

Turnover by enterprise size

Key facts

- In OECD countries, SMEs account on average for 60% of total turnover. Enterprises in size classes 10-19 and 20-49 account for the smallest share of turnover, 7% and 11% respectively.
- In manufacturing, the turnover per person employed in large firms is considerably higher than the turnover per person employed in any other class of firms, including medium-sized firms (with 50-249 persons employed) in most countries.

Definitions

Turnover is defined as the total value of invoices by the observation unit during the reference period, corresponding to market sales of goods or services supplied to third parties. Turnover includes all duties and taxes on the goods or services invoiced by the unit with the exception of the VAT invoiced by the unit vis-à-vis its customer and other similar deductible taxes directly linked to turnover. It also includes all other charges (transport, packaging, etc.) passed on to the customer, even if these charges are listed separately in the invoice and provided by the unit. Rebates and discounts as well as the value of returned packing are deducted from revenues received by the unit in calculating turnover. Income classified as other operating income, financial income and extra-ordinary income in company accounts is excluded. Operating subsidies received from public authorities, or supranational authorities are also excluded.

Turnover in each enterprise size class is expressed as a percentage of the turnover of all enterprises.

Information on data for Israel: <http://dx.doi.org/10.1787/888932315602>.

Relevance

The turnover of firms is one dimension used, alone or in combination with employment, to define size classes of enterprises for policy purposes. These size classes are used to determine, for instance, eligibility for financial assistance or other programmes designed to support small enterprises.

Comparability

The size-class breakdown 1-9, 10-19, 20-49, 50-249, 250+ provides for the best comparability given the varying data collection practices across countries. Some countries use different conventions: for Mexico, “1-9” refers to “1-10”, “10-19” refers to “11-20”, “20-49” refers to “21-50”, “50-249” refers to “51- 250”, “250+” refers to “251+”; for Turkey “1-9” refers to “1-19”; for Japan “50-249” refers to “50+”.

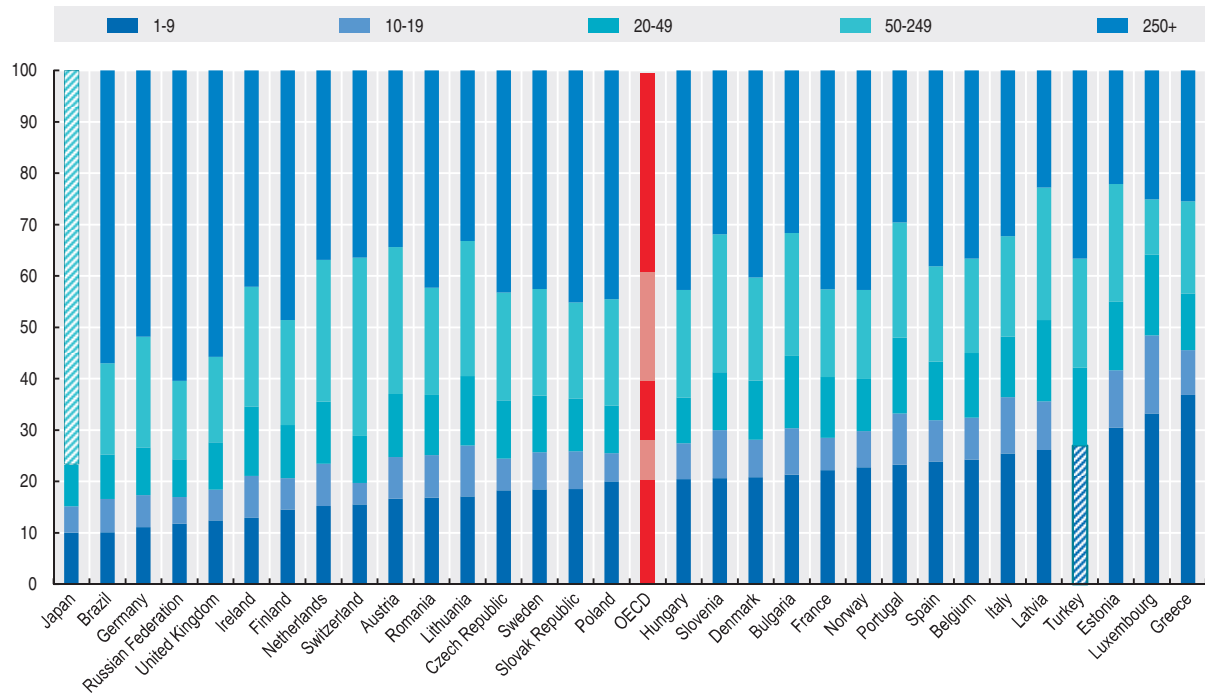
Source

OECD *Structural and Demographic Business Statistics* (SDBS) (database), <http://dx.doi.org/10.1787/sdbs-data-en>.

