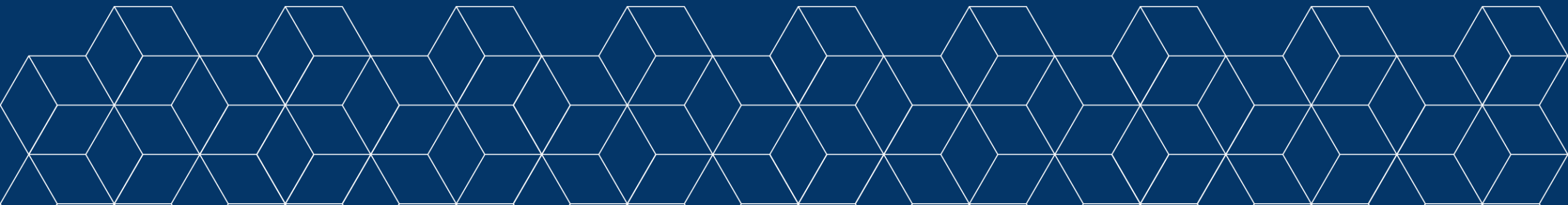


# MEASUREMENT OF INTANGIBLES

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University of Ljubljana



# Concept

## What is an investment?

»any use of resources that reduces current consumption in order to increase it in the future« (Corrado, Hulten, & Sichel, 2006, p. 11)

**What are intangible assets?** »immaterial items of wealth, immaterial facts owned, valued, and capitalized on an appraisalment of the gain to be derived from their possession« (Veblen, 1908, p. 105)

Corrado, Hulten, & Sichel  
(2005, 2006)

Haskel *et al.*  
(2010)

TYPE OF INTANGIBLE ASSET	
COMPUTERIZED INFORMATION	Computer software
	Computerized databases
INNOVATIVE PROPERTY	R&D, including social sciences and humanities
	Mineral exploration
	Copyright and license costs
	Development costs
	New architectural and engineering designs
ECONOMIC COMPETENCIES	Brand equity (advertising expenditure, market research)
	Firm-specific human capital (continuing vocational training, apprentice training)
	Organizational structure (company formation, organizational change and development)

Software

R&D

Design

Reputation and branding

Employer funded training

Organisation or business process improvement

# Data

- At firm level, two types of data sources are typically used:
  - Registry based data:
    - large coverage
    - few directly relevant variables
  - Survey based data:
    - small coverage
    - relevant variables asked
    - data availability & burden problematic



# Surveys compared

- Country coverage: 1 – 36
- Targeted firm size: All, 1+, 5+, 10+, 20+, 50+, 100+
- Targeted sector: industry and (knowledge-intensive) services, market ec.
- Sample size: 40 – 10,631 (per country), more only for EU27+
- Survey mode: CATI, mail, web, F2F
- Types of intangibles covered
- Additional aspects covered



# France (INSEE & ministries, 2005)



## Enquête • Moyens et modes de gestion de l'immatériel •

Merci d'adresser votre réponse à :

Dans le cadre de la Statistique publique, cinq services statistiques ministériels se sont associés pour cette enquête : l'Institut national de la statistique et des études économiques (Insee), le Service des études et des statistiques industrielles (Sessi), le Service économique et statistique (Ses) pour la construction et les transports, le Service central des enquêtes et études statistiques (Scees) pour les industries agroalimentaires ainsi que la Direction de l'évaluation et de la prospective (Dep) pour la recherche.

Votre correspondant Sessi pour cette enquête est :

**CACHET DU GROUPE**

Nom et coordonnées de la personne ayant répondu à ce questionnaire, et susceptible de fournir des renseignements complémentaires :

Mme/Mlle/M. \_\_\_\_\_  
 Fonction \_\_\_\_\_  
 Téléphone \_\_\_\_\_  
 Télécopie \_\_\_\_\_  
 Courriel \_\_\_\_\_ @ \_\_\_\_\_

Merci de retourner le questionnaire dans les dix jours

Vu l'avis favorable du Conseil national de l'information statistique, cette enquête est reconnue d'intérêt général et de qualité statistique et n'a pas de caractère obligatoire. Elle porte le label n° 2004-7330 du Conseil national de l'information statistique valable pour les années 2004 et 2005. Questionnaire confidentiel destiné au Sessi Insee.

**Identification du groupe et activité dominante exercée**

NOM DU GROUPE \_\_\_\_\_

ACTIVITÉ DOMINANTE \_\_\_\_\_

SIREN de la tête de groupe, ou du représentant en France \_\_\_\_\_

Dans la suite du questionnaire, **sauf mention contraire, le terme « groupe » se rapporte au groupe dans son ensemble.**

Les données comptables demandées s'entendent pour l'ensemble du groupe ainsi constitué, hors transactions internes.



## A

### Données de cadrage du groupe en 2003

**A1 Effectifs**

Effectifs totaux du groupe = Effectifs en France + Effectifs à l'étranger

Effectifs à l'étranger : Union européenne (hors France), Amérique du Nord, Amérique latine, Asie, Reste du monde

**A2 Chiffre d'affaires consolidé, réalisé sur l'ensemble du périmètre du groupe**

Chiffre d'affaires consolidé du groupe = % du chiffre d'affaires consolidé réalisé sur le marché français + % réalisé à l'étranger

% réalisé à l'étranger : Union européenne (hors France), Amérique du Nord, Amérique latine, Asie, Reste du monde

\* Voir notice explicative

**A3** Disposez-vous d'une implantation à l'étranger (filiale, représentant ou agent commercial) ?

Union européenne (hors France)   
 Amérique du Nord   
 Amérique latine   
 Asie   
 Reste du monde   
 Pas de correspondant

Oui Non

**A4** Votre groupe est-il à la tête d'un réseau de franchise ou d'enseignes ?

Oui Non

## B Marketing et communication publicitaire

Le marketing et la communication publicitaire s'entendent au sens large, c'est-à-dire y compris la coopération commerciale. Les questions B1 à B6 sont relatives au seul marché français ; les questions B7 et B8 sont relatives à tous vos marchés.

**B1** Au cours des trois dernières années, avez-vous mené des actions publicitaires sur le marché français ?

Communication média (presse, audiovisuel, affichage, publicité Internet, etc.)   
 Communication hors média (salons, colloques et séminaires, lieux de vente, prospectus, mailing)   
 Sponsoring, mécénat   
 Création ou amélioration significative de votre site Internet   
 Participation à des campagnes publicitaires collectives (organisées par exemple par des associations professionnelles, des distributeurs, etc.)

Oui Non Cochez une case pour chaque item

**B2** Pour les principales actions publicitaires que vous avez réalisées à destination du marché français au cours des trois dernières années, quelle a été l'importance de chacune des objectifs suivants ?

Marketing des produits et services Cochez une case pour chaque item

Accompagner le lancement de nouveaux produits et services   
 Faire connaître vos produits et services existants auprès d'une nouvelle clientèle   
 Répondre à des campagnes publicitaires de vos concurrents

Gestion de la marque

Moderniser ou renouveler l'image de la marque   
 Accroître la notoriété de la marque

Gestion des relations avec les clients et les partenaires

Vous faire connaître auprès des fournisseurs et des distributeurs

Aucune action publicitaire depuis trois ans

Très peu important Peu Assez important Très important Sans objet

**B3** Suivi de l'efficacité de vos actions de marketing et de communication publicitaire à destination du marché français.

Évaluez-vous le retour sur investissement de vos dépenses ?   
 Comparez-vous vos efforts de marketing et de publicité à ceux de vos concurrents ?   
 Suivez-vous un (des) indicateur(s) de notoriété de vos produits ou de votre marque ?

Oui Non   Cochez une case pour chaque item

**B4** Vos campagnes de communication des trois dernières années menées à destination du marché français ont-elles eu un effet positif ?

sur votre notoriété ?   
 sur vos parts de marché ?   
 sur vos résultats d'exploitation ?

Aucune action publicitaire depuis trois ans

Non Oui, effet : Faible important Ne sait pas

**B5** En 2003, quelle a été la part de votre budget annuel de marketing et de communication publicitaire en France ?

Par rapport au chiffre d'affaires consolidé sur le marché français (hors frais de personnel, comptez la rémunération d'agences de publicité, les achats d'espaces, les droits d'entrée aux salons, et tous les autres achats de prestations)   
 Par rapport au budget de marketing et de communication publicitaire du groupe

Répartition de votre budget de marketing et de communication publicitaire sur le marché français

Part du budget sur le nom ou la marque du groupe   
 Part du budget sur les produits ou services   
 dont communication sur les produits ou services nouveaux

En % du budget sur le marché français   %  
 = 100 %

\* Voir notice explicative

**B6** En 2003, quels ont été vos effectifs internes affectés au marketing et à la communication publicitaire dans le périmètre français du groupe ?

(Une personne à mi-temps → 0,5)

**B7** Dans le cas où votre groupe serait propriétaire\* de plusieurs marques de produits (ou de services), ces marques sont-elles différenciées : \* Voir notice explicative

par segment de marché ?   
 par génération de produits (ou de services) ?   
 par zone géographique ?

Propriétaire d'aucune marque ou d'une seule

Oui Non   Cochez une case pour chaque item

**B8** La politique du groupe en termes de marketing et de communication publicitaire est-elle établie :

pour l'ensemble du groupe ?   
 par domaine opérationnel ?   
 par zone géographique ?

Oui Non

Si Oui :

les unités localisées en France disposent-elles d'une autonomie d'action importante ?   
 adaptent-elles seulement la politique du groupe au marché français ?

Oui Non

## C Politique d'innovation et de recherche

### Innovation

Le groupe innove lorsqu'il introduit de nouveaux produits (ou services) sur le marché afin d'améliorer sa position concurrentielle, sa performance ou son savoir-faire. Il innove également quand il adopte dans le même but de nouvelles façons de fabriquer ou de commercialiser ses produits (ou services). Les produits (ou services) ainsi que les procédés déjà existants, mais nettement modifiés par le groupe sont aussi considérés comme des innovations. L'innovation peut être nouvelle seulement pour le groupe, car déjà mise en œuvre par les concurrents. Elle est une innovation pour le marché quand aucun équivalent n'existe chez les concurrents. L'innovation de rupture est celle qui modifie fondamentalement le marché et ne peut être ignorée des concurrents.

Dans la suite du questionnaire, et sauf mention contraire, les questions sont relatives à l'ensemble de vos marchés, français ou non.

**C1** Au cours des trois dernières années, avez-vous mis en œuvre des innovations de types suivants ?

Produit et/ou service nouveau (ou nettement modifié)   
 Procédé nouveau (ou nettement modifié)   
 Innovation de marketing   
 Innovation organisationnelle

Sans objet : pas d'innovations au cours des trois dernières années   
 Si OUI à la question C1 - a, Part de ces innovations dans votre chiffre d'affaires en 2003  % (% du chiffre d'affaires consolidé)

Innovations pour : votre groupe seulement le marché innovations de rupture dont :

**C2** Quelle a été l'importance de chacun des objectifs suivants pour vos innovations des trois dernières années ?

Viser un nouveau marché   
 Contrer les initiatives équivalentes des concurrents   
 Répondre à une demande particulière exprimée par des clients   
 Utiliser des produits ou procédés nouveaux, ou de nouvelles technologies, apparus sur le marché   
 Exploiter des opportunités liées à votre activité de R&D   
 Réagir à de nouvelles réglementations et normes dans votre secteur

Très peu important Peu Assez important Très important Sans objet

**C3** Dans le cadre de vos activités d'innovation, utilisez-vous les informations apportées par les brevets, dessins et modèles déposés par des tiers ?

avez-vous déjà été dissuadé de poursuivre certaines recherches en raison de l'existence de brevets, dessins ou modèles déposés par des tiers ?

Très rarement Rarement Assez souvent Très souvent Sans objet

**C4** Vos innovations des trois dernières années ont-elles eu un effet positif :

sur vos parts de marché ?   
 sur vos résultats d'exploitation ?

Non Oui, effet : Faible important Ne sait pas

# UK (NESTA, Imperial College, ONS; 2008/9, 2011)

UK Data Archive Study Number 6701 - Investment in Intangible Assets Survey: Secure Access

Department of Enterprise, Trade and Investment  
Office for National Statistics

## Survey of Business Expenditure on Intangible Assets

00001 45310  
CONTACT NAME  
OFFICE FOR NATIONAL STATISTICS  
GOVERNMENT BUILDINGS  
CARDIFF ROAD  
NEWPORT  
NP10 8XG  
\*\*\*\*\* EXAMPLE PRINT \*\*\*\*\*

Using **black ink**, write any changes to your name and address in the box below

**To be completed for:** THE BUSINESS NAMED ABOVE

**From:** Office for National Statistics  
Government Buildings  
Cardiff Road  
Newport  
NP10 8XG

**Contact for help:** Craig Allford ☎ 01633 456998

**Your reference:** 231 4990 0000 000L

You are requested to complete this questionnaire for the business named above for the calendar year 2010 or the nearest available 12 month reporting period that you have complete figures for.

