

Women entrepreneurship In the Nordic countries

Volume I

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1. Background, participants and the aim of the project

1.1 Background and participants

This project started in 1998 from SMB-Forum's initiative to define the conditions that women entrepreneurs face and their role in the economies of the Nordic countries. A representative of each country prepared a country report on the status of women's position in business life. Two meetings followed this, first at the Nordic Industrial Fund's headquarters in Oslo on May 7th 1999 and the second one at the University of Jyväskylä on 18th and 19th November 1999. The conclusion of the meeting in Oslo was that the collective needs of the Nordic countries would be better served when being able to compare basic data in order to establish a common platform from which to work. From that conclusion the participants arrived at the project proposal and the aim of the project that is described in the following chapter. After that the participants had four work meetings: In Denmark 3rd of April 2000, in Sweden 21st –22nd of June 2000, in Finland 6th-7th of November 2000 and in France, Paris 30 of November 2000 related to OECD conference of Women Entrepreneurs in Small and Medium Enterprises. The meeting of the researchers was held in Jönköping, Sweden on the 11. of June 2001. The final report will be delivered at the end of June 2001.

The project participants consist of two categories; first the representatives of SMB-Forum's work group of "Naringsutvikling og kvinners rolle i verdiskapningen" "Women's role in business life", secondly the group of researchers gathering the data and supporting the analysis. These pairs are listed below:

DENMARK- Representative Stine Kruse, The Danish Agency for Trade and Industry (EFS) and as a researcher, Kent Nielsen, Professor of entrepreneurship, Aarhus School of Business. EFS is a part of the Ministry of Trade and Industry. Its task is to strengthen industrial development in Denmark

FINLAND- Representative Paula Kyrö, Professor of entrepreneurship, and Päivi Tyrväinen, researcher, University of Jyväskylä, The School of Business and Economics. Entrepreneurship is one of the disciplines in the School of Business and Economics at Jyväskylä University. One of its main research areas is women entrepreneurship and new industries.

ICELAND- Representative Brynhildur Bergthorsdottir and replaced by Charlotte Sigurdardottir, project managers, IMPRA, Icelandic Technological Institute (Ice Tec). and as a researcher, Aegir Ayara, lecturer at The Icelandic College of Engineering and Technology. IMPRA is a part of the Information and Service division of the Icelandic Technological Institute of Iceland (Ice Tec), which supports and consults new enterprises and entrepreneurs in starting up their businesses. It is also a centre for information and guidance for entrepreneurs and small and medium sized enterprises (SME's) in Iceland. Impras' emphases are to provide assistance on business start-up to women who intend to start their own businesses and to women who are already running their own business.

NORWAY- Representative Aud Rolseth Sanner, The Norwegian Industrial and Regional development Fund (SND) and as a researcher, professor Olav R. Spilling from Centre for Industrial Development and Entrepreneurship, Norwegian School of Management BI. The SND is one of the Norwegian government's main

instruments in their business development politics. Its objective is to contribute towards creating profitable business ventures, and provide good and stable employment opportunities all over the country. The Law of the Norwegian Industrial and Regional Development Fund regulates its activities. The SND's main target areas are to stimulate more creativity and entrepreneurship and also to promote models for co-operation and methods for development and management of skills in small and medium sized companies.

SWEDEN - Representative Annika Rosing and Anders Weström, Swedish Business Development Agency, NUTEK. The Swedish report is written by Gunnel Bengtsson, Statistics Sweden and Anders Weström, NUTEK. NUTEK is Sweden's central public authority for industrial policy issues. The main task is to stimulate industrial development throughout the country. Since 1993 NUTEK has promoted women's entrepreneurship. Statistics Sweden, SCB, has the responsibility for coordinating and supervising official statistics and elaborating statistical nomenclatures and classifications. SCB has a particular responsibility for official statistics in the labour market, the economy, trade and industry, prices, population and welfare and housing and construction.

The participants represent quite extensive expertise and networks within women entrepreneurship. In addition the strategy of network project was to contribute to knowledge sharing at the Nordic level, which is greater than can be achieved by the individual nations working independently. The aim is also to ensure optimal exploitation of research results.

The main actor is **Nordic Industrial Fund (NIF)** as a financier and as a user of the results. The Nordic Industrial Fund is an official institution under the administration of the Nordic Council of Ministers. The Nordic Industrial Fund is the collaborative body for the Nordic countries in industrial research and development. Their job is to stimulate, initiate and finance research and development in Nordic industry. By doing this they promote innovation, strengthen competitiveness and encourage internationalisation. Their most important target group is dynamic small and medium sized enterprises (SME).

1.2 The Aim of the Project

The preliminary country reports indicated that each country had difficulties in presenting the conditions that women entrepreneurs face and their role in the economies. This is partly related to the difficulties in presenting sufficiently adequate statistics on women entrepreneurship. The lack of valid statistics is a common theme that is commented on at international conferences on the subject of women entrepreneurs. In women entrepreneurship research most of the studies used to be based on convenience samples indicating that there are no comprehensive databases of women entrepreneurs.

This project aims to examine the available gender-oriented official statistics of women entrepreneurs on the Nordic level. The results will be described as a charting of the statistical systems in each country, description of the differences in definitions on the categories and concepts used, as well as the description of the available knowledge about women entrepreneurship in the Nordic countries.

The original list of desired data was constructed according to the life cycle from intentions to start up-phase, further to existing businesses and finally to expiring. The detailed data-gathering plan can be found in **the Appendix 1**. The data in the statistical figures consists of 2-3 years of the most recent statistics that are available in each Nordic country on women-owned businesses.

In data gathering we put a special emphasis on the data gathering sources and also the potential bench marking activities with few general questions.
Is there any other essential data available concerning the gender orientation and gathered by official statistics?
How all of these pieces of data are gathered or not gathered?
Which authority is responsible; who gathers them and when are they available?
Clarify the structure of statistical gathering and reporting in your country.

Since women entrepreneurship in general is living an active and dynamic phase, we wanted to take account also for future plans to develop statistics. It was also important to be able to avoid such recommendations already put into action.

How is your country developing gender-oriented statistics?
Is there an on-going or planned project on a national /regional level concerning gender-divided statistics?

The data will be collected by size, industry (which includes education) and gender. Industry classification would ideally use the NACE code. The outcome should be a clear picture of the structure of statistics framework used in each country from gender perspective, its shortages and best practices. This should be of great interest to national policy makers, as it would serve as a base on which to make decisions, on where to channel resources in order to provide the data needed for supporting women's contribution and entrepreneurial activities in the business life.

Another result of this work is also the identification of gaps in data gathering on a national level and the possibility of identifying the best practices in that area in the Nordic countries. On the whole this project should facilitate the individual countries' efforts to stimulate the small business sector and serve to co-ordinate a Nordic approach that suits these welfare-oriented economies.

The project is divided in two parts:

Chart the available gender-divided statistics about micro, small and medium sized businesses in the Nordic countries in order to establish which statistics are collected in each country and to what extent they can be compared, as well as to clarify all the essential definitions.

Identify the gaps and the best practices in gender-divided data gathering concerning women-owned SME's on a national level. These parts are complemented with the organisational structures of data gathering in each country.

In order to reach these goals each country gathers their respective statistics, their structure and descriptions of how they are gathered with the contribution of

researches. These will be analysed and compared. The final report will be compiled in Finland, under the supervision of Professor Paula Kyrö. Some of the data that is needed is most likely missing in some or even all of the countries. By noting these gaps and comparing the availability of data between the countries offers an opportunity to identify the best practises in data gathering and to make recommendations on this subject.

2. The phases of the study and the structure of the report

2.1 The phases of the study

It was planned that each country gathers the gender-divided statistics from various official sources in March - April 2000. In practice this phase was further divided into three sub-phases.

Firstly, each country identified, what kind of gender-oriented data was available and if there was not any, was it possible to have the data in general even without gender-orientation. These results were gathered by Iceland, completed with country reports and discussed in meeting that took place in Copenhagen on the 3rd April 2000.

Secondly, each country collected preliminary data from their data gathering systems in March – June 2000. The group had a workshop in Sweden, Nutek 21st – 22nd, June 2000.

Thirdly, these reports were complemented by additional data June - October 2000. This phase resulted a draft for the final report and was discussed in Helsinki on 6th – 7th of November 2000. At that time it was also decided how to analyse and prepare the final report. Since the participants had quite severe difficulties in data gathering it was decided that some extra time would be taken for final deliveries. Most countries delivered the final data in February - March 2001. However, Norway joined actively the project only in April – May 2001.

In order to attain the goal of sharing the results it was decided that each country would produce a plan for that. (See **Appendix 2**).

Charting and analysing took place as a process according to the data deliveries (The list of data deliveries see **Appendix 3**). Some preliminary results were presented at the OECD conference, in Paris 29th of November to 1st of December 2000, called “Women Entrepreneurs in Small and Medium Enterprises as well as in Oslo 29th May, 2001 in the conference of “ **Management, Equality, Diversity conference**. The final report will be presented in the end of June 2001.

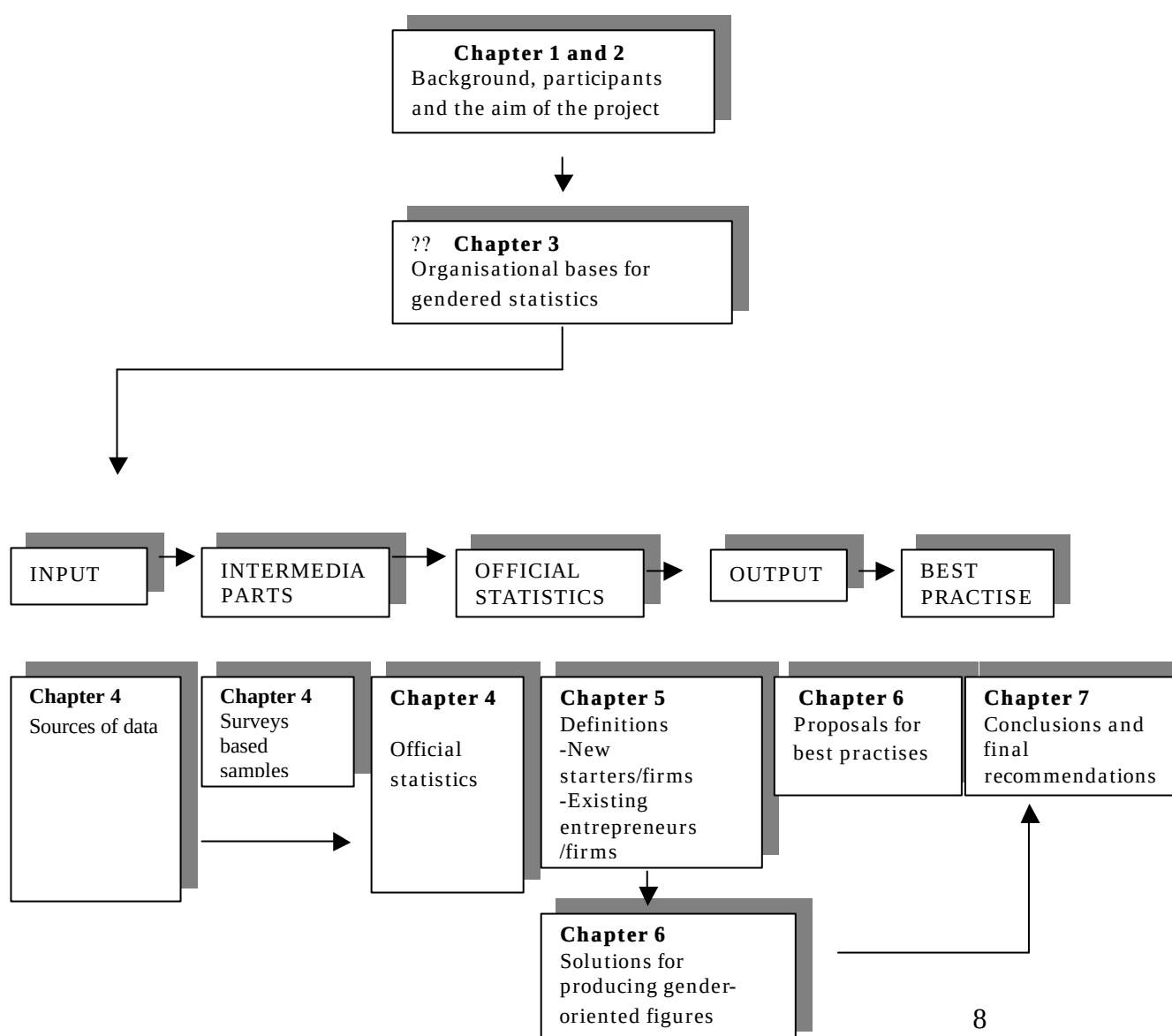
In the final report the authors have tried to follow the country reports as much as possible and respect those issues each participant has regarded as important even though they are not always perfectly consistent with each other. The structure of the report is a compromise between participants’ different views. The participants have checked most of the chapters. Paula Kyrö is responsible for compiling this report, its analyses and conclusions. Päivi Tyrväinen has been responsible for collecting country specified data from participants, combining different figures and

compiling appendixes for this final report. The authors take a full responsibility for possible misinterpretations of this report according to their responsibilities.

2.2 The structure of the report

The structure of the report is divided into 8 chapters (see Figure 1). Chapters 1 and 2 introduce the background, participants, aims and phases of the study as well as the structure of the report. Chapter 3 deals with the organisational bases for gendered statistics. This is followed by the structure of data gathering in each country (Chapter 4), starting from the input, i.e. the sources of data comprising the bases and limits for official statistics. The applications of the definitions guiding this process will emerge through the adopted classifications for data gathering and statistics. This process actually generates the definitions and finally produces the figures. These are described and analysed in Chapter 5. The definitions reveal the problems in attaining comparable data. These problems emerge in the actual figures. These will be discussed in Chapter 6 and further best solutions for data gathering problems will be presented as best practices in chapter 7. Finally Chapter 8 consists of the summary of the final conclusions and recommendations.

Figure 1-1. The structure of the report



3. The organizational bases for gendered statistics in the Nordic countries

Since the development of the gender-oriented statistics requires co-operation between different stakeholders, many of them unfamiliar with the statistics, it is important to offer a general idea how the data gathering is organised in each country. Therefore this chapter aims to outline how gender oriented data relates to the general organisational structures of statistics in the Nordic countries. First will be shortly described the essentials of the basic structure in each country and its linkage to gender. Then these descriptions will be summarised.

3.1 Organizational bases in Denmark

In June 2000 Statistics Denmark presented their new corporate strategy “Strategy 2005”¹ Two major innovations in the Danish statistical data compilation system are relevant for the data gathering and the availability of data on entrepreneurs and business owners.

Firstly, by the 1st of January 2001 a large number of data can be accessed freely through the Internet. This is the case for the publication “News from Statistics Denmark” (<http://www.dst.dk/dst/dstframesetuk.asp>) and the very large database of Denmark’s Statistics bank (<http://www.statistikbanken.dk>).

Secondly, all data on businesses has been centralized in the new Central Business Register.

Statistics Denmark is the central statistical office of Denmark. The key responsibilities of the institution are laid out in the Act on Statistics Denmark, the Act on the Central Business Register and a series of EU legal acts. There are four principal tasks:

The first and the most important task is to collect, process and publish statistical information on social and economic conditions and, in connection with this, carry out statistical analyses and forecasts. These tasks can be carried out in conjunction with other producers of statistics.

The second task is to contribute to the international statistical co-operation and promote statistical usefulness by making them internationally comparable. As a member of the EU, Statistics Denmark enters into a binding agreement to co-operate on the collection and processing of statistical information.

The third task is to carry out statistical analyses for private and public customers for a fee; these are the so-called service activities.

The fourth task is to administer the Central Business Register on both private and public enterprises. This is also done in conjunction with other public authorities.

¹ The full strategy can be downloaded from <http://www.dst.dk/dst/667>

All data on businesses has been centralized in this new “the Central Business Register” (CVR).

Statistics Denmark is an independent institution within the Danish Ministry of Economic Affairs. The basic principle behind its independent status is that of professional independence.

Statistics Denmark is not guided by any legal acts or requirements relating to gendered statistics. However, internally they have a policy, that, if possible, statistics should be broken down by gender.

3.2 Organisational bases in Finland

In Finland EU-directives define what kind of data has to be gathered. Statistics Finland produces two thirds of all the government statistics including the official statistics. Administratively, Statistics Finland operates under the Ministry of Finance, but is fully and independently responsible for its statistics. The general principles governing the compilation of statistics are laid down in the Statistics Act.

Governmental authorities have a general duty of disclosure. The duties of private enterprises, and municipal and non-profit organizations to provide data are specified separately. All the basic information collected for statistics is confidential and can only be released without identification data, and only for research or statistical purposes. Exceptions to this are the data in the Business Register and those describing the activities of authorities.

The Equality Act defines the importance of and need for gender-oriented data. This act on equality between women and men was legitimised in Finland 1987, 1992 and 1995. The implementation policy was confirmed 1997 by the Plan of Action. This plan determines compiling and evaluating statistics from a gender perspective as a mainstreaming project and as a continuing process. The responsible body for that is the Ministry of Social Affairs and Health. This means that from the gender perspective in Finland there are two ministries involved in statistics.

3.3 Organizational bases in Iceland

Since Iceland is not a member of EU, its highest body for statistics is the Parliament. It does not have a statistical Act but a national legislation, which defines the data needed about enterprises and entrepreneurs. Authorities of Iceland have continuously improved their data gathering system and several legislatures have been adopted from Sweden. Statistic Iceland works directly under the supervision of the Icelandic parliament. In fact, Statistics Iceland has a status of a government ministry. The statistics division is responsible for gathering and processing data and the production of statistics on economy, labour market and social affairs. It is also responsible for operating the Register of Enterprises and channelling information to general public, to business, institutions and the government. Statistics Iceland has four departments:

Enterprise registration, Production and business statistics, social statistics and economic statistics.

The Department for Production and Business Statistics collects information on enterprises and their operation. It is also responsible for sampling frames from the Register of Enterprises.

The need for gender-oriented statistics is defined through the Equality Act. The Equality Law 96.22 was passed by the Parliament in May 1998. It emphasises that all statistics sampling, reports and interviews have to be gender-divided. The law was put in effect on May 2000. Furthermore, there is a project in a national and regional level for improving gender-divided statistics. The responsible ministry for the Equality Act is The Ministry of Social Affairs.

3.4 Organisational bases in Norway

Official Statistics of Norway is administratively placed under the Ministry of Finance, and the work programme and budget is decided by the Parliament. The Norwegian statistical system is very centralised. The Statistics Act of 1907/1989 gives the legal framework for its activities as a professional independent institution and for the collection, production and dissemination of official statistics. Production of statistics is organised into three departments. These are economic, social and industry statistics. In all areas using approx. 60 different administrative registers linked together by three central identification systems for persons, legal units/businesses and building/housing mostly does data gathering.

The central Co-ordinating Register for Legal Units co-ordinates data production of other registers like VAT.

Norway has an Equality Act administrated by The Ministry of Children and Family. The act however has no linkage or impact on statistics.

3.5 Organisational bases in Sweden

The highest body in organisational structure in Sweden is EU commission. Based on EU directives Parliament uses the national legislation for statistics. This is delegated to the Ministries that are responsible for preparing the Statistics Act.

Official statistics are all together provided by about 30 authorities. The responsibility for about 50 per cent of the official statistics expressed in terms of costs was transferred in 1994 from Statistics Sweden to the other authorities. The objective was to get the responsibility of the statistics closer to the main users. Responsible for the official statistics on newly started enterprises and on bankruptcies has been NUTEK till 2001 when the new authority 'Swedish Institute for Growth Policy Studies' (ITPS) took over the responsibility.

At central level, pursuing the goals of gender equality is principally the task of the Minister for Gender Equality Affairs, assisted by the Division for Gender Equality at the Government Offices. Together with the Equal opportunity Ombudsman, which is a government agency, they have made up the core of the gender equality

organisational structure in Sweden. A gender equality perspective is to pervade all areas of government policy, i.e. all ministers are to take responsibility for gender equality in their respective areas.