Further reading

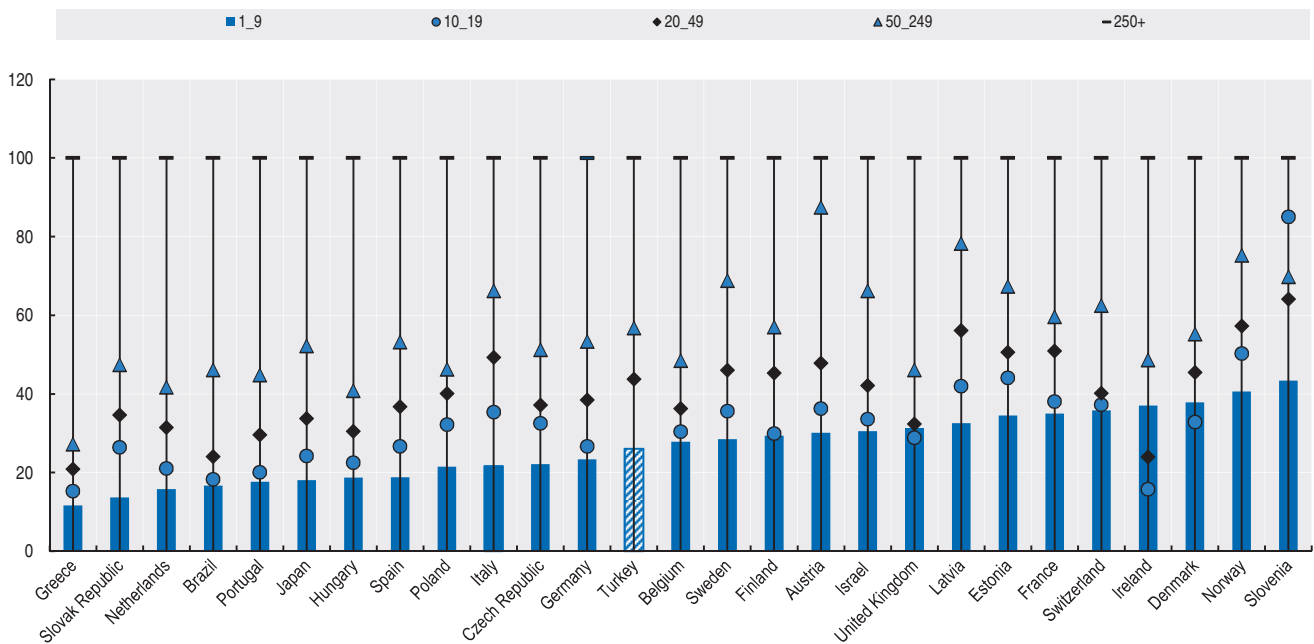
OECD (2010), *Structural and Demographic Business Statistics*, OECD Publishing, Paris, <http://dx.doi.org/10.1787/9789264072886-en>.

Figure 2.11. **Turnover by enterprise size, total business economy**
Percentage, 2012, or latest available year

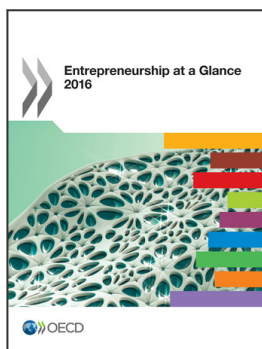


StatLink <http://dx.doi.org/10.1787/888933230542>

Figure 2.12. **Turnover per person employed by enterprise size, manufacturing**
Index 250+ = 100, 2012, or latest available year



StatLink <http://dx.doi.org/10.1787/888933230554>



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