Please complete and return this questionnaire to the above address or fax to 01633 652025 by 28 October 2011.

If exact figures are not available, please provide informed estimates.

**Please note**

- This is a voluntary survey.
- This survey is carried out in Northern Ireland by the Office for National Statistics on behalf of the Department of Enterprise, Trade and Investment (DETI).

**Additional Information**

- To complete the questionnaire in Euros, please call your contact (see red box above).

Thank you for your co-operation.

All the information you provide is kept strictly confidential. It is illegal for us to reveal your data or identify your business to unauthorised persons.



## Survey of Business Expenditure on Intangible Assets

**Purpose of this survey**

ONS is seeking to develop a more complete view of business expenditure on intangible or "soft" assets, such as skills, software, reputation and branding, design, R&D. Your help would be much appreciated in collecting this information. Summary results of this survey will be made publically available and will be used to help develop government policy. This is your opportunity to contribute to that process.

**Coverage**

This questionnaire asks for information on activity in England, Scotland, Wales and Northern Ireland, but excludes Channel Islands, Isle of Man and Overseas. Provide figures for the business named on the front page.

**Information required**

This questionnaire is divided into short sections and asks for information on business expenditure on:

- employer funded training
- software
- reputation and branding
- research and development (R&D)
- design
- organisation or business process improvement

**How to complete the questionnaire**

This questionnaire will be scanned, therefore please:

- complete in **black ink**
- ensure letters and numbers are **PRINTED** and centred within each box
- do not use commas
- do not cross sevens
 or zeros - round your figure to the nearest £ thousand for example £16,805 = £

**Section A - Reporting Period**

1. If you are not able to report for calendar year, what are the dates for the most recent business year that you have complete figures for?

Day Month Year Day Month Year

From:       1 To:       2

**Section B - Employer Funded Training**

2. During the reporting period, did your business fund any training of its employees?  
Employer funded training of the business's staff, whether provided by an external organisation or its own personnel. For example, training on IT systems, new production equipment, ISO accreditation, skills development, etc.

Yes  → Go to question 3

No  → Go to question 7 <sup>3</sup>

3. During the reporting period, what was your business's expenditure on training provided by other organisations?  
Include:

- training provided by external suppliers, whether provided on-site or elsewhere
- levy payments for training organisations, e.g. Sector Skills Council ... £         4

4. During the reporting period, what was your business's expenditure on staff training carried out by its own staff?  
Include:

- staff costs of trainers, including development and delivery of training, both on and off the job
- travel and subsistence payments
- associated costs, including providing facilities, overheads and materials.

Exclude:

- the cost of staff time whilst being trained and therefore absent from work
- capital items.

Note: Estimates based on proportions of staff time are acceptable ... £         5

5. How many days training did each member of staff receive during the reporting period?  
Note: An estimate is acceptable

days <sup>6</sup>

Years Months

6. How long would your business expect to benefit from a typical expenditure on training?   <sup>7</sup>   <sup>8</sup>

**Section C - Software**

7. During the reporting period did your business purchase or develop any software?  
Purchase of external software and development of software in-house. For example, operating systems, general purpose office applications (e.g. word processing), special purpose applications (e.g. financial accounting systems, databases), customer relationship management systems, etc.

Exclude:

- software development conducted as part of R&D. This should be included in Section E only.
- web design included in Section F.

Yes  → Go to question 8

No  → Go to question 11 <sup>9</sup>

# Surveys by University of Ljubljana in SI, BiH, ALB (2010, 2012, 2015)

**THE ROLE OF INVESTMENT IN TANGIBLE AND INTANGIBLE CAPITAL IN ALBANIAN COMPANIES**

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**QUESTIONNAIRE**

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<b>Company:</b>	
<b>Question answered by:</b> (Name, position)	
<b>Contact:</b> (e-mail, phone)	
<b>Interview coordinated by team member:</b> (Name):	
<b>Contact:</b> (e-mail, phone)	
<b>Date:</b>	

**IV. INFORMATION TECHNOLOGY**

<b>1 A</b>	<b>In 2009 your company invested in information technology</b> More than 1% revenue: D1A_1 More than 2% revenue: D1A_2 More than 3% revenue: D1A_3	NO	YES
<b>1 B</b>	Was IT expenditure in the period from 2006 to 2008 significantly different? D1B_1 (YES=1, NO=0) If yes, please, explain by how much and why. D1B_2		
<b>2</b>	<b>Position of the IT manager</b> IT manager is within the company hierarchical structure ranked higher than on the 4th hierarchical level. D2_1 IT manager is within the company hierarchical structure ranked higher than on the 3rd hierarchical level. D2_2 IT manager is a member of the board of directors (highest management level). D2_3	NO	YES
<b>3</b>	<b>The IT strategic plan in the company</b> Exists. D3_1 Is being implemented. D3_2 Is being updated at least every second year. D3_3	NO	YES
<b>4</b>	<b>The role of IT in the company</b> IT is NOT considered only as a supporting business service. D4_1 IT stimulates business processes reengineering. D4_2 IT is a source of competitive advantages for the company. D4_3	NO	YES

**V. INNOVATION**

<b>1</b>	Please, mark in which of the following markets did your company sell products/services in 2009?	YES	NO	% sales
	Local/regional market in Albania? E1_1			E1_1a
	National market? E1_2			E1_2a
	Other European markets (excluding countries of Western Balkan)? E1_3			E1_3a
	Western Balkan markets? E1_4			E1_4a
	Other markets? E1_5			E1_5a
<b>1b</b>	Which of the above markets was your biggest market in terms of company income? * E1b * The market will be referred to as 'the relevant' market as we continue.			
<b>2</b>	<b>Introducing new products and competitors</b> We were as successful as our competitors were on average in introducing new products in last five years. E2_1 We were more successful than our competitors were on average in introducing new products in last five years. E2_2 We were one of the leading companies in the industry in introducing new product in last five years. E2_3	NO	YES	
<b>3</b>	<b>R&amp;D expenditure</b> In 2009 R&D expenditure amounted to at least 1% of revenue. E3_1 In 2009 R&D expenditure amounted to at least 2% of revenue. E3_2 In 2009 R&D expenditure amounted to at least 3% of revenue. E3_3	NO	YES	
<b>3b</b>	Was R&D expenditure in the period from 2006 to 2008 significantly different? E3b (YES=1, NO=0)			
<b>3c</b>	If yes, please, explain by how much and why. E3c			
<b>4</b>	Please, mark the relevance of the following types of new products in your company: Repositioning of existing products on the market. E4_1 Improving existing products. E4_2 Extensions to existing product lines. E4_3	High 3	Medium 2	Low 1
		Not used 0		

**VII. ECOLOGICAL AND ENVIRONMENTAL ACTIVITIES**

<b>1</b>	Our company has acquired at least one of the certificates or standards dealing with environmental protection (i.e. ISO 14001, EMAS, IPCC license...). G1_1 Our company incorporates environmental protection issues in the process of strategic planning. G1_2 Environmental protection is a core value of our company. G1_3	YES	NO
<b>2</b>	In our company we do not merely try to satisfy the legal requirements (minimum investments in environmental aspects), but also try to exceed the minimum requirements in terms of being environmentally responsible. G2_1 Our company is actively engaged in the environmental aspect of the local area, for example environmental education and various campaigns, etc., so that it actively contributes to solving environmental issues in the local area, even the ones that are not the result of the company's activities. G2_2 The environmental aspects of the social responsibility are the most important aspect of our performance in the field of social responsibility. G2_3	YES	NO
<b>3</b>	In our production procedures we are trying to minimize our negative impact on the environment, since it is based on our own analysis and <u>feasible</u> and it is economically wise. G3_1 The company's success in the future is closely connected to the amount of pressure it puts on the environment, therefore when investing we pay a lot of attention to the characteristics of new (the environmentally friendly) production technology. G3_2 In our company we have our own development department, which improves our production technology. Since the environmental aspect is very important, there are also environmental engineers involved in the development process. G3_3	YES	NO
<b>4</b>	When investing in fixed assets for production, energy consumption is the key decisive factor. G4_1 We are developing energetically more efficient production processes (our own process innovations). G4_2 In our company we use renewable energy resources. G4_3	YES	NO
<b>5</b>	The company exceeds the minimum legal requirements on waste separation. G5_1 In our company we are trying to utilize resources rationally, therefore we are minimizing waste production. G5_2 We alone recycle the company's waste or we make sure that the company's waste is later on recycled. G5_3	YES	NO

**VIII. INVESTMENTS**

<b>1.</b>	What was the share of investment in fixed capital in your total revenues in the period of 2002 - 2010? SHARE (%)									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	
Fixed capital investment in total revenues (in %)	H1_2002	H1_2003	H1_2004	H1_2005	H1_2006	H1_2007	H1_2008	H1_2009	H1_2010	

<b>2.</b>	What were the sources for fixed capital investment in the period of 2002-2010 (list the share of investment from the relevant sources)?									
SOURCES OF FINANCING	2002	2003	2004	2005	2006	2007	2008	2009	2010	
Reserved (transferred)	H2_1_2002	H2_1_2003	H2_1_2004	H2_1_2005	H2_1_2006	H2_1_2007	H2_1_2008	H2_1_2009	H2_1_2010	



# Italy (INAPP & ISTAT, 2013)



**FINALITÀ DELL'INDAGINE**

Con l'obiettivo di sviluppare indicatori statistici che meglio rispecchino i punti di forza (o di debolezza) del sistema delle imprese italiane, Isfol e Istat stanno collaborando alla definizione di uno schema di analisi di tale sistema che includa gli investimenti finalizzati all'accrescimento del "capitale immateriale" delle imprese.

In tale prospettiva è stata avviata la presente rilevazione pilota sugli investimenti intangibili o immateriali delle imprese italiane con riferimento all'anno 2012.

Il questionario ha una struttura modulare basata su sezioni contenenti i quesiti sugli investimenti in formazione, software, immagine e marchi, ricerca e sviluppo, design, organizzazione aziendale e attività assimilate. Le relative definizioni saranno fornite all'inizio di ciascuna sezione.

## Sezione A - Formazione aziendale

**DEFINIZIONE**

La formazione aziendale è quella che viene decisa e organizzata dall'impresa, ovvero, in genere, dal titolare, dalla direzione generale o dall'ufficio del personale/servizio formazione; finanziata, in tutto o in parte, dall'impresa (almeno per quanto riguarda la remunerazione del tempo di lavoro utilizzato per le attività di formazione); finalizzata all'acquisizione di nuove competenze lavorative o allo sviluppo e al miglioramento delle competenze esistenti degli addetti dell'impresa (non può essere quindi considerata formazione la semplice trasmissione di informazioni); distinta chiaramente dal tempo di lavoro e svolta mediante l'intervento di un formatore o almeno l'utilizzo di attrezzature finalizzate a facilitare l'acquisizione di nuove competenze.

**A.1** L'impresa ha svolto formazione ai propri addetti nel corso del 2012?

Va considerata l'attività di formazione erogata sia attraverso corsi di formazione sia attraverso attività non cursuali (training on the job, rotazione programmata nelle mansioni lavorative, convegni, workshop, seminari o presentazione di prodotti/servizi, autoapprendimento mediante formazione a distanza, circoli di qualità o gruppi di auto-formazione).

Sì  No  → se NO passare alla sez. B

**A.1bis** In particolare nel corso del 2012, l'impresa ha effettuato:

-(a) corsi **esterni** di formazione aziendale      Sì  No

→ se NO non rispondere alla A.2

-(b) corsi **interni** di formazione aziendale      Sì  No

→ se NO non rispondere alla A.3

-(c) attività di **formazione aziendale diverse dai corsi**      Sì  No

**A.2** Quanto è stato speso, in totale, per i corsi di formazione aziendale organizzati da soggetti esterni nel corso del 2012?

Vanno considerate le spese per corsi di formazione affidati a soggetti esterni all'impresa (indipendentemente dal fatto che siano stati tenuti all'interno dell'impresa o in sedi esterne). Devono essere inclusi eventuali contributi versati ad organismi o enti bilaterali per la formazione.

\_|\_|\_|\_|\_|\_|\_|\_|\_|\_|,00 €

**A.3** Quanto è stato speso per attività di formazione interne all'impresa svolte nel corso del 2012?

Vanno incluse le spese per corsi di formazione svolti e gestiti internamente all'impresa. Sono compresi: la remunerazione dei docenti interni all'impresa e del personale del proprio centro di formazione o impegnato nell'organizzazione e nella gestione di corsi di formazione; i costi di viaggio e soggiorno sostenuti dai partecipanti a corsi di formazione e quelli relativi ad attrezzature e materiali didattici, nonché altri costi associati all'erogazione di formazione interna.

\_|\_|\_|\_|\_|\_|\_|\_|\_|\_|,00 €

**A3bis** "Alla domanda A.1 lei ha detto che la sua impresa ha erogato formazione nel 2012 ai propri addetti ma alle domande A2 e A3 non ha indicato i costi, può specificare come e con quali risorse è stata finanziata la formazione?"

