

METHODOLOGICAL NOTES TO INDICATORS

Enterprises total

Number of businesses in the population, which were economically active in the reference year.

Workers total

Sum of working company owners, contributing family workers and employees (actual persons).

Average registered number of employees

The average registered number of employees includes all permanent and temporary staff under employment contract to the employer and receiving wage for their work from the employer. Registered numbers of employees are observed and reported as average registered numbers of employees (actual persons, not full-time equivalents), as average registered numbers of employees (full-time equivalents, e.g. according to contracted working hours) and as registered numbers of employees as at the last day of the reference period.

Wages excluding other personnel costs

Remuneration for work in money or in kind provided by the employer to employees (recorded in the registered number of employees).

Other personnel costs

Remuneration for work provided on the basis of relationship other than employment contract or membership relations with the employer (working activity agreement, work execution agreement, etc.).

Average monthly gross wage in CZK per employee (actual persons, full-time equivalent)

All remuneration for work in money (direct wages and salaries, personal bonuses, gratuities, shares in economic result and compensation for time not worked) charged to be paid to registered employees in compliance with relevant regulations on wages and salaries.

Average number of workers per enterprise

Number of workers (actual persons) divided by the number of enterprises.

Revenues (receipts) total

The difference in turnovers of credit and debit sides under account class 6 in an accruing way from the beginning of the reference period to 31 December. In questionnaire P5-01 *revenues* are the sum of sale of own goods, services and goods for resale, change in internal inventories of self-production, capitalisation, other operational revenues, financial revenues, extraordinary revenues, transfers of operational revenues (-), transfer of financial revenues (-). In questionnaire P4-01 *receipts* are the sum of sale of own goods, services and goods for resale and other receipts.

Sale of services

The difference in turnovers of credit and debit sides under account 602 – Sale of services. It covers sale to external users of services.

Sale of goods for resale

The difference in turnovers of credit and debit sides under account 604 – Sale of goods for resale. It covers sale of goods for resale to external users.

Sale per worker

Sale of own goods, services and goods for resale divided by the number of workers (actual persons).

Costs (expenditures) total

The difference in turnovers of credit and debit sides under account class 5, in an accruing way from the beginning of the reference period to 31 December. In questionnaire P5-01 *costs* are the sum of consumed purchases, costs of goods sold for resale, services, personnel costs, taxes and charges, other operating costs, depreciation, reserves, comprehensive costs of next periods and adjustments to operating costs, financial costs, reserves and adjustments to financial costs, extraordinary costs, income tax, transfer of shares in economic result to partners (+/-), transfer of operating costs (-), transfer of financial costs (-). In questionnaire P4-01 *expenditures* are the sum of costs of material, energy and services, costs of goods for resale, wages including other personnel costs (excluding insurance paid by the employer), social and health insurance payments and other costs.

Costs of goods sold

The difference in turnovers of kredit and debit sides under account group 504.

Outputs (turnover) including trade margin

The sum of sale of own goods and services, sale of goods for resale, change in internal inventories of self-production and capitalisation of material, services and goods for resale minus costs of goods sold.

Production consumption

The sum of expenditures on consumed purchases (of material, energy and other non-storable supplies) and consumption of supplies from external suppliers (goods, outputs and services)

Book value added

The difference between outputs (turnover) including trade margin and production consumption.

Book value added per worker

Book value added divided by the number of workers.

Production consumption percentage in outputs

The ratio of production consumption to outputs (turnover), in %.

Assets (property) total, 31 December

Property in form of fixed assets, assets in circulation and other assets at a certain point in time. Fixed assets consist of intangible and tangible property and financial investments. Assets in circulation are represented by long-term and short-term accounts receivable and financial property. Other assets are transitory assets accounts, i.e. estimated kredit accounts and time differentiation.

Long-term intangible property, 31 December (net)

Property that is not tangible in its nature used as a result of events in the past and expected to yield economic benefit in the future (software, inventions protected as patents, copyright, goodwill, etc.).

Long-term tangible property, 31 December (net)

Constructions including buildings, independent movable assets and sets of movable assets, planting estates with permanent stands, livestock for breeding and beasts of draught and other long-term tangible property.

Inventories total, 31 December

The sum of stock of material, work in progress and semi-finished products of self-production, goods, animals and goods for resale.

Accounts receivable including advance payments, 31 December

The state of accounts receivable from trading activity and advance payments paid, state of other accounts receivable and state of transitory accounts and assets at a certain date.

Liabilities (payables) total, 31 December

The state of equity capital, external resources and other liabilities. External resources consist of reserves, long-term and short-term payables and bank credits and allowances. Other liabilities include time differentiation and estimated debit accounts.

Equity capital, 31 December

Equity capital characterises the state of own resources. It is the sum of the following items: incorporated registered capital, own shares (-), capital funds, funds from profit, economic result for the past years and economic result for the reference period.

Long-term and short-term payables, 31 December

Payables to suppliers, bills to be paid, advance payments received, other payables, payables to clients, payables to the market, payables to employees, to institutions of social security and health insurance, payables to the state for taxes and charges, payables to enterprises in the group, payables to partners in sharing the profit, other payables to partners, payables to partners and to members of cooperatives from employment, payables from assigned non-paid securities and deposits, payables to participants in associations, deferred tax payables, sold options, trade accounts and other short-term payables, long-term payables to enterprises in the group, emitted bonds, renting payables, long-term advance payments received, long-term bills to be paid and other long-term payables at a certain date. Not included are own long-term bonds, they are subtracted (a minus item).

Acquisitions of long-term tangible (excluding land and mineral deposits) and intangible property

Long-term property is acquired by purchase, self-production, by gaining title to intellectual property, by free acquisition (gift), by deposition of long-term property by another person, by transfer in compliance with legal regulations or by transfer from personal use to business. Also technical improvement of small or tangible property becomes long-term intangible or tangible property.

Return on sales

The ratio of after-tax economic result (profit/loss) to total sales, in %.

Return on costs

The ratio of after-tax economic result (profit/loss) to total costs, in %.

After-tax economic result (profit/loss), 31 December

The difference between total revenues (receipts) and total costs (expenditures).

Share of receivables in assets

The ratio of receivables to assets, in %.

Share of payables in liabilities

The ratio of payables to liabilities, in %.

Return on equity capital

The ratio of after-tax economic result (profit/loss) to equity capital, in %.

Notes to the tables

The figures contained in the table were calculated from data in thousands of CZK. Minor discrepancies between calculated or summed indicators may occur due to rounding.

The symbol of cross "x" in the field shows that the figure is not applicable (e.g. index whose level in the reference period was "0" or negative). The symbol "i.d." in the field shows that the figure cannot be published due to confidentiality of data.

A change in the statistical reports caused changes in the contents of tangible fixed assets indicators and acquisition of tangible and intangible fixed assets indicators. In contrast to the previous publications, these indicators include also land and subsoil assets. The data in the tables for the years 2000-2004 have been revised.