

Information paper

Annual Business Survey (ABS) Questionnaire Review

– A qualitative study

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1.0 Introduction

1.1 Structure of the report

The following report is divided into three sections. This section sets the context and lists the key objectives of the project. Section two describes the methodology used. Section three explains the key findings, analysis and recommendations of this research project.

1.2 Background

The Office for National Statistics (ONS) was asked to carry out a review and re-design of the Annual Business Survey (ABS). Formerly known as the Annual Business Inquiry (ABI), the ABS is the main source for financial information providing data for National Accounts as well as providing information to the Scottish Government and the Welsh Government for implementation in regional outputs and Indices of Production. The estimates cover all UK businesses registered to pay Value Added Tax (VAT) and or Pay As You Earn (PAYE). A review of the 2009 ABS questionnaires for the 2011 ABS survey, due to be distributed in March 2012, was conducted.

Due to the number of questionnaires, specific questionnaires have been identified for testing due to time restraints. These are the catering and services industry questionnaires which are divided into long and short questionnaires, the distribution of which is based on business size. Approximately 25% of businesses receive the short questionnaires with the remaining 75% receiving the long questionnaire, however, it should also be noted that some smaller companies also receive the larger questionnaire. These questionnaires have been identified by the client and have been recognised as causing significant problems for the respondent and ONS. The services questionnaire was selected because Services makes up 15,000 of the 60,000 sample which is the largest proportion of the sampling frame. The catering questionnaire was chosen because respondents within the catering sample have reported struggling with completing the questionnaire because of how they are currently asked to breakdown their figures.

1.3 Objectives

The main objectives of the review were to:

- check that respondents answer the questions in the way they are intended, ensuring ONS collect quality data, and
- re-design specific sections of the questionnaires so they are in line with best practice, standards and guidance.

2.0 Methodology

2.1 Overview

There were four ABS questionnaires reviewed and cognitively tested from the 2010 batch of questionnaires. These were

1. The long catering questionnaire
2. The short catering questionnaire
3. The long services questionnaire
4. The short services questionnaire

The process involved a review of the wording of questions, response categories, instructions and guidance as well as the visual layout of the questionnaire. All questionnaires were brought in line with ONS standards and guidance in terms of response boxes, layout and font style.

2.2 Interviews

Following expert review, guidance notes were removed from the test questionnaires, to assess respondents' thoughts on questions, without them being influenced by additional text. A series of cognitive interviews were carried out to test the redesigned ABS questionnaires. Cognitive interviewing is a recognised method of testing questions and questionnaires, which uses techniques such as paraphrasing, think aloud, and concurrent and retrospective probing. It aims to provide an explanation of concepts, processes and patterns of interpretation (Willis, 1999). It was decided that face to face interviews were the most suitable technique for gathering data given the complexity of the information that was being gathered.

2.3 Sample Strategy

Cognitive interviewing typically uses purposive sampling techniques. The sample is designed to pick a small number of cases that will give the most information on the topic of interest (Teddlie and Yu, 2007). Respondents are identified from appropriate sub-populations taking into account characteristics of interest (Willis, 1999). The goal is not to generalise to the population, but to gain insights into 'phenomenon, individuals or events' (Onwuegbuzie and Collins, 2007). Respondents were therefore recruited from the sample of businesses who qualified to complete the Catering and Services questionnaires. The testing sample comprised of currently selected and not selected businesses and small (25%) and large (75%) employment; businesses were purposively sampled from the sampling frame to ensure that the sample is representative within the limitations of time and resources.

2.4 Recruitment

Respondents were purposively selected from the ABS 2009 sampling frame. Selected respondents were recruited by phone and invited to participate in a voluntary cognitive interview on their premises, at a date and time suitable to them. Those who agreed to take part were sent a confirmation letter. Following the interviews respondents were sent a letter thanking them for their participation.

2.5 Confidentiality

Respondents' details and all information that was provided were treated in confidence according to ONS guidelines and protocol, which are based on UK Government Social Research (GSR) and Social Research Association (SRA) guidelines.