**A.4** Quanto è stato speso, nel corso del 2012, per l'acquisizione di immobili o altri beni capitali destinati (esclusivamente o parzialmente) allo svolgimento di attività di formazione da parte dell'impresa?

\_|\_|\_|\_|\_|\_|\_|\_|\_|\_|,00 €

**A.5** Indicare il numero complessivo di addetti, esclusi gli apprendisti, che hanno partecipato a corsi di formazione professionale nel 2012.

\_|\_|\_|\_|\_| Totale

**A.6** Indicare il numero complessivo di ore di formazione OPPURE il numero medio di ore per partecipante, dedicate a corsi di formazione professionale nel 2012.

\_|\_|\_|\_|\_| Totale ore oppure |\_|\_|\_|\_|\_| Numero medio di ore per partecipante

NOTA: compilare esclusivamente o il numero complessivo di ore di formazione o, in alternativa, il numero medio di ore di formazione per partecipante

**A.7** Quanto si prevede possano essere prolungati nel tempo, in media, gli effetti economici di un'attività formativa aziendale tipica (corso di formazione)?

\_|\_|\_| Anni |\_|\_| Mesi

**A.8** La sezione sulla formazione aziendale è terminata. Vuole aggiungere qualche osservazione o ulteriore informazione?

Sì  No  → se NO passare alla sez. B

**A.8 bis** Osservazioni o ulteriori informazioni relative alla formazione erogata nella sua azienda:

\_\_\_\_\_

**b.1.** Realizzazione di originali di opere letterarie e artistiche in genere (films, registrazioni, manoscritti, soggetti televisivi, ecc.)

Sì  No

**b.2.** Duplicazione (e diffusione) di originali di opere letterarie e artistiche (libri, copie di films, dischi, materiali in formato elettronico, ecc.)

Sì  No

## Sezione H – Effetti della crisi sugli investimenti intangibili

**H.1** Nel periodo 2011-2013, come sono variati i seguenti fattori, rispetto agli anni 2008-2010:

	Diminuiti	Stabili	Aumentati
a) Investimenti in formazione	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b) Investimenti in sviluppo e acquisizione di software	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c) Investimenti per migliorare l'immagine o i marchi aziendali	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d) Investimenti in attività di ricerca e sviluppo (R&S)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e) Investimenti in design	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f) Investimenti su organizzazione aziendale e processi	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**H.2** Quali misure ha prevalentemente messo in atto l'impresa per contrastare gli effetti della crisi?

a) Internalizzazione (svolgimento all'interno dell'impresa di attività - o fasi - di produzione precedentemente conferite a terzi)	Sì <input type="checkbox"/>	No <input type="checkbox"/>
b) Esternalizzazione ( <i>outsourcing</i> ) (conferimento a terzi di attività - o fasi - di produzione precedentemente svolte all'interno dell'impresa)	Sì <input type="checkbox"/>	No <input type="checkbox"/>
c) Acquisto di macchinari, attrezzature e software	Sì <input type="checkbox"/>	No <input type="checkbox"/>
d) Introduzione di innovazioni (di prodotto o servizio, di processo, ecc.)	Sì <input type="checkbox"/>	No <input type="checkbox"/>
e) Investimenti mirati in ricerca e sviluppo (interna o esterna)	Sì <input type="checkbox"/>	No <input type="checkbox"/>
f) Ricerca di nuovi mercati (o ampliamento di quelli esistenti)	Sì <input type="checkbox"/>	No <input type="checkbox"/>
g) Investimenti mirati in formazione del personale	Sì <input type="checkbox"/>	No <input type="checkbox"/>

## Informazioni sull'Impresa

Nome e cognome del rispondente \_\_\_\_\_

Ufficio / Posizione \_\_\_\_\_

Telefono \_\_\_\_\_

E-mail \_\_\_\_\_

Mancata compilazione del questionario da parte dell'Impresa a causa eventi di trasformazione aziendale:

- a) Fusione
- b) Scorporo
- c) Messa in liquidazione
- d) Amministrazione straordinaria
- e) Altro (specificare)

# Innobarometer in EU27, HR, IC, JAP, NO, SRB, CH, TUR, FYRM, US (2013)



## Flash Eurobarometer 369

## INVESTING IN INTANGIBLES: ECONOMIC ASSETS AND INNOVATION DRIVERS FOR GROWTH

### Questionnaire

#### Socio-economic questions

Let me start with a few basic questions about your company. For all questions, please limit your responses to your company's activities IN [YOUR COUNTRY] only.

D1 Is your company part of a group?  
(READ OUT – ONE ANSWER ONLY)

Yes 1  
No 2  
DK/NA 3

D2 In which country is the head office of your group located?  
(READ OUT – WRITE THE ANSWER)

DK/NA 2

If your company is part of a group, please answer the remaining questions only for your company in (OUR COUNTRY). Do not include results for subsidiaries or parent companies outside of (OUR COUNTRY).

D8 Approximately what percentage of your company's turnover in 2011 came from sales in each of the following markets?  
(READ OUT - WRITE THE ANSWERS IN PERCENTAGES)

Locally, in the area or region where your company is located %  
In your own country outside the area or region where your company is located %  
In other EU countries, or in Switzerland, Norway, Iceland, Liechtenstein %  
In other countries outside the EU %  
DK/NA 999

#### Section: Investment in intangible assets

Q1 Thinking about the priorities for your company, please tell me which two of the following are the most important?  
(ROTATE - READ OUT –MAX 2 ANSWERS POSSIBLE )

Rapid development of new products or services 1  
Tailored, customised solutions 2  
Ensuring lower prices 3  
Increasing labour productivity 4  
Decreasing the production costs 5  
Other (SPONTANEOUS) 6  
DK/NA 7

Q2 In 2011, what percentage of its total turnover did your company invest in the following activities using internal resources (i.e. relying solely on internal resources and capacities)?

	0%	Less than 1%	1 - 5 %	5-15%	15-25%	25-50%	More than 50%	DK
Training	1	2	3	4	5	6	7	8
Software development, excluding research and development (R&D) and web design	1	2	3	4	5	6	7	8
Company reputation and branding	1	2	3	4	5	6	7	8
Research and development (R&D)	1	2	3	4	5	6	7	8
Design of products and services (excluding research and development (R&D))	1	2	3	4	5	6	7	8
Organization or business process improvements	1	2	3	4	5	6	7	8

Q3 In 2011, what percentage of its total turnover did your company invest in the following activities using an external provider for which the company paid (i.e. relying solely on external resources and capacities)?

	0%	Less than 1%	1 - 5 %	5-15%	15-25%	25-50%	More than 50%	DK
Training	1	2	3	4	5	6	7	8
Software development, excluding research and development (R&D) and web design	1	2	3	4	5	6	7	8
Company reputation and branding	1	2	3	4	5	6	7	8
Research and development (R&D)	1	2	3	4	5	6	7	8
Design of products and services (excluding research and development (R&D))	1	2	3	4	5	6	7	8
Organization or business process improvements	1	2	3	4	5	6	7	8

Q4 On average, for how long does your company expect to benefit from its investments in the following activities?  
(ONE ANSWER PER LINE)

	READ OUT - ROTATE	Less than 2 years	2-5 years	6-10 years	More than 10 years	DK
1	Training	1	2	3	4	5
2	Software development, excluding research and development (R&D) and web design	1	2	3	4	5
3	Company reputation and branding	1	2	3	4	5
4	Research and development (R&D)	1	2	3	4	5
5	Design of products and services (excluding research and development (R&D))	1	2	3	4	5
6	Organization or business process improvements	1	2	3	4	5

Q5 Have the following investments been reported as "intangible assets" in your company's 2011 balance sheet?  
(READ OUT – ONE ANSWER ONLY)  
(ONE ANSWER PER LINE)

	READ OUT - ROTATE	Yes	No	Not applicable (SPONTANEOUS)	DK
1	Research and development (R&D)	1	2	3	4
2	Software development	1	2	3	4
3	Other (training, design, reputation and branding, organization or business process improvements)	1	2	3	4

#### Section: Reasons for investing in intangible assets

Q6 Did any of the following motivate you to invest in the intangible assets mentioned previously?  
(ROTATE - READ OUT – MULTIPLE ANSWERS POSSIBLE)

Improvement of internal skills on the intangible assets 1  
More rapid development of new company services or products 2  
Better economic returns or larger market shares 3  
Better relationships with customers and business partners 4  
Greater efficiency of internal business process 5  
Public financial support (grants, loans and support for recruiting new staff etc.) for intangible assets 6  
Regulatory framework of your industry (environmental regulations, technical standards) 7  
DK/NA 8

# Globalinto in DE, DK, EL, FI, FR, SI, UK (2020/1)



FOR INFORMATION ONLY – DATA WILL BE COLLECTED IN A TELEPHONE INTERVIEW



## Study of corporate investments in intangible assets and their impact on firm performance

### INTRODUCTION

We are contacting you as a partner of the Alliance Manchester Business School, University of Manchester. The Alliance Manchester Business School is taking part in a study funded by the European Commission that is carried out in seven countries across Europe (Denmark, Finland, France, Germany, Greece, Slovenia, United Kingdom).

This study is seeking to develop a more complete view of business spending on intangible or "soft" assets, such as R&D, training, software, databases, design, reputation and branding, organisation and business process improvement, the determinants of these investments and their link with enterprise performance. In addition, we are interested in investigating the impact of Covid-19 crisis on the level of these investments as well as on other issues such as business strategy change. In this vein, some questions refer to the Covid-19 era (2020) and some questions to the previous period (2019 or 2017-2019).

The results of this study, which will be communicated to each participating enterprise, will provide valuable recommendations for shaping EU and national policies with an impact on business investments in intangible assets and the operation of the enterprises. The questionnaire is addressed to the CEO of the enterprise and/or top-level managers (including the financial director). The interview will take approximately 25 minutes.

The information each interviewee provides will not be used at an individual level nor handed over by name to the European Commission or any other third party. The information will only be used for aggregate analysis.

### A. GENERAL INFORMATION ABOUT THE ENTERPRISE

Q.1 Please indicate the main activity of your enterprise:

Q.2 Is your enterprise part of an enterprise group?

- 1  No (Go to Q.4)  
 2  Yes, it is part of a national group (Go to Q.4)  
 3  Yes, it is part of a multinational group (Go to Q.3)

Q.3 In which country is the group's headquarters located?

If your enterprise is part of an enterprise group: Please answer all further questions about your enterprise only for its own activities in the UK. Exclude all subsidiaries or parent enterprises.

Q.4 At the end of 2019, what was the total headcount number of full-time employees in the enterprise?

Q.5 In 2019, what was the enterprise's total turnover (market sales of goods and services including all taxes except VAT)?



FOR INFORMATION ONLY – DATA WILL BE COLLECTED IN A TELEPHONE INTERVIEW



### B.3 ORGANISATION / BUSINESS PROCESS IMPROVEMENT

Spending on organisation or business process improvement through purchased consultancy services and/or in-house investment of managerial time.

Q.14 In 2019, did the enterprise fund any external or internal work on organisation or business process improvement?

- 1  Yes  
 2  No [Go to Q.18 (Section B.4)]

Q.15 Which of the following types of organisation/business process improvement were funded?

	Yes	No
	1	2
a) Quality improvement programmes	<input type="radio"/>	<input type="radio"/>
b) Business process reengineering	<input type="radio"/>	<input type="radio"/>
c) Business process digitalisation	<input type="radio"/>	<input type="radio"/>
d) Culture improvement projects	<input type="radio"/>	<input type="radio"/>
e) Changes in organisational structure	<input type="radio"/>	<input type="radio"/>
f) Changes in management systems	<input type="radio"/>	<input type="radio"/>
g) Smart Factory (a factory where physical production processes and operations are combined with digital technology, smart computing and big data so as to improve processes automation and self-optimization)	<input type="radio"/>	<input type="radio"/>

Q.16 In 2019, which percentage of the enterprise's turnover was spent on organisation or business process improvement...