The Government decided in 1994 that all individually based official statistics were to be divided along gender lines unless there were special reasons for not doing so. Furthermore, all government-appointed investigator bodies are required to consider gender equality implications in their reports. The section (§14) in the regulation on Official Statistics (SFS 2001:100) states that "Official statistics should be divided by gender if no particular reasons are at hand".

3.6 Summary

All countries, except Iceland have a specified act for official statistics prepared by the ministry responsible for that. Iceland uses national legislation for that purpose and Statistics Iceland has a status of government ministry. EU member countries have directives guiding this act. Different units or departments under the statistics are organised according to national needs. The need for creating more comparable statistics is explicitly mentioned as one of the four principle tasks of Statistics Denmark. Norway and Iceland both co-operate with EU for that purpose.

The Equality Act has a direct impact on statistics in Finland and Iceland. In Finland and Iceland the Equality Act defines the importance of and need for gender-oriented data. In Finland the Plan of Action determines compiling and evaluating statistics from a gender perspective as a mainstreaming project and as a continuing process. It has also taken to the strategy of the Ministry of Trade and Industry. In Iceland the Equality Law emphasises that all statistics sampling, reports and interviews have to be gender-divided. Furthermore, there is a project in a national and regional level for improving gender-divided statistics. Denmark, however, Statistics Denmark has internally a policy, that, if possible, statistics should be broken down by gender. Sweden has special instructions to gather gender-divided statistics unless there were special reasons for not doing so. Norway is the only country that has no specified instructions for gender-oriented statistics.

In general there is a tendency in the Nordic countries, except in Norway, to regard gender-oriented statistics as a special issue in their official data gathering.

Chapters four to six describe how this task is conducted in our target phenomenon, women in business life from entrepreneurship perspective.

4 The structure of generating the official gendered statistics

This chapter charts how the official statistics are generated in each country; what are the sources for statistics defining the possibilities for producing the data as well as what kinds of statistics are actually produced. These leads to the definitions used for describing women business activities and finally give interpretation rules for the actual figures. There are two general criteria for official statistics. First they should be publicly available and second regularly gathered. There are some exceptions, however, from these criteria, since the availability of gender oriented business statistics turned out to be so modest, that we also wanted to scan the possibilities offered by different statistical systems for developing gendered data. This concerns

Iceland and Norway. Finally in order to identify the gaps also the comparable bases for business data were described in Finland.

Since it turned out that the statistical systems and data gathering more generally is under a vivid development process, we also tried to pay attention to these efforts in each country, even though most of these activities are recently launched and their impact can only be seen in the future.

4.1 Denmark

Generally data on entrepreneurs in Denmark has been gathered from various statistical sources, mainly the VAT-register and the Labour Force Statistics. Based on, for example, the Integrated Database for Labour Market Research (IDA) it is possible to obtain all sorts of data on entrepreneurs. The new CVR, Central Business Register has been introduced in spring 2001 to unify these different databases.

The register contains primary data on businesses. The CVR project plays a central role in the Danish Government's IT strategy, and the information in the CVR can be used in almost all sectors of society.

The most important objectives of establishing a central register containing primary data on businesses are to simplify and to enhance the efficiency of business registration. This is achieved by creating unique and generally usable identifiers for all legal units in the form of a CVR number (8 digits) and for all production units (workplaces) in the form of a P number (10 digits). These numbers will follow the legal unit/production unit throughout its entire life.

The objectives of Danish new structure of official statistics are:

- ? ? Economies of scale and quality improvements, due to a joint use and joint, continuous updating of the data in an on-line environment.
- ? ? Easy and flexible access to data by CVR users.
- ? ? Reductions in the response burden for businesses in the private sector.
- ? ? Administrative improvements for the public sector.
- ? ? Putting public authorities under a legal obligation to use the CVR register for keeping own local registers containing primary data on businesses in Denmark.

Achievement of these objectives is not, to the same extent, possible using the present administrative registers. The main reason for this is that so far there have not been any joint identifiers for the businesses in different registers.

The allocation of CVR numbers was based on the present SE numbers, which are allocated by the Danish Central Customs and Tax Administration. For businesses with only one SE number - which is the case for most businesses - the SE number was renamed as a CVR number. For businesses having several SE numbers, one SE number was selected as the CVR number. At the same time, the CVR number replaced the registration number in the register operated by the Danish Commerce and Companies Agency.

The data content in the Central Business Register (CVR) is exhaustively defined by the Act on the Central Business Register. The table below shows the information in the CVR for both legal units and the associated production units (workplaces).

Table 4-1: The data content of CVR

DATA CONTENT	LEGAL UNITS	PRODUCTION UNITS
Name, address, phone and fax numbers, e-mail address	+	+
CVR number	+	
P number		+
P number for associated production units	+	
CVR number for associated legal unit		+
Name, address, occupation, CPR/CVR numbers for fully responsible participants	+	
Type of ownership	+	
Date of "birth" and "death" of the unit	+	+
Main activity (and secondary activities, if any)	+	+
Number of employees	+	+
Importer/exporter	+	
Bankruptcy and compulsory winding	+	

The information on legal units and production units was harmonised and transferred from the present registers kept by the data suppliers.

The information in the CVR will be updated in accordance with a distribution of responsibilities, which are partly determined by the Act on CVR and partly by an agreement between the data suppliers. Generally, the information on legal units will be updated by The Central Customs and Tax Administration, The Danish Commerce and Companies Agency and Statistics Denmark. The information on production units will be updated by The National Labour Market Authority, The Danish Working Environment Service and Statistics Denmark.

at the end of November each year. This register is possible to identify self-employed with employees (employers) and without employees (other self-employed) as well as **unpaid family workers** participating the business. According to the ranking system of occupations a large number of business-owners do not appear in the labour force statistics as self-employed, but as employer or **Intentions toward entrepreneurship**

Intentions toward entrepreneurship

Denmark has no official data of intentions to start a business except the study conducted in 1999 dealing with the year of 1996.

Starting the business

Statistics Denmark is the responsible authority for data collection on **genuinely new-established enterprises**. In the new system the organisation responsible for that is The Central Business register unit as mentioned above.

The Danish entrepreneurial statistics gives a clear and adjusted picture of the entirely **new enterprises**. This means that the statistics draw a very precise picture of the dynamics and renewal in business life, where it is possible to see the business sectors that represent the real increase in enterprises. The statistics also provide good opportunities for drawing a personal profile of the great majority of **(new) entrepreneurs** behind the enterprises that are started, since 80 per cent of the enterprises are started as personally owned.(cf. Bøegh Nielsen (2000)).

At the moment Statistics on newly started firms is, however, only gendered in personally owned firms. The owner of the company can be identified in the Danish Business Register due to the existence of a unique Person number. In future this might change due to the new identification system.

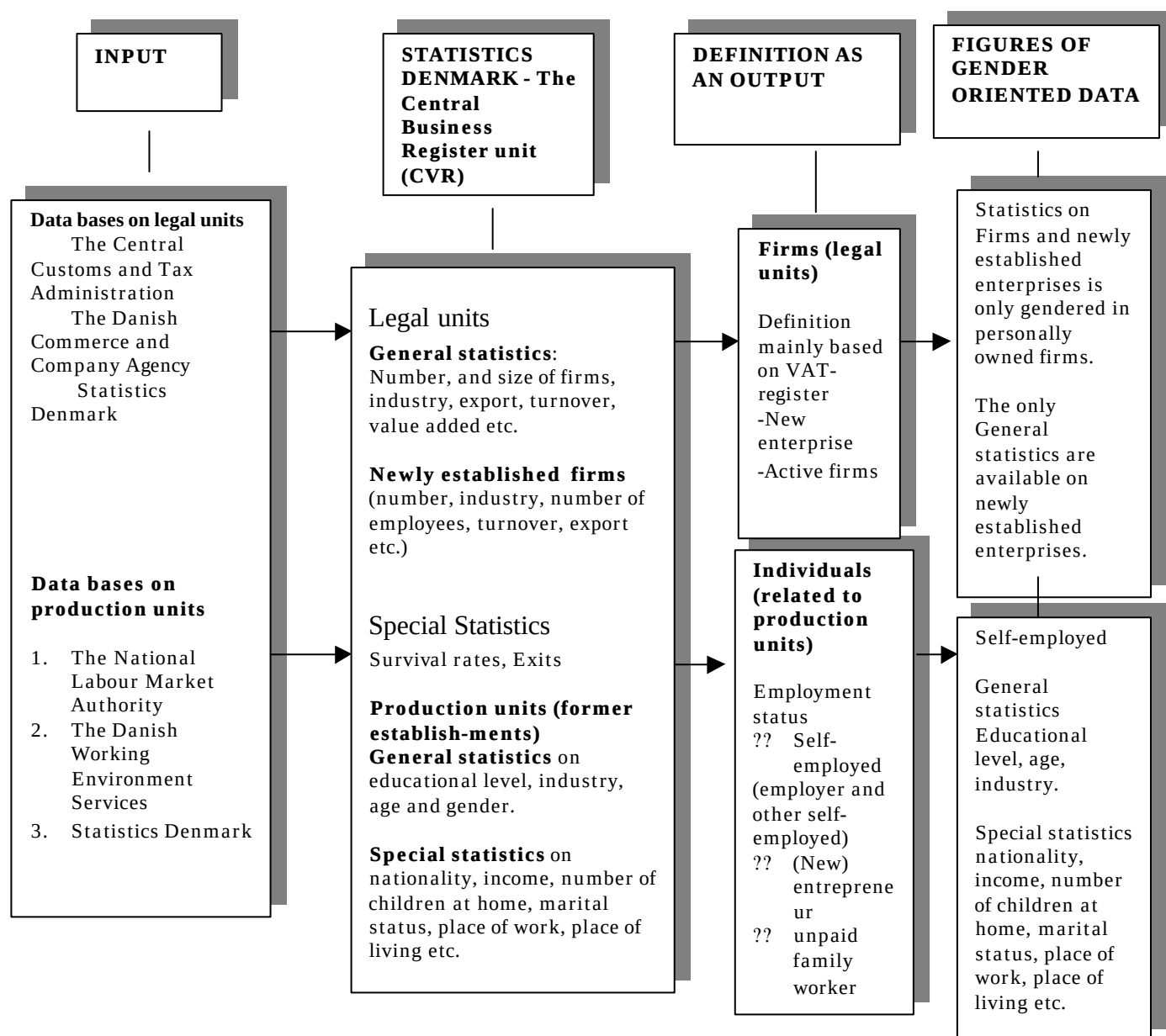
Existing firms

Data on gender in existing firms is available only for personally owned firms, in the manufacturing, construction, trade and service sectors, and only for 1996 due to the specific study conducted in 1999.

Self-employed

Labour force statistics produce gendered data on **self-employed**. The database contains comparable annual information covering the period of 1980-2000. It is not a survey but a total sampling, in which **all persons** are registered according to their primary and secondary occupation. Business-owner is not always classified as entrepreneur due to that determination of the primary occupation. The database is based on information on persons and establishments (production units) employee.

Figure 4-1. Charting of the statistical system of the gender-oriented data in Denmark



Statistics Finland gathers data of enterprises and entrepreneurs mainly from 6 sources. Three of these are the **Tax authorities, namely the Prepayment tax Register, the VAT-register and The Employer register**. Three other sources consist of **the Trade register in the National Board of Patents and Registration, the Labour Force survey and the Employment statistics**. The latest one utilises the Income tax register, Entrepreneurs' compulsory pension registers as well as several other sources. Gendered entrepreneurship data can only be generated through the Labour Force survey that produces its statistics as a

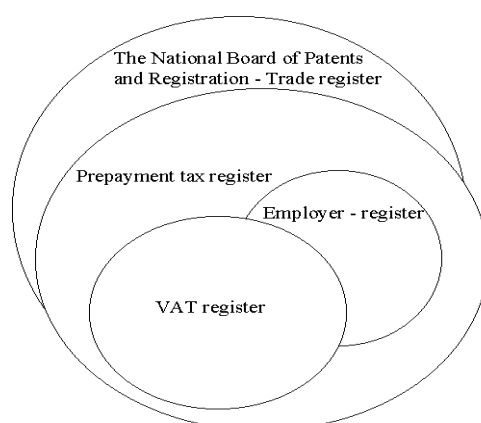
part of the Social Statistics and through the Employment statistics. In addition to these the Social statistics produces gender-oriented data of women's background.

In the following section, however, we describe the basic system in order to, on the one hand, produce parallel concepts than our counterparts for recommendations and, on the other hand, in order to describe recently introduced new system for registration.

All legal business forms should be registered to the Trade register of The National Board of Patent and Registration with some exception of private traders (=sole proprietors and practitioners) and the field of agriculture and fishing. Registration concerns private traders, if s/he has employees outside her/his family, i.e. other than a spouse or an under-aged child, or he has permanent premises for business, such as an office.

All businesses has to be registered to the Prepayment Tax register in order to generate turnover. The tax authorities decide whether a business is qualified to be joined to the Prepayment register. The stock of firms in the Trade register have units which are not in the Prepayment Tax register, but also the Prepayment Tax register has private traders other than those in the Trade register. Figure 4-2 delineates the relationships between the registers of the tax authorities and the Trade register.

Figure 4-2 Different registers for business activities in Finland



All VAT and employer units belong to the Prepayment Tax Register, but of course they also overlap with each other. VAT is a general tax on consumption levied on the commercial selling of goods and services. Company carrying on such business is liable to VAT. Liability to VAT does not arise if a company's annual turnover is

no more than FIM 50 000 (EUR 8409). In such a case an entrepreneur can register as a VAT-liable, if he desires to do so. Some goods and services are exempt from VAT. Among these are hospital and medical care; social welfare services; educational, financial and insurance services. Hence the Prepayment Tax Register includes enterprises and entrepreneurs, which are not VAT-liable businesses or Regular Employers.

In order to make this system more reliable and simple also from a customer's perspective, the Tax Administration and The National Board of Patent and Registration have adopted new registration system called "The Business Information System (BIS)" in the beginning of April 2001. The system brings a new level of co-operation between authorities as well as offers joint service for enterprises and communities transacting with the Trade Register and the tax authorities.

New items include a joint Business Identity Code (Business ID) and joint application forms. This means that enterprises and communities can give their notice and applications to both authorities using the same form. The main point, however, aims to increase the reliability. Natural person gets for business activities one permanent Business ID code. This remains unchanged during the whole life cycle and will be activated if the business starts again, even if the industry changes. ID code cannot, however, be forwarded to another person or to another business form.

Since this whole previous or contemporary system does not produce any gender-oriented data, there is neither data from new entrepreneurs nor enterprises. Finland can provide official statistics on women entrepreneurship only in the Labour force and in the Employment statistics.

Intentions toward entrepreneurship

Finland has no official data of Intentions toward entrepreneurship.

Starting the business ²

The data of new enterprises and entrepreneurs are not gender-oriented due to the identity coding system.

Staying in the market

2 The Business Register gathers data of new enterprises from The Trade register and Tax authorities. The data include **active enterprises**, which have attained the turnover of more than FIM 50 000 (EUR 8409) and/or employ half a person annually. Tax authorities provide also data on openings and closures, home municipality, preliminary branch of economic activity, turnover and wages and salaries.

In addition Business register does its own survey annually. The survey is gathered according to EUROSTAT definition. It is addressed to all new enterprises subject to value-added tax (VAT), to all multi-establishment enterprises and to single-establishment enterprises with more than 20 employees, asking for information on personnel size, turnover, industry, municipality and type of owner. The industries follow the NACE classification.

Existing enterprises³

Statistics of existing enterprises are not gender-oriented.

Labour Force survey provides data of self-employed by industry. The data is based on monthly interviews. Quarterly and annual data are calculated as monthly averages or sums. The quarterly sample size is 36 000 persons. The data is gathered according to the ILO/EUROSTAT definition.

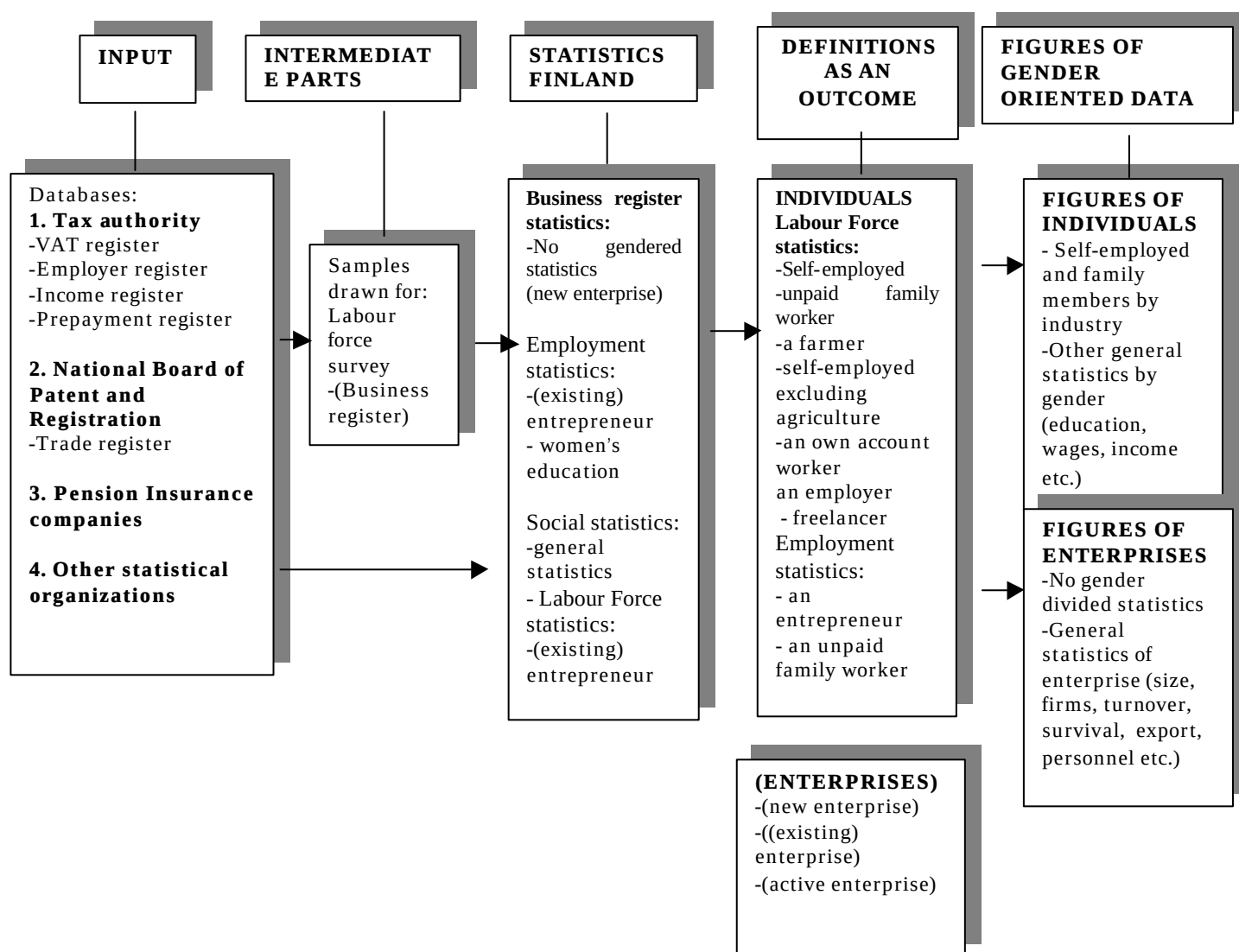
Employed persons identify their primary professional status either as an employee, as **a self-employed** or as **an unpaid family worker**. The latter two can be **farmers** or **self-employed**. Self-employed can be **an employer or an own account worker**. A person working on own account refers either to a **freelancer** or a legal form of a practitioner.

Register based **employment statistics** provides gender-oriented statistics of **entrepreneurs, unpaid family workers** and of **women's background**. Entrepreneur data leans on income and pension registers that come from several sources. Entrepreneur refers to a professional status. Statistics are available from industry divisions of entrepreneurs following the NACE classification. The statistics are available also from women's education.

³ Data of **existing enterprises** is published in the Business register statistics. The Business register gathers the data mainly from the tax authorities and the trade register. It covers active enterprises (see footnote 1). The register is updated continuously. Business register does also own survey annually to verify incomplete information.

