplace level depends on the initial situation. Below are some examples: "Uncombined enterprise" has one place of work: the enterprise figures are used immediately. Multiple workplaces: the enterprise's figures are distributed at its workplaces in relation to the workplaces of the workplaces. "Combined enterprise": If all the workplaces' industry is within the industry boundary of the statistics: each workstation is first assigned standard figures on the basis of industry and man-years. The standard figures are then adjusted as a percentage to sum up to the firm's total number, or to the industry level in cases where the enterprise has provided figures at this level. If at least one place of work has an industry outside of the above industries: places of employment within the above industries are assigned standard numbers. Norms are only adjusted if they together exceed the total number of the enterprise or if they do not add up to the industry level in cases where the enterprise has given figures at this level.

It should be emphasized that the calculated figures at the workplace level must be taken with some reservation. For combined enterprises, the method assumes that the individual workplaces have, as

a starting point, accounting figures per year. man-years equivalent to the average for all uncombined enterprises in the same ownership and industry. Only if all workplaces in a combined enterprise have an industry within the professions for which there are standard numbers can it be possible to re-adjust, so that the finally assigned figures at the workplace level add up to the total number of the enterprise.

3.6 Adjustment

Not relevant for this statistic.

4 Relevance

Applications: studies of business economics, regional finance studies, primary data for the Danish national accounts and for Eurostat's structural business statistics. Users: Public authorities, Eurostat, employers' and employees' federations, private firms, politicians, economists, scientist, journalists and students.

4.1 User Needs

Users: Public authorities, Eurostat, employers' and employees' federations, private firms, politicians, scientists, economists, journalists, students.

Applications: studies of business economics, regional finance studies, primary data for the Danish national accounts and for Eurostat's structural business statistics.

4.2 User Satisfaction

The statistics have many users and are widely used. Users are particularly pleased to use the statistics as it is the most basic source of information for industry's general structural development.

4.3 Data completeness rate

The accounting statistics cover a large part of Denmark's deliveries to Eurostat in the SBS area (Structural Business Statistics) and live up to the requirements. Nationally, the accounting statistics are published in more detail than is required in deliveries to Eurostat.

5 Accuracy and reliability

The statistics provide a reliable picture of the financial situation of the Danish business community, as it is based on a broad sample, administrative data and is based on detailed accounts. Most confident is the statistics at the enterprise level, as the annual accounts are made at this level.

It is assumed that the enterprises in which information is received from SKAT and the Danish Business Authority, in the same industries and with the same ownership form, are comparable with the enterprises in the sample. Furthermore, it is assumed that enterprises with less than 5 employees are comparable to enterprises with 6-10 employees, for enterprises that do not have a large VAT turnover (industry dependent but typically at least DKK 150 million).

5.1 Overall accuracy

Some of the information in the accounting statistics is more detailed than the items required by the Danish Financial Statements Act. This applies, for example, to information on energy consumption. This can mean that enterprises may find it difficult to provide this information, and therefore data on this information is likely to be underestimated, as expenditure will instead be placed on other items such as external costs or consumption of goods, which will be overestimated.

Investment information is also not directly reflected in items in the accounts that comply with the Danish Financial Statements Act, but they can usually be deduced from a table in the notes to the accounts. One must therefore also expect a certain likelihood that the investments are experientially underestimated among the enterprises that fill and submit questionnaires to Statistics Denmark.

Accounting statistics are more uncertain at the workplace level than at the corporate level, as the distribution method is based on assumptions. For example, for combined enterprises, the method assumes that the individual workplaces have, as a starting point, accounting figures per year. man-years equivalent to the average for all uncombined enterprises in the same ownership and industry. However, despite the uncertainty, it is considered that the information is reliable at the main industry and regional level.

5.2 Sampling error

The main basis of the figures (except number of enterprises, employees (in FTE) and persons employed (in FTE)) is questionnaire data collected for a sample of enterprises and information from TAX-authority. A sample can not give an accurate picture of the population , and therefore the figures are subject to some sampling errors.