2.6 Analysis

All interviews were audio recorded to enable a more thorough analysis. The interviews were transcribed verbatim. The data from the interviews were organised and sorted into themes to identify patterns across the dataset. This method facilitates in the systematic identification and examination of related data (Ritchie, Spencer & O'Connor (2003)).

3.0 Findings and Recommendations

This section explores the findings from the cognitive/feasibility interviews. It looks at overall themes that emerged from the data, questionnaire sections and individual questions. This is followed by a discussion of each theme, after which recommendations for questionnaire redesign are made. This section is broken down into the catering and services industries, looking at the short and long questionnaires

Several of the questionnaires on the long and short questionnaires are the same. The findings for these questions have therefore been discussed together. Where there are differences between the questionnaires additional notes are provided and this is highlighted where this occurs. This particularly refers to the longer version of the questionnaires where the respondent is sometimes asked to provide a greater level of detail than those respondents who are required to complete the short questionnaire.

3.1 Wave one of testing

3.1.1 Findings

Section A – Return Period

In order to improve the rate at which respondents provided their data on a calendar year basis it was suggested that Clients be asked if they could produce their information on a calendar year basis. All respondents were asked what dates they would use when completing the survey. Respondents stated that whilst they were able to provide information for the 12 month period they may not necessarily be able to provide the calendar year requested. It could be a calendar year, a financial year (April to March), or another period, for example, July to June.

Section B – Income

There are differences in the way that respondents are asked to record their information between the long and the short questionnaires with respondents being asked to provide more information in the long questionnaire.

In the short questionnaire respondents are asked to provide turnover only. There was some uncertainty as to whether VAT should be included at this point or not. One respondent pointed out that they would list all sales at this point and would not include VAT.

In the long questionnaire, respondents are required to give more detail regarding their income. There was some confusion between questions 2a (Sales of goods and services) and 2c (Sales of goods to the general public). Several respondents pointed out that as they were in the catering industry the two questions were asking for the same information so they were unsure as to where they should put their information. Some respondents suggested that they would add the figures into one column only whilst others said that they would add the same figure in to both columns.

In terms of insurance claims (2d) received there was some confusion as to whether this was insurance claims or compensation claims which were most likely to be met by the respondent rather than through their insurers.

With reference to EU subsidies (2e) including the welfare to work programme there was some confusion as to whether these figures should be included in turnover with one respondent suggested that they would be added as they are considered to be part of the

company's income. There was also some confusion with regards to the welfare to work programme and what this actually referred to.

In the other income section (2g) one respondent asked whether they should include their reclaimable tax in this category.

Section C – Expenditure

Question 3 asks respondents to provide information regarding their employment costs. Again there are differences between the way that information is provided on the long and short questionnaires. For the short questionnaire version respondents are only required to complete one figure for employment costs whilst the long questionnaire asks for a more detailed breakdown. There was no issue with regards to completing this on either questionnaire. There was however, some confusion with regards to the definition for employment. There was a mixed response as to whether respondents would add casual employees and subcontractors to this section or not. This was also the case for respondents who completed the long questionnaire.

Business owners who receive the short ABS catering questionnaire are also asked to complete their other expenditure costs within question 3. Question 3b which asks for information sold to the public without further processing was another contentious issue. Respondents were unable to understand what the question was looking for and once they were given guidance on this were unable to provide the figures that were being requested. Respondents suggested that all purchases made through their establishments went through one till and it would be impossible to divide their expenditure according to the criteria set out within this question. There were no further issues with regards to expenditure on the short questionnaire.

On the long questionnaire expenditure is broken down into further detail. Question four looks at energy and raw materials. With 4a there was some confusion as to what needed to be added to the totals for energy with most clients thinking that this referred to gas and electricity only. Respondents would not have considered adding motor fuel costs here. The question was raised as to whether oil should also be included here. For respondents who rent their property this may also be an issue as for some these costs are included in the rent and so the respondent was unable to provide accurate information for their utilities. The same issue was noted for 4b and 4c where the two items are lumped together in one bill. Respondents suggested that providing more detail would be very time consuming. 4d which asks for goods and raw materials was reported as being easy to complete.