Statistics of existing enterprises and personal businesses describes the structures and activities of corporate enterprises and their establishments. The main variables of description are the number of enterprises, personnel and turnover. The breakdowns are industry, region, municipality and size.

Figure 4-3 Charting of the statistical system of the gender-oriented data in Finland



4.3 Iceland

Official statistics in Iceland do not generate any gender-oriented entrepreneurship statistics. Some gender-divided data is available through general statistics, such as Labour force statistics. However, there are some possibilities to produce gender-divided business statistics using the current data (see country report, Matrix titled the "Raw Data Available to form gender-divided statistics"). These possibilities will be clarified here.

Iceland has two different statistical systems of gathering data from enterprises and entrepreneurs.

First, there is the Tax authority, District commissioner, and Statistics Iceland. Here all data of legal units are gathered. All privately owned firms are classified

as Individual enterprise. Second, The National Economic Institute, Labour Force survey and Statistics Iceland have some general data of entrepreneurs.

These sources are relatively new but comprise the foundation of a new system of collecting data. Icelandic Statistics in co-operation with EUROSTAT are working together with The National Economic Institute in developing new tax collection system, which in return have affects on gender-oriented statistics generating methods. The developments are still in the early stages that any concrete information about the future system is not available. The emphasis on generated gender-divided data concentrate on the Tax Authorities, Statistics Iceland and Labour Force survey.

Intentions toward entrepreneurship

Iceland has no official raw data of intentions toward entrepreneurship.

Starting the business

There are three public bodies concerned with registering **new enterprises and take-overs**. These are tax authorities, District commissioner and Statistics Iceland. Their tasks and objectives are as follows:

Icelandic tax authorities – Internal Revenue Directorate

All business venture capital must register to obtain a VAT number, regardless of business form. This implies to new company, restructured company or takeover. Exempt from the VAT are enterprises in the field of Medical service, social services (childcare centres, etc.), education, museums, sports, transpiration of people, mail service, insurance, banking services, lotteries, etc. Those who sell only VAT-exempt product/services do not need to register to the tax authorities.

A self-employed person is required to register at the Tax authorities and obtain a VAT-registration number, if the turnover exceeds EUR 3143 per annum.

District commissioner

This is home to “firma skrá” – Register of Firms that is based on law since around the turn of the century (1903). These firms are all other than Limited firms (which are registered separately with Iceland Statistics). This register is held by each district commissioner (rarely on computerized form), however Iceland Statistics provides these companies with ID-number and has therefore the complete list for the whole country. It is, however, limited to Name, ID-number and type of activity.

Statistics Iceland (SI)

Statistics Iceland is the national statistical institute of Iceland. It was founded in 1914 and operates according to statutes and government regulations as well as the United Nations Fundamental Principles of Official Statistics. The institution has the status of a government ministry. It's present minister is Prime Minister; David Oddson.

SI holds a register of all Limited companies and private non-profit institutions in Iceland. Statistics Iceland provides every individual and business and organization with ID-number.

Possibility to get gender-oriented data from starting phase concerns both new starters and take-overs due to the tax databases and Statistics Iceland.

Existing firms

There are official registers from which Statistics Iceland and the National Economic Institute gather the needed data on **existing enterprises**. These are as follows:

Register of Enterprises – is maintained by Statistics Iceland. It contains information on the name and the location of businesses and institution, their identification number, data on type of enterprise, their activities and activity codes according to ISAT 95 (equivalent to NACE rev. 1) as well as certain statistical data.

Value Added Tax Data – is available both bi-monthly and annually. All enterprises are obliged to break down their turnover in their VAT-records by economic activity.

Individual PAYE records – from 1998 all wage-payers have been obliged to supply information on each wage **or salary** earner on a monthly basis. The information is the employees name and identification number, the total wage **or salary**, withheld taxes, ISAT95 activity code of the kind-of-activity-unit in which the employee works, his/her occupational code according to ISTARF 95 (equiv. to ISCO 88) and the volume of work measure in terms of full-time equivalents.

Corporate Taxation Data – from 1999 all enterprises (without exception) and sole traders (with incomes above a fairly low limit) are obliged to return Standardised Annual Accounts to their tax authorities. These standardised accounts contain over 200 accounting variables that must be supplied, depending on complexity of the business concerned. They can thus be described as quite comprehensive, although more detailed information may be needed in some instances.

Personal Income Taxation Data – involves data on sole traders that are not obliged to return Standardised Annual Accounts.

Data of self-employed

The **employment statistics** produce gender-oriented data from self-employed in terms of status in employment activity, and persons with more than one job.

In the labour force survey it is possible to identify employees, self-employed and unpaid family workers participating in the business by gender.

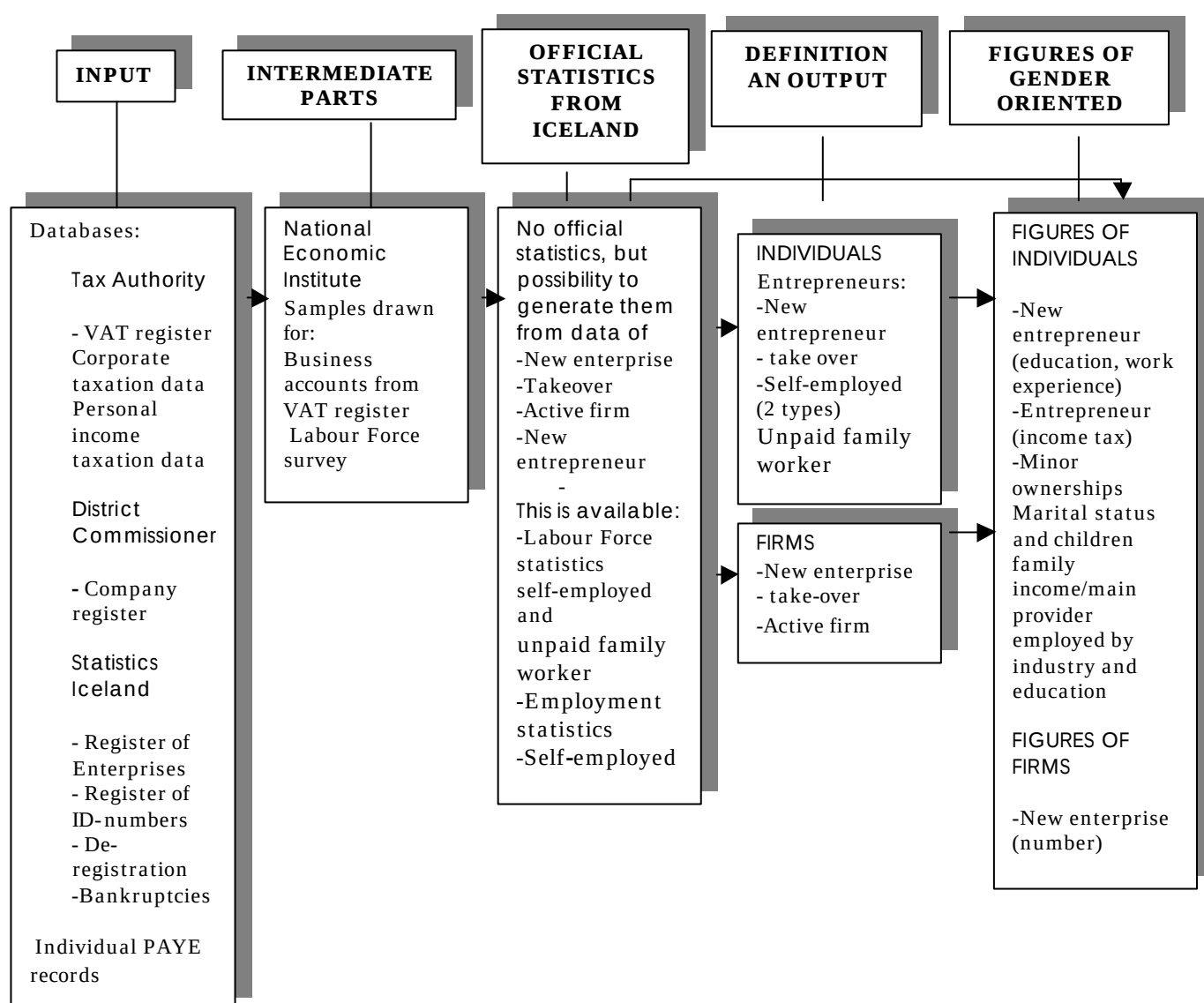
Statistics Iceland began conducting regular labour market surveys in April 1991. The labour force survey is conducted bi-annually and is based on a sample of 4.400 individuals aged 17-74, who participate in a phone interview about their employment status. Selection is a random draw from the National Register of Persons.

The survey has also been developed so that standardised data can be sent to Euro stat in accordance with the EEA agreement and is also comparable in the neighbouring countries. In addition, data on Trade Union membership is gathered once a year from the trade union in preparation for a regular publication of labour force statistics.

The present report contains an account of the results of labour market surveys in the years 1991–1998 as well as selected data from other sources concerning the labour market in the same period. The preparation, implementation and processing of the surveys was conducted exclusively by the staff of Statistics Iceland. In the sixteen surveys conducted in 1991–1998 some 163 interviewers interviewed some 18,269 respondents.

In addition **general statistics** by gender are produced from several issues like employment by industry, education and working hours, and marital status.

Figure 4-4 Charting of the statistical system of possibilities for gender-oriented data in Iceland



4.4 Norway

Norway doesn't produce any official business statistics including the gender dimension. According to professor Olav R. Spilling this may be taken up in the future. In the Labour force statistics, and statistics on the labour market, gender based statistics are produced.

It is possible, however to produce statistics of all essential economic indicators like innovations, restructuring etc. Professor Olav R. Spilling compiled data for this project from official databases in order to demonstrate the possibilities Norwegian registers offer for this purpose. How this was done is described below. In the chart the sources for that are marked with bold letters. The list of these possibilities is presented in chapter 6.

According to the life cycle it is not possible to catch any data of **intentions** towards entrepreneurship in general or as gender-oriented.

Starting the business

Currently, Statistics Norway doesn't deliver statistics on start-ups, but this may be taken up in the near future, even during the current year. There are two registers identifying new businesses, namely the VAT- and the firm register.

Figures provided for this research are based on the VAT-register, which includes all Norwegian businesses liable for paying VAT.

Staying in the market

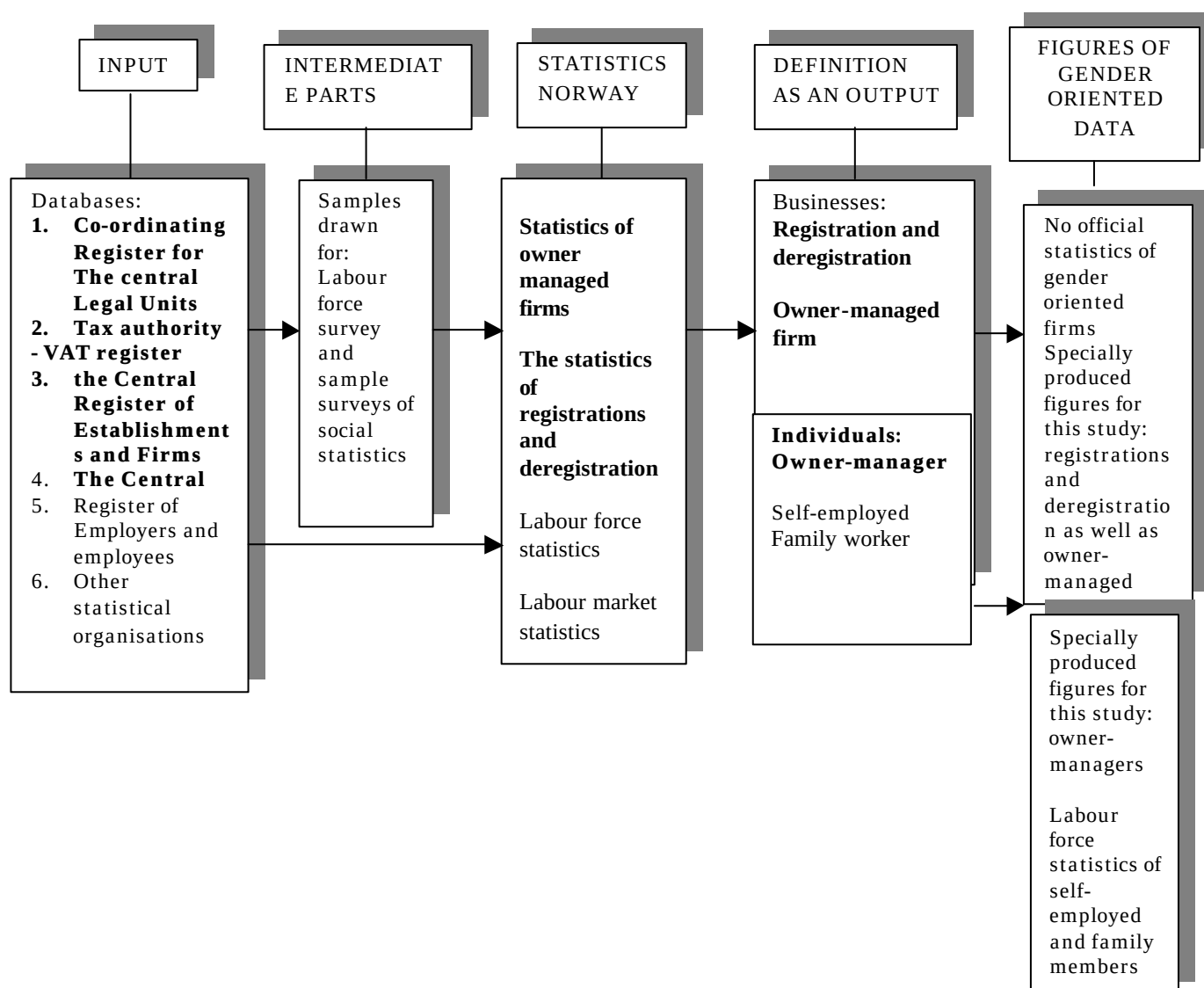
Existing enterprises

Owner managed firms

Small firms are often regarded as identical with owner-managed firms, i.e. that one and the same person is the owner and manager of the firm. For Norway, the Central Register of Firms provides an opportunity to identify such firms and analyse some characteristics of these firms. Figures of the owner-managers are produced for this study based on this register.

Labour force statistics produce gender-oriented data of self-employed and family members. Presumably survey bases do this.

Figure 4-5. Charting of the statistical system of gender oriented data in Norway



4.5 Sweden

About 30 authorities in Sweden provide official statistics. The responsibility for about 50 per cent of the official statistics expressed in terms of costs was transferred in 1994 from Statistics Sweden to the other authorities. The objective was to get the responsibility of the statistics closer to the main users. Statistics Sweden is responsible for the official statistics except the statistics on newly started enterprises and on bankruptcies. NUTEK has been responsible for these statistics until 2001 when the new authority 'Swedish Institute for Growth Policy Studies' (ITPS) took over the responsibility.

Statistics on women's entrepreneurship are published in **newly started enterprise statistics**, **Labour force statistics** and **register-based employment statistics**. Breakdowns by sex are possible to compile for **sole proprietorship in the Business register**, **the VAT-register** and **the annual structural business statistics**. Further breakdowns are also possible to compile for the **register-based employment statistics**.

Intentions toward entrepreneurship

Sweden has no official data of intentions to start a business either in general or as from gender perspective.

Starting the business

Official statistics on newly started enterprises are available from the year 1985 onwards on an annual basis according to a calendar year and published in June the year following the reference year (www.scb.se). Statistic Sweden has been commissioned to produce the statistics by NUTEK during the period 1995-2000 and from 2001 by the new authority ITPS. Newly started enterprise statistics is the only official statistics on enterprises that can be split up on gender completely. Even the leaders of limited companies and trading companies are classified by gender. Thanks to this survey very detailed picture of new firms and new starters can be drawn by gender. It identifies genuinely new firms excluding minor changes in ownership and a conversion of legal status. The statistics illustrates the dynamics and renewal of the business life and the real increase of enterprises. It also describes the personal profile of entrepreneurs behind the newly started enterprises.

The population of this statistics consists of enterprises in all economic activities except agriculture, forestry and fishing (NACE 01-02 and 05) and real estate administration (NACE 70). The legal forms covered are sole trader, limited companies and trading companies.

Data concerning **the enterprise** are collected on year of start, main activity, region, turnover, number of employees working less than 10 hours per week, between 10 and 35 hours per week and more than 35 hours per week (incl. owner).

Data concerning **the entrepreneur** are collected on age, gender, education, family status, number of earlier start-ups, financial restrictions and support, earlier occupation, motive to start business etc. Some of the entrepreneur data are changed over time.

Breakdowns are available according to industrial activity, county and legal forms. Gender approach is divided in three categories: male, female and joint leadership.

The sample frame is built up by enterprises that are activated in the Business Register (BR) during a calendar year. They consist of new registrations that were activated and of enterprises that were reactivated after being dormant for at least two years.

The business register is updated continuously with new legal units that are registered by Swedish Patent And Registration Office (Protection Of Firm Names Etc.) and/or The National Tax board (A registration occurs if the firm is paying VAT or employment tax).

These two public registers are also the main sources for Statistics Sweden's Business Register.

The sample frame consists of approximately 55 000 active enterprises that are new in the register or reactivated. The survey is based on a proportional sample of approximately 25 000 enterprises that is stratified by county and industrial activity. Data are collected by a mail questionnaire, which is sent out in February the year after the reference year. The non-response is not allowed to exceed 15 per cent in any county.

Follow-up surveys

To evaluate the socio-economic contribution and significance of new business activities, NUTEK has commissioned Statistics Sweden to survey new starts with respect to survival rate and development after their three years of operations. Previous surveys on the survival of newly started enterprises in 1984, 1985, 1986, 1987 and 1990 have only covered a few industries as manufacturing and business services. The studies of new starts in 1988, 1989, 1991, 1992, 1994 and 1995 covered all industries except agriculture, forestry, fishing and real estate administration.

The survival studies include enterprises that, in the annual survey on newly started enterprises, were considered newly started respective year. The studies are based on a mail questionnaire. The variables are almost the same as the questionnaire used in the survey on newly started enterprises.

Existing firms

Data on gender in **the business register** is only possible to compile for sole trader, since the personal number is used as identification variable.

The Business register that cover all enterprises as well as all establishment are mainly based on administrative sources provided by National Taxation Board and Swedish Patent and Registration Office. The administrative data are supplemented with Questionnaire surveys addressed to enterprises with more than 10 employees. The Business contains data on economic activity, legal form, number of employees, and region for the enterprises as well as for the establishments. The Business register is used as sample frame for most of the official enterprise statistics produced in Sweden.

The annual enterprise statistics on employment, income, costs; assets and liabilities are based on questionnaires addressed to enterprises with at least 50 employees and on administrative data (annual taxation reports) for enterprises with less than 50 employees. Data are collected for the enterprise unit, which mostly are identical with the legal unit. For sole proprietorships it is possible to split the enterprises by gender, since the identification code contains information about the gender of the owner.

Besides the statistics described above there are several regular surveys carried out on short-term basis or multi-annual basis.

No statistics based on exits in the Business register is published. However, statistics on bankruptcies are produced monthly. From 2001 onwards the responsibility of the statistics was transferred from NUTEK to ITPS. The statistics are based on information in the newspaper "Post och Inrikes tidningar" where all bankruptcies are announced by the courts of first instance. The statistics contain data on Region, legal form, economic activity, number of employees, year of registration in business register, identification code, gender (only for sole trader and partnerships), and date for announcement.

The **Vat-register** is updated on a monthly basis. It includes all enterprises that are liable to pay VAT. Statistics on gender of entrepreneur is only possible to compile for sole proprietorship. The VAT-register contains data on region, economic activity, size class (employees), turnover and exports. A model has been developed that split up turnover into the municipalities where a company has establishments.

Annual enterprise statistics (Structural business statistics) generates gender-oriented statistics only for sole proprietorship. It contains economic data on employment, income, and costs, value added, assets and liabilities etc. Data concerning all enterprises with 50 employees or more are collected by questionnaires. For enterprises with less than 50 employees taxation register data (standardised annual taxation reports) are used.