- a) ... carried out by external providers (consultants)?    %  
 b) ... using internal resources?    %

Q.17 Please indicate the impact, if any, of the Covid-19 crisis on your enterprise spending on organization or business process improvement. Because of the Covid-19 crisis, will spending on organization or business process improvement in 2020 compared to 2019:

- 1  Decrease —————> By approximately what percentage?  %  
 2  No impact  
 3  Increase —————> By approximately what percentage?  %



FOR INFORMATION ONLY – DATA WILL BE COLLECTED IN A TELEPHONE INTERVIEW



Q.35 During the past three years (2017-2019), to what extent the enterprise made investments in the following innovative technologies? (answer on a 5-point scale, where 1 is not at all and 5 is to a great extent)

	TO WHAT EXTENT?				
	1	2	3	4	5
a) Hardware technologies (e.g. robots, 3D technologies, sensor technologies)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
b) Digital technologies (e.g. artificial intelligence, data analytics, IoT, machine learning, virtual and augmented reality, blockchain)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
c) Bioinformatics-related technologies (e.g. genetics/genome editing, 3D&4D print in combination with genetics and medicine, neurotechnology)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

### C-3 ORGANISATIONAL CAPABILITIES

Q.36 Please indicate to what extent you agree or disagree with the following statements regarding the sensing and seizing of opportunities by your enterprise. (answer on a 5-point scale, where 1 is strongly disagree and 5 is strongly agree)

	(DIS)AGREEMENT				
	1	2	3	4	5
a) Our enterprise actively scans for the best practices in our sector	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
b) Our enterprise responds rapidly to moves by competitors	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
c) We change our practices based on customer feedback	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
d) Our enterprise regularly considers the consequences of changing market demand for its new products and services	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
e) Our enterprise is quick to recognise changes in its market (e.g. competition, regulation, demography)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
f) We quickly identify new opportunities to better serve our customers	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
g) Design activity is important in introducing new products/services to the market	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
h) We implement internal and external personnel training on a regular basis	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
i) Employees share practical experiences with each other on a frequent basis	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Q.37 Please indicate to what extent you agree or disagree with the following statements regarding knowledge sources of your enterprise. (answer on a 5-point scale, where 1 is strongly disagree and 5 is strongly agree)

	(DIS)AGREEMENT				
	1	2	3	4	5
a) Our enterprise encourages regular, systematic communication with customers, suppliers and other organisations along the firm's value chain to identify opportunities and needs for innovation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
b) Our enterprise engages in a regular, systematic screening of new knowledge in our field (e.g. through patent searches, attending trade fairs, reading trade or scientific journals, or web searches)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
c) Our enterprise enters into alliances, joint ventures or strategic co-operation with other organisations	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
d) Our enterprise engages in collaborative research agreements/projects with universities and research institutes	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
e) Our enterprise supports the internal exchange of knowledge and experience through teamworking and informal contacts between employees	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

# Globalinto survey structure

## A. General information about the enterprise

- main activity
- part of group
- employment
- turnover

## B. Types of enterprise spending

- 6 types (R&D, training, org., software & databases, design, reputation & branding)
- in-house vs. purchased (Yes/No; if Yes, % of turnover)
- impact of Covid-19 crisis
- (details on investment)

# Global into survey structure

## C. Factors influencing investment in intangible assets

- Strategy, market breakdown, competition, FDI
- HR: highly educated, in R&D, innovative technologies (physical, digital, bio)
- org. capabilities: sensing & seizing opportunities, knowledge sources, design use, digital capabilities & platforms

## D. Firm performance

- Types of innovation, % innovative turnover, impact on performance

## E. Questions on policy

- Use & impact of tax incentives & direct subsidies by type of intangibles

## F. Questions related to COVID-19 crisis

- impact on performance, digital transformation, practices during outbreak

# EIB Investment Survey in EU27, UK, US (since 2016 annually)

21-102110-01 EIBIS\_2022\_Datasheet\_GM\_V1\_19032022\_IE

Thank you for considering to take part in this important survey on businesses' investment and investment finance decisions on behalf of the European Investment Bank (EIB Group).

Below are some of the questions the interviewer will ask over the phone. Other participants have told us it is helpful to see these questions in advance, so they can **talk to relevant colleagues and get the answers ready before the call**. This helps **make the interview shorter and easier for you**. We will **discuss your answers when we call you**. You do not need to send them to us.

**When answering the questions, please use your finalised accounts from the last financial year (i.e. 2021), even if your accounts are not yet filed**. If you are unsure of any of the information, please give your best estimate.

It does not matter if you have not invested in the past year. We need to talk to a wide range of organisations in the survey and you will not be asked irrelevant questions.

We can assure you that everything you say will be treated in the **strictest confidence** and we'll combine your responses with those from other participating businesses in a way which will ensure that the EIB Group won't be able to identify you.

1. In the last financial year, what was the approximate turnover of your business? <i>Turnover is the total amount received in respect of sales of goods and services.</i>	€ _____ <i>in last financial year</i>
2. In the last financial year, how much did your business invest in <u>each</u> of the following with the intention of maintaining or increasing your company's future earnings? a. Land, business buildings and infrastructure b. Machinery and equipment c. Research and Development (including the acquisition of intellectual property) d. Software, data, IT networks and website activities e. Training of employees f. Organisation and business process improvements <i>For those which do not apply, please write in zero.</i>	a. € _____ b. € _____ c. € _____ d. € _____ e. € _____ f. € _____ <b>Total € _____</b> <i>in last financial year</i>
<i>Please answer Q3 to Q5 if you invested in the last financial year</i>	
3. What proportion of the business' <u>total</u> investment spend in the last financial year was for each of these? <i>The total should add up to 100%</i> a. Developing or introducing new products, processes or services b. Replacing capacity (including existing buildings, machinery, equipment and IT) c. Expanding capacity for existing products/services d. Other	<i>For those which do not apply, please write in zero</i> a. _____% b. _____% c. _____% d. _____%


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21-102110-01 EIBIS\_2022\_Datasheet\_GM\_V1\_19032022\_IE

4. What proportion of the total investment in the last financial year was primarily for measures to improve energy efficiency in your organisation?	_____%
5. Approximately what proportion of your investment in the last financial year was financed by each of the following? <i>The total should add up to 100%</i> a. Internal funds or retained earnings (e.g. cash, profits) b. External Finance (e.g. financing from banks, private or public equity) c. Intra-group Funding e.g. Loan from parent company (if applicable)	a. _____% b. _____% c. _____%
<i>The following questions are to help us understand the economic value added (EVA) of your company. By this, I mean the difference between the value of all inputs and the price at which the products/ services of your company when they are sold.</i>	
6. In the last financial year, what was the value of the business' total fixed assets?  <i>Please include tangible and intangible assets (e.g. buildings, equipment, vehicles, patents, trademarks and copyright) but exclude financial assets such as cash or bank accounts.</i>	€ _____ <b>total fixed assets</b>
7. How much did the company spend on wages in the last financial year? <i>Please note we are referring to gross wages including all benefits and benefits in kind (i.e. including various types of non-wages compensation provided to employees in addition to their normal wages or salaries)</i>	€ _____ <b>on wages</b>
8. Approximately how much profit or loss before tax did the company make as a percent of turnover in the last financial year? <i>(Please refer to earnings before interest and tax)</i> <i>Please indicate if the figure refers to a profit or loss.</i>	<b>profit OR loss</b>  Under 2% 2% to less than 5% 5% to less than 10% 10% to less than 15% 15% or more

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# CIS (since 2018 biannually)



EUROPEAN COMMISSION  
EUROSTAT  
Directorate G - Global Business Statistics  
Unit G-4: Innovation and information society

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## Harmonised Data Collection for the CIS 2018

Final Version (as of 26 April 2018)

### Introduction

This document specifies the information (variables and categories) to be collected with the Community Innovation Survey (CIS) 2018 at the enterprise level.

National Statistical Institutes (NSIs) are not required to

- collect all variables (or all particular items of variables) with an enterprise survey using this data collection form, as some items of variables can originate from other sources, such as the Statistical Business Register or other business surveys.
- design the questionnaire for the national enterprise survey exactly as it is presented in this document. However, in order to produce internationally comparable statistics and indicators, the NSIs should ensure that the information that would become available with this data collection form will become available at the enterprise level for their country. For the same reason, questions 3.1 to 3.10 and 3.15 to 3.16 have to be presented in a questionnaire in the order as presented in this data collection form.

There are two types of footnotes in this data collection form. Footnotes that are denoted with

- asterisks are proposed to appear in the questionnaire
- numbers are for information purpose for NSIs

The questions are marked in three categories:

- Questions marked in **violet** are **obligatory** under Regulation (EU) 995/2012
- Questions marked in **blue** are **not obligatory** under Regulation (EU) 995/2012, but **VERY important**
- Questions marked in **yellow** are **not obligatory** under Regulation (EU) 995/2012, but **important**

2

If 'no' to all options go to question 3.12  
Otherwise go to question 3.10

### 3.10 How much did your enterprise spend on innovation and research and development (R&D) in 2018?

- Please note that question 3.10 refers, exceptionally **only to the year 2018**, not the three year period 2016 to 2018.
- Please tick 'none' for all categories if your enterprise did not have any expenditure on innovation and/or R&D in 2018.

Expenditures on innovation and R&D in 2018		
	Please estimate if you lack precise accounting data	Please tick, if there were no such expenditures in 2018
<b>R&amp;D performed in-house</b> (Include current expenditures including labour costs and capital expenditures (buildings, machinery, equipment, software etc.) specifically for R&D)	..... 000 €	<input type="checkbox"/> none
<b>R&amp;D contracted out</b> to others (including enterprises in own enterprise group)	..... 000 €	<input type="checkbox"/> none
<b>All other innovation expenditures*</b> (i.e. excluding R&D)	..... 000 €	<input type="checkbox"/> none
Of which:		
Own <b>personnel</b> working on innovation	..... 000 €	<input type="checkbox"/> none
<b>Services, materials, supplies</b> purchased from others for innovation	..... 000 €	<input type="checkbox"/> none
<b>Capital goods</b> for innovation (acquisition of machinery, equipment, software, IPRs, buildings etc.)	..... 000 €	<input type="checkbox"/> none

\* include:  
- Acquisition of machinery equipment, software, IPRs or buildings for innovation activities other than R&D  
- Acquisition of external knowledge for innovation activities other than R&D (e.g. patents, licenses, trademarks)  
- Product design, service design, preparation of production / distribution for innovation activities other than R&D  
- Training and professional development for innovation activities other than R&D (e.g. employee training or continued education)  
- Marketing of innovations (marketing activities directly related to innovations, including market research)  
More notes can be found as an annex to this questionnaire.

### 3.11 How much do you expect your enterprise's total innovation expenditures\* to change in 2019 and 2020?

2019 compared to 2018		2020 compared to 2019	
<input type="checkbox"/> Increase if yes, by approximately**	[ ] [ ] [ ] %	<input type="checkbox"/> Increase	
<input type="checkbox"/> Stay about the same (+/- 5%)**		<input type="checkbox"/> Stay about the same (+/- 5%)	
<input type="checkbox"/> Decrease if yes, by approximately**	[ ] [ ] [ ] %	<input type="checkbox"/> Decrease	
<input type="checkbox"/> No innovation expenditures expected		<input type="checkbox"/> No innovation expenditures expected	
<input type="checkbox"/> Don't know		<input type="checkbox"/> Don't know	

\* Total innovation expenditures include those for R&D and all other innovation activities.  
\*\* If there were no innovation expenditures in 2018 or 2019, please only indicate if these will increase in 2019 or 2020, respectively.

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# Survey quality

- From process perspective (Groves et al., 2004)
  - Measurement: from concept to (edited/final) response
  - Representation: from target population to (weighted) units measured
- Samples of units measured
  - probability vs. quota vs. purposeful samples
  - non-response bias



# Questionnaire design

- Questions understood as intended  $\Rightarrow$  WHO responds
  - Selecting the right respondent: overview vs. specifics; financial data vs. other data
  - Using the right mode: interviewer- vs. self-administration

- Data availability

- management needs
- legal obligations, standards, good practices

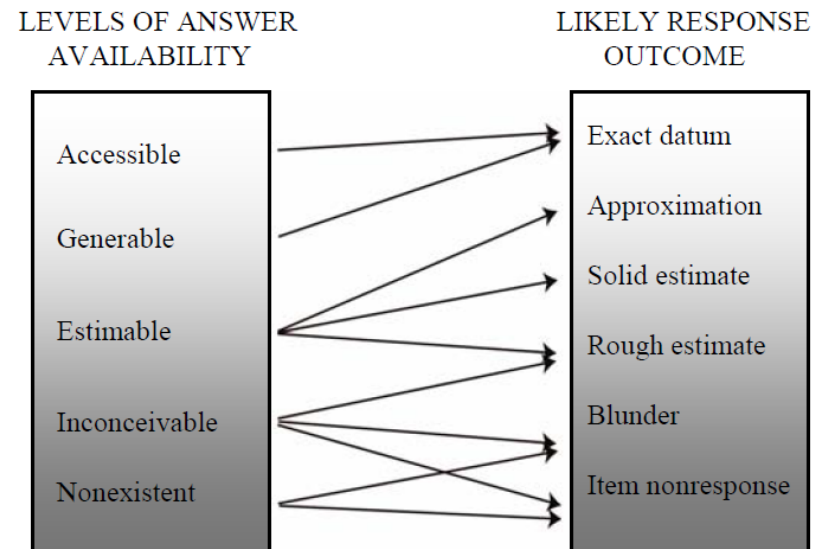


Figure 4 Levels of answer availability and likely response outcome

**B5** En 2003, quelle a été la part de votre budget annuel<sup>1</sup> de marketing et de communication publicitaire en France ?