Question five, goods and services bought for re-sale (5a & 5b) asks for a more detailed breakdown of the information provided by smaller companies in question 3b, that is, goods and services bought for resale without further processing. The issues here were noted as being the same as those in the short questionnaire with respondents not being able to understand what the question was looking for or provide the requested information when they were provided with clarification.

Question six on the long questionnaire asks for detailed information on services for business use. The majority of these questions were answered easily, however, there was some confusion with 6d with respondents saying that they would have added their motor fuel costs here and not in the energy and goods questions. There was also an issue with 6e, telecommunication services where respondents required more information as to what

should be placed in this section. One respondent hired wireless earpieces and microphones for employees to use and there were also employers who allowed employees to listen to the radio at work which meant that a licence was required. With regards to computer related services (6f) more clarification was needed as to whether this might include tills and any software that the respondent might need to operate their business. Question 6i which asks for any other services used was also considered to be vague with respondents suggesting that they would just add everything in here that hadn't been added elsewhere.

Question seven on the long questionnaire asks for information on taxes, duties and levies to the government. Respondents found that there was little issue with gathering the information for these questions but again there were instances where they were most likely to have already added the requested information in elsewhere, one example being vehicle excise duty where respondents suggested that they would most likely have already added this information to road transport services (6d). It was also suggested the term climate change levy was a bit vague and extra guidance needed. There was also some confusion as to whether VAT should be added into the last section of the question (7d). This question was particularly asked by respondents from the services industry who hadn't supplied any VAT information up until that point.

Section D (Catering) Value of stocks held

For question 8/9a (total value of stocks held at the beginning of the period), respondents said that this question was easy to answer. There was some confusion with regards to question 8/9b (work in progress), primarily because caterers do not consider themselves to have work in progress as most of their output is created to order. It was also noted that when it came to 8/9c (goods and energy purchased for resale without further processing) respondents were likely to put in the same figure in as they had in 8/9a. They were therefore unsure whether they were double counting in these questions.

Section D (Services) and Section E (Catering) – Capital expenditure

There was some confusion with regards to the definition for capital expenditure with respondents offering a variety of answers when asked what they would include in capital expenditure. One respondent said that they would only add refurbishments if they thought that they would add value to the property, however, another client mentioned refurbishment because of the value of the investment. The value varied according to the size of the establishment with smaller establishments labelling investments of a lower cash value as capital expenditure whilst larger establishments tended to classify larger values as capital expenditure. Several Clients asked for clarification with regards to capital expenditure.

Section E (Services) and Section F (Catering) – International trade in services.

This question was not applicable to any of the sample selected.

Section F (Services) and Section G (Catering) – Research and Development.

Respondents thought that this question was too lengthy. Within the catering industry none of the sample said that they had put time aside for Research and Development.

3.1.2 Discussion

There were five main issues which arose from the first wave of testing which were considered as potentially impacting upon the quality of the data obtained as well as placing additional burden on respondents.

The first of these refers to the completion dates which the respondents are asked to provide at the beginning of the questionnaire. The majority of individuals who completed the questionnaire were unable to provide their information on a calendar year basis, either because of the way their information was stored or because their accounts either ran according to a financial year, or to another year altogether e.g. July to June. Given that the questionnaire design already takes account of this by offering the respondent the opportunity to detail the year that they will be providing for it would seem to be an unnecessary burden on the respondent to fill in an extra question which seems to serve no purpose.

The way that respondents calculate their expenditure on employment is another factor which needs further consideration. This is primarily owing to the varying perceptions that respondents have as to what should or should not be included in this particular section e.g. small business not including sub-contractors when it is a requirement of the questionnaire. There is therefore the possibility that expenditure towards employment may be underreported within the small sectors.