Data on self-employment

The statistics on existing entrepreneurs are available in the Labour Force survey and in the Register based employment statistics

The **employment statistics** produces gender-oriented data from self-employed in terms of type of income and entrepreneurs running limited company owned by few people. It provides many possibilities to compile women's entrepreneur statistics on income conditions, family issues, education, region, and economic activity. This statistics is built up annually and is based on a couple of administrative registers. It was established 1985. New variables have been added during the years. The population consists of all persons between 16 and 64 years. The reference period of employment is November. The statistics is available approximately 15 months after the end of the reference year.

In **the labour force survey** it is possible to identify self-employed with employees and without employees as well as unpaid family workers participating the business.

The labour force survey is carried out on a monthly basis and is based on a sample of persons that respond questions concerning their employment situation. The population consist of all persons in the age of 16-64 or about 5 500 000 persons. From 1996 the sample size is around 17 000 persons. The survey has been carried out without any larger changes for more than 25 years. Due to revisions in 1987, 1993, 1995 and 1997 there are, however, some breaks in the time-series.

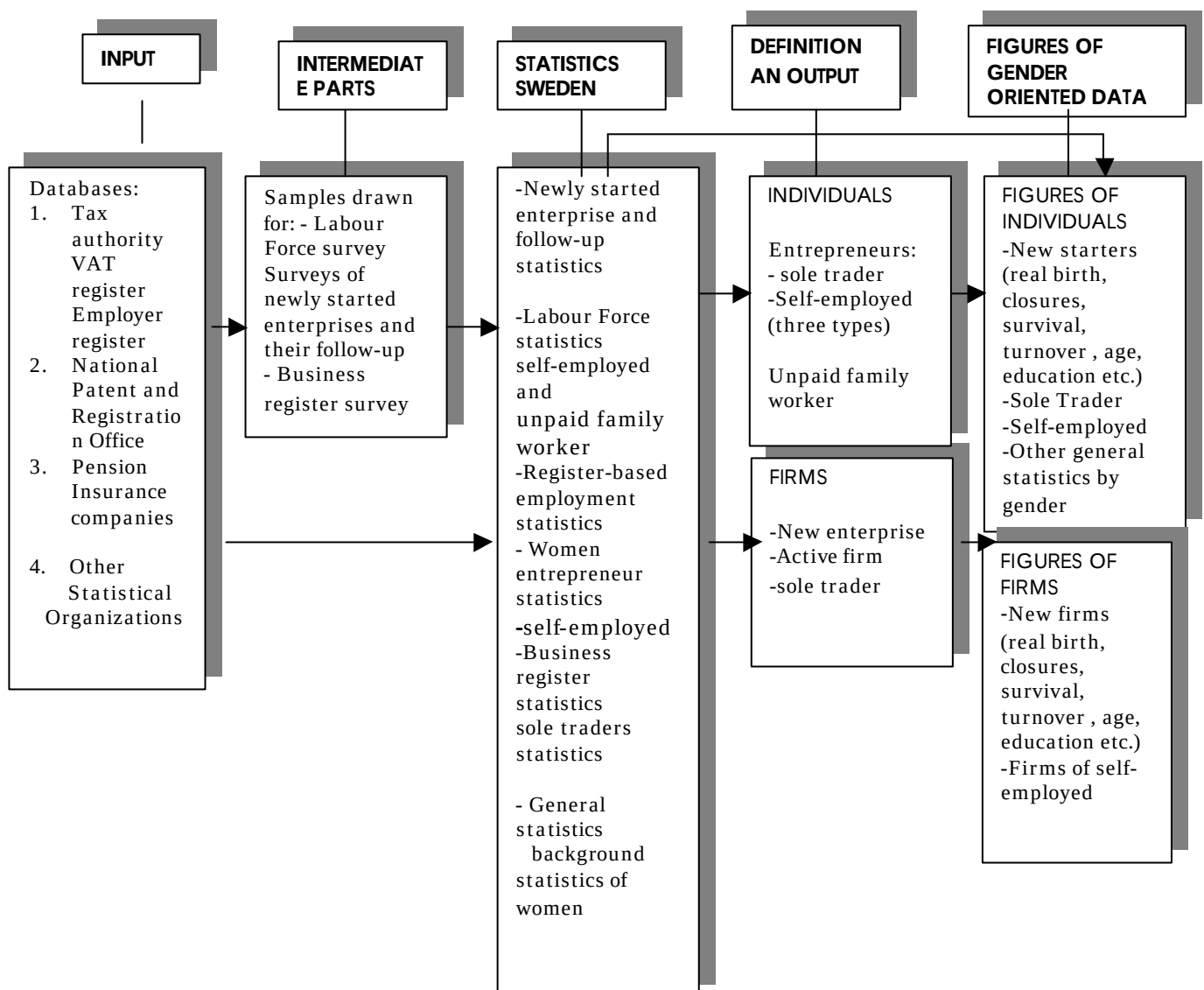
Possibilities for linking economic data and employment data:

The identification number in the employment registers implies that it is possible to link the employment register to the annual enterprise statistics containing data on income, costs, value added, assets, liabilities etc. However, it is not possible to get completely breakdowns by gender due to the difficulty of classifying the limited companies and economic associations by gender of the leadership.

In addition **general statistics** by gender are produced from several issues like employment by industry and education and salaries by industry and education, working hours of employees by industry and education and the total part-time working hours. These are only available for the private sector.

The Swedish statistical structure is gathered in figure 4-5.

Figure 4-6 Charting of the statistical system of gender-oriented data in Sweden



4.6 Summary and conclusions

The charting technique revealed that there are similarities as well as differences between countries in the sources for statistics. Also countries ability to provide gendered statistics varied considerably. None of the countries could generate sufficient data of women's business activities. They rather were able to produce some solutions for specific problems within this field.

The databases fall into three different mutual input categories. These are 1. Tax authorities and different business registers 2. Labour force and employment registers and 3. Other specific sources. The only mutual statistics are drawn from the Labour Force research and in some respect from employment statistics. However also these vary. Denmark's integrated statistical system provides all of its statistics as register based including the Labour Force statistics, while other countries use also surveys for similar purposes.

The target of these registers concerns individual, firm or both. Business registers are basically interested in firms, but can also describe without special efforts or arrangements individuals as far as one person owns the business. The registers of different tax authorities can cover these both depending of the purpose of each register. Labour market registers are interested in individuals. The tendency to concentrate on either individual or firm lays the bases for problems in providing gendered statistics. So far the only way to cover both individuals and businesses regardless of their business form through contemporary official statistics has been a specific survey for start-ups in Sweden. This doesn't mean that this task is impossible, but rather that it hasn't been officially done. As an example we have a Norwegian case combining the data of owners and managers. Next these findings will be described in more detail according to the life cycle of the business as well as according to the target (individual, firm and both).

Intentions toward starting a business

None of the countries can reach this initial phase for starting a business through its official statistics, neither in general nor from women's perspective. Since this is an individual decision, that is not possible to reach through any outside criterion, it has to be asked somehow from individuals. If such data is gathered, however, in order to benefit from these intentions, there is a need for longitudinal analyses.

Starting a business

Finland, Iceland and Norway don't currently provide any official gender-oriented data from the starting phase.

The Danish Business Register generates gendered statistics of personally owned newly established firms. This is possible due to the existence of a unique Person number and is produced as a register-based solution. If the recently launched new system is able to expand this coverage will be seen in the future.

Sweden is the only country that has provided gendered statistics of new firms with all legal business forms since 1985. This survey-based statistics covers both individual entrepreneurs and firms. Newly started enterprise statistics is the only official statistics on enterprises that can be split up on gender completely. Thanks to this survey very detailed picture of new firms and new starters can be drawn by gender.

Norway produced specifically for this research gendered figures from their VAT-liable new businesses using VAT-register. This indicates that Norway can, if wanted, generate official statistics in this field.

Iceland also has the possibility to provide gender-oriented data from new starters and take-overs due to the tax databases and Statistics Iceland. However, this possibility has not been utilised.

Finland's possibilities to do this has not been analysed in this study. But gendered statistics has a high priority in the strategy of the Ministry of Trade and Industry for supporting women entrepreneurship in Finland.

Existing businesses

Only Sweden provides regularly gathered official statistics of women owned sole traders using personal number as an identification code. Other countries cannot offer anything for that purpose. However Norway compiled specifically for this research data from women owner-managers. It solved the problem of combining the business and owner through the Central Register of Firms.

The labour force statistics forms the only similar base from labour market's perspective that describes women's situation in business life within the Nordic countries. However even in that there are differences between countries relating to content and data gathering. The other base for the women statistics concern employment statistics. Both of these concentrate on individuals and compare their status as employees, self-employed or as unpaid family members in the business or farms as in Finland.

5 The definitions and classifications drawn from official statistics

The aims of the project define the context of women business activities from three perspectives; first as micro, small and medium sized businesses, second as women-owned SME's and third as women entrepreneurs and entrepreneurship. In short the context concerns women in the micro, small and medium sized businesses as entrepreneurs and owners.

In this context the aim was to chart the statistical systems in each country and describe the differences in definitions on the categories and concepts used. Chapter 4 charted the statistical systems, which led us to the different concepts and categories. These will be further analysed in this chapter. This requires, however, that we first form the conceptual tools for the chosen context and then approach the definitions and categories that have arisen from the previous analysis country by country. These two gives us the possibility to analyse and compare the concepts between countries.

5.1 The concepts of entrepreneurship and small business ownership

Three partly overlapping and interacting concepts are often discussed when defining women entrepreneurship: self-employed, small business and its ownership.⁴ This is also visible in the aims of this project. It concerns women in the micro, small and medium sized businesses as entrepreneurs and owners. This formulation of the aims requires that the relationship between size, ownership and entrepreneurship should be clarified.

When studying women entrepreneurship Professor Anne Kovalainen (1994) claims that the concept of self-employed can be approached from sociological, legal or statistical perspective. This also emerges in this study. The concepts needed to describe women's activities and impact in economy are due to statistical concepts and classifications, legal business forms, industry classifications and labour market definitions. Even though these aim at describing the same reality, their contents are different within and between countries as was clarified in last chapter. In short the same concept, or rather term, has different meaning for different authorities. Even same authorities in different countries define them differently fragmentising this field and hindering comparisons. Therefore when analysing the concepts and their differences drawn from legal and statistical descriptions, as we do in this research, it is important to have some umbrella frame for that purpose. Even being aware of its difficulty it is done here through the concept of entrepreneurship by outlining some essential features and core elements within it. The small business environment defines the context where entrepreneurship emerges. Ownership on its part is one aspect in entrepreneurship.

Entrepreneurship definitions in the business context can be approached from different perspectives. We can approach it according to the qualities related either to business and business activities, to human being starting and running that business or to both. Even though the focus can be on one of these issues, I support the idea, that the difference between entrepreneurship and other business activities and actors is human behaviour. Behind or as initiators of business activities are supposed to be a human actor, the entrepreneur.⁵

In order to approach the concept of entrepreneurship we need to specify what kind of qualities relate to entrepreneurial or enterprising business and business activities, to human being starting and running that business, to the relation between these two or to the process itself.

⁴ Kovalainen Anne 1994: At the margins of the economy – self-employed women. 8th Nordic conference on small business research, 13-15 June, 1994.

Muir Elisabeth J. 1999: Women entrepreneurs in the EU: Motivations and Realisations for Starting a Business. Proceedings of 44th ICSB World Conference, Naples.

⁵ Carland Jo Ann C. & Carland James W. 1991: The Empirical Investigation into the Distinctions Between Male and Female Entrepreneurs and Managers. *International Small Business Journal* 9, 3 p. 62-72.

From historical perspective in the field of entrepreneurship the combination of these three concepts could be justified. The early contributors due to the 18th century circumstances focused on the right and ability of the free human being to create his own welfare and living. This was supposed to be reached through creative human action by combining resources in a novel way, applying new knowledge and taken risks embedded in this process. This was often described as a special kind of management and ownership combined together in the same entity. These early discussions were then addressed to different contexts. First they were attached to individual and society, then in small businesses and finally to larger organisations.⁶

The qualities of these early discussions have followed to the contemporary debate of the definitions in entrepreneurship. They are gathered around such phenomena as opportunity recognition, new venture creation, growth, risk and acquisition and allocation of resources in order to make things happen⁷. Professor Per Davidsson suggests that the definition for entrepreneurship is “a new economic activity”. In this context the adjective new covers other qualities i.e. creative human action by combining resources in a novel way, applying new knowledge and taken risks embedded in this process (also titled as an opportunity recognition or/and a new venture creation). This brings along of course the problem of how and who evaluates the newness. The term economic attaches this phenomenon to economy and to performance.

The other aspect in this definition concerns the term of “action”. Entrepreneurship has been an action bind concept since its very early meanings. Even though that was partly lost in the trait theory approach, it is present also in the contemporary discussions.⁸ The Schumpeterian approach with its Austrian followers can actually be interpreted as the action bind approach. Action is also focused on the definitions of e.g. Gartner, Steensson & Jarillo and Venkataraman.

⁶ Kyrö Paula 2000: Entrepreneurship in the postmodern society. *Wirtschafts Politische Blätter* 2000/47 Jahrgang/ ed. Wien. Wirtschaftskammer Österreich 2000 (pp. 37-45)

⁷ Brush Candida G. 1992: Research on Women Business Owners: Past trends, a New perspective and Future Directions. *Entrepreneurship Theory and Practice*. Vol. 16, No. 4 Summer 1992. p. 5-30. Baylor University.

Carland Jo Ann C. & Carland James W. 1991: The Empirical Investigation into the Distinctions Between Male and Female Entrepreneurs and Managers. *International Small Business Journal* 9, 3 p. 62-72.

Davidsson Per, Delmar Frederic & Wiklund Johan 2000: Entrepreneurship as growth; growth as entrepreneurship. Unpublished manuscript.

Venkataraman S. 1997: The instinctive domain of entrepreneurship research. *Advances in entrepreneurship, Firm Emergence and Growth*, Volume 3 pages 119-138. JAI Press Inc.

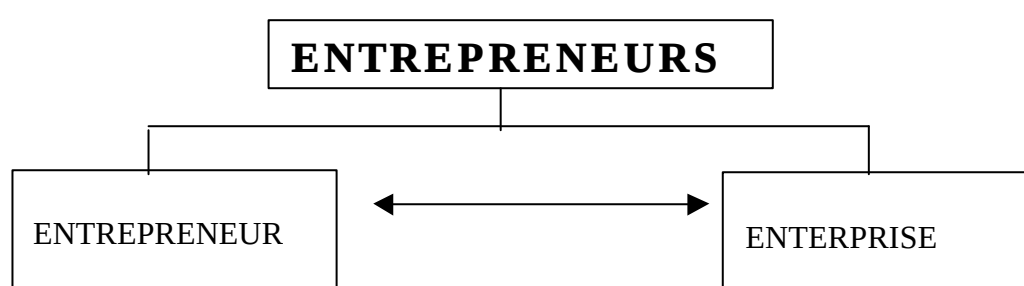
Wiklund Johan & Shepherd Dean 2000: Intentions and growth: the moderating role of resources and opportunities. Presentation in 2001 Babson conference. Jönköping.

⁸ Gartner, W.B. 1988: “Who is an entrepreneur?” is the wrong question. *American Journal of Small Business*, 12(4) pp. 11-32.

Sometimes in the relationship between the process, an entrepreneur and an enterprise, entrepreneurship is regarded as a process, entrepreneurs as an individual creating this process and an enterprise as an outcome of entrepreneurship i.e. the process. Here it is defined a bit differently.

In order to be as flexible as possible but at the same time guarding the core elements in entrepreneurship, the entrepreneurship is regarded as an umbrella concept including both entrepreneurs and their businesses or business activities. Accordingly the main concept is divided into an entrepreneur and an enterprise. The processes and complex interaction between these are embedded in both of them. This general frame is delineated in Figure 5-1.

Figure 5-1. The frame for entrepreneurship definitions



With these ideas, first will be analysed the concepts used within the statistical systems in each country. After that these findings will be summarised. The basic problem in analysing how entrepreneurship is conceptualised concerns the language itself. Since each country has prepared their reports independently from each other, same words can be used in different meanings, as a statistical, legal or social concept, as a term, as a quality or just as a word. These meanings crisscross within and between the country reports, even most certainly genuinely reflecting the confusing reality of conceptualising our phenomenon, but at the same time making it hard to catch strictly and consistently defined concepts.

5.2 Entrepreneurship definitions and related classifications in Denmark

The interpretation of the Danish country report produces 7 definitions related to women entrepreneurship. Part of them relates directly to the concepts, part of them is generated in order to help in forming the actual definitions. From these definitions Statistics Denmark applies the term "entrepreneur" only to a new entrepreneur.

The first category consists of the concepts of 1) new enterprise, 2) (new) entrepreneur, and 3) self-employed. In addition, there is the concept of 4) unpaid family worker closely linked to entrepreneurship concepts. The second category consists of the concepts of 5) gross entrance, 6) an active firm, and 7) an active unit. Two of these, viz. a new enterprise and a (new) entrepreneur, concern the starting phase and one existing phase, i.e. self-employed (employer and other self-employed) and unpaid family worker. These are clarified according to these two phases.

Definitions of the starting phase:

1. Newly started enterprise titled as a new enterprise

According to Statistics Denmark “**a new enterprise**” is defined as “a business unit, which has not been conducted by another owner, in another type of ownership, under another firm or by a personal owner who are already registered for activities liable to VAT.”

The present definition of entrepreneurial activity has been used since 1985, but the measuring has been regularly adjusted, which means that fully comparable data are only available for the period of 1992-1998. (Bøegh-Nielsen 2000).
<http://www.oecd.org/dsti/sti/industry/smes/act/Women2000/nielsen.pdf>

Based on the gross entrance the genuinely new start-ups are identified. The definition is based on all newly registered firms in the Danish VAT register except units in agriculture, fishery, mining and energy and water supply, and other public businesses. The fact that a number of firms in industries, which are not covered by the VAT system, especially in the health sector -dentists, veterinary surgeons, etc. –, are not registered. This may be a problem because women often start these firms.

The enterprise must not have been operated by another owner, which means that take-overs, for example in connection with transfers between generations, are not counted as new enterprises. The concept “in another form of ownership” expresses that growth-oriented enterprises, in which the owner form changes from personal ownership to a partnership or a limited company, cannot become part of the statistics, and that in principle, entrepreneurs can only enter the statistics once. This means that according to the statistics such persons are not considered as entrepreneurs, if they establish a new enterprise, neither in the case when the “old” enterprise continues to exist, nor in the case when the enterprise is closed and then restarted. Hence, the continuation of existing firms (in case of change of ownership, restarted firms, administrative units of registration, public units and inactive firms have been excluded from the definition.

The “newness” refers to an active new unit. The group of new enterprises is also titled as a net entrance.

2. A (new) entrepreneur

In Denmark the term entrepreneur refers to a person behind a new enterprise identified in the Danish Business Register by a Person Number. In this report this concept will be titled as a (new) entrepreneur in order to attain a reasonable consistency between countries. However, Denmark cannot identify all owners of new enterprises, but only those of personally owned new firms. And it should be noticed that this is the only meaning, which Denmark officially terms as an entrepreneur.

Hence **a (new) entrepreneur** is the owner of a personally owned new firm.

Understanding the meaning of these two concepts requires additional clarification of the second category concepts 5) Gross, and 6) Net entrance, 7) active firm, and 8) active unit.

An active firm is defined according to the VAT payments. If VAT has been registered in the first year of operation the firm is seen as active.

Inactive firm means then a firm with no economic activities during the first year.

Active business unit refers to a registered unit regardless of its form and having VAT payments.

The total number of **active business units** in the VAT-register consists of the stock of units + gross entrance. In practice as far as a new enterprise is concerned the active business unit means the same as a new firm.

Gross entrance refers to gross registration of business units in VAT-register regardless of its form.

Existing firms

Data on gender is available only for personally owned firms, in the manufacturing, construction, trade and service sectors, and only for 1996. This data is not gathered on a regular basis.