**a** Par rapport au chiffre d'affaires consolidé sur le marché français  
(hors frais de personnel ; comptez la rémunération d'agences de publicité, les achats d'espaces, les droits d'entrée aux salons, et tous les autres achats de prestations)

**ag** Par rapport au budget de marketing et de communication publicitaire du groupe

Répartition de votre budget de marketing et de communication publicitaire sur le marché français

**b** Part du budget sur le nom ou la marque du groupe

**c** Part du budget sur les produits ou services

**d** dont communication sur les produits ou services nouveaux.

Enquête Immatériel

**Q2 In 2011, what percentage of its total turnover did your company invest in the following activities using internal resources (i.e. relying solely on internal resources and capacities)?**

	0%	Less than 1%	1 - 5 %	5-15%	15-25%	25-50%	More than 50%	DK
Training	1	2	3	4	5	6	7	8
Software development, excluding research and development (R&D) and web design	1	2	3	4	5	6	7	8
Company reputation and branding	1	2	3	4	5	6	7	8

**12.** During the reporting period what was your business's expenditure on activities undertaken by other organisations to enhance reputation or brand values ?

Include:

- external costs of advertising and marketing campaigns to agencies, media organisations, trade fairs, suppliers of marketing databases, etc .....

£ [ ] [ ] [ ] . [ ] [ ] [ ] [ ] [ ] [ ] [ ] 15

**13.** During the reporting period, what was your business's expenditure on activities carried out by its own staff to enhance reputation or brand values ?

Include:

- staff costs of all staff involved, e.g. product managers, sales and marketing personnel
- associated costs, including office facilities, overheads and materials but not capital items

Note: Estimates based on proportions of staff time are acceptable .....

£ [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] 16

**Q3 In 2011, what percentage of its total turnover did your company invest in the following activities using an external provider for which the company paid (i.e. relying solely on external resources and capacities)?**

	0%	Less than 1%	1 - 5 %	5-15%	15-25%	25-50%	More than 50%	DK
Training	1	2	3	4	5	6	7	8
Software development, excluding research and development (R&D) and web design	1	2	3	4	5	6	7	8
Company reputation and branding	1	2	3	4	5	6	7	8

**C.2** Quanto è stato speso, in totale, per attività esterna di miglioramento della propria immagine e reputazione aziendale e/o sviluppo e valorizzazione dei propri marchi nel corso del 2012?

Include, ad esempio, costi per campagne pubblicitarie o attività di marketing affidate ad agenzie pubblicitarie, imprese di comunicazione, enti fieristici, consulenti di immagine, ecc.

[ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] ,00 €

**C.3** Quanto è stato speso, in totale, per attività interne di miglioramento della propria immagine e reputazione aziendale e/o sviluppo e valorizzazione dei propri marchi nel corso del 2012?

Tra i costi devono essere considerati quelli del personale impegnato nelle attività promozionali e pubblicitarie e i relativi costi infrastrutturali. È accettabile una stima basata anche soltanto sulla contabilizzazione del tempo utilizzato per tali attività promozionali e pubblicitarie. Ogni eventuale tipo di investimento fisso (macchinari o immobili) associato a tali attività deve essere escluso.

[ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] ,00 €

**Q.27 In 2019, which percentage of the enterprise's turnover was spent on activities to improve reputation or brand values...**

a) ... undertaken by **external** providers? [ ] [ ] [ ] [ ] [ ] %

b) ... using **internal** resources? [ ] [ ] [ ] [ ] [ ] %

France

UK

Italy

Innobarometer

Globalinto

EIB X

CIS

### Spending on marketing

**4.6 How much did your enterprise spend in 2018 on the following items ?**

	Total expenditure in 2018	
	Please estimate if you lack precise accounting data	Please tick, if there were no such expenditures in 2018
<b>Acquisition of machinery, equipment, buildings and other tangible assets</b>	_____ €	<input type="checkbox"/> none
<b>Marketing, brand building, advertising</b> (include in-house costs and purchased services)	_____ €	<input type="checkbox"/> none
<b>Training own staff</b> (include all in-house costs including wages and salaries of staff while being trained, and costs of purchased services from others)	_____ €	<input type="checkbox"/> none
<b>Product design</b> (include in-house costs and purchased services)	_____ €	<input type="checkbox"/> none
<b>Software development, database work and data analysis</b> (include in-house costs and purchased services)	_____ €	<input type="checkbox"/> none
Registering, filing and monitoring own <b>Intellectual Property Rights (IPRs)</b> and purchasing or licensing IPRs from others	_____ €	<input type="checkbox"/> none

Notes for question 4.6 can be found as an annex to this questionnaire.

# Measurement challenges

- Risk of omission because of invisibility and mobility
- Investment created in-house spans several periods and often not tracked (wrt purchased intangibles)
- Questionable pricing within groups

⇒ Martin & Baybutt (2021): 4 F

- Forgotten
- Fuzzy
- Frequency
- Framing

# Inconsistencies between surveys (UK case)

- The same firms claimed to have had intangible investment in one survey but claimed the opposite in another one (among firms reporting such investment in at least one survey, 64% of firms inconsistent on total R&D... 86% on business process improvement).
- Correlation coefficients for amount of intangible investment between surveys high (0.9+) for R&D, software, branding and design; lowest for training (0.4).

# Value of (one-off) survey data

- Provide **evidence** of increasing importance of intangible capital's contribution to economic performance, important to researchers and policy makers
- A **benchmark** for estimates based on secondary data sources
- **Flexibility:**
  - to cover gaps in other sources
  - to test new hypothesized links
  - to include new relevant content (e.g. pandemic)
- **Testing** ground for development of methodological framework

# Challenges of (one-off) survey data

- Lack of international **comparability** or longitudinal perspective
- **Partial coverage**: sample size and structure often do not cover the entire economy or firms by size
- Data collection represents a notable **burden** to the businesses
- High survey **costs**

Sufficiently detailed recurring data collection in several countries is practically impossible to be conceived outside official statistics

# Intangibles in official statistics at firm level

- No dedicated survey.
- Several surveys of Europe-wide character (with **harmonized input**) that gather relevant information on some component of intangibles:
  - Survey on ICT usage and e-commerce in enterprises (ICT)
  - Community Innovation Survey (CIS)
  - Continuous Vocational Training Survey (CVTS)
- Case of Slovenia: just 240 firms in all three surveys, different periodicity.

# Methodological challenges

- Different implementation characteristics
  - periodicity varies
  - coverage is more similar (broadest in ICT, more selective in CIS)
- Some key variables come from output harmonization
  - investment data often part of structural business statistics (SBS) surveys while some countries (e.g. Slovenia) have separate data collection
  - comparability at micro level might be challenging (“framing”)
- After considering these extra sources, some variable gaps remain
- Gathering data from different sources is likely to open the question about data consistency
  - differences in seemingly the same variables may appear in two surveys even for the same company (different procedures of data collector and within company)



# Final verdict

- Unified and widely accepted **detailed operational statistical** definitions of intangible investments needed
- In the short run:
  - Integrating different sources (also benchmarking the values to register-data and performance) with lots of methodological challenges.
  - Lack of the data on some categories (e.g. amount invested in org/BPI), their split into internal/purchased and depreciation but **relatively minor adaptations** (additions, extensions, alignments) could considerably improve usefulness.
  - Official statistical surveys offer abundance of data on other relevant factors, such as motives, obstacles, state support.
- In the long run:
  - A unified survey to also address the remaining problems (consistency, periodicity, lack of input harmonisation etc.) but also cost and burden.
  - Getting business accounting on the same page with official statistics.
  - Further research on other intangible types and intangible asset stock.

Thank you for your attention.



## Globalinto Survey Sample: 7 countries and 1796 SMEs and Large Firms from Manufacturing and Services

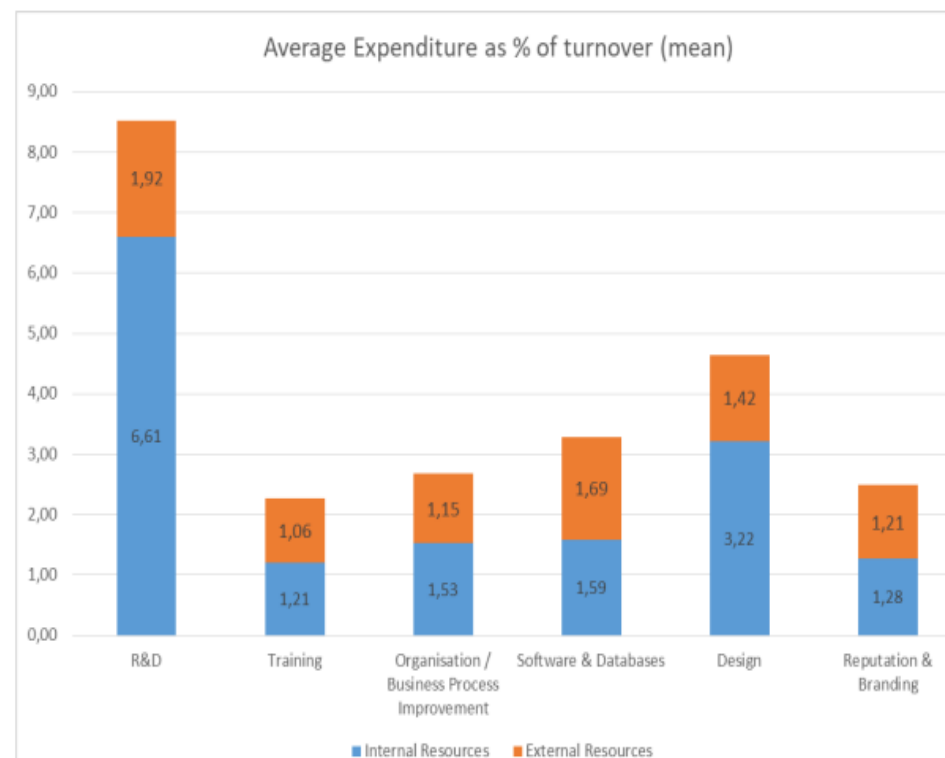
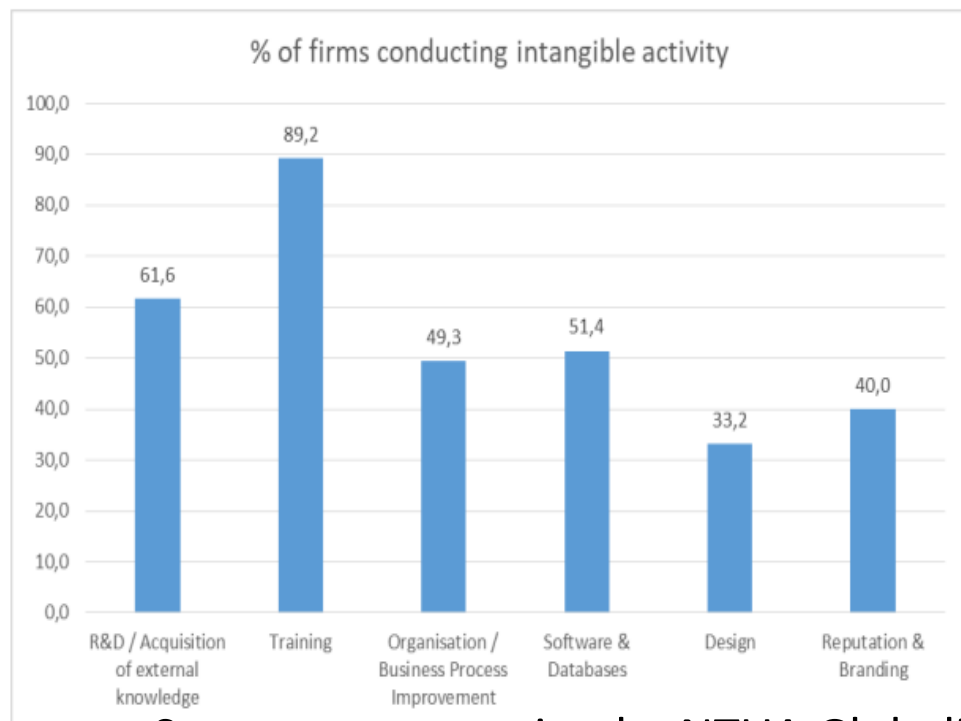
	Manufacturing SMEs (20-249 employees)	Manufacturing Large (250+ employees)	Services SMEs (20-249 employees)	Services Large (250+ employees)	TOTAL
Denmark	99	30	66	20	215
Finland	99	29	66	21	215
France	145	43	96	30	314
Germany	143	43	95	29	310
Greece	98	30	67	20	215
Slovenia	99	33	66	17	215
UK	144	43	96	29	312
<b>TOTAL</b>	<b>827</b>	<b>251</b>	<b>552</b>	<b>166</b>	<b>1796</b>

## Intangible activity and spending per asset category

The **vast majority** of firms report some **training activity** (9 out of 10 firms)