One area which was consistently reported wrongly relates back to the inclusion of petrol, diesel and oil into motoring costs rather than in the utilities section where it was originally designed and intended to be reported. Respondents state that this is because they feel that costs relating to energy refer solely to expenditure which is linked to the premises from which the business is run and does not include fuels used on transportation. As with employment expenditure, there is the possibility that over/under reporting is taking place in both the road transport services questions and the utilities questions.

Another area that requires consideration is the way that respondents process and provide information on goods which are purchased for resale without further processing. The majority of respondents said they were unable to ascertain what should be included within this category (this particularly applied to the catering industry). Once clarified respondents stated that the figures required would be almost impossible to provide with any degree of accuracy owing to the way their accounts systems worked.

One final area that needs some consideration is the way that research and development is defined. Several respondents found this question difficult to provide a definition for and as a result one might hypothesise that an error in reporting for this question.

3.1.3 Recommendation

As a result of the cognitive interviews carried out in wave one, the following recommendations were made:

- Removal of question 1a, so that respondents are only asked to outline the year for which they intend to provide information in accordance with the original design.
- Provide a detailed definition of turnover.

- Ensure that respondents are informed as to whether they need to include VAT in their calculations.
- Highlight the need to include petrol/diesel/oil costs in the energy section of the questionnaire.
- Remove the 'without further processing' portion of the question in the goods bought for re-sale section of the questionnaire.
- Look into the removal of the work in progress questions for the catering industry.
- Include guidance in capital expenditure.
- Include guidance on research and development section of the questionnaire.

3.2 Wave two of testing

As a result of the recommendations made at the end of wave one some changes were made to the questionnaire whereby definitions were added back in to some sections of the questionnaire. Business Register and Employment Survey (BRES) definitions for employment were included as were notes which provided a definition for research and development. Further changes could not be made at this stage as clarification was required on many areas from National Accounts before amendments could occur. This particularly applied to the notes on fuel costs, goods/services/energy bought for re-sale without further processing and work in progress questions. It was agreed that these questions would not be adapted or tested until confirmation had been received from National Accounts that changes could be made where deemed necessary.

A second wave of cognitive interviews was then carried out with the revised questionnaire. The same sampling procedure was employed, however, in the second wave companies within the chosen SICs who engaged in international trade were actively sought. This was achieved by cross referring the sample against companies who also complete the International Trade in Services (ITIS) questionnaire. Again, several issues were highlighted.

3.2.1 Findings

Section A – Return Period

As was highlighted in wave one of testing, with regards to filling in the dates section of the questionnaire, respondents were more often than not unable to provide information on a calendar year basis. As a result the majority of participants answered no to question 1a before filling 1b with their specific dates.

Section C – Expenditure

Further investigation with regards to fuel costs revealed that respondents were unlikely to include motor fuel costs in the utilities section, rather they considered this to be something that was placed in the road transport services section.

Providing figures for goods bought for re-sale without further processing. As with wave one those predominantly in the catering industry said that this was a question that they would be unable to complete. Those that worked in the services industry were also unsure as to what the question was asking for and were unsure whether they would be able to provide figures if they were applicable.

A final note was made with regards to what should be included in other services. In particular one respondent who worked for a large catering firm stated that due to the nature of their business they spent a lot of money on machine maintenance and he wasn't sure where this should be placed. He said that under these circumstances he would add this cost into the other services section (6i).

Section D (Catering) Value of stocks held

Providing figures for work in progress (this particularly applied to the catering industry) was again an issue with respondents saying that they weren't able to provide these figures. This was also an issue for one of the respondents who worked in the services industry. One example of this came from someone who worked with a local housing association. Whilst they also had responsibility for the purchasing of sites and the construction of properties, they were unsure whether they would be able to ascertain the value of their work in progress given the nature of the business.

Section E (Services) and Section F (Catering) – International trade in services

One respondent was unsure with regards to dealing with international clients and whether they would be considered to be international given that they were UK citizens living abroad and requesting an individual service (i.e. advice on divorce) rather than taking part in international trade.