Self-employed

The definition of self-employed is found in the Danish Labour force statistics. The classification follows the ILO recommendations according to definitions. The database is based on information on persons and establishments (production units) at the end of November each year. The database contains comparable annual information covering the period of 1980-2000. It is not a survey. All persons are registered according to their primary and secondary occupation within the categories of employee, self-employed and unpaid family worker. The priority between primary and secondary occupation is based, mainly on the person's annual payment to the Danish Labour Market Pension Fund (ATP). It decides whether a person is in the labour force.

When primary occupation is concerned, the priority is the following:

Unemployed

Employers (personally owned firms/partnerships with employees)

Employees (full time)

VAT liable (personally owned firms without employees)

Part-time employees

Other self-employed

Unpaid family workers

In active

This indicates that a large number of entrepreneurs are part-time business owner, and therefore they are registered as employees (they are not self-employed) in the official labour force statistics.

The category of employers can also contain entrepreneurial activities not regarded as such, and finally the category of **unpaid family workers** might include entrepreneurial participation.

Danish country report **summarises** the problems with Danish definitions as follows:

“There are two major groups of “entrepreneurs” that are not covered in the labour force statistics. Firstly, the large group of part-time entrepreneurs who start up a new enterprise but maintain their status as a full time employee.

Secondly, the serious entrepreneur who starts an enterprise as a limited company. She will be registered as an employee according to the statistical definitions (The company is the employer)

Internationally this is one of the major problems and one of the reasons (among many others) that self-employment is an insufficient determinant of entrepreneurial activity.

Another drawback is the close linking of persons and firms. Several persons who join in starting an enterprise therefore appear in the statistics as one entrepreneur only. This is especially a problem in connection with enterprises operating in company form. Here it is almost impossible to say anything about the persons behind the firm.”

This list could be complemented with the problem of a new active firm. Hence, a part of the firms just disappears; they will never be regarded as new firms due to the lack of VAT payments during their first year.

Danish statistics produce altogether seven different definitions related to women entrepreneurship. Three of these concern individual titled in the Danish report as 1) a (new) entrepreneur, 2) self employed (employer and other self-employed) and 3) unpaid family-worker defined through Labour force statistics, and one to the firm 3) a new enterprise. Finally, three concepts are needed in order to understand how new enterprises are defined; gross entrance, and an active firm and unit. All of these definitions are formulated from outside criteria and only a new entrepreneur is officially titled as entrepreneur.

According to the frame (See 5.1) Denmark can identify the relationship between entrepreneur and enterprise only if the firm the firm is new and owned by one person.

5.3 Entrepreneurship definitions and related classifications in Finland

The definitions that Finland official statistics generate should basically be divided in two categories. The first category consists of the concepts that are unable to produce gendered statistics, but that are needed for Nordic comparisons and recommendations. These consist of 3 concepts: 1) A new enterprise, 2) An (existing) enterprise, and 3) An active enterprise needed for two previous definitions.

The other category contains 3 basic definitions, a self-employed from the Labour Force statistics with four sub- or bi-categories and an entrepreneur concept from The Employment statistics. The third definition in both of these is an unpaid family worker. All of these definitions concentrate on individuals.

Definitions of starting the business

1. A new enterprise

The Business Register gathers data of new enterprises from The Trade register and Tax authorities. The data include **new active enterprises**.

The term 'enterprise' refers to a firm with an economic activity carried out by one or more persons for profit-making purposes.

The term 'new' refers to the time when tax control starts and the enterprise gets an identity code. The enterprise is included only once in the new enterprise statistics. It seems to us that if it has not met the requirements of an active firm (this will be checked only once), it will never be included in the new enterprise statistics, but will emerge only in the statistics of existing enterprises.

An active enterprise refers to an economic activity attaining annual turnover of more than FIM 50 000 (EUR 8409) and/or employing a half person annually.

This definition includes all industries according to NACE classification. It also covers all legal forms and their changes.

Staying in the market

2. Existing enterprise = an active enterprise (see above).

Officially neither of the concepts 1 and 2 uses the term entrepreneur or entrepreneurship.

In the Labour force statistics the **person defines** her professional status as a self-employed. **Self-employed** is defined as a person who runs, either by himself or together with his spouse, his own business, farm or rented farm, or works as a practitioner or as a freelancer. Thus there are two basic categories of self-employed; i.e. farmer and other self-employed. A self-employed may work either alone or s/he may have employees. S/he is a person who in order to gain a sufficient income works for himself and at his own risk. Farmer's wife is regarded as farmer in spite of her ownership. A person working in a limited company is characterised as a self-employed, when s/he either alone or together with his/her

family members owns at least 50 %. In addition there is a category of an **unpaid family worker**.

A **freelancer** is a person, working with an economic risk and with the annual turnover of more than FIM 50 000 (EUR 8409) or with his/her work contribution amounting to 50% yearly workload with duration of at least six months.

Employment statistics

The Employment statistics identify entrepreneurs and unpaid family workers according to their professional status. Authorities according to income and pension define the professional status.

In the employment statistics entrepreneurs are all those at the age of 15-74, who had a compulsory pension insurance for entrepreneurs during the week the research was done, and who were not unemployed at the last office day of the year, and who were neither a conscript nor at civil service during the last week of the year. If a person had both pension insurance for entrepreneurs and a permanent job, it was required that the income from the entrepreneurship was larger than the income from the other job.

In addition an entrepreneur is also a person, whose entrepreneurial income exceeds a specifically determined income limit, providing that s/he is not a pensioner during the week of research. The income limit is determined annually by using the data received from the Labour Force survey.

Family member is also considered to be an entrepreneur, if he works in the business and have other role than merely a role of an employee.

Finnish definitions able to produce gendered statistics concerned individuals and were produced either by the Labour Force study or by the Employment statistics.

5.4 Entrepreneurship definitions and related classifications in Iceland

The situation for definitions in Iceland is a bit problematic, since the data of women entrepreneurship is lacking. Hence, there is no official definition on new-starters or on entrepreneurs. Therefore the possibilities produced through the available “raw data” as Icelandic report calls it, are described below.

The parallel concepts with other Nordic countries for **new enterprise** and **new entrepreneur** are generated through VAT-register. Generally, someone starting a business activity must register for a VAT number, regardless of a business form (this is the only registration of individuals running a business in their own name and on their own ID-number).

Some exemptions are from the VAT such as Medical service, social services (childcare centres, etc.), education, museums, sports, transportation of people, mail service, insurance, banking services, lotteries and such. Those who sell only VAT-exempt product/services do not need to register to the tax authorities.

In reality **new businesses** are considered to be new ones in the year they are registered (and get an identity number). Changes involving the ID-number of the business make an existing business new – this incl. changes in a form. Take-overs are classified as new businesses (they get a new identity number).

Accordingly **new entrepreneur** is a person owning a new enterprise.

Individual/ Individual firm refers **a self-employed person** defined through VAT liability (turnover exceed ECU 4300).

Active firm = all firms with turnover of ECU 4300 or more and liability to be registered in VAT register. Hence, the concept covers both new and existing enterprises and entrepreneurs.

Labour force survey **produces the concepts of** self-employed and unpaid family member. **Self-employed can further be either employer or own-account worker. Fishing industry is reported separately as a subcategory of manufacturing (D) due to its importance for Iceland.**

Persons themselves define their positions through phone interviews.

Also Employment statistics produce the concept of self-employed.

5.5 Entrepreneurship definitions and related classifications in Norway

Norway hasn't officially gender-oriented business statistics. Therefore definitions below follows the definitions specifically constructed for this research. In these definitions Norway doesn't use the term entrepreneur. Instead it has employed the term of registration and deregistration and owner-managed firm.

Since Norway produces its gender-oriented business statistics of registration and deregistration from VAT-register, it defines also the concepts used.

Statistics of **registration and deregistration** contains all VAT-liable new businesses (registrations) with annual sales exceeding NOK 30 000. Industries like banking, insurance, cultural services, teaching, health services, research, broadcasting and consultants- and counselling services are excluded.

In addition the firm register identifies "new firms" based on the formal registration. These new firms may include previous firms being reorganised into formally new legal unit. The register includes all firms, also those not being liable for VAT.

2. Owner-managed firms

Small firms are often regarded as identical with owner-managed firms; i.e. that one and the same person is the owner and manager of the firm. For Norway, the Central Register of Firms provides an opportunity to identify such firms and analyse some characteristics of these firms.

Norway has been able to identify the persons being in charge of the business. This means persons who in the public database are recorded as the formal manager of the enterprise owning 50% or more of the shares. In case of new enterprises this does not necessarily mean that this person is the starter of the company, as being a manager and a starter may be two different things. But in the vast majority of cases Norway presume that the starter and the manager will be the same person.

The owner-managed firms have been identified in the following way:

From the data file with information on up to the four largest owners of companies, are identified firms with one person owning minimum 50 percent

The file is matched with a data file containing information about the managers of the firms (and with other characteristics of the firm). Companies, for which the manager is identical with the person identified as owning minimum 50 percent, are identified as owner managed firms.

Due to that **an owner-manager** is a person who owns 50% or more and manage the firm.

The Labour force statistics have the concepts of **a self-employed** and **a family worker** also divided by gender. The detailed content of these is not known.

5.6 Entrepreneurship definitions and related classifications in Sweden

Swedish official statistics generate eight classifications for the starting and existing phase. These definitions are clarified below according to these two phases:

Classifications of the starting phase:

1. Newly started enterprise titled as a new enterprise

Sweden applies to the definition of newly started enterprises the Commission Regulation No 2700/98 that states:

“A birth amounts to the creation of a combination of production factors with the restriction that no other enterprises are involved in the event. Births do not include entries into the population due to mergers, break-ups, split-off or restructuring of a set of enterprises. It does not include entries into a sub-population resulting only from a change of activity.”

Statistics on **newly started enterprises** are aimed at measuring genuinely newly started companies, that is, the number of new operations. This means that a company is newly started when operations are completely new or when operations have been resumed after having been inactive for at least two years. The statistics do not include change of ownership, change of legal form or other restructuring, all of which result in a new registration, but which do not mean that operations are new.

The definition used makes it possible to produce statistics on the creation of **new enterprises** that have started from scratch and that actually started activity including all main legal forms. However it doesn't cover the industries of agriculture, forestry and fishing (NACE 01-02 and 05) and real estate administration (NACE 70).

2. Active firm

Active firm is identified through its taxation. The definition is needed for the sample of newly started enterprises as well as in identifying sole traders.

An enterprise is considered as an active one in the Business Register if it is registered as paying VAT or employment tax (social security costs). A sole trader could also be considered as active if it is registered as an enterprise from the taxation's point of view. There is, however, no general definition.

Existing phase

3. Sole trader

The annual enterprises statistics cover all enterprises except the enterprises in the financial intermediation sector and sole traders in the agriculture sector. There is, however, only possible to compile data on gender for sole traders. The legal business form of **a sole trader** in enterprise statistics refers to an active enterprise excluding the financial intermediation and agriculture sectors. As a concept relating to individual it refers to the person owning this business. Swedish report uses from these persons a term of **an entrepreneur**.

Sweden has **three** different definitions for **self-employed**. Two produced by the Labour force statistics and one by employment statistics.

The respondent of the **Labour force survey** classifies herself as employee, self-employed or unpaid family worker. All of these comprise the category of employed and added with unemployed consists the concept of active in labour force. A person defines herself as self-employed or not according to her employment situation. A self-employed is asked if she has any employees and if the company is a limited company. All persons that consider themselves as self-employed are counted as self-employed, but in the National Accounts self-employed in limited companies are considered as employees. Actually the latter statistics forms a third form of self-employed.

Thus in this category self-employed is 4) either a person who defines herself as a self-employed according to her employment situation, or 5) a person with same criteria but excluding those persons acting in limited companies.

4. The unpaid family worker.

In the register-based **employment statistics** a self-employed is defined in terms of the type of the income and persons running limited company owned by few people are also classified as entrepreneurs.

The professional status is derived on the basis of income data. Person with main income from business is classified as self-employed. Persons with income from business as well as from employment are classified as self-employed if the value (1,6*operating profit from business) is larger than the value of income from employment. The income from employment is classified as income from business for persons that are owners of limited companies owned by very few people.

The definition of self-employed means that the large group of part-time entrepreneurs who start up a new enterprise maintain their status as employees and are not classified as self-employed. Another coverage problem is that entrepreneurs with business that has generated an operating loss are not classified as entrepreneurs. A consequence is that persons that have an employment at the same time as they are running a firm often are classified as employees. Due to that some of these entrepreneurs are invisible in the employment statistics.

Swedish statistics produce altogether eight different women entrepreneurship categories including the category of unpaid family workers. Five of these, including unpaid family worker, concern an individual, titled in Swedish report as an entrepreneur, and three an actual business or a firm. Definitions with individual as a target are 1) a sole trader, 2) a self-employed defined by income with outside criteria, 3) a self-employed defined by person herself with employment criteria, and finally 4) same as the category 3 but excluding those working within limited companies. Definitions related to business are 5) a new enterprise (newly started enterprise), 6) a sole trader, and finally 7) an active firm as a basic concept in forming other categories. New enterprise with the help of an active firm relates to the starting phase and others to existing businesses.

5.7 Industry classifications and legal business forms

In this chapter we will first compare the industry classification and then the legal business forms in the Nordic countries.

INDUSTRY CLASSIFICATIONS

EU members, Denmark, Finland and Sweden as well as Norway as a non-member country follow the industry classification based on the standard NACE Rev.1 (Nomenclature Generale des Activites Economiques dans les Communautés Europeennes) confirmed in 1990 within the European Community. This adjustment requires that all EU-countries use NACE Rev.1 or national classification derived from it in their official statistics. In Denmark, Finland and Sweden the code system of classification follows nearly the same classification to 4-digit level.

Iceland applies United Nation's industry classification ISIC Rev.3 (International Standard Industrial Classification of All Economic Activities, third revision, United Nations, 1990). This classification is valid with NACE Rev.1 to 2-digit level. In Iceland, since the year 1998 this has been changed to ISAT, the Icelandic version of NACE Rev.1

Denmark (Danske Bransche kode DB 93) describes its industries in 4-digit level. **In Finland** (TOL 95) NACE's 4-digit level has been specified by adding the fifth level for the national needs. **Norway** applies also the 5-digit level classification. **Swedish** Standard Industrial Classification (SNI 1992) is a hierarchical classification comprising also five levels. The first four levels are identical with NACE Rev.1. A national supplementary fifth level has been added into these.

Table 5-1 Swedish industry classification

	SNI 92	NACE
A	Section	Section
11	Major group	Division
11.1	Group	Group
11.11	Subgroup	Class
11.111	Detailed group	-

Table 5-2 NACE and ISAT- Industry classification in 1-digit level

ISAT	Industries in Iceland	NACE	Industries
A 01	Agriculture	A	Agriculture, trapping and forestry
B 05	Fishing	B	Fishing
C 10	Mining	C	Mining and quarrying
D	Manufacturing	D	Manufacturing
DA 15	Food and drink		
DB/DC 17	Textiles		
DD-DK 20	Chemicals and metals		
DL-DN 30	Production of equipment-recycle		
E 40	Electricity	E	Electricity
F 45	Construction	F	Construction
G 50	Retail and repair service	G	Wholesale- and retail trade
H 55	Hotels and restaurants	H	Hotels and restaurants
I 60	Transport	I	Transport, communication
J 65	Financial	J	Finance
K 70	Real estate and other business serv.	K	Real estate, rental, other business services
L 75	Public service and welfare	L	Public administration
M 80	Education	M	Training
N 85	Health- and social service	N	Health and social services
O 90	Other community, personal service	O	Other services
P 95	Employer households	P	Employer households

The industry classifications in the Nordic countries seem to be comparable as far as comparisons at two-digit level are concerned. In this study we use only 1-digit level in order to secure that comparisons are valid.

Legal business forms

In the following table the business forms valid for our research have been summarised.

Table 5-3. Legal Business forms in the Nordic countries

Business forms	Denmark	Finland	Iceland	Norway	Sweden
INDIVIDUAL OWNERSHIPS					
Personally owned	X				
Sole trader(sole proprietorship)		X		X	X
Individual			X		
Individual firm			X		
PARTNERSHIPS					
Trading company					X
Unlimited partnership	X	X	X	X	
Limited partnership	X	X		X	X
Limited company	X	X	X	X	X
Co-operatives	X	X	X	X	X

Legal forms can basically be divided into two categories, those dealing with individual ownership and those of partnerships. In the individual category Finland, Norway and Sweden have similarly titled form of a Sole trader. Norway uses also the term a sole proprietorship. In Finland sole trader comprises from two forms, sole proprietorship and practitioner. More detailed content in Sweden is not known. In Denmark this form is titled as personally owned. Iceland applies two forms, individual and individual firm. The form of individual seems to be similar to Finnish form practitioner and individual firm have similar conditions to sole proprietorship in Finland.

Partnerships seem to vary between countries. All countries have, however, the forms of Limited company and co-operatives. Limited company has different requirements in its private and public forms in Finland, Iceland, and Denmark. For other kinds of ownership Sweden has two forms, trading company and limited partnership, Denmark and Finland two forms, limited and unlimited partnership, while Iceland has only one form of unlimited partnership and Norway has none.

In order to be sure on how to compare the figures produced in different countries more specific descriptions of business forms are required. Therefore, the meaning of different forms should be considered in each case separately. However, as far as the level of individual and partnership are concerned, these comparisons should be quite possible, even though not identical.

5.8 Summary of definitions and classifications

Definitions drawn from country reports seem to fall into three different categories:

1. Those identifying new economic activities combining ownership and management.
2. Those describing a economic activity combining ownership and management and
3. Finally those drawn from labour market concepts titled as self-employed with three subcategories of employer, own account worker and family member

From categorising perspective it should be noticed that these categories are not mutually exclusive, but rather overlapping. Table 5-4 summarises these concepts by countries and by categories.

Table 5-4 The summary of the concepts, their sources and categories

Concepts	Source	Categories		
		1	2	3
Denmark				
New enterprise	DBR/NE F	X		
New entrepreneur	DBR/NE F	X		
Self-employed (employer or own account worker)	LFS			X
Unpaid Family worker	LFS			X
Finland				
(New enterprise) 1)	BS	(x)		
(Existing enterprise)	BS		(x)	
Self-employed farmer (employer or own account worker)	LFS			X
Other self-employed (employer or own account worker)	LFS			X
Unpaid family worker in farms	LFS			X
Unpaid family worker in business	LFS			X
Entrepreneur	EMP			X
Unpaid family worker	EMP			X
Iceland				
(New enterprise)	TA/DC/S I	(x)		
(New entrepreneur)	TA/DC/S I	(x)		
(Take over)	TA/DC/S I	(x)		
Self-employed	LFS			X
Unpaid family worker	LFS			X
Self-employed	EMP			X
Norway				
(Registration and deregistration) 2)	VAT	(x)		
(Owner-manager) 2)	CRF		(x)	

(Owner managed firm) 2)	CRF		(x)	
Self-employed	LFS			X
Family worker	LFS			X
Sweden				
New enterprise	NSE	X		
Sole trader	BR		X	
Self-employed	LFS			X
Unpaid family worker	LFS			X
Self-employed	EMP			X

() refers to the concepts not available as gendered statistics or official concept but not available as gender statistics. Norway produced its figures for this research using official VAT-data base.

DBR= /VAT/ Danish Business Register/The Statistics of Newly established firms

LFS = Labour force statistics

BS= Business register

EMP= Employment statistics

TA/DC/SI = Tax authorities, District commissioner and Statistics Iceland.

NSE= Newly started enterprise statistics

BR= Business register statistics

CRF = the Central Register of Firms

VAT = VAT-register

The general notion from gender perspective drawn from the table is that only two countries, Sweden and Denmark actually generate official business statistics on women entrepreneurship. In addition Norway has verified that it is possible if wanted. However, all of these countries produce official and regularly based statistics from labour market perspective. None of the Nordic countries has identified or conceptualised persons with intentions to start their own businesses.

Next the identified three categories will be analysed according to the frame and entrepreneurial qualities generated at the beginning of this chapter.

It was suggested that entrepreneurship refers to special kind of qualities relating to entrepreneurial or enterprising business and business activities, to human being starting and running that business and to the relation between these two.