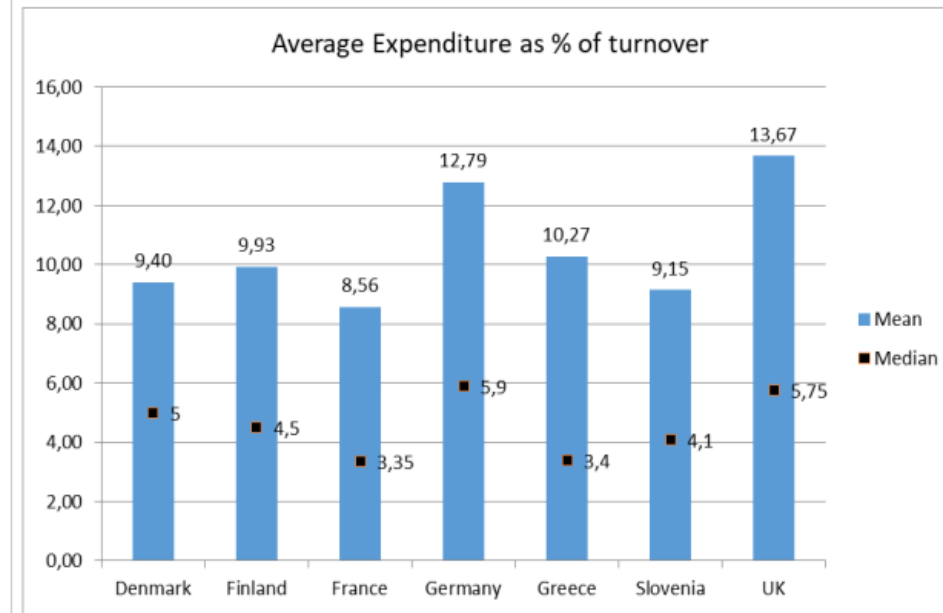
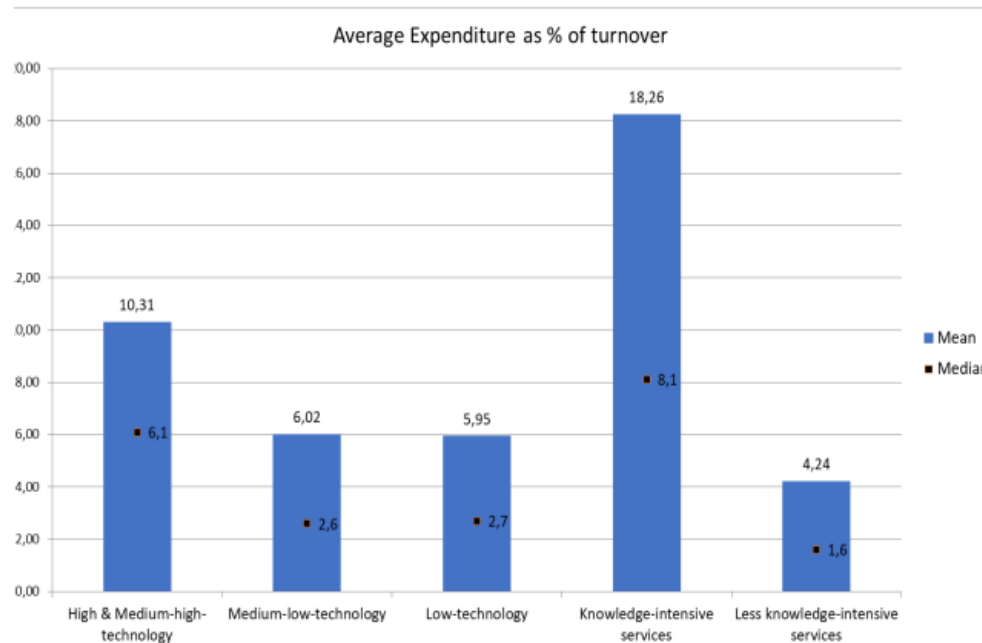
- The **majority** of firms (over 61%) also **spend on R&D**
- **Design** is characterised by the **lowest percentage of firms** (1 out of 3 firms)
- Only 66 firms (3,7%) report no intangible activity
- **Size matters:** Larger firms exhibit higher intangible activity

- **In-house R&D spending** prevail followed by in-house design expenditures



## Total investment in intangible assets per sector and country (N = 1351)

- Sector knowledge intensity matters: Knowledge-intensive services (KIS) and High- and medium-high (H&MHT) manufacturing firms invest more
- Large countries invest more (France is an exception)
- Among small countries, DK and FI invest more



# Case of Slovenia

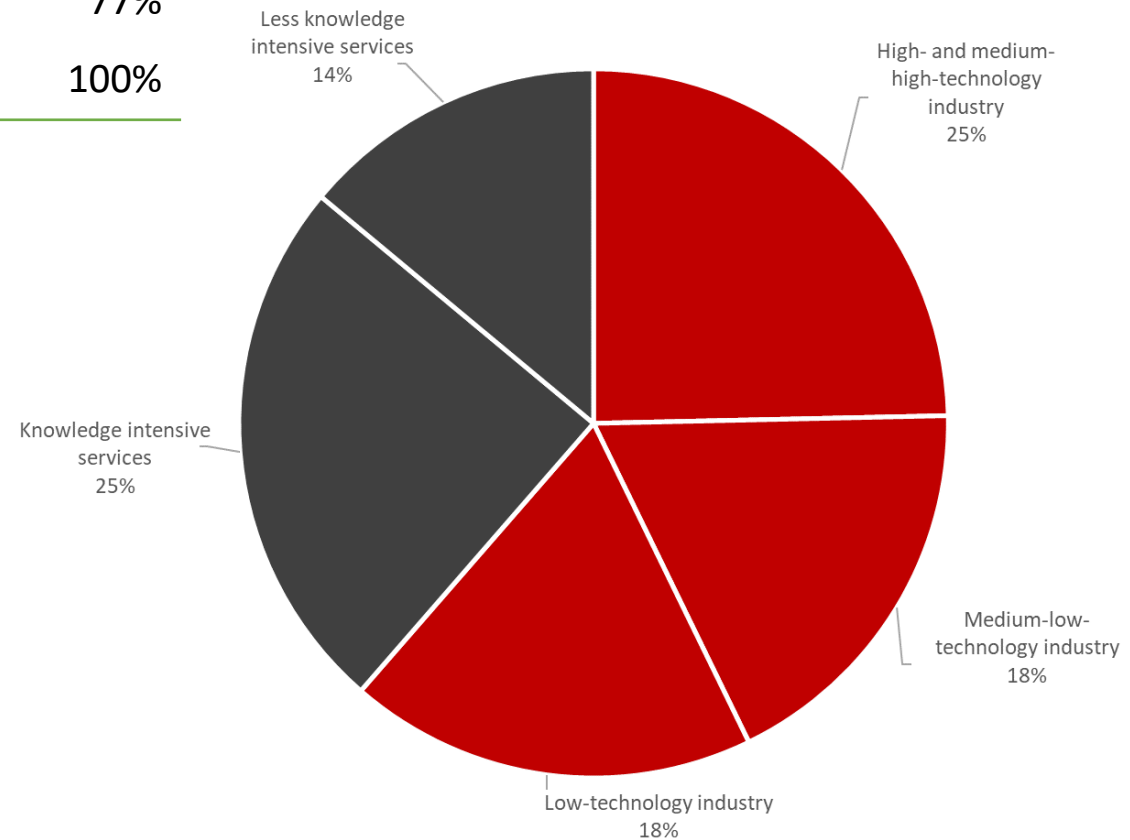
- Goal to evaluate existing sources regarding:
  - whether the company invested in the selected components of intangible capital (internally and purchased externally) [Yes / No]
  - the size of the investment [Quantity]
- Focus on 2016 (closest to CVTS)
- Sample size by survey:
  - Innovation activity in industry and selected services (CIS) (2336 companies; biannual)
  - Use of information-communication technology (ICT) in enterprises (1537 companies; annual)
  - Continuing vocational training in enterprises (CVTS) (4801 companies; every five years)
  - Investment in fixed assets in enterprises (5578 companies; annual)
  - Additionally, register data with firm-level financial statements data for all enterprises in Slovenia (AJ PES; 124 474 observations; annual)
- 240 companies were included in all relevant databases
  - For comparison: Globalinto 215 (one-off in 2020)

# Characteristics of investment in intangibles in Slovenia

Data: Globalinto survey

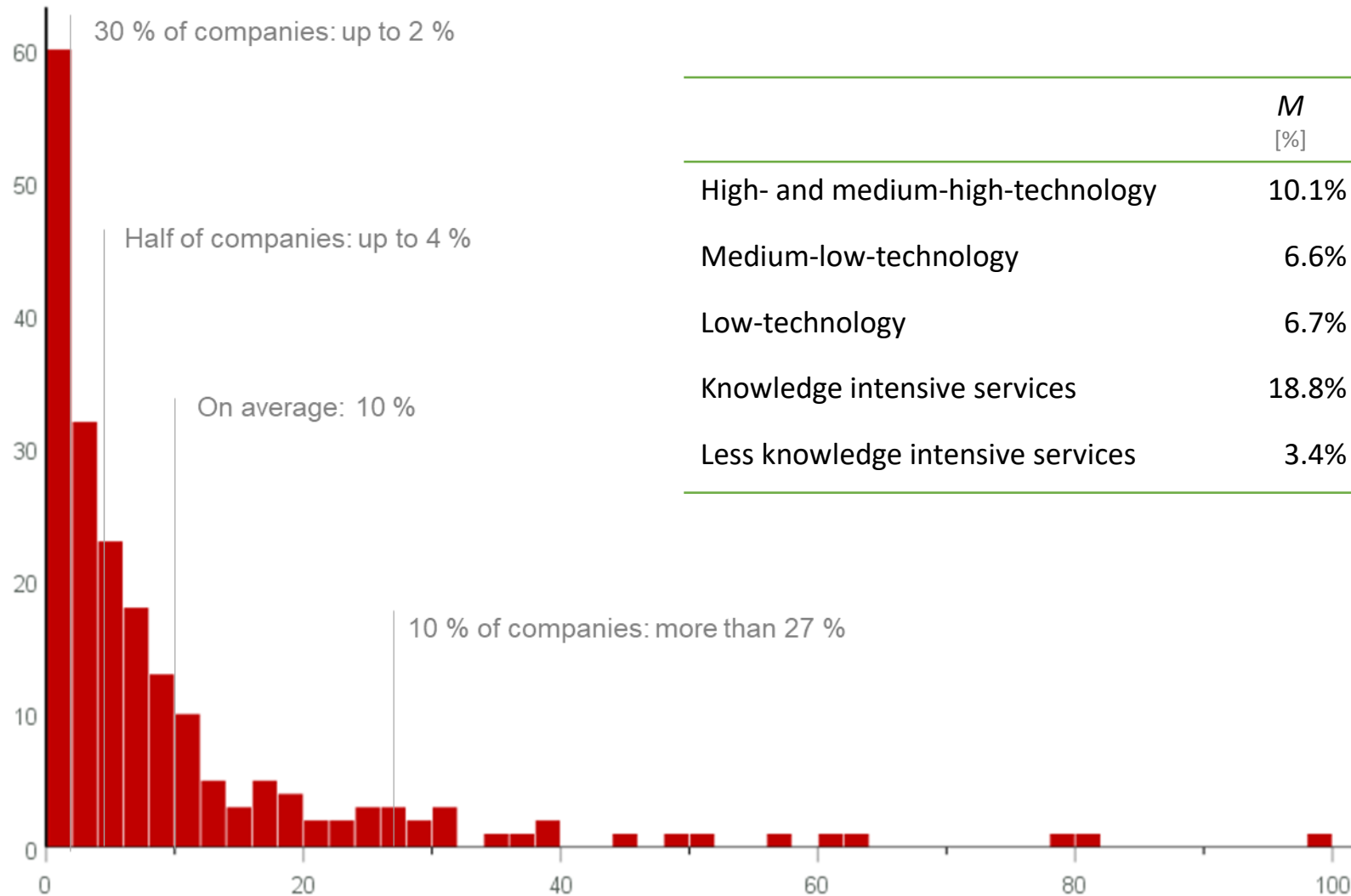
# Sample composition in Slovenia ( $n = 215$ )

	Industry	Services	Total
Large	15%	8%	23%
SMEs > 20	46%	31%	77%
Total	61%	39%	100%