For the calculation of confidence intervals the spread is used, which can be observed among the reported data. The spread is a measure of the variation in the data from individual firms, the larger the spread, the greater the variation. The calculation is performed to calculate the spread and thus confidence interval , taking into account the sample and the additional information from the TAX-authority. This special combination of a sample and additional information from the TAX-authority means that one can not use standard calculations and formulas when the spread is calculated. When you have information from two sources, it is not possible to calculate the spread exact - but only approximate. The method chosen to calculate approximate values for the spread is to take samples in the sample (Jackknife method). In industry and supply, revenue typically differs below +/- 1 billion. DKK as 95 per cent. confidence interval.

5.3 Non-sampling error

Population is defined by the industry in which the enterprises are registered in the Business Register. Inactive enterprises and enterprises with very limited activity are not included in the statistics. Uncertainty due to the non response is minimized by repeated twitching by incomplete reporting. For the financial year 2015, accounting data was received from 94 per cent. Of the enterprises that were withdrawn in the sample. Incorrect data reported and misunderstandings are minimized by checking the reported figures.

5.4 Quality management

Statistics Denmark follows the recommendations on organisation and management of quality given in the Code of Practice for European Statistics (CoP) and the implementation guidelines given in the Quality Assurance Framework of the European Statistical System (QAF). A Working Group on Quality and a central quality assurance function have been established to continuously carry through control of products and processes.

5.5 Quality assurance

Statistics Denmark follows the principles in the Code of Practice for European Statistics (CoP) and uses the Quality Assurance Framework of the European Statistical System (QAF) for the implementation of the principles. This involves continuous decentralized and central control of products and processes based on documentation following international standards. The central quality assurance function reports to the Working Group on Quality. Reports include suggestions for improvement that are assessed, decided and subsequently implemented.

5.6 Quality assessment

As with all questionnaire and administrative surveys, statistical uncertainty must be taken into account. However, the quality of the statistics is generally considered to be high.

5.7 Data revision - policy

Statistics Denmark revises published figures in accordance with the [Revision Policy for Statistics Denmark](#). The common procedures and principles of the Revision Policy are for some statistics supplemented by a specific revision practice.

5.8 Data revision practice

For larger method shifts or detection of errors, the figures may be revised.

6 Timeliness and punctuality

The statistics are usually published provisionally approx. 6 months after and finally approx. 12 months after the last closing date (April 30) and usually without delay in relation to the announced time.

6.1 Timeliness and time lag - final results

The statistics are usually published provisionally approx. 6 months after and finally approx. 12 months after the last closing date (April 30) and usually without delay in relation to the announced time. The statistics at the establishment level are only published together with the final figures.

6.2 Punctuality

The statistics are usually published without delay in relation to the scheduled date.

7 Comparability

The new type of accounts statistics is largely comparable with, and supplemented by, the SKAT data based accounts statistics which were discontinued after 1998. Statistics Denmark publishes statistics on various subjects related to business accounts, notably VAT-related turnover, manufacturers' sales of commodities, and short-term statistics of order books and sales. However, these statistics are not directly comparable with the accounts statistics, because of differences in units, coverage or concepts.

7.1 Comparability - geographical

Every year figures are submitted to the statistical office of EU, Eurostat. This includes special industry aggregates, not published nationally. Data for all EU countries can be found in the [Eurostat database](#). The statistics are produced following the principles of an EU regulation, so the results are comparable.

7.2 Comparability over time

At enterprise level, comparable statistics (time series) are available from 1994 for construction and retail trade, from 1995 for manufacturing industries, from 1998 for wholesale trade, and from 1999 for the remaining part of the private secondary and tertiary industries. Starting with the reference year 2000 the estimation method has been changed for enterprises with no more than 1 employee (full-time equivalence) and from which there is no information from questionnaire or SKAT. This change in estimation method is considered to make the data for these enterprises more reliable, but makes it more difficult to compare with previous years, in particular in sectors where this type of enterprise makes up a substantial part.

