



2006 Survey of Service Industries: Book Publishers

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Reporting Guide

This guide is designed to assist you as you complete the 2006 Survey of Service Industries. If you need more information, please call the Statistics Canada Help Line at the number below.

Help Line: 1 888 881-3666

Your answers are confidential.

The *Statistics Act* protects the confidentiality of information collected by Statistics Canada. All Statistics Canada employees take an oath of secrecy and face severe penalties for any breach of confidentiality. The collected information cannot be disclosed under the *Access to Information Act* or any other Act. **The Canada Revenue Agency cannot access any individual survey records from Statistics Canada.**

All survey results are carefully screened before publication to ensure they cannot be used to derive information about a particular business.

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Table of Contents

	Page
B - Main Business Activity	2
C - Reporting Period Information	2
D - Revenue	2
E - Expenses	2
F - Industry Characteristics	5
G - Personnel	9
J - International Transactions in Services	9
General Information	9
Survey Purpose	9
Data-sharing Agreements	10



B - Main Business Activity

1. Please describe the nature of your business

To ensure that you have received the appropriate questionnaire, you are asked to describe the nature of your business. The description should briefly state the main activities of your business unit.

2. Please check the one main activity which most accurately represents your main source of revenue

C - Reporting Period Information

Please report information for your **fiscal year** (normal business year) **ending between** April 1, 2006 and March 31, 2007. Please indicate the reporting period covered by this questionnaire.

D - Revenue

1. Sales of goods and services (e.g., rental and leasing income, commissions, fees, admissions, services revenue). Report net of returns and allowances.

Sales of goods and services are defined as amounts derived from the sale of goods and services (cash or credit), falling within a business's ordinary activities. Sales should be reported net of trade discount, value added tax and other taxes based on sales.

Includes:

- sales from Canadian locations (domestic and export sales);
- transfers to other business units or a head office of your firm.

Excludes:

- transfers into inventory and consignment sales;
- federal, provincial and territorial sales taxes and excise duties and taxes;
- intercompany sales in consolidated financial statements.

2. Grants, subsidies, donations and fundraising

Please report contributions that are allocated to the current operations of the reporting period.

Includes:

- non-repayable grants, contributions and subsidies from all levels of government;
- revenue from private sector (corporate and individual) sponsorships, donations and fundraising.

3. Royalties, rights, licensing and franchise fees

A royalty is defined as a payment received by the holder of a copyright, trademark or patent. Please report revenue received from the sale or use of all intellectual property rights of copyrighted musical, literary, artistic or dramatic works, sound recordings or the broadcasting of communication signals.

4. Investment income (dividends and interest)

Investment income is defined as the portion of a company's income derived from its investments, including dividends and interest on stocks and bonds.

Includes interest from:

- foreign sources;
- bonds and debentures;
- mortgage loans;
- G.I.C. interest;
- loan interest;
- securities interest and deposits with bank interest.

Excludes:

- equity income from investments in subsidiaries or affiliates; these amounts should be reported in **Section E**, at question 27.

5. Other revenue (please specify)

Includes:

- amounts not included in questions 1 to 4 above.

6. Total revenue

The sum of questions 1 to 5.

E - Expenses

1. Salaries and wages of employees who have been issued a T4 statement

Please report all salaries and wages (including taxable allowances and employment commissions **as defined** on the T4 – Statement of Remuneration Paid) before deductions for this reporting period.

Includes:

- vacation pay;
- bonuses (including profit sharing);
- employment commissions;
- taxable allowances (e.g., room and board, vehicle allowances, gifts such as airline tickets for holidays);
- severance pay.

Excludes:

- all payments and expenses associated with casual labour and outside contract workers; please report these amounts in this section, at question 5.

2. Employer portion of employee benefits (include employer contributions to pension, medical/life insurance plans, employment insurance, etc.)

Includes contributions to:

- health plans;
- insurance plans;
- employment insurance;
- pension plans;
- workers' compensation;
- contributions to any other employee benefits such as child care and supplementary unemployment benefit (SUB) plans;
- contributions to provincial and territorial health and education payroll taxes.

3. Commissions paid to non-employees

Please report commission payments to outside workers without a T4 – Statement of Remuneration Paid.

Includes:

- commission payments to independent real estate agents and brokers.

4. Professional and business service fees (e.g., legal, accounting)

Includes the following fees:

- legal;
- accounting and auditing;
- consulting;
- education and training;
- data processing;
- research and development;
- architect;
- appraisal;
- management and administration.