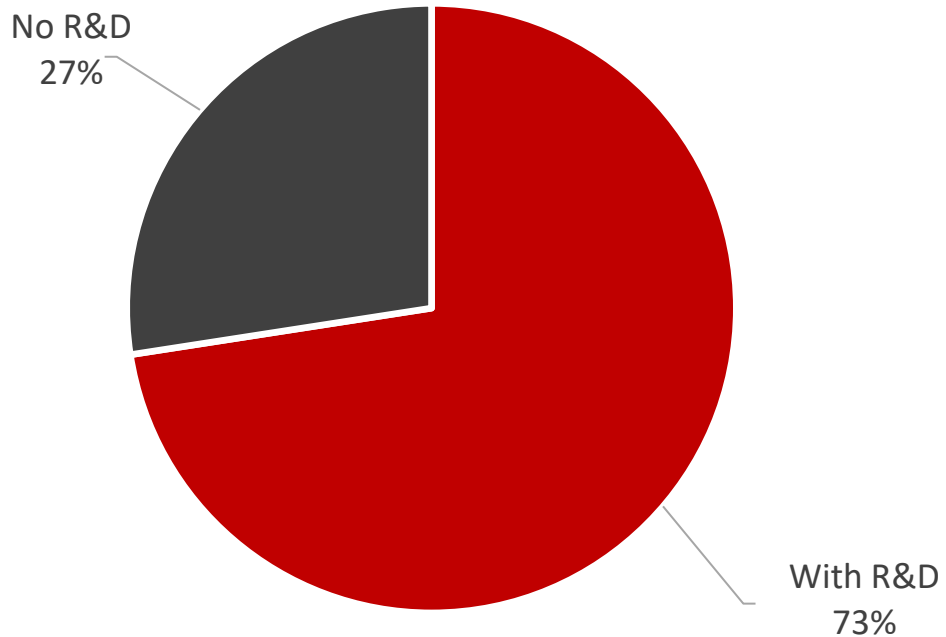




# Total investment in intangible assets, 2019

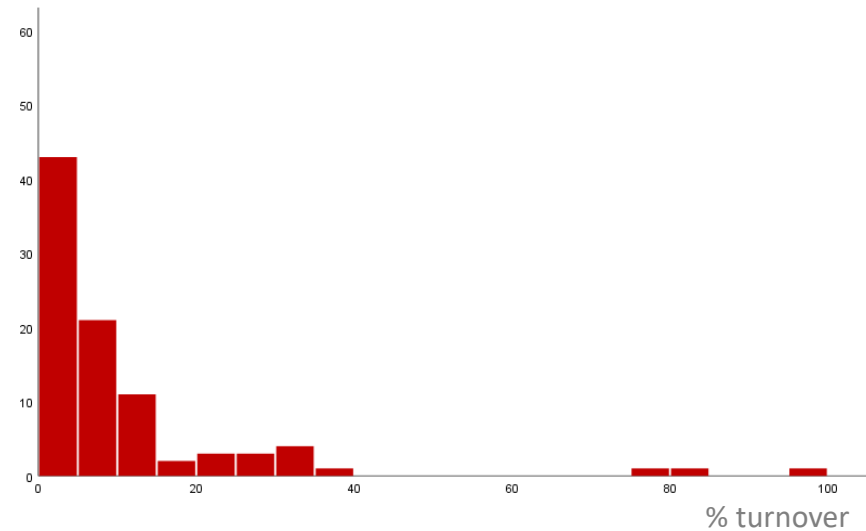


# R & D, 2019

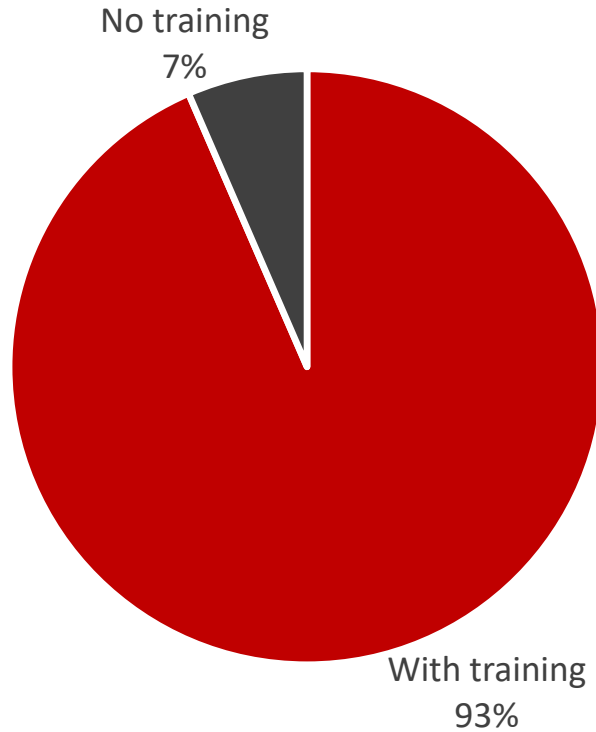


Among all companies	<i>Me</i> [%]	<i>M</i> [%]
73% with R&D	3.0	7.3
66% in-house R&D	2.5	6.6
37% external providers	0.6	1.7
27% external knowledge	0.5	1.4
15% all three types of R&D	4.9	10.0
67% continuously	5.0	10.0

Companies by R&D spending

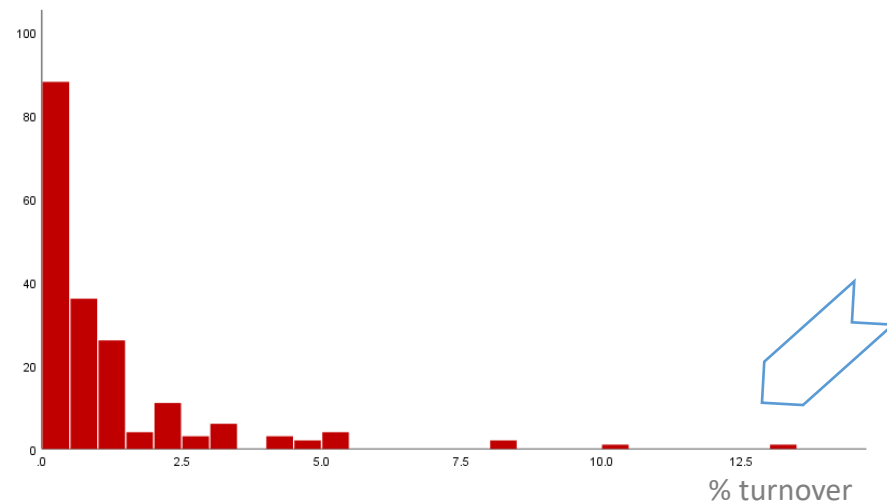


# Training, 2019

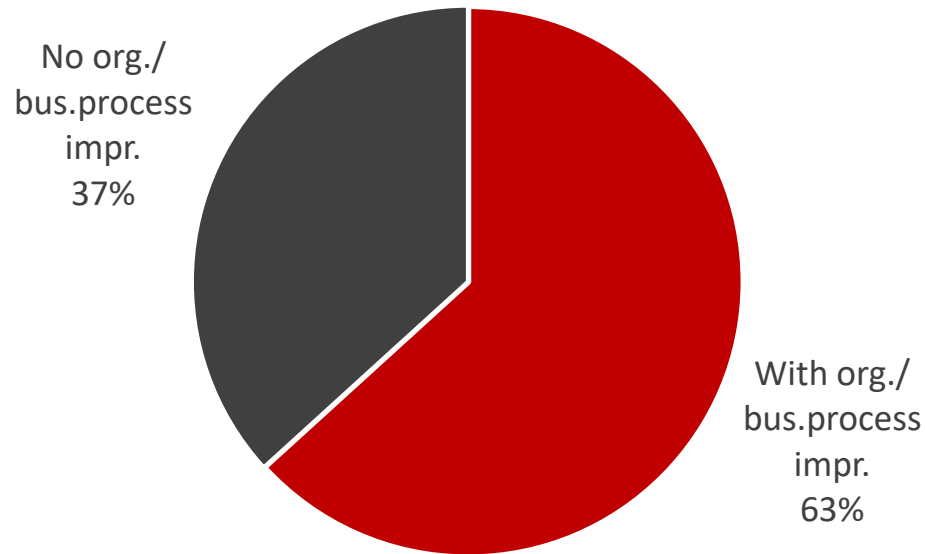


Among all companies	<i>Me</i> [%]	<i>M</i> [%]
93% with training	0.5	1.1
69% in-house training	0.2	0.6
88% external providers	0.3	0.7
64% both types of training	0.5	1.2

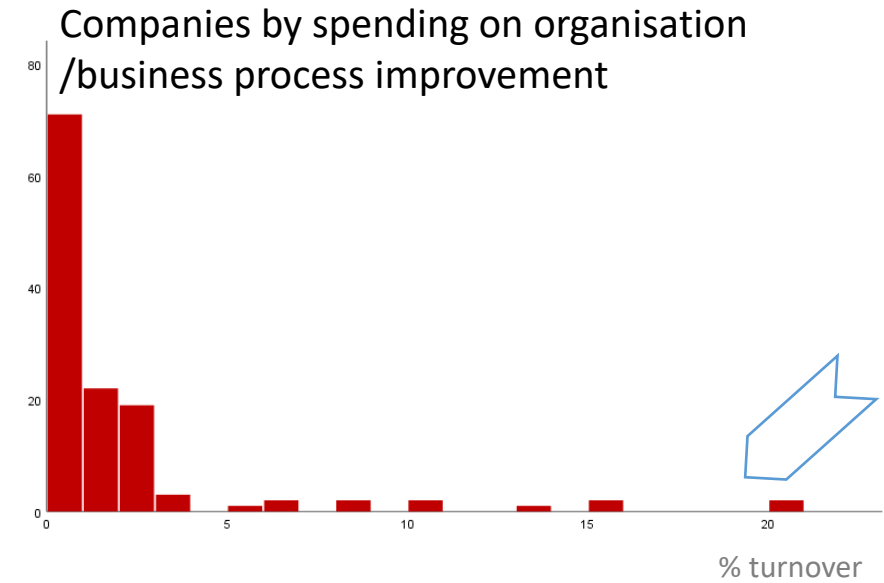
Companies by spending on training



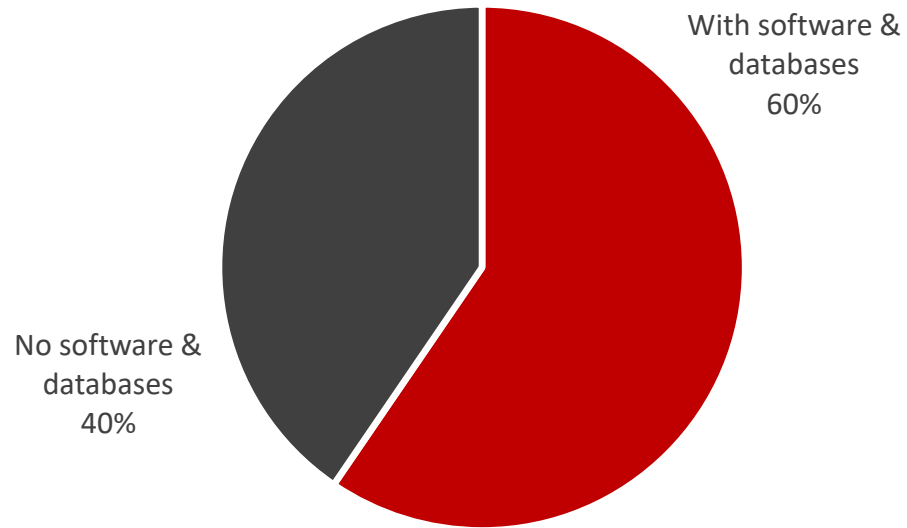
# Organisation / business process improvement, 2019



Among all companies	<i>Me</i> [%]	<i>M</i> [%]
63% with org./bus.process	0.8	1.9
Among companies with org./bus. process improvement	<i>Me</i> [%]	<i>M</i> [%]
84% quality improvement	0.8	1.7
76% process reengineering	0.8	1.8
88% process digitalisation	0.8	1.8
55% culture improvement	0.8	1.9
40% org. structure	0.9	2.4
29% management structure	1.0	2.7
41% smart factory	1.0	1.8



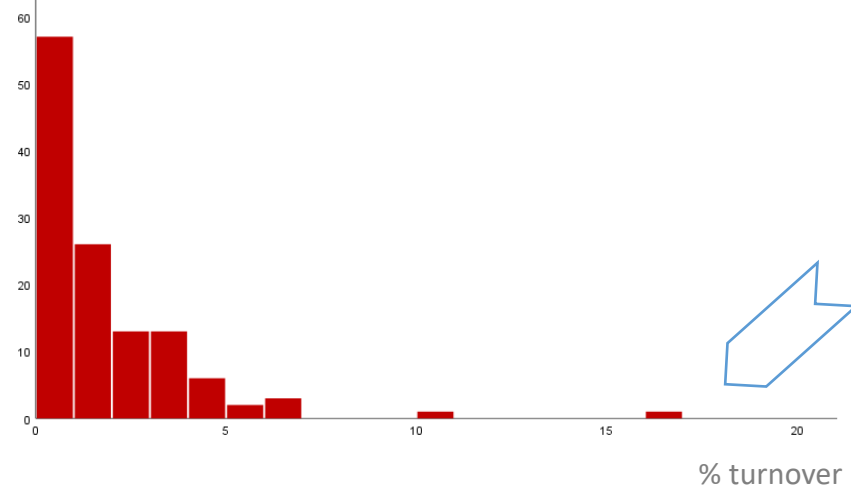
# Software & databases, 2019



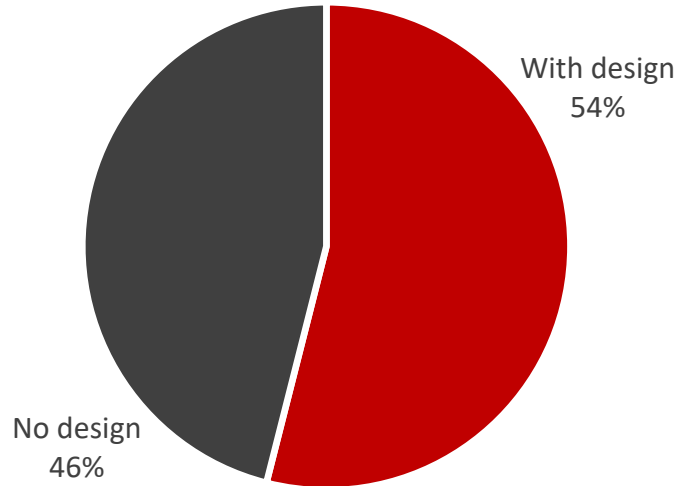
Among all companies	<i>Me</i> [%]	<i>M</i> [%]
60% with software & databases	1.0	1.6