Starting with the reference year 2002 The Danish Law on Annual Reports was revised. Among the major changes can be mentioned:

- a) Intangibles and financial fixed assets and also assets acquired by financial leasing must to a higher extent than earlier be included in the balance sheet, and as a principal rule it must be valued at market prices, whereas earlier it could alternatively be valued at historical cost prices or the like.
- b) Work in progress, not for own account (contract work), is moved from current stocks to debts receivable.

The previous type of accounts statistics for manufacturing industries, which ended with the year 1994, covered all manufacturing enterprises with 20 or more employees. The new type of accounts statistics covers all enterprises irrespective of size. Consequently, the two types of statistics are not directly comparable.

At establishment level, comparable statistics are available from 1995 for construction, retail trade and manufacturing, from 1998 for wholesale trade, and from 1999 for the remaining part of the private secondary and tertiary industries.

The accounts statistics do not cover inactive businesses and enterprises with very limited activity. The threshold limit regarding the level of economic activity required, was raised substantially with effect from the reference year 1999. Until 1998 an enterprise to be included in the statistics should have employees or an annual VAT at at least 20,000 DKK. Since 1999 to be included in the statistics an enterprise should have had an annual performance corresponding to at least a half year's work for one person. Consequently, the number of enterprises and establishments (workplaces) dropped considerably and the number of employed people dropped slightly. The effect on the economic variables relating to the accounting items was minimal.

The purpose of Accounts statistics is to analyze the activity level and of the structure of the Danish business sector. This means that the statistics should be seen as a primary source of financial data for analytical studies of Danish business enterprises, including data required for the evaluation and conception of Government policies and decisions affecting the business community. Moreover, the accounts statistics are an essential input to the Danish national accounts statistics, and they provide the bulk of Denmark's contribution to EUROSTAT's structural business statistics at European level. Until the late 1980's, Statistics Denmark produced questionnaire-based accounts statistics covering manufacturing industries, construction and the distributive trades. Apart from manufacturing, these statistics were discontinued because it was introduced in 1986, that Danish business enterprises should submit to the tax authorities (SKAT) a standardized list of items from their accounts. These items were well suited for statistical purposes, but just a few years later the list of items was cut drastically and many firms were exempted from the system, so it became necessary to reintroduce statistical questionnaires and use the SKAT data as a supplement only. Otherwise it would not have been possible to satisfy national and Eurostat requirements in the field of structural business statistics. From 2005 the following accounts data are available from SKAT: turnover, consumption of goods, depreciations, profit or loss before financial and extraordinary items and corporation tax, profit or loss before corporation tax, corporation tax, closing stocks, fixed assets, capital and reserves, total assets/liabilities, increase in investment, and decrease in investment. Furthermore are from SKAT received employers' reports on the wages and salaries to their employees. The new type of business accounts statistics started with the reference year 1994, covering construction and retail trade at the enterprise level. Manufacturing was added from 1995, when the former type of statistics for that sector was discontinued. At the establishment (i.e. workplace) level, regional statistics have been published since the reference year 1995, covering manufacturing, construction and retail trade. Wholesale trade was added from 1998 and the remaining part of the private secondary and tertiary industries from 1999. So results are published at the national level relating to enterprises (legal units) and from 1995 also at the regional level relating to workplaces. The new statistics of business accounts cover construction and retail trade from the reference year 1994 at enterprise level (i.e. for legal units, such as corporations and sole traders) and from the reference year 1995 at establishment (workplace) level. The coverage was extended to manufacturing industries from 1995, to wholesale trade from 1998, and to the remaining part (with a few exceptions) of the service industries from 1999 (air transport, post and telecommunications only from 2001).