5. Outsourcing (include work contracted out such as payments to freelancers, personnel suppliers, artists, etc.)

Outsourcing refers to the purchasing of services from outside of the company rather than providing them in-house.

Includes:

- hired casual labour and outside contract workers;

- contract printing;
- fulfillment services;
- design.

6. Charges for services provided by your head office

Includes:

- parent company reimbursement expenses and interdivisional expenses.

7. Cost of goods sold – if applicable (purchases plus opening inventory minus closing inventory)

Please note: this is not the same as the cost of titles sold; please report the cost of titles sold in **Section F**, at questions 15 to 19.

Report cost of purchased goods that were resold during the reporting period. If applicable, report cost of goods and material used in manufacturing of sold products.

Includes:

- goods purchased for resale: purchases during the period (including freight-in) **plus** opening inventory **less** closing inventory;
- materials used in manufacturing of products sold: report **only** the material component of cost of finished manufactured goods that were sold during the reporting period; include materials for in-house printing such as pre-press, paper and ink.

Excludes:

- direct and indirect labour costs (salaries, wages, benefits, and commissions);
- overhead and all other costs normally charged to cost of goods sold, such as depreciation, energy costs, utilities, sub-contracts, royalties, transportation, warehousing, insurance, rental and leasing; these expenses should be reported elsewhere in the detailed categories provided.

8. Office supplies

Includes:

- office stationery and supplies, paper and other supplies for photocopiers, printers and fax machines;
- diskettes and computer upgrade expenses.

Excludes:

- postage and courier;
- telephone, Internet and other telecommunication expenses (please report this amount in this section, at question 15).

9. Rental and leasing (include rental of premises, equipment, motor vehicles, etc.)

Includes:

- lease rental expenses, real estate rental expenses, condominium fees and equipment rental expenses;
- motor vehicle rental and leasing expenses;
- computer and peripheral expenses;
- studio lighting and scaffolding, and other machinery and equipment expenses;
- fuel and other utility costs covered in your rental and leasing contracts.

10. Repair and maintenance (e.g., property, equipment, vehicles)

Includes expenses for the repair and maintenance of:

- buildings and structures;
- vehicles (including vehicle fuel);
- machinery and equipment;
- security equipment;
- costs related to materials, parts and external labour associated with these expenses.

Also **includes** janitorial and cleaning services and garbage removal.

11. Insurance (include professional liability, motor vehicles, etc.)

Includes:

- professional and other liability insurance;
- motor vehicle and property insurance;
- executive life insurance;
- bonding, business interruption insurance and fire insurance.

Insurance recovery income should be deducted from insurance expenses.

12. Advertising, marketing and promotions (report charitable donations at question 22)

Includes:

- newspaper advertising and media expenses;
- catalogues, presentations and displays;
- meeting and convention expenses;
- tickets for theatre, concerts and sporting events for business promotion;
- fundraising expenses.

13. Travel, meals and entertainment

Includes:

- passenger transportation, accommodation and meals while travelling;
- other travel allowances as well as meal, entertainment and hospitality purchases for clients.

14. Utilities (include gas, heating, hydro, water)

Includes:

- diesel, fuel wood, natural gas, oil and propane;
- sewage.

Excludes:

- energy expenses covered in your rental and leasing contracts;
- vehicle fuel.

15. Telephone, Internet and other telecommunication expenses

Includes:

- charges for telephone, fax, cellular phone or pager services;
- Internet access charges and expenses for cable and satellite transmission of television, radio and music programs.

16. Property and business taxes, licences and permits

Includes:

- property taxes paid directly and property transfer taxes;
- vehicle licence fees;
- beverage taxes and business taxes;
- trade licence fees;
- membership fees and professional licence fees.

17. Royalties, rights, licensing and franchise fees

Includes:

- amounts paid to holders of patents, copyrights, performing rights and trademarks;
- gross overriding royalty expenses and direct royalty costs;
- resident and non-resident royalty expenses;
- franchise fees.

18. Delivery, warehousing, postage and courier

Includes:

- amounts paid for courier, customs, delivery and installation;

- distribution, ferry charges and cartage;
- freight and duty, shipping, warehousing and storage.

19. Financial service fees (e.g., bank and credit card charges)

Includes:

- explicit service charges for financial services;
- credit and debit card commissions and charges;
- collection expenses and transfer fees;
- registrar and transfer agent fees;
- security and exchange commission fees;
- other financial service fees.

Excludes:

- interest expenses.

20. Interest expenses

Please report the cost of servicing your company's debt.

Includes interest on:

- short-term and long-term debt;
- capital leases;
- bonds and debentures and mortgages.