3.2.2 Discussion

The first of these refers to the completion dates which the respondents are asked to provide at the beginning of the questionnaire. As discussed earlier, the majority of individuals who complete the questionnaire were unable to provide their information on a calendar year basis. This question therefore seems like an unnecessary burden on the respondent

With regards to the expenditure questions on fuel costs and good/services/energy bought for re-sale without further processing, as noted above recommendations for change were suggested at the end of wave one, however, these could not be implemented at the beginning of wave two as clarification from National Accounts as to whether the changes were feasible or not was required. Continuing with the same questions in wave two did further highlight the issues which were noted in wave one, that is that respondents were unable to provide a clear definition as to what was required of them nor were they able to provide the information requested, thus providing further supportive evidence for changes to the questions.

With regards to the work in progress questions it was noted again that those working in the catering industry had trouble being able to answer as required. Having relayed these findings back for consideration by National Accounts, they explained that the work in progress questions are particularly applicable to some SIC codes at the lower level for the catering industry e.g. wedding event planners, cake makers etc. It is therefore necessary that these questions remain as they are.

The final issue which arose out of the second wave of interviewing concerned how international trade might be define. In this instance one client who worked as a Solicitor

reported that he sometimes deals with clients who lived abroad and who were getting divorced. There was some confusion as to whether this constituted international trade or not given that this was a personal service rather than a business transaction and that the clients dealt with were UK nationals.

3.2.3 Recommendation

- As there seemed to be no benefit in asking respondents to provide information based on a calendar year, the option was changed back to specifically asking client to record the year that they would be referring to. Notes were provided which highlighted the periods that were to be covered.
- Notes were added to ensure that respondents included motor fuel costs in the utilities section of the questionnaire.
- It was agreed between all clients that the sale of goods without further processing questions be adapted. Respondents who complete the catering questionnaire will no longer be asked to distinguish between sales which are processed or not.
- The work in progress questions are to remain in the catering questionnaire. This is to ensure that data is captured from catering sections such as event planners who do have work in progress.
- Additional notes were added in which defined capital expenditure, turnover, expenditure and international trade in services.
- A sentence has been included in the catering questionnaire under any other services for business use which accounts for the inclusion of maintenance costs.

3.3 Wave three of testing

After wave two of testing and clarification of earlier issues regarding work in progress as well as goods bought for sale without further processing with National Accounts several changes were made to the questionnaire for wave three of testing.

As there seemed to be no benefit in asking respondents to provide information based on a calendar year, the option was changed back to specifically asking client to record the year that they would be referring to. Notes were provided which highlighted the periods that were to be covered.

Notes were added to ensure that respondents included motor fuel costs in the utilities section of the questionnaire.

It was agreed between all clients that the sale of goods without further processing questions be adapted. Respondents who complete the catering questionnaire will no longer be asked to distinguish between sales which are processed or not.

The work in progress questions are to remain in the catering questionnaire. This is to ensure that data is captured from catering sections such as event planners who do have work in progress.

Additional notes were added in which defined capital expenditure, turnover, expenditure and international trade in services.

A sentence has been included in the catering questionnaire under any other services for business use which accounts for the inclusion of maintenance costs.

Following a meeting where recommendations for change were made. With regards to the sampling for wave three of testing, it was decided to focus on the catering industry given that the changes that have taken place during the design process relate specifically to that industry. The sample has therefore been split 60-40% for the last cycle of testing. Testing was pencilled in for the next few weeks, although recruitment did prove to be more difficult than expected as a result of the extended holidays over the Easter period.

3.3.1 Findings

Wave three of testing did not produce a great deal of new information. Eight respondents were interviewed in this wave with five coming from the catering industries and the other three coming from the services industries. This is something that would be expected once testing has reached wave three and highlights that respondents are easily able to meet the demands of the questionnaire. After the completion of eight interviews it was agreed within the team that we had reached data saturation point and it was agreed that further interviews were not required.

Section A – Return Period

Respondents completing both the catering and the services found the date section easy to complete and nobody reported any issues. Six out of the eight respondents reported that it would not be easy to provide information on a calendar year basis owing to the way that their accounts are produced.