Among companies with software & databases	<i>Me</i> [%]	<i>M</i> [%]
60% general purpose office	1.0	1.3
88% special purpose	1.0	1.6
55% databases	1.0	1.7

Companies by spending on software & databases



# Design, 2019



Design use	<i>Me</i> [%]	<i>M</i> [%]
40% not systematic	0.2	0.9
22% as last finish	0.2	0.7
28% product development	0.5	1.0
10% key strategic element	0.6	2.5

Univer

Among all companies	<i>Me</i> [%]	<i>M</i> [%]
---------------------	------------------	-----------------

54% with design	0.4	1.1
-----------------	-----	-----

Among companies with spending on design	<i>Me</i> [%]	<i>M</i> [%]
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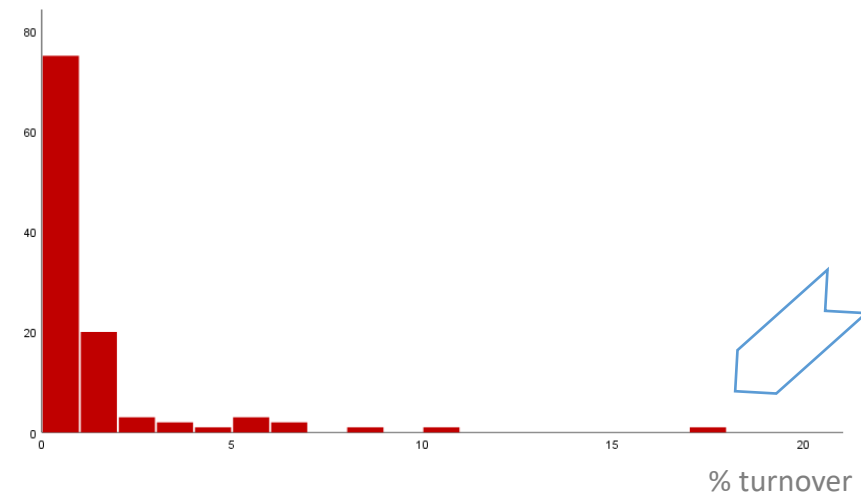
61% technical	0.5	1.4
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53% user experience	0.6	1.5
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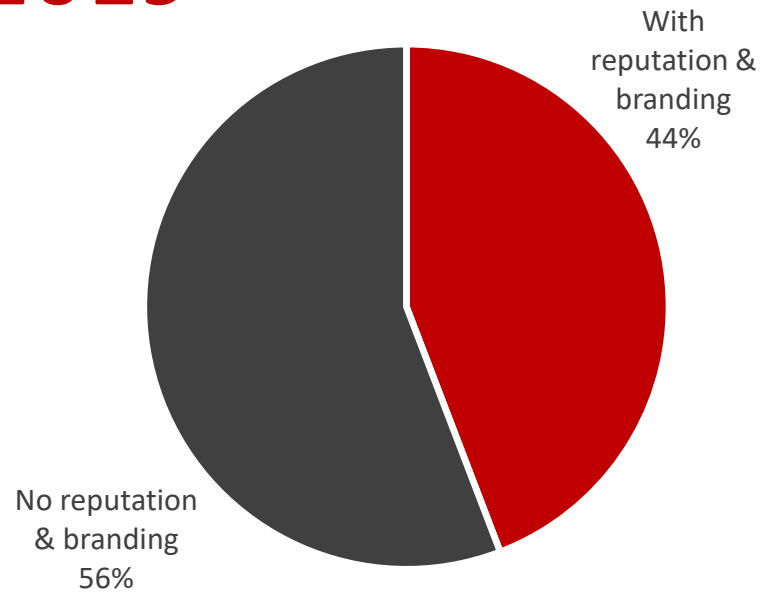
90% promotional materials	0.4	0.9
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74% corporate identity	0.4	1.1
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Companies by spending on design

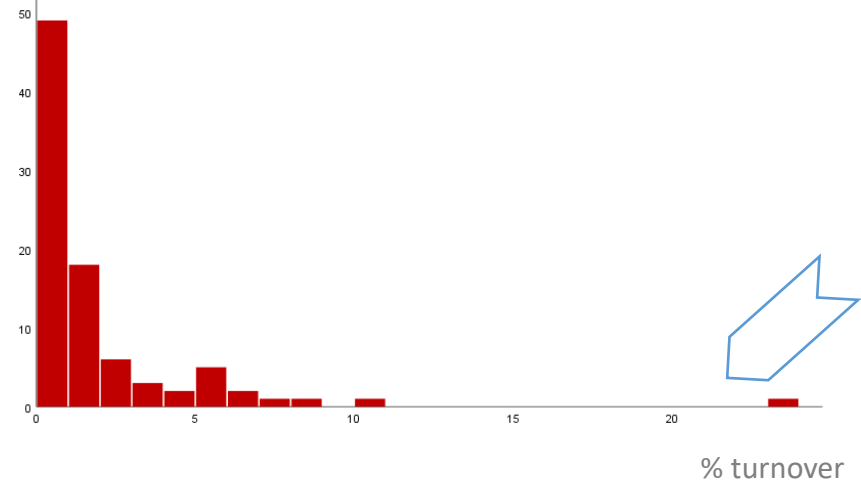


# Reputation & branding, 2019



Among all companies	<i>Me</i> [%]	<i>M</i> [%]
44% with reputation & branding	0.7	1.7

Companies by spending on reputation & branding



# Reactive or proactive?

## C. FACTORS INFLUENCING INVESTMENTS IN INTANGIBLE ASSETS

### C.1 STRATEGY

**Q.30** Thinking about the enterprise priorities, please indicate which three of the following are the most important? (max 3 answers possible)

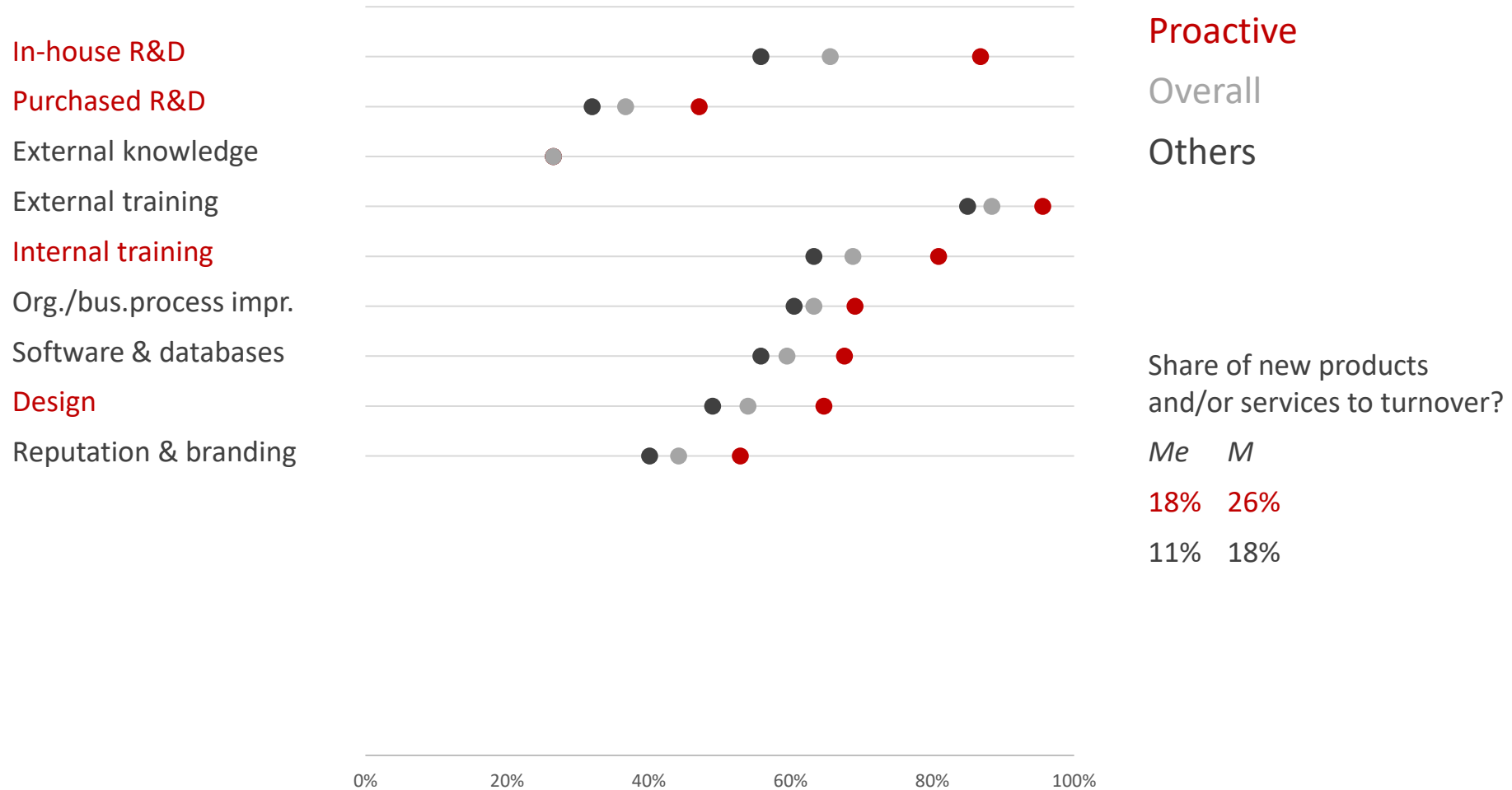
- 1  Rapid development of new products or services
- 2  Tailored, customised solutions
- 3  Ensuring lower prices
- 4  Increasing labour productivity
- 5  Decreasing production costs
- 6  Other

Proactive

Others, including reactive



# Share of companies investing / innovating



Proactive

Overall

Others

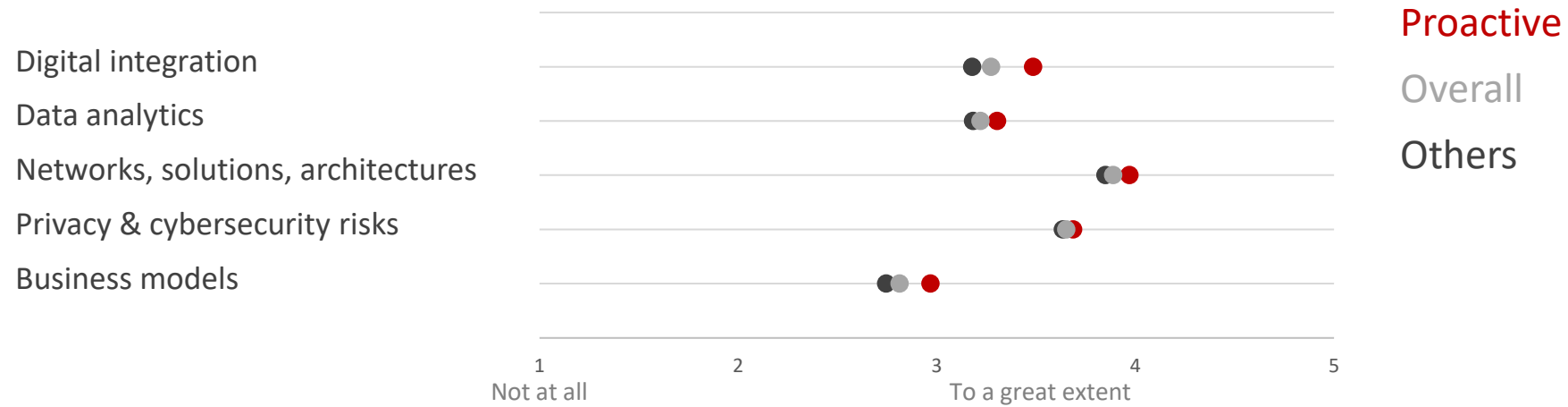
Share of new products and/or services to turnover?

*Me M*

18% 26%

11% 18%

# Digital capabilities & Digital platforms



# Thanks for your attention