21. Amortization and depreciation of tangible and intangible assets

Includes:

- direct cost depreciation of tangible assets and amortization of leasehold improvements;
- amortization of intangible assets (e.g., amortization of goodwill, deferred charges, organizational costs, and research and development costs).

22. Charitable donations

Please report charitable or political donations.

23. Bad debts

A bad debt is the portion of receivables deemed uncollectible, typically from accounts receivable or loans.

Includes:

- allowance for bad debts.

Bad debt recoveries are to be netted from bad debt expenses.

24. All other expenses (please specify)

Includes:

- amounts not included in questions 1 to 23.

25. Total expenses

The sum of questions 1 to 24.

26. Corporate taxes (if applicable)

Includes:

- federal, provincial and territorial current income taxes and federal, provincial and territorial provision for deferred income taxes.

27. Gains (losses) and other items

Includes:

- realized gains/losses on disposal of assets and realized gains/losses on sale of investments;
- foreign exchange gains/losses, subsidiary/affiliate share of income/losses and other division income/losses;
- joint venture income/losses and partnership income/losses;
- unrealized gains/losses, extraordinary items, legal settlements, and other unusual items;
- write-offs.

28. Net profit/loss after tax and other items

Total revenue **less** Total expenses **minus** Corporate taxes **plus** Gains (losses) and other items.

F - Industry Characteristics

What to report as books

Include:

- titles bearing an ISBN given to the publisher published under the publisher's own imprint or under an imprint for which the publisher has acquired the publishing, management and marketing rights;
- non-periodical printed publications having at least 48 pages of text or illustrations, collated or bound, excluding covers;
- non-periodical printed publications having less than 48 pages but which you consider to be (are marketed as) a book (e.g., children's books and poetry books);
- titles published in print, audio, CD-ROM, online e-books and other formats;
- titles published with non-book goods such as toys, etc.;
- titles sold under the form of masters for the purpose of reproduction (e.g., educational materials);
- atlases.

Exclude:

- publications issued for advertising purposes such as trade catalogues, prospectuses, tourist advertising, etc.;
- instruction books for assembling or operating machines, household appliances, etc., sold with the product;
- test sheets and music scores;
- timetables, price lists, directories, entertainment programs, calendars, school yearbooks, horoscopes, etc.;
- publications for internal use only, such as company regulations, reports, etc.;
- blank books such as ledgers and diaries;
- colouring books;
- newspapers and magazines;
- government publications and charts;
- publications containing advertising other than the publisher's own promotional materials.

A **title** is defined as a work produced for sale through any print, audio, CD-ROM, online e-books or other formats.

Sources of revenue

1. Sales of own and agency titles (net of returns) (book sales only)

Own titles

Works published (or co-published) in Canada by a firm holding the Canadian territorial rights to these titles.

Agency titles

Titles which are published or reprinted outside of Canada, but sold in Canada.

3. Grants

Non-repayable financial aid that should be reported according to the source of the grant:

- a) Federal**
- b) Provincial/Territorial**
- c) Other sources (e.g., municipal, corporate) (please specify)**

Please report the amount awarded in the fiscal year for which you are reporting.

6. Dollar value of book returns for the reporting year

To calculate the dollar value of book returns for the year for which you are reporting, please apply the same valuation method used to calculate inventories reported below, in this section, at Cost of Titles Sold.

Net Sales Value of Titles Sold in Canada by Customer Category

Customer category

8. Exclusive agents, distributors or wholesalers

Include:

- sales to firms who will further distribute and sell at wholesale prices (intermediaries).

9. Direct to retail

a) Bookstores

Include:

- campus bookstores;
- chain bookstores with outlets in most major cities in Canada;
- big box retailers;
- independent bookstores that have either one outlet or several outlets within a narrow geographic area (city, province).

b) Other trade sales

Include sales to:

- warehouse clubs and discount stores which are primarily retail;
- department stores.

10. Library sales, direct and wholesale

Include sales to:

- government libraries;
- special libraries;
- public libraries;
- educational libraries.

11. Educational institutions

Include sales to:

- elementary-secondary level institutions (ELHI);
- postsecondary institutions (college, university).

Exclude:

- sales to educational libraries.

12. General public

Include publisher's sales:

- through the mail;
- at home (door-to-door, home parties);
- in shopping centres (kiosques);
- in the workplace;

- at school fairs;
- through publisher's own websites.

These are sales directly to the reader; the books are not purchased to be resold.

13. Other

Include:

- Internet retailers from all websites.

Exclude:

- sales from publisher's own websites; please report this amount, in this section, at question 12 above.