Section B – Income

One respondent who completed the long catering questionnaire did question whether or not she would include her figures in sales of goods and services (2a) or Sales of goods and services to the general public (2c) saying that for her both were applicable and that she would require further information to clarify where she needed to include her information. There were no issues with regards to income in the services sector.

Section C – Expenditure

In the employment section respondents found that the Business Register and Employment Survey (BRES) note which has now been included to accompany the question accounts for all employee types required to complete the questionnaire. One client did mention that staff are kept on the payroll even though they may not receive a salary during a given month (e.g. seasonal employees) so whilst the notes say that absent employees should be excluded the respondent keeps them on for ease's sake.

In the expenditure section respondents did not think that they should have added motor fuel costs into this section. One construction company suggested that for machinery used on site they would have included this in costs of sales rather than included it in profit and loss.

Respondents for both catering and services said that they would be able to provide information for utilities however when it came to water and sewerage bills both said that they would be able to provide a figure but that it would be difficult to break the two figures accurately as sewerage is included in the water bill. A query was raised about whether the use of skips should also be added within this section seeing as the question is asking about waste disposal.

The issue of more than one company existing within the one group came into question with one respondent especially where one branch of the company may be paying another branch of the company for a service. In this case the umbrella company holds all the finances so their balance sheet stays the same. It was therefore difficult to ascertain what was a profit/cost.

Section D (Catering) Value of stocks held

For most respondents this was an easy question to answer although the majority of respondents said that they would not add anything in to the work in progress section because there was nothing that they deemed applicable to this question. For the brewery industries the respondent suggested that their materials would go from raw materials to stock and there would be no in between as far as they were concerned. The issue of selling goods without further processing was also an issue with catering with respondents saying that it was unlikely that they would add anything in this section owing to the nature of their business, i.e. given that corking a bottle of wine could be considered to be a process there was very little that they might add to this section and whatever information they did have would be difficult to pull out on their receipts anyway. For the Services industry this was not considered to be a problem.

Section E (Services) and Section F (Catering) – International trade in services

For those respondents who did deal with clients internationally, there were no issues with completing this section of the questionnaire. This information came mainly from two breweries which were visited who obtained some of their ingredients from foreign suppliers. Both respondents reported that it was very easy to collate this information for the questionnaire.

3.3.2 Discussion

One issue that arose here for the first time regards employment and the way that respondents retain staff on their payroll even though they may only be seasonal. This might suggest a possible double count on employment where individuals no longer work at a given establishment but are still included on the payroll even though they work elsewhere.

With regards to recording income, the issue of where to include figures for sales of goods and services (2a) or sales of goods and services to the general public (2c) could be an issue for the catering industry in particular given that the majority of income is obtained from goods and services to the public. Respondents highlighted the fact that both of these

options would be applicable and there is the possibility therefore that respondents are adding these figures into the wrong section or that they may indeed be double counting.

3.3.3 Recommendation

Not including question 1a does not appear to have been an issue given that the majority of individuals interviewed would not have been able to meet the requirements of the question easily. However, it may be the case that some respondents that may have adapted their results to fit ONS' needs will refrain from doing so in the future if dates are not stipulated to them. The recommendation from this study would be that if a change is made that it should be analysed within the next release to assess the impact on the survey. In addition, it would also be advised that similar changes be made across all questionnaires so this would also need to be taken into consideration before any date changes were formalised.

There should also be further investigation into how employees are recorded, in particular how often seasonal employees are retained on an organisations books when they are no longer working there as there is the possibility that some individuals are being double counted.

Given the lack of clarity with questions regarding both work in progress which is outlined above as well as the without further processing questions in stocks held, there should be further investigation into the quality of the information that is received for these questions.

One final area which may require further investigation refers to the difficulties that some respondents report when completing the utilities questions, in particular the motor fuel costs question and the water/sewerage rates. The recommendation would therefore be that extra analysis be carried out on the motor costs questions and that further interviews be carried out looking more specifically at the water rates questions in order to be able to assess how many individuals are only reporting.

4.0 References

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