The qualities defining these were drawn from the history of entrepreneurship. They referred to the right and ability of the free human being to create his/her own welfare and living with creative action by combining resources in a novel way, applying new knowledge and taken risks embedded in this process. This was often described as a special kind of management and ownership combined together in the same entity. This was complemented with Davidsson's definition of entrepreneurship. His definition of a new economic activity was employed as an umbrella concept for the qualities of business-bind, creative and risk-taking action, (including an opportunity recognition and a new venture creation).

Since the concept of welfare and freedom is not handled or measured in these statistics, but rather taken for granted in the Nordic democratic, welfare countries they are excluded from the analysis. Instead the ability and responsibility to create own living and taken risks embedded in this process will be analysed. The

management and ownership emerging in the same entity and as a nature of these activities the newness of the economic activity will also be considered.

1. A new economic activities combining ownership and management

In the first category only Sweden can produce official regularly gathered gendered statistics about businesses and individuals due to a specific survey. It doesn't want, however to use the term "a new entrepreneur", even though it is the only country that can produce a detailed profile of a new woman entrepreneur. Therefore the individual concept is not mentioned in the table 5-4.

The statistics of Denmark covers part of this category, since it can produce gendered data from new personally owned enterprises.

The concept of new

In general both Sweden and Denmark are most extensively able to follow the Commission Regulation No 2700/98 in their definitions of enterprises. It states:

"A birth amounts to the creation of a combination of production factors with the restriction that no other enterprises are involved in the event. Births do not include entries into the population due to: mergers, break-ups, split-off or restructuring of a set of enterprises. It does not include entries into a sub-population resulting only from a change of activity."

Danish concept of a genuinely new established enterprise excludes take-overs and reconstructions of enterprises, restarted enterprises and the like. The Swedish concept has similar qualities. Changes of ownership, changes of legal form or other restructuring are not included in its definition.

The other limitations concern the industries. Both of these countries exclude the industry of agriculture, fishery, and mining. In Denmark based on VAT-register also the health sector - dentists, veterinary surgeons, etc. are excluded.

Norway can identify new registrations according to gender from VAT-register, but that data is not official and not regularly produced.

Finland and Iceland don't provide gendered statistics for this category. And they are not able to follow this definition even in their general not-gendered definitions.

Basically this category might meet most of the different aspects of entrepreneurship definition. It deals with a new economic activity. It covers the individual and enterprise. The ability and responsibility to create own living and the management and ownership emerging in the same entity are both embedded in the definitions. From gender perspective the problem is that only Sweden is able to provide regularly data that covers the whole phenomenon.

2. An economic activity combining ownership and management

Norway is the only country, which has succeeded in combining management and ownership for existing firms regardless their legal form. Unfortunately this data is not gathered either officially or regularly. Sweden can identify, meeting both of

these criteria, sole traders, but not other business forms. Denmark conducted one survey in 1999 from 1996 gathering data from existing women entrepreneurs studying also the starting phase with new economic activities, but it is not going to continue with this survey.

The difficulty of identifying at the same time management and ownership is one of the basic reasons for the difficulties of getting gender-oriented data in this category. This concerns combining the entrepreneur and enterprise. The qualities of entrepreneurs cannot be identified in this category, but rather few qualities of the enterprise owned and managed by them. In order to attain better descriptions of the entrepreneur requires the integration of individual and business registers.

The other difficulty concerns the concept of newness. Even though a part of the new economic activities are embedded in this category, they cannot be identified separately from other economic activities.

More generally newness or a new economic activity in this context is hard to identify with contemporary data gathering systems. It would require longitudinal data gathering through the life cycles of the firms and individuals. It also raises the question, is the sufficient criteria to create new activity once during the life cycle or should it have some time limits. In Sweden this time limit is two years as an inactive unit. In Finland and Denmark it is possible that new businesses goes to the stock of existing firms emerging in this category without ever dropping to the category of a new economic activity.

Finally we have a problem of who is defining what is new. In the first category this was not the problem since the owners i.e. individuals decide what to register. In this category the newness is bind to outside criteria of economic activities.

Finally the ability and responsibility to create own living are embedded in this category.

As a conclusion, in this category two criteria of entrepreneurship are hard to meet; i.e. combining individual entrepreneur and enterprise and attaining knowledge about “newness”.

3. Self-employed and family members

This category draws its bases from labour market concepts either from the Labour Force statistics or from the Employment statistics. From entrepreneurship's perspective the basic idea is to make contradistinction between those creating work for themselves as employers or as own account workers being responsible for the risks related to that and those working as employees.

All Nordic countries provide gendered statistics in this category, even though through a bit different proceedings. The basic differences in the Labour Force statistics concern how the data is gathered, through survey or is it register-based and how complex the categorising system is. Denmark's statistics is register-based. In Finland, Iceland, Norway and in Sweden it is based on a survey. The problem in this category concerns those working as employees in their own firms or elsewhere, especially in the register-based Labour Force statistics and in the Employment statistics.

In the Labour Force study in Finland, Sweden, Iceland and probably also in Norway individual decides what is her/his professional status, while in Denmark this is done through outside criteria.

Country reports revealed that also ownership in the firm is taken account for in Finland and Sweden. The detailed situation in Iceland and Norway is not known. As far as it is known through the country reports it seems to us that Finland has the most complex classification system.

In this category it is not possible to identify new activities. Finland, Iceland, Sweden and probably also Norway can identify the ownership and management within the same entity. From gender perspective this is the only category taken account for the participation of family members. This is important aspect since women's contribution often relates to family situation.

General conclusions

The official data gathering in the Nordic countries within the field of entrepreneurship provide three categories of definitions focusing on different aspects in entrepreneurship. The first one is the most diverse combining individual and firm and identifying the newness of the economic activity. The second one could only identify the combination of individual and business in the terms of management and ownership emerging in the same entity. The third one had individual, labour market perspective reaching also in some extent the business level. The ability and responsibility to create own living and risk involved in it was embedded in all of these categories.

Table 5-5 Different conceptual categories

Concept categories	Ability and responsibility to create own living	Management and ownership in the same entity	New economic activity
1. new economic activities combining ownership and management	X	X	X
2. an economic activity combining ownership and management	X	X	
3. self-employed	X	X	

Within these categories the position of different countries varied considerably. With gender criteria only Sweden could provide adequate data in the first category. Denmark could generate it from personally owned enterprises. In the second category only Sweden could partly, namely from the sole traders, provide gendered data. Only in the third category all countries could produce gendered statistics. In this category the register-based data gathering in Denmark provided

a bit different results compared to other countries. The extra difficulty is due to the different industry coverage in different countries.

The results indicate that individual level in job creation (self-employed) has been covered best. The difficulties arise in combining individual and business, as well as in identifying the newness.

Even though the frame of the entrepreneurship helped in analysing the situation in different countries, it doesn't provide any straight answers to the data gathering problems, since the validity of each quality embedded in these definitions should be first evaluated from entrepreneurship perspective and then from gender perspective.

It should also be noticed that the frame of entrepreneurship used here is not necessarily mutually shared within the scientific discussions, but rather the conceptualisation of the phenomenon of entrepreneurship is under the very vivid debate. The emergence of these categories indicates however, what kind of issues society is interested in and how it delineates women's contribution in business life. As an iteration process between science and practice, I think this analysis has been valuable.

What we now know is that this kind of concept categories emerges in official data gathering in the context of women's contribution in business life. However in order to develop data gathering requires the assessment and prioritisation of different aspects, in short what is wanted and what is regarded as valid. Women's contribution might make difference in this respect. From this perspective professor Kent Nielsen provided the categorisation system based on Danish statistics. This is presented in more detail in Denmark's country report. The general figures might also provide some ideas for that. This will be dealt in the next chapter.

Even though the conceptual decisions are up to choices and further analysis, there is a possibility and also a need to harmonise the language itself. The analysis of the country reports revealed that there prevail quite a confusion of translations and terms between the authorities and countries. By joint agreements of the essential terms might help the co-operation between countries and authorities and even help in some comparisons.

However, since the countries position between these categories varied so considerably especially in the categories of 1 and 2, it is not possible to make comparisons between countries from gender perspective but rather identify best practices and evaluate them.

The analysis in this chapter revealed that in the first category we could learn from Sweden and in some respect from Denmark. In the second category the Norwegian unofficial solutions might give us some ideas. Finally the complexity of the categorisation system in Finland might give some extra knowledge within 3rd category.

6. The available entrepreneurship figures and their comparability

The essential aim of this project was to chart the available gender-divided statistics in the Nordic countries in order to establish which statistics are collected

in each country and to what extent they can be compared as well as to identify the gaps and best practices due to these. In order to attain this aim this chapter first summarises the available figures, then demonstrates the difficulties in comparisons. These will lead us to the gaps and best practices in data gathering.

6.1 The summary of the available gendered entrepreneurship figures

The original list of desired data was constructed according to the life cycle from intentions to start up-phase, further to existing businesses and finally to expiring. The attainable data in the statistical figures was addressed to 2-3 years of the most recent statistics. Table 6-1 summarises the delivered and/or available data. The content follows the life cycle, but at the same time it is comprised according to the definition categories from 1 to 3. Figures of the grey cells meet three basic criteria. They concern official gendered, regularly gathered data. At the beginning the aim was to concentrate on only the data fulfilling these three criteria. However, since it was very soon discovered that to keep these criteria left very little to study and compare, also other solutions were studied. Even then table 6-1 clearly demonstrates how little knowledge we actually can get from women entrepreneurship.

There is no data on intentions toward entrepreneurship

From starting phase in the concept category of “a new economic activity” only Denmark and Sweden can provide regularly gathered official data. Norway compiled from VAT-register figures specifically for this study.

The existing phase and the second concept category of “a economic activity combining management and ownership” is divided in two sources. The only figures through different business and tax registers consists of sole traders in Sweden.

However in this category Norway demonstrated the solution how to combine management and ownership through business registers. And Denmark delivered a survey demonstrating how we could approach the complexity and specific features of women entrepreneurs.

In the third category of self-employed we have the only mutually shared source for official regularly gathered gendered figures namely the Labour Force statistics.

It turned out that even the basic general knowledge about women's background was hard to get.

Based on delivered figures it was easier to identify what we have rather than to list what is not available. To see to what extent the available data can be compared and applied within countries requires the analyses of the comparability. This will be approached next.

Table 6-1 Summary of the delivered and/or available statistical gender-oriented data

	Denmark		Finland		Iceland		Norway		Sweden	
	Gender	Year*	Gender	Year*	Gender	Year*	Gender	Year*	Gender	Year*
1. Intention toward Entrepreneurship, not available										
2. Starting the business (life-cycle) 1. New economic activity (concept category)										
Number of new enterprises	Yes 1)	92-98		96-98		96-98		90-99	Yes	96-99
New enterprises by legal form		92-98		96-98		96-98	Yes 2)	97-99	Yes	96-98
New enterprises by industry	Yes 1)	92-98		96-98		96-98	Yes 2)	97-99		94-99
The size of new enterprises by employees	Yes 1)	92-98					Yes 2)	97-99	Yes	96-98
New enterprises by county		92-98		98-99			Yes 2)	97-99	Yes	98-99
New enterprises by turnover		92-98							Yes	96-98
New enterprises by export		92-98								
New Enterprises whether entrepreneur has additional employment or firm									Yes	98
Educational level of entrepreneur of new enterprises	Yes 1)	92-98							Yes	97-98
Working experience of entrepreneur of new enterprises	Yes 1)	?							Yes	97-98
Survival rates	Yes 1)	94-97		96-99			Yes 2)	95-99	Yes	97-98
Closures		70-98		96-98		96-98				99
Gross entrance and stock of business units by industry		70-98								
1) only personally owned enterprises										
3. Staying in the market (life-cycle), 2. economic activity (concept category)										
Existing enterprises by industry	Yes 3)	92-98		96-98		96-99			Yes 4)	96-98
The size of existing enterprises by employees	Yes 3)	92-98		96-98						2000
The size distribution of enterprises measured by number of man-years according to ISIC classification. Number of enterprises						96				
Existing enterprises by legal form		92-98		96-98		96-98				2000
Existing enterprises by turnover	Yes 3)	92-98		96-98		96			Yes 4)	98
Existing enterprises by industry, turnover, legal form and number of employees (no size)									Yes 4)	98
Owner managed enterprises by legal form							Yes 2)	97-99		
Owner managed enterprises by legal forms and by employees							Yes 2)	97-99		
2) not official statistics										
3) personally owned enterprises, available only year 1996. Figures are also available from export										
4) available only of sole traders										
Labour force statistics, 3. self-employed (concept category)										
Self-employed by industry	Yes	93-00	Yes	96-98						
Number of self-employed	Yes	81-00	Yes	96-98	Yes	96-98	Yes	99-00	Yes	96-98

Number of unpaid family workers	Yes	81-00	Yes	96-99	Yes	96-99	Yes	99-00	Yes	96-98
Self-employed with employees	Yes	97-00							Yes	97-98
Self-employed without employees	Yes	97-00							Yes	97-98
Average working hours of entrepreneurs (full-time part-time)				96-98 5)					Yes	98-99
Average working hours of part-time entrepreneurs									Yes	98-99
Income of entrepreneurs	Yes	?		96-97		96				
Entrepreneurs' share of employed	Yes	?	Yes	96-98 5)						
Entrepreneurs' family members share of employed	No		Yes	96-98 5)						
Educational level of self-employed	Yes	97-00								
Employment statistics, 3. self-employed (concept category)										
Self-employed by industry									Yes	98
Self-employed in limited company by industry									Yes	98
Educational level of self-employed									Yes	98
Educational level of self-employed in limited company									Yes	98
Entrepreneurs and their family workers hours actually worked by industry in employment				96-98 5)						
5) combined with employment statistics										
Other statistics of entrepreneurs and enterprises										
Owner managed enterprises by legal form and rating							Yes 2)	97-99		
Distribution of enterprises by type of managers							Yes 2)	00		
Managers by type of enterprises							Yes 2)	00		
Type of enterprises by board chairman							Yes 2)	00		
Board chairman by type of enterprises							Yes 2)	00		
Business managers by industry							Yes 2)	00		
Business managers within industry							Yes 2)	00		
Distribution of enterprises by employees							Yes 2)	00		
Credit rating for all enterprises							Yes 2)	00		
Credit rating for enterprises organised by legal form							Yes 2)	00		
Registered enterprises and organisation						96-98				
Annulations of enterprises and organisation						96-98				
Wages paid to employees and calculated owners income by legal form and kind of industrial activity						96				
2) not official statistics										
4. General statistics (available from several years)										
Employed by industry	Yes 6)	93-00	Yes	96-98	Yes	96-99			Yes	97-98
Employed by region	Yes	93-00							Yes	96-98
Level of education	Yes	93-00	Yes	96-97	Yes	91-99			Yes	97-98
Level of education by industry	Yes	93-00							Yes	97-98
Field of education	Yes	93-00	Yes	96-97						
Population with educational qualification by level and field of education			Yes	96-97						
Working hours by industry	Yes	?		96-98	Yes	96-99			Yes	97-98
Salaries by industry	Yes	?							Yes	97-98
Salaries by level of education	Yes	?							Yes	97-98
Average monthly earnings of the employees			Yes	96-98						

Mean income of households				96-97						
Persons with more than one job by status in second employment					Yes	96-98 7)				
Persons with more than one job by economic activity of second job					Yes	96-99 7)				
Persons in full-time employment by hours worked per week					Yes	91-99 7)				
Persons in part-time employment by hours worked per week					Yes	91-99 7)				
Employees by labour organisation					Yes	96-99				
Employed persons by occupational groups					Yes	96-99				
Rate of university education (ISCED 6-7) by economic activity					Yes	91-99				
6) Denmark include total employment										
7) labour force survey										
*Column "Year" describes delivered statistics except in Denmark available statistics. If gender column is empty, figures are general, not gender-divided.										
Grey cells concern official gender-oriented regularly gathered statistics										
Sources: Country reports Appendix 5 (5.1-5.5)										

6.2 Comparability of the available figures

This sub-chapter approaches the possibilities to compare and apply the available solutions of gendered data in different countries. This reveals the very basic problems in developing data gathering systems in different Nordic countries.

6.2.1 Entrepreneurship as a new economic activity

Since there is no mutual data of the concept category of entrepreneurship as a new economic activity, the difficulties or rather requirements for comparisons will be demonstrated through the non-gendered, industry divided figures of new enterprises.

Table 6-2 demonstrates the percentage distribution of the new enterprises divided by industry in 1998.

Table 6-2. Number of new enterprises by industry (%) in Nordic countries 1998 *)

		Denmark	Finland		Iceland**)		Norway		Sweden
				Without A-B		Without A-B		Without A-B	
Industry	NACE	%	%	%	%	%	%	%	%
Agriculture, Forestry, Fishing	A-B		3		6		16		
Mining, Manufacturing, Electricity, Water supply	C-E	7	10	10	12	12	9	10	8
Construction	F	12	14	14	10	11	15	18	8
Whole, Retail trade, Hotels, Restaurants	G-H	37	33	34	26	28	35	41	25
Transport, Storage,	I	5	6	6	4	4	7	9	4

Communications									
Financial intermediation, Real estate, Renting, Business activities	J-K	33	23	24	25	27	11	13	35
Education, Health, Social work, Other community and personal services	M-O	6	11	12	17	18	7	9	20
TOTAL		100	100	100	100	100	100	100	100
TOTAL NUMBER OF FIRMS		16063	23526	22853	1505	1413	21161	17860	34040
Source: Statistics on new enterprises (general statistics) in Denmark, Business register of Statistics Finland, National Economic Institute of Iceland, VAT-register of Norway, NUTEK, newly started enterprise statistics in Sweden									
*) Industries Public Administration, employer households, International organisations and foreign representation (NACE L, P, Q) are excluded									
**) Iceland include only Limited company									

When comparing these figures we first have to look at the industry differences and exclude the industry of Agriculture, forestry and fishing, since these industries are excluded in Denmark's and Sweden's figures. Second figures from Denmark, Finland and Norway also exclude those industries that are not VAT-liable, like health- and social service sectors in Denmark and Finland, banking, insurance, cultural services, teaching, health services, research, broadcasting and consultants- and counselling services in Norway. Also the requirements for turnover differs. For example in Finland it is Fim 50 000 (EUR 8409) and in Norway NOK 30 000.

Then looking at the business forms reveals that the Icelandic figures cover only one legal enterprise form, i.e. limited company. Since the number of all new registrations in Iceland in 1998 (Table 6-3) was 2598 and the number of new enterprises only 1505, the difference between these two should be studied before comparison.

Table 6-3 Number of new enterprises by legal form in Finland, Iceland, Norway and Sweden 1998

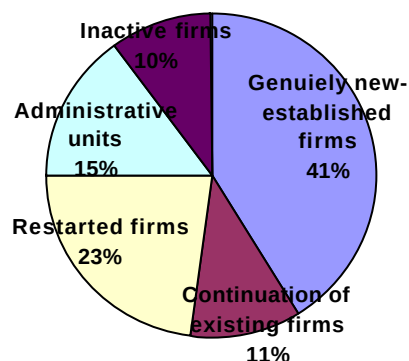
Business form	Finland		Iceland		Norway		Sweden	
	number	%	Number	%	number	%	Number	%
Individual ownerships	12134	52	38	1	12000	57	24500	70
Partnerships	11391	48	2560	99	9162	43	10500	30
<i>Total</i>	<i>23526</i>	<i>100</i>	<i>2598</i>	<i>100</i>	<i>21162</i>	<i>100</i>	<i>35000</i>	<i>100</i>
Source: Business register of Statistics Finland, Register of enterprises of Statistics Iceland, VAT-register of Norway, NUTEK, newly started enterprise statistics Explanation for different business forms see chapter 5.7 Industry classifications and legal business forms								

Next we have looked at the differences in the definitions of “a new”.

In Denmark it is important to differentiate between gross entrance and net changes. Genuinely new established enterprises account for only 40 percent of the total number of gross registrations. The remaining 60 percent are take-overs and reconstructions of enterprises, restarted enterprises and the like.

The relative distribution of the different categories is shown in Figure 6-1.

Figure 6-1: The distribution of the gross entrance of business units registered for VAT settlement on different “business categories” in 1998.



Source: Statistics Denmark. General Erhvervsstatistik 2000:12. Tilgang af nye virksomheder 1998. (General Statistics)

In Sweden the genuinely newly started enterprise account 60 percent of the total number of gross registrations. Changes of ownership, changes of legal form or other restructuring are not included. On the other hand statistics of newly started enterprises contain those whom have resumed to business after having been inactive for at least two years.