Cost of Titles Sold

15. Opening inventory and

18. Closing inventory (less obsolescence or decrease in value)

Please report inventory at book value (i.e., the value maintained in the accounting records).

Include:

- inventory owned by this business unit within or outside Canada;
- inventory held at any warehouse, selling outlet, in transit or on consignment.

Exclude:

- inventory held on consignment for others.

16. Purchases

Include:

- purchases of materials to be used in book printing;
- purchases of non-book goods for resale.

17. Direct costs related to publishing

a) Production employee salaries, wages and benefits

Please report salaries, wages and benefits paid to employees involved in the production of a book.

Include, for example:

- designers;
- editors.

For a complete definition of salaries, wages and benefits, please refer to page 2 of this Reporting Guide, in **Section E**, at question 1.

Use of the Internet

25. Does your business unit have a website? (Yes – No)

If "Yes", which of the following does your website offer (check all that apply):

Sales of books and merchandise online

Books can be sold through your website directly to distributors, book retailers or consumers.

Digital products (e.g., e-books and podcasts)

Include:

- e-books, podcasts and audio book MP3 files available for sale and downloading from the website.

Contact with authors, editors, designers (e.g., work can be submitted to the business unit via the website)

A two-way information flow via the website exists.

Exclude:

- Contact Us sections;
- e-mail replies.

Guidelines for questions 20 to 23 and 26 to 42

Please refer to the definitions listed below when reporting amounts for questions 20 to 23 and on the grid on pages 8 and 9 of the questionnaire for questions 26 to 42.

Please complete the questions 20 to 23 and questions 26 to 42 for **books** only, in all formats (not any other published material that your firm produces). For the definition of Books, please refer to page 5 of this Reporting Guide, at the beginning of **Section F**.

Number of copies sold by commercial category

The number of books sold in Canada during the fiscal year. The publisher's own titles are to be reported separately from exclusive agency books sold.

If precise numbers are not available, please provide your best estimate and indicate, in the margin, that estimates have been provided.

Own titles

Works published (or co-published) in Canada by a firm holding the Canadian territorial rights to these titles.

Exclusive agency

Titles that are published or reprinted outside of Canada, but sold in Canada. Publishers who also act as exclusive agents should report their agency sales in the Exclusive agency rows.

Commercial Category

There are five commercial categories used to designate the target market of a title:

Textbooks

Titles published mainly to be used as educational material for students and teachers.

Include:

- elementary-secondary level (ELHI);
- postsecondary level (college, university).

Children's books

Titles published for children and young adult markets.

Include:

- picture books;
- board books;
- texts which are not primarily intended as textbooks.

Exclude:

- colouring books.

Tradebooks (Other trade, all formats)

Titles published for consumption by the adult public at large.

Include:

- mass market paperbacks;
- trade paperbacks;
- trade hardcovers.

Reference

Titles designed primarily for general reference purposes aimed at a diversified public.

Include, for example:

- dictionaries;
- encyclopedias;
- thesauruses;
- how-to books;
- Sunday school books;
- travel guides.

Scholarly, professional and technical

Titles aimed at the academic community, usually published by university presses, research institutes and learned societies or publications containing reference material aimed at a specific group of individuals such as accountants, lawyers or electricians.

Sales Information

In Canada

Sales of merchandise where the delivery address is in Canada.

Exclude:

- sales of rights in Canada.

Exports

Sales of products having physically crossed the Canadian border going to a foreign address.

Exclude:

- sales of rights abroad.

Other foreign sales

Sales of books printed outside Canada and sold outside Canada from a foreign base (i.e., never crossed the Canadian border).

Exclude:

- sales of rights abroad.

Authorship

Canadian authors

A Canadian citizen or landed immigrant who is an author or an editor in the case of anthologies or collected works.

Foreign authors

A person who is not a Canadian citizen or landed immigrant who is an author or an editor in the case of anthologies or collected works.

Adapted and/or translated titles

The citizenship of the title's original author should be given, and not the citizenship of the adaptor or translator.

A title written by more than one author

The citizenship should be given as Canadian if at least one of the authors (or editors) is a Canadian citizen or landed immigrant, and they have made a substantial contribution to the book (one half or more of the content).

Titles Information

Titles published

Titles which your business unit has published or co-published in Canada during the fiscal year being reported. Count a new title only once regardless of the number of print-runs during the reporting year.

Please report re-edited titles with changes from the previous edition here.

Exclude:

- titles published by other business units for which your firm acts as an agent.

Titles reprinted

Titles re-issued in Canada in the same format with no change from the original.