As of 2017, in addition to data from enterprises in the sample and data from SKAT, data from the enterprises official annual reports in electronic XBRL format has been used. Data used in the annual reports are the entire balance sheet, turnover, other operating income, consumption of goods, wages, pension costs, other social security costs, depreciation and write-downs of tangible and intangible assets, write-downs of current assets, secondary costs, income from investments, interest income, write-downs of financial assets, interest expenses, corporation tax, profit for the year and dividends. Not all of this information may be available in all annual reports, but if available, it is used.

It is published annually at the corporate level, and from 1995 onwards an annual regional distributed accounting statistics is published, which refers to the level of the workplace.

7.3 Coherence - cross domain

The new type of accounts statistics is largely comparable with, and supplemented by, the SKAT data based accounts statistics which were discontinued after 1998. Statistics Denmark publishes statistics on various subjects related to business accounts, notably VAT-related turnover, manufacturers' sales of commodities, and short-term statistics of order books and sales. However, these statistics are not directly comparable with the accounts statistics, because of differences in units, coverage or concepts.

7.4 Coherence - internal

There are a large number of internal consistencies that must apply in an account, and this therefore also applies to the final basic data for the accounting statistics. It is part of the validation and the final calculations to ensure this consistency in final data.

8 Accessibility and clarity

The statistics are published in [NYT from Statistics Denmark, in Danish](#) and [Statbank Denmark](#). Summaries are given in the *Statistical Yearbook* and in the *Statistical Ten-Year Review*.

8.1 Release calendar

The publication date appears in the release calendar. The date is confirmed in the weeks before.

8.2 Release calendar access

The Release Calendar can be accessed on our English website: [Release Calendar](#).

8.3 User access

Statistics are always published at 8:00 a.m. at the day announced in the release calendar. No one outside of Statistics Denmark can access the statistics before they are published.

8.4 News release

The figures are published in a news release, [NYT from Statistics Denmark, in Danish](#).

8.5 Publications

Summaries are given in the [Statistical Yearbook](#) and in the *Statistical Ten-Year Review*.

8.6 On-line database

The statistics are published in the StatBank under the subjects in the following tables:

- [REGN1](#): Accounts statistics by industry, items and time
- [REGN1A](#): Key figures in per cent for accounts statistics by industry, items and time
- [REGN2](#): Accounts statistics by industry, items, size and time
- [REGN2A](#): Key figures in per cent for accounts statistics by industry, items, size and time
- [REGN3](#): Accounts statistics by industry, items, type of ownership and time
- [REGN3A](#): Key figures in per cent for accounts statistics by industry, items, type of ownership and time
- [REGN8](#): Accounts statistics (DB07) by region, industry, items and time
- [REGN5](#): Accounts statistics by industry, items and time
- [REGN5A](#): Key figures in per cent for accounts statistics by industry, items and time
- [FREGN2](#): Preliminary accounts statistics by industry, items, size and time
- [FREGN3](#): Preliminary accounts statistics by industry, items, type of ownership and time

8.7 Micro-data access

The survey data are organized in annual files comprising a complete set of accounting items for every single business enterprise and its component units (establishments). The survey files can easily yield alternative breakdowns and tabulations, in addition to those published. There are also some files ("sum files") containing aggregations for activities, kinds of ownership, size groups and regions.

8.8 Other

The survey data are organized in annual files comprising a complete set of accounting items for every single business enterprise and its component units (establishments). The survey files can easily yield alternative breakdowns and tabulations, in addition to those published.

8.9 Confidentiality - policy

In the compilation of the account statistics the confidentiality policy of Statistics Denmark is followed ([link, in Danish](#)).

8.10 Confidentiality - data treatment

In the compilation of the account statistics the confidentiality policy of Statistics Denmark is followed ([link, in Danish](#)).

8.11 Documentation on methodology

A description of concepts and methods is published [at this page, in Danish](#).

8.12 Quality documentation

Results from the quality evaluation of products and selected processes are available in detail for each statistics and in summary reports for the Working Group on Quality.

9 Contact

The administrative placement of this statistics is in the division of Business Development. The person responsible is Charlotte Hansen, tel. +45 3917 3177, e-mail: chh@dst.dk

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