

**Answers to questions raised by potential contractors**  
**Contract Notice ENTR/2009/022**  
**Call for Tenders: “Study on accounting requirements for SMEs”**  
**Open procedure 2009/S 84-120263**

**Question 1:**

As regards the Specifications to the Call for Tenders in section 4.5.2.1 “*Approach and specifications for data collection (methodology)*”, are the sampling requirements to be understood as the following:

1. The sample for each *country* needs to be **representative** for each *size x legal form* cross-section, but the full European sample does **not need to be representative** for each *size x legal form x country* cross-section
2. The sample needs to permit **robust** results for each *country*
3. The sample needs to permit **robust** results for each *size x legal form* cross-section, but **not necessarily** for each *size x legal form x country* cross-section.

**Answer 1:**

1. For each **selected country**, the samples shall be **representative** as regards each legal form and each size of SMEs in the non-financial business economy but also as regards the interviews with users, preparers and accounting professionals in the selected country. This means cross-sections of the size of SMEs and the legal form in the selected country, e.g. micro enterprises, registered as sole proprietorships in Germany. Also the selection of users, preparers and accounting professionals to be interviewed in the selected country shall be done by a sampling method.

The sample of minimum 15 countries does **not need to be representative** as regards each legal form and each size of SMEs and selected country cross-section in the non-financial business economy, but **the samples must be sufficient to allow for extracting conclusions** by each legal form and each size of SMEs in the non-financial business economy at an aggregate European level regarding users’ and preparers’ needs for accounting information.

- 2 -3. The samples must be sufficient to allow for **extracting conclusions** by each legal form and each size of SMEs in the non-financial business economy **at an aggregate European level** regarding users’ and preparers’ needs for accounting information. The samples must be structured so that the total number of replies will **guarantee relevant conclusions** by each legal form and each size of SMEs in the non-financial business economy **at an aggregate European level** regarding users’ and preparers’ needs for accounting information but **not necessarily at national level**.

**Question 2:**

As regards the Specifications to the Call for Tenders in section 2.3.3 “Section Five: Financial proposal”, could the Subcontractor be inserted in the section "other costs" (as a lump sum) or has this amount to be included in the “human resources” section specifying experts, quantity and unit price?

**Answer 2:**

Subcontracting costs should only be mentioned under "other costs", if the expenditures indeed belong under the category "other costs". If human resources are subcontracted, they should indeed be specified under "human resources". The amount/percentage that is planned to be subcontracted should equally be indicated in the tender.

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