A reprint is not an addition to titles in print unless that title was previously considered out of print. Multiple reprints of the same title during the year being reported are to be counted only once.

Exclude:

- reprints of titles newly printed during the same year.

Titles in print

All titles published in Canada by your business unit for current and previous years. The title must be immediately available from your stock or, in the process of being reprinted, or orders are still being taken for delivery within the next six months. If a title is out of stock with no plans for reprinting, it is to be considered out-of-print.

Exclude:

- titles published by the business unit for which you act as an exclusive agent.

G - Personnel

To fully measure the contribution of all human capital in this industry, we require information on the number of owners, partners and proprietors as well as the number and classification of workers.

1. Number of non-salaried partners and proprietors (if salaried, report only at question 2 below)

For unincorporated businesses, please report the number of partners and proprietors for whom earnings will be the net income of the partnership or proprietorship.

2. a) Number of paid employees (based on year end T4 payroll summaries)

Includes:

- all employees who were issued a T4 for the period covered by this survey.

Excludes:

- non-salaried partners and proprietors reported at question 1 above.

b) Percentage of paid employees who worked full time

Full-time employment consists of persons who usually work 30 hours or more per week.

Please specify the percentage of paid employees who have been working full time by rounding the percentage to the nearest whole number.

3. Number of contract workers (for whom you did not issue a T4, such as freelancers and casual workers)

Contract workers are not employees, but workers contracted to perform a specific task or project in your organization for a specific duration, such as self-employed persons, freelancers and casual workers. These workers are not issued a T4 information slip. Please report the number of contract workers employed by your organization during the fiscal year.

4. Number of volunteers (including unpaid interns and co-op students) during the reporting period (estimates are acceptable)

Please report the number of unpaid workers employed by your organization during the fiscal year.

Includes:

- unpaid interns and co-op students.

5. Total number of hours worked by volunteers during the reporting period (estimates are acceptable)

Please report the number of hours recorded by your organization for the work performed by volunteers during the fiscal year.

J - International Transactions in Services

This section is intended to measure the value of **imported services** purchased outside Canada as well as the value of **exported services** to clients/customers outside Canada. Such services cover a variety of industrial, professional, trade and business services, as well as royalties and licences.

Excludes:

- imports and exports of goods.

General Information**Survey Purpose**

Statistics Canada conducts this survey to obtain detailed and accurate data on this industry, which is recognised as being an important contributor to the Canadian economy. Your responses are critically important to produce reliable statistics used by businesses, non-profit organizations and all levels of government to make informed decisions in many areas.

The information from this survey can be used by your business to benchmark your performance

against an industry standard, to plan marketing strategies or to prepare business plans for investors. Governments use the data to develop national and regional economic policies and to develop programs to promote domestic and international competitiveness. The data are also used by trade associations, business analysts and investors to study the economic performance and characteristics of your industry.

Data-sharing Agreements

To avoid duplicating surveys and to ensure more uniform statistics, Statistics Canada has entered into data-sharing agreements with many provincial and territorial statistical agencies.

The objective of these data-sharing agreements is to share data from some surveys for those business establishments operating within their respective jurisdictions. **These agreements require that the shared data be used only for statistical purposes and be kept confidential.** Survey participants are always informed at the time of collection if a sharing agreement applies to a particular survey.

There are two types of data-sharing agreements that exist under the *Statistics Act*.

Agreements under Section 11 of the *Statistics Act* allow the sharing of information from the Unified Enterprise Survey program with the statistical agencies of Newfoundland and Labrador,

Nova Scotia, New Brunswick, Quebec, Ontario, Saskatchewan, Alberta, British Columbia and Yukon. These statistical agencies have been established under provincial and territorial legislation authorizing them to collect this information on their own or jointly with Statistics Canada. Their legislation also provides the same confidentiality protection and outlines similar penalties for disclosure of confidential information as the federal *Statistics Act*.

Agreements under Section 12 of the *Statistics Act* allow the sharing of information from the Unified Enterprise Survey program with the statistical agencies of Prince Edward Island, the Northwest Territories and Nunavut. All these Section 12 agreements require that the information be kept strictly confidential.

Under Section 12, you may refuse to share your information with any of these agencies by writing a letter of objection to the Chief Statistician of Canada and returning it with your completed questionnaire. Please specify those agencies from which data shall be withheld.

Please note that Statistics Canada does not share any individual survey information with the Canada Revenue Agency.

For more information about these data-sharing agreements, please contact Statistics Canada at **1 888 881-3666** or visit our website at www.statcan.ca.

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Thank you!