Finnish statistics make no difference between changes in ownerships. This means that Finnish statistics of new enterprises contains also changes in legal forms, mergers, and changes in ownership, as well as the openings caused by administrative reasons.

Statistics of new enterprises in **Iceland** contain restarted enterprises, changes in legal forms and take-overs.

If the situation in Finland and Iceland is similar to that in Denmark and Sweden it means that the actual number of new enterprises is about 50% of their official figures. Thus the comparability between these countries requires similar concept for a new enterprise.

Statistics of new enterprises in **Norway** contain all VAT-liable businesses. Evaluating the possible consequences to comparisons due to this is not possible without further knowledge.

Thus comparisons between the concept of “new” requires that Finland, Iceland and Norway can identify the difference between gross and net entrance.

As a conclusion the comparisons between countries requires harmonising the industry coverage or at least identifying them more specifically, identifying different kinds of changes in ownership and in Iceland also the more extensive coverage of different business forms. Finally the consequences of the turnover limits and the time for checking the activity of the firm should be considered.

From gender perspective the industry limitations might be an essential factor in the future and changes in data gathering in this respect might be useful to reconsider. On one hand women's educational background indicates that their businesses might focus on the excluded fields. On the other hand these fields in the Nordic countries might be restructured in the future towards more private sector.

The results of this analysis revealed that providing gender-oriented data of new enterprises is not enough, but rather there is a need to improve the very basics of the contemporary data gathering systems in order to attain comparable data.

6.2.2 Entrepreneurship as a economic activity combining ownership and management

In this category all countries except Norway have provided general, not gendered data based on different business and tax registers (see table 6-4). However, none of these countries can genuinely identify the combinations of ownership and management. Due to that the only official gendered statistics produced in this category is Sweden's statistics from sole traders. In this category we have also two different solutions provided by Norway and Denmark. The first one is register-based and the other survey-based solution. As a one-time country specified effort they have of course no comparability. Therefore in this category it is not possible to evaluate the comparability.

Table 6-4. Number of existing enterprises by industry in Denmark, Finland, Iceland and Sweden 1998

	NACE	Denmark	%	Finland	%	Iceland	%	Sweden	%
Agriculture etc.	A	84349	26	7201	3	394	3		
Fishing	B	3114	2	768	0	601	4		
Mining	C	274	0	1183	0	28	0	602	0
Manufacturing	D	27462	8	26347	13	2133	12	50363	8
Electricity	E	4546	2	789	0	86	0	1159	0
Construction	F	30360	9	27482	13	1416	8	50342	8
Wholesale, retail trade	G	75914	23	50538	23	3371	19	119735	18
Hotels, restaurants	H	14038	4	9945	4	550	4	20300	3
Transport etc.	I	11329	3	23276	12	637	4	31719	5
Finance	J			2908	1	386	2	5213	1
Real estate etc.	K	58075	18	38736	18	3379	19	158978	24
Public administration	L			34	0	590	3	733	0
Training	M			1447	0	395	3	7392	1

Health and social service	N	695	0	11882	5			16114	3
Other social service	O	12617	4	16713	8	3411	19	54816	8
Industry unknown	X	2111	1	21	0			135691	21
TOTAL		324884	100	219273	100	18069	100	653157	100
Source: Enterprise Statistics Of Statistics Denmark (General Business Statistics), Business Register Of Statistics Finland, National Economic Institute Of Iceland, Statistics Sweden									

As a **conclusion** can be recommended that the comparability of the bases for this category should be analysed and then the solutions should be studied for combining management and ownership. In this respect we will return to Norwegian and Danish solutions in the chapter 7.2 Proposals for best practices. Those interested in delivered figures are recommended to read the country reports in Volume II, which contain excellent collection of country specified figures.

6.2.3 Self-employed

The figures of self-employed and family members based on the Labour force statistics in principal follow similar criteria. However, there are differences between Denmark and other countries in data gathering proceedings that might course the difficulties in comparisons between countries.

In Denmark a large number of entrepreneurs are part-time business owners, and therefore they are registered as employees, *not* as self-employed. Secondly, the entrepreneur who starts an enterprise as a limited company will also be registered as an employee. In Finland, Iceland, Sweden and probably in Norway, self-employed themselves decide their status. In Denmark the decision is decided as a register-based solution.

Comparing self-employed and the total amount of firms reveals that there are interesting differences between countries (see table 6-4 and 6-5). In Denmark in 1998 the number of self employed was about 113000 less than the total number of the firms, in Finland the amount was about 100 000 more, in Iceland about 8000 more and in Sweden 204 000 less. In Denmark the different data gathering system might course this, in Finland it is explained by farmers, but in Sweden the reason is not known. This indicates that on Sweden either there are major differences in the structure of the firms or that the bases for the statistics of existing firms differ from other countries.

Table 6-5. Self-employed by gender % in Denmark, Finland, Iceland and Sweden 1998, (Norway delivered year 1999)

Country	Number of self-employed	%
Denmark		
Women	49583	23
Men	161926	77
Total	211509	100

Finland		
Women	105400	33
Men	211400	67
Total	316800	100
Iceland		
Women	7500	29
Men	18700	71
Total	26200	100
Norway		
Women	40000	27
Men	108000	73
TOTAL	148000	100
Sweden		
Women	116000	26
Men	332800	74
Total	448800	100

Source: Register-based labour force statistics of Statistics Denmark, Labour force survey of Finland, Statistics Iceland (ILO survey), Labour force statistics of Norway, Register-based employment statistics of Statistics Sweden

Table 6-6. Unpaid family workers by gender in Nordic countries 1997-99 Norway years 1999-00)

Country	Women	%	Men	%	Total	%
Denmark						100
1997	18486	95	970	5	19456	100
1998	16740	95	952	5	17692	100
1999	15106	95	870	5	15976	100
Finland						100
1997	6400	35	11900	65	18300	100
1998	6200	42	8600	58	14800	100
1999	7500	47	8500	53	16000	100
Iceland						100
1997	400	57	300	43	700	100
1998	200	50	200	50	400	100
1999	200	40	300	60	500	100
Norway						
1999	6000	67	3000	33	9000	100
2000	5000	62	3000	38	8000	100
Sweden						100
1997	5800	67	2800	33	8600	100
1998	6700	71	2700	29	9400	100

Source: Labour force statistics of Denmark, Labour force survey of Finland, Labour force survey of Iceland, Labour force statistics of Norway, Labour force survey of Sweden

Table 6-6 shows that the major difference within the proportions of the unpaid family members prevails between Denmark and other countries. Part of this

difference might due to the differences in data gathering proceedings. These differences might indicate that individuals perceive their professional status differently than can be defined through the outside criteria, in this case through pension payments.

These examples indicate that the difference in data gathering proceedings course difficulties in comparisons even in principal following similar criteria. This might reflect a larger future oriented problem with official data gathering. In complex reality the strict, black and white distinctions between different categories or status might distort the reality and give misleading signals to decision making. At a moment the practices in labour market are meeting changes that are also reported in the field of entrepreneurship research. Since 1970's findings from different geographical areas have shown women's increasing participation in working life as business owners. However research findings also indicate that women's reality is not strictly divided between work and other activities, but rather a complex network between family, work and other activities as well as a mix between own entrepreneurial activities and the duties as wage/salary earner. At macro level it is very hard to gather data of such complexity unless the persons themselves can define their status. It seems to us that the labour force survey is the only mutual source for producing individuals own perceptions of their current status. This leaves us a challenge to consider how accurately we could reach the reality through official data gathering and allow the flexibility of changing circumstances.

This gives us a third aspect for evaluating the comparability of official data gathering. The other two consists of first the evaluation of how the data has been gathered and how it covers our phenomenon, then how this can be compared and applied between countries containing also the actual analysis of the content of provided figures. Now this third aspect asks the question who is supposed to decide on one hand what is valid and on the other hand his/her position within chosen categories.

The findings of this study indicate that the essential question is how to define the newness and how to identify the combination of management and ownership. Both of these questions concern individuals, their perceptions of their own reality. Especially in entrepreneurship as defined in this study this problem is valid and should be discussed when developing data gathering systems.

6.2.4 General gender related statistics and the summary of comparability

The final category of figures consists of women's general background data. Since we couldn't get any background data from all Nordic countries (see table 6-2) we took a liberty to quote ILO's comparison between Nordic countries (table 6-7).

As a general notion of Nordic women's status we can say that in all Nordic countries women participate working life almost equally with men (see table 6-7). They dominate the service sector. In entrepreneurship, however, there is very little we can say. The only similar feature we can identify in these countries regardless the statistics and their differences is that women's participation as entrepreneurs is less than their proportion as employees.

Table 6-7. Women's share % of employment by industry in Nordic countries 1996-97

Country	Year	Total	Women	A-B *	Women	C-F **	Women	G-O ***	Women
		1000 person	%	Total	%	Total	%	Total	%
Denmark	1996	2627	45	103	23	701	25	1818	54
	1997	2682	45	99	21	708	25	1870	54
Finland	1996	2123	47	148	33	576	24	1393	58
	1997	2195	47	152	33	594	24	1442	58
Iceland	1996	142	46	14	22	35	27	94	57
	1997	142	46	12	23	36	27	93	57
Norway	1996	2137	46	105	24	513	20	1573	56
Sweden	1996	3963	48	115	23	1034	22	2812	59
	1997	3922	48	109	25	1018	22	2793	58

*) Primary production: Agriculture, forestry and fishing

**) Refining: Mining, quarrying, manufacturing, electricity, gas, water supply and construction

***) Services: Wholesale- and retail trade, hotels and restaurants, transport, training, health and social services and other services. Industries (NACE J, K, L and P) are excluded

Source: ILO Yearbook of Labour statistics 2000

As a summary of the available figures and their comparability can be claimed that we actually lack both the comparable bases for mutually shared knowledge and the knowledge of women entrepreneurs in general. These go hand in hand meaning that both should be developed and improved in order to understand and support women's position in business life. For that purpose next chapter concentrates on those solutions that might give us some help in these problems.

7 Benchmarking the best practices

This research has followed the phases of a benchmarking process. Therefore it can be evaluated and summarised through these phases. The evaluation also leads us to the best practices identified during this process. First will be described what is benchmarking and how to do that. Interwoven to this description will be delineated how it is employed in this study. This leads to the criteria for best practices and their choices. Then these practices will be shortly introduced.

7.1 What is benchmarking and how to benchmark?

7.1.1 What is benchmarking?

Benchmarking refers basically to the process of evaluating and applying best practices that provide possibilities to improve the quality⁹.

⁹ Kulmala Juhani 1999: Benchmarking as a Development tool in a vocational adult education centre. Acta Universitatis Tamperensis 663. Tampere 1999 (Published only in Finnish) Doctoral dissertation dealing extensively with the history, types, content and process of bench marking. The detailed sources for the ideas applied here can be found from that publication.

We can identify different types of benchmarking according to their aim and focus. There are four basically different alternatives namely 1. strategic 2. performance, 3. process and 4. competence oriented alternative.

Strategic orientation refers to benchmarking of world-class solutions. The lack of valid statistics on women entrepreneurship is a world-class problem that reflects the difficulties of presenting the conditions and role of women entrepreneurs in the economies. This was the very motive to start this project. From Nordic perspective women entrepreneurship and knowledge about it is also an interesting and essential phenomenon in working life and welfare discussion relating to the strategic competencies of the Nordic countries. It was assumed that on the whole this project should facilitate the individual countries' efforts to stimulate the small business sector and serve to co-ordinate a Nordic approach that suits these welfare-oriented economies.

On the other hand the need for gendered data has more or less explicitly identified as a special issue, even though from national perspective its importance varies. In Finland and Iceland the Equality Act defines its importance, in Denmark it is stated in the internal policy of Statistics Denmark and Sweden has special instructions for that. Norway is the only country that has not taken a stand on this issue.

Since this problem is global, it might be assumed that benchmarking within the nationalities that have similar aims in equality and similar social conditions might provide some applicable solutions or at least some mutual problems helping in finding the solutions. In this respect this research has some strategic dimensions. It is not, however, the basic focus in this research, but rather a point of departure.

Performance benchmarking is a competition oriented aiming at defining an organisation's position compared to its competitors. **Process-oriented** alternative has a larger scope aiming to find most effective similar practices within and together with different organisations. It can also contain environmental analysis. Process-oriented benchmarking is also more extensive than its performance-oriented counterpart. In addition to the outcome of the performance of the products or core processes visible for the outside observer, it aims to analyse and define the practices, methods and preconditions behind these performances. **Competence benchmarking** is similar to a new concept of bench learning. It relates also to organisations internal processes, personnel and commitment to changes.

The aim of our study is process-oriented. Its purpose is not to compete, but rather to develop and improve practices together with all Nordic countries in order to identify most effective similar practices within and together with different organisations. This is the mainstreaming approach. The focus has been on similarities, not differences. There are obviously a huge amount differences in the complex systems of statistics, but these have not been emphasised. We have concentrated on solutions or possible solutions for gender oriented entrepreneurship data gathering. Also much efforts have been addressed in analysing and defining the methods and preconditions behind the actual figures.

These efforts are manifested in the structure of the report. Chapter 3 dealt with the organisational bases and national motives for gathering gendered statistics. This was followed by the structure and methods of data gathering in each country

in Chapter 4. The definitions guiding this process were analysed in Chapter 5. These definitions revealed the problems in attaining comparable data. These problems emerged in the actual figures that were discussed in Chapter 6. Finally in this chapter will be introduced the best solutions identified during this process.

Environmental analyses has been excluded from this study. I think that this dimension deserves the project of its own, since its role is very essential in benchmarking. Its importance can be demonstrated with Senge's ideas. Senge¹⁰ identifies two approaches in learning; adaptive and generative. Adaptive benchmarking aims to identify the practices that help in adapting to changes. Generative bench marking addresses its attention to the innovative solutions and possibilities in order to create Excellency for the future. Our study is more adaptive than generative, since in order to reach the generative approach we should have put more focus on environmental scanning and visioning the impact of mega trends in general and in the Nordic countries specifically.

Also our project doesn't aim to reach the internal dimensions of bench learning. However, hopefully some of its results might be used for that purpose.

From these bases it is easy to position this piece of work within different benchmarking approaches as a process oriented alternative with environmental limitations. Next will be summarised how different phases in this process were conducted.

7.1.2 Phases in the benchmarking process

Kulmala found that even there are different process models in benchmarking they have similar phases. These contain six chronological parts: 1. identifying what to benchmark 2. choosing and gathering the team and/or partners for that 3. gathering data 4. analysing and identifying the gaps as well as possible solutions 5. choosing the best practices and finally 6. applying them.

These phases emerges also in Spendolino's¹¹ generic process model that will be applied here. Generic process model allows cultural differences and specific features even though it follows the general aims of the organisations and requires a certain consistency between practices and actors. As such it suits to our purposes.

2. Identifying what to benchmark

This phase is addressed to defining the target and issues of benchmarking as well as to evaluating the resources needed for the process.

¹⁰ Senge P. 1990: The Fifth discipline. The Art and Practice of the Learning Organisation

¹¹ Spendolini M. 1992: The Benchmarking book. New York. American Management Association.

In our project this is parallel to those activities conducted before our project proposal was formulated. It contained the preliminary country reports describing the status of women's position in business life and two meetings following this in Oslo and in Jyväskylä in 1999. As a conclusion the target and the issues as well the needed resources were defined. These were however very flexible leaving room for more specific choices during the process. On one hand this gave space for different ideas, on the other it made the process quite complex and lively.

2. Choosing and gathering the team and/or partners for benchmarking

Choosing the team and the partners are usually two separate phases, but in our case they are only one, since at the beginning it was obvious that the team and the partners were five Nordic countries. Within these the core team consisted of the country representatives of SMB-Forum's work group of "Naringsutvikling og kvinners rolle i verdiskapningen" "Women's role in business life". This team was complemented with researches. In practice it turned out that these teams were very flexible and there were several changes in team members during the process. The final researchers' composition covering all countries was gathered only at the very end of the process. This together with the flexible aims and decisions of the first phase increased even more the complexity of the process. However, different insights into our phenomenon gave clearly a positive contribution to the quality of this project. Hopefully it is also visible in this report. Improving the quality of statistics is not only a matter of statistical expertise, but rather co-operation between different interest groups and different experts and authorities. Therefore experiences gained during this project might be beneficial also in the future.

3. Gathering data

Sometimes phases 3 gathering and 4 analysing the data are combined. In our process I think these might be handled as separate even though strongly interactive processes, since this phase was at the same time country-specified and collective process. Each country collected country specified data in several phases (see appendix 4). These were then discussed and complemented, if needed. However, since countries worked mostly independently with changing team members, the content and nature of the data reflected country specified needs and changes in insights into our phenomenon. This is also visible in this report. Country specified descriptions are not always consistent with each other. Hopefully the essential issues have been identified without violating country specified needs. The reader can however, catch the original data through country reports attached to this report.

In this phase Spendolino emphasises the importance of mutually shared understanding of data gathering methods. This was the problem in this research, since at the beginning we didn't know what was available. Therefore we prepared a mutually accepted list of the needed data even though we knew that all of these issues were not available. We also discussed how to describe these issues. However due to the national differences and different expertise in data gathering it turned out that these reports and data embedded in them varied quite considerable. All of them were prepared with high quality expertise, but describing the situation a bit differently and/or emphasising a bit different issues. In order to reach better consistency in this respect would have required more discussions between the persons who actually prepared the country reports. Unfortunately this was not possible due to time and other resource constraints.

4. Analysing and identifying the gaps as well as possible solutions

In the analysing phase it was possible to identify the gaps in the actual figures, in the methods and content of data gathering. The chosen structure and approach in spite of its possible shortages constructed a bit by bit the national as well as mutual gaps and problems in data gathering. In addition it also clearly brought up the solutions available for these problems.

The problems concentrated on three themes: 1. identifying the newness of the business activity i.e. enterprise, 2. combining the ownership and management and finally 3. catching the complex reality and entrepreneur's own right to define her positions in that reality. Proposals for best practices concentrate on those solutions that have succeeded in some extent in solving these problems.

7.2 Proposals for best practices

The identified problems form the criteria for best practices. For the starting phase in the definition category of entrepreneurship as a new economic activity, we can learn from two countries Sweden and Denmark. Swedish example of newly started enterprises and its follow-up survey offers us a model of solving all three problems of combining management and ownership and handling the newness of the enterprise. In addition it offers a possibility of describing individuals own decisions and motives. Denmark gives us a register-based solution of identifying the newness of business activity.

For existing phase in the category of entrepreneurship as an economic activity combining ownership and management, we have the Norwegian solution invented by professor Olav R. Spilling for combining individuals and firms.

Finally we can learn from the extensive Danish survey conducted by professors John Kjeldsen and Kent Nielsen dealing with women entrepreneurship in both of these problems.

In the third category of self-employed, there are no specific solutions with such excellency that could form the criteria for best practices. However the Finnish example might give some base for evaluating and improving the flexibility, complexity and individual's possibility to contribute her categorisation.

Next these will be shortly introduced according to these categories. The reader can study them in more detail through the country reports in Volume II.

1. Newly started enterprises and its follow-up survey in Sweden

The criteria for choosing this survey as a best practice relates to all three identified problems:

1. It is able to identify the newness of economic activities
2. It manage to combine the individual and the firm covering all legal business forms with the rich description of women entrepreneurs
3. It allows entrepreneur's own perceptions guide the data gathering

In addition it:

4. Is gathered regularly and published officially
5. Follows in many respect EU definition of newness
6. Reliability is high due to its strict criteria of 85% response rate

Description of the survey

Since 1985 NUTEK in Sweden has generated the statistics of newly started enterprises with complete breakdown by gender. Even the leaders of limited companies and trading companies are classified by gender. Thanks to this survey very detailed picture of new firms and new starters can be drawn by gender. It identifies genuinely new firms excluding minor changes in ownership and a conversion of legal status. The statistics illustrates the dynamics and renewal of the business life and the real increase of enterprises. It also describes the personal profile of entrepreneurs behind the newly started enterprises.

The population of this statistics consists of enterprises in all economic activities except agriculture, forestry and fishing (NACE 01-02 and 05) and real estate administration (NACE 70). The legal forms covered are sole trader, limited companies and trading companies.

Data concerning **the enterprise** are collected on year of start, main activity, region, turnover, number of employees working less than 10 hours per week, between 10 and 35 hours per week and more than 35 hours per week (incl. owner).

Data concerning **the entrepreneur** are collected on age, gender, education, family status, number of earlier start-ups, financial restrictions and support, earlier occupation, motive to start business etc. Some of the entrepreneur data are changed over time.

Breakdowns are available according to industrial activity, county and legal forms. Gender approach is divided in three categories: male, female and joint leadership.

The sample frame is built up by enterprises that are activated in the Business Register (BR) during a calendar year. They consist of new registrations that were activated and of enterprises that were reactivated after being dormant for at least two years.

The business register is updated continuously with new legal units that are registered by Swedish Patent And Registration Office (Protection Of Firm Names Etc.) and/or The National Tax board (A registration occurs if the firm is paying VAT or employment tax).

The sample frame consists of approximately 55 000 active enterprises that are new in the register or reactivated. The survey is based on a proportional sample of approximately 25 000 enterprises that is stratified by county and industrial activity. Data are collected by a mail questionnaire, which is sent out in February the year after the reference year. The non-response is not allowed to exceed 15 per cent in any county.

The questions range from individual desires to economic facts both needed for descriptions of women entrepreneurship.

The whole questionnaire see Appendix 3.

Follow-up surveys

To evaluate the socio-economic contribution and significance of new business activities, NUTEK has commissioned Statistics Sweden to survey new starts with respect to survival rate and development after their three years of operations. Previous surveys on the survival of newly started enterprises in 1984, 1985, 1986, 1987 and 1990 have only covered a few industries as manufacturing and business services. The studies of new starts in 1988, 1989, 1991, 1992, 1994 and 1995 covered all industries except agriculture, forestry, fishing and real estate administration.

The survival studies include enterprises, which, in the annual survey on newly started enterprises, were considered newly, started respective year. The studies are based on a mail questionnaire. The variables are almost the same as the questionnaire used in the survey on newly started enterprises.

For future needs and for applications in other countries it might be recommended that the motives of women entrepreneurs and perhaps other questions relating these profiles could be complemented with newest research findings. The questions are formulated in 1985 and since then women entrepreneurship studies has progressed quite vividly providing new findings.

2. Denmark's register-based solution for new business activities

The criteria for choosing this solution as a best practice lies on its ability to identify as a register-based solution a new economic activity. Statistics Denmark is the only authority, which can produce such a focused definition for a new business

activities. In the great majority of countries entrepreneurial activities are expressed in what would be equivalent to the registrations in the Danish VAT register. Statistics Denmark is the responsible authority for data collection on these genuinely new-established enterprises. In the new system the organisation responsible for that is The Central Business register unit as mentioned above.

Genuinely new established enterprises are based on the gross entrance. It contains all newly registered firms in the Danish VAT register except units in agriculture, fishery, mining and energy and water supply, and other public businesses. The fact that a number of firms in industries, which are not covered by the VAT system, especially in the health sector -dentists, veterinary surgeons, etc. –, are not registered. This may be a problem because these firms are often started by women.

The major advantage of the Danish entrepreneurial statistics is that it gives a clear and adjusted picture of entirely new enterprises by gender. This means that the statistics draw a very precise picture of the dynamics and renewal in business life, where it is possible to see the business sectors that represent the real increase in enterprises.

Gendered data can be provided only on personally owned enterprises. The owner of the company can be identified due to the existence of a unique Person number. In future this might change due to the new identification system. It provides however good opportunities for drawing a personal profile of the great majority of entrepreneurs behind the enterprises that are started, since the majority of the enterprises are started as personally owned.

A disadvantage is the fact that a number of firms in industries, which are not covered by the VAT system, especially in the Health sector -dentists, veterinary surgeons, etc. –, are not registered. This may be a problem because women often start these firms.

3. Norwegian solution for combining management and ownership of existing enterprises

Professor Olav R. Spilling provided specifically for this study data combining management and ownership. For Norway, the Central Register of Firms provides an opportunity to identify owner-managed firms, i.e. that one and the same person is the owner and manager of the firm. And it is possible to analyse some characteristics of these firms.

The owner-managed firms have been identified in the following way:

From the data file with information on up to the four largest owners of companies, are identified firms with one person owning minimum 50 percent. The file is matched with a data file containing information about the managers of the firms (and with other characteristics of the firm). Companies, for which the manager is identical with the person identified as owning minimum 50 percent, are identified as owner managed firms.

Based on this procedure, there are identified all together 98.000 owner managed firms in Norway. Norway has produced statistics from these firms according to the size and business form.

This solution encourages us in examining is it possible to combine ownership and management based on the contemporary registers. In other countries there might be other registers for that purpose. Since the results of this study indicate that this is an essential problem, these possibilities are recommended to be taken under a serious consideration and perhaps compared between countries in order to find best solutions.

4. Danish survey on women entrepreneurship

The Danish Agency for Trade and industry made a large study of women entrepreneurs titled as “The Circumstances of Women Entrepreneurs”. It was conducted by professors John Kjeldsen and Kent Nielsen.

The study gives us an example how to provide gender specified data and also gives us insights into the problems in contemporary international comparisons. It is useful as a best practice for all those countries planning to increase their knowledge in this area and also planning to conduct their own surveys. On the other hand the results indicate that it would be important to know more about the relationship between intentions and their actualisation, the aspect out of the scope of contemporary statistical systems in all Nordic countries.

According to authors:

“International surveys also point to the important problem of the large gaps in the existing knowledge about women's importance in the total entrepreneurial picture. The present survey takes this problem as its starting point with a comprehensive charting of the importance of women as enterprise owners.

Consequently the survey is based on general data on all firms in the urban trades in Denmark and on the personal data of all self-employed business owners with a turnover of more than DKK 100,000. In addition there is a questionnaire survey with questions concerning the motives of and barriers encountered by all the 2,000 women entrepreneurs who started their own business in 1995 and 1996, and who in 1999 had a turnover of more than DKK 100,000. These motives and barriers are compared with a corresponding group of male entrepreneurs, a group of women who in 1995/1996 had taken over a business, and finally a group of women who wanted to start, but gave up along the way. The quantitative data provided by the survey has been “fleshed out” by a large, qualitative interview and focus group survey where 30 women entrepreneurs have been given the opportunity to express the motives behind the start of a business and the barriers they encountered.

The survey is therefore internationally one of the most comprehensive of those covering women owners of enterprises in a single country, and it gives a deep insight into the differences and similarities between men and women – and among the women themselves. This applies to the number of employees, turnover and profits, and to their motives and to how barriers are perceived when they start their own business.

The results of the survey show that there are differences between the deliberations of female and male entrepreneurs before setting up a business, and between the factors influencing their way of developing their business. But there are also differences in the way that various groups of women business owners choose to set

up and develop their business. In other words, women do not form one large, homogenous group of business owners.

The survey gives an insight into women's motives and the barriers they encounter in connection with their deliberations before, during, and after setting up their own business, and it also provides a deeper understanding of the personalities of these women entrepreneurs. Conversations with the women involved in the qualitative part of the survey show also the importance of acquainting oneself fully with the needs, motives and attitudes of the various target groups when public policies designed to promote business are planned, and especially in connection with communication about these initiatives.

The results of the survey provide input to new, research-based surveys concerning the circumstances of entrepreneurs, including in particular women entrepreneurs. The report proves how the various statistical definitions are unsuitable, often resulting in wrong conclusions through comparative analyses of the conditions of entrepreneurs in various countries. It points out that the development of social and commercial structures means that new and more varied definitions of types of entrepreneurs become desirable.”

The whole report can be loaded from the address:

http://www.efs.dk/publikationer/rapporter/women_entrepreneurs/ren.html

5. The Finnish categorisation of Labour force survey

Finally in the context of self-employed we had different categorisation systems and different data gathering systems. The Finnish categorisation allows individual decision making between different categories. This is also the case in Sweden, Iceland and probably in Norway. However the Finnish example contains as far as we know based on country reports, the most extensive and complex categorisation. It covers as do also Swedish survey, all legal business forms. It also identifies family ownership and other kind of family's contribution. Within industries it takes account for agricultural sector, which means in practice that also rural areas are in larger extent represented in the survey. It also has the special category for freelancers.

As a best practice it should be noticed that perhaps this categorisation might be even more flexible, and as such its role is to encourage in developing more flexible, entrepreneur-oriented data gathering.

These examples end our analysing part leading to the final summary and recommendations.

8 Summary of conclusions and recommendations

The aims of this project were divided into two parts: to examine the available gender-oriented official statistics of women entrepreneurs on the Nordic level resulting a charting of the statistical systems in each country, description of the differences in definitions on the categories and concepts used.

Another part consisted of the identification of gaps in data gathering on a national level and the possibility of identifying the best practices in that area.

The **charting of the statistical systems** in each country in **chapter 4** revealed that there are similarities as well as differences between countries in the sources for statistics. Also countries ability to provide gendered statistics varied considerably. None of the countries could generate sufficient data of women's business activities. They rather were able to produce some solutions for specific problems within this field. Only two countries, Sweden and Denmark actually generate official business statistics on women entrepreneurship. In addition Norway has verified that it is possible if wanted. However, all of these countries produced official and regularly based statistics from labour market perspective. None of the Nordic countries has identified or conceptualised persons with intentions to start their own businesses.

The results indicated that the only problem is not the lack of the knowledge as such, but also the comparability of the existing data due to the different production processes and their shortages in combining individuals and their businesses.

Chapter five deepened this analysis from **definitions' perspective**. The analyses of definitions identified three concept categories

1. A new economic activities combining ownership and management
2. An economic activity combining ownership and management
3. Self-employed and family members

These definition categories focus on different aspects in entrepreneurship. The first one is the most diverse combining individual and firm and identifying the newness of the economic activity. The second one could only identify the combination of individual and business in the terms of management and ownership emerging in the same entity. The third one had individual, labour market perspective reaching also in some extent the business level. The ability and responsibility to create own living and risk involved in it was embedded in all of these categories.

Within these categories the position of different countries varied considerably. With gender criteria only Sweden could provide adequate data in the first category. Denmark could generate it from personally owned enterprises. In the second category only Sweden could partly, namely from the sole traders, provide gendered data. All countries were able to provide gendered statistics in the third category due to the Labour force statistics. In this category the register-based data gathering in Denmark provided a bit different results compared to other countries. The extra difficulty was due to the different industry coverage in different countries. The results indicated that individual level in job creation (self-employed) has been covered best.

The problems of generating gendered entrepreneurship data concentrated on three themes: 1. identifying the newness of the business activity i.e. enterprise, 2. combining the ownership and management and finally 3. catching the complex reality and entrepreneur's own right to define her positions in that reality.

Newness or a new economic activity is hard to identify with contemporary data gathering systems especially in the second and third definition categories. It would require longitudinal data gathering through the life cycles of the firms and individuals.

Finally we have a problem of who is defining what is new. In the first category this was not the problem since the owners i.e. individuals decide what to register. In the second category the newness was bind to the outside criteria of economic activities.

Combining management and ownership is the problem mutual to all categories even though it has been best solved in the first category.

Through the concept analysis we now can delineate what kind of concept categories emerges in official data gathering in the context of women's contribution in business life. However in order to develop data gathering requires the assessment and prioritisation of different aspects, in short it should be decided what is wanted and what is regarded as valid.

Even though the conceptual decisions are up to choices and further analysis, there is a possibility and also a need to harmonise the language itself. The analysis of the country reports revealed that there prevail quite a confusion of translations and terms between the authorities and countries. By joint agreements of the essential terms might help the co-operation between countries and authorities and even help in some comparisons.

Based on delivered **figures (chapter 6)** it was easy to identify what we have rather than to list what is not available. Since the countries position between definition categories and production processes varied so considerably especially in the categories of 1 and 2, it was not possible to make comparisons between countries from gender perspective but rather identify best practices and evaluate them.

Proposals for these **best practices in chapter 7** concentrated on possible solutions for our three problems. For the starting phase in the definition category of entrepreneurship as a new economic activity, we could learn from Sweden and Denmark. Swedish example of newly started enterprises and its follow-up survey was presented as a model of solving all three problems of combining management and ownership and handling the newness of the enterprise as well as offering the possibility of describing individuals own decisions and motives. However **for future needs** and for applications in other countries it was recommended to update the questions concerning the motives of women entrepreneurs according to the most contemporary research findings.

Denmark gave us a register-based solution of identifying the newness of business activity.

For existing phase in the category of entrepreneurship as an economic activity combining ownership and management were presented the Norwegian solution for combining individuals and firms.

Finally we can learn from the extensive Danish survey dealing with women entrepreneurship.

It is useful for all those countries planning to increase their knowledge in this area and also planning to conduct their own surveys. It could also give some ideas for updating the Swedish survey.

In the third category of self-employed was demonstrated the Finnish example for evaluating and improving the flexibility, complexity and individual's possibility to contribute her categorisation.

As a whole this study offers a large range of possibilities for Nordic co-operation within the field of data gathering in women entrepreneurship. It also points out the mutual and national shortages in official data gathering offering best practices for learning.

These possibilities are culminated in identifying the newness, combining management and ownership as well as allowing individual decisions guide the data gathering. This is complemented with the challenge of reaching the complexity of contemporary and future reality.

From society's perspective there is also a need to get data from intentions in order to support women's participation in business life. In all Nordic countries their proportion as entrepreneurs is smaller than as employees. Since the equality is highly regarded in these countries, it means that this area is open to future developments.

Finally there is a need for harmonising the language in order to avoid unnecessary misinterpretations.

In general the situation of official women entrepreneurship data is modest in the Nordic countries. In addition the available solutions are country specified hindering the comparisons between countries even if the data is available.

This could be seen as a problem or as a possibility. Since the opportunity recognition is one of the core elements in entrepreneurship we decide to see it as a market opportunity for co-operation and new solutions with possibility to create generic strategic excellency for Nordic countries.

Appendix 1.

Data gathering plan

PHASE 1: Intentions toward entrepreneurship
Is there any data by gender and by industry on people who want to start
PHASE 2: Starting the business, by industry and by gender
Define who/what is a new starter (incl. how do you classify take-overs)
What kinds of business forms you have (self-employed, limited, etc.)
How many firms is there in each business form
How many new starters register their businesses
How many get their firm as an active one (attain turnover)
How do you define an active firm (for example minimum turnover/employees?)
Can you get any data on part time entrepreneurs and their work hours
What is the education and working experience of new entrepreneurs
Data for charting and comparing the statistical system
How the data of phases 1 and 2 are gathered, by whom and what are the bases for them
PHASE 3: Staying in the market /existing firms) by gender and by industry
What size of categories are there and how many firms in each category, measured by employees, with special interest in micro firms 0 to 4 or under 5 employees
Is the contribution of an entrepreneur estimated somehow in the figures of number of employees and how is it estimated
Is it possible to estimate the participation of family members or to get some data of it
Is there data about self-employed people
The taxable income of women owned firms compared to the firms owned by men
Working hours of business owners/entrepreneurs, also part time entrepreneurs
Data for charting and comparing the statistical system
How is entrepreneur defined and registered, who defines that, the business owner or public body
PHASE 4: Closing the business
How many leave the business after 1, 2, 3, 4, 5 years
How are the statistics gathered on exits (bankruptcy, discontinued businesses and resting businesses and how are these defined)
GENERAL DATA FROM INDIVIDUALS
Ownership other than entrepreneurs
Is there any register of minor ownership, other than entrepreneur by gender and industry
Family issues connecting to business life
Is there any register in your country concerning the marital status and the children of entrepreneurs
Is there any register in your country concerning the family income/main provider of the entrepreneur's family
General statistics by gender
Women in employment by industry and by education, same for men
Working hours of employees, incl. Part time workers women/men by industry and by education
Salaries by industry and education

Appendix 2

THE PUBLICATION AND LAUNCHING PLAN

?? FINLAND

1. Publications in Finland.
2. Presentations for different interest groups in Finland.
3. Learning material for university courses in Finland.
4. Few newspaper articles in Finland.
5. Data and results will be used in master and doctoral thesis in University of Jyväskylä.
6. Preliminary results were presented in Second OECD Conference on "Women entrepreneurs in SME's: Realising the benefits of globalisation and the knowledge-based economy" 29th November-1 December 2000, Paris.
7. The Nordic project has been presented at a meeting in Finnish Some results published in different women entrepreneurship Ministry of Trade and Industry, Helsinki 15th March 2001
8. Some results were presented in the Conference of "Management, Equality, Diversity 2001 Conference, Norway, Oslo 29th May 2001
9. The work of improving the data gathering will continue as a specific project with the Finnish Ministry of Trade and Industry.

?? ICELAND

1. Some results will be published in Women, and Women in Business publications in Iceland.
2. Presentations for different interest groups in Iceland.
3. Article on the Web page of The Technological Institute of Iceland.
4. Learning material for University courses in Iceland.
5. Few newspaper articles.
6. Will be translated and published in cooperation of the Icelandic Ministry of Trade & Industry.
7. Projects proposal of best practises and recommendations will be viewed and even implemented with the support of Statistics Iceland.

8. Final report will be published on the Nordic Industry Fond Web page.
9. Article in the Nordic Industry Fund's SME specific newsletter.

?? NORWAY

1. Olav R. Spilling presented the Norwegian statistics in the Conference of "Management Equality", Diversity 2001 Conference, Norway, Oslo 29th May 2001
2. The figures of the Norwegian country report will be published separately by The Norwegian Industrial and Regional development Fund (SND)
3. The Nordic country report will be published as a discussion paper in the series of research reports in the Norwegian School of Management BI.

Appendix 3. Swedish questionnaire

Här lämnade uppgifter erhåller sekretesskydd enligt 9 kap 4 § sekretesslagen (SFS 1980:100)

Uppgifterna används endast till statistiska sammanställningar.

Uppgiftsskyddighet för frågorna 1-4. Mörligger enligt lagen om den officiella statistiken (SFS 1992:389). Frågorna 5-13 besvaras frivilligt.

NYETABLERINGSSTATISTIK A:1

1999

Blanketten insändes i bifogat svarskuvert senast den 15 mars 2000

Markeringarna kommer att läsas optiskt i en s.k. skanner. Det är därför viktigt att tänka på följande när Du besvarar frågorna!

- Använd blå eller svart kulspeppenna, blyerts går också bra
- Markera innanför rutorna
- När siffror förekommer i ett svar skriv då i den avsedda rutan.

Om någon av ovanstående uppgifter är felaktiga (inaktuellt firmanamn, t.ex. p.g.a. att ny verksamhet har startats, och/eller fel adress) eller firmanamn saknas v.g. ändra till aktuellt firmanamn och/eller rätt adress

Samtliga frågor gäller ovanstående organisationsnummer/personnummer

1 Ange om det är en helt ny verksamhet som startats eller om verksamheten tidigare har bedrivits i annan företagsform, av annan ägare etc. Markera tillämpligt alternativ.	☐ 01 Helt ny verksamhet ☐ 02 Övertagit del av rörelse från f.d. arbetsgivare inom privata sektorn. Om hela rörelsen tagits över, kryssa i alt. 09 ☐ 03 Övertagit del av rörelse från f.d. arbetsgivare inom offentliga sektorn ☐ 04 Verksamheten har startats som ett resultat av ett forskn./utvecklingsarbete som bedrivits vid högskola/universitet ☐ 05 Startat igen efter att ha varit vilande sedan år ☐ 06 Verksamheten är vilande eller nedlagd sedan år mån men startade ursprungligen år mån ☐ 07 Ny verksamhet i ett dotterbolag inom en koncern ☐ 08 Verksamheten har endast ändrat juridisk form (Lex. från enskild firma till handelsbolag eller från handelsbolag till aktiebolag) ☐ 09 Övertagit/köpt en redan existerande rörelse ☐ 10 Verksamheten startade aldrig ☐ 11 Verksamheten gick i konkurs år ☐ 12 Verksamheten startade före 1997	Fortsätt med fråga 2-13 Besvara fråga 2-13 för den tid verksamheten bedrevs Inga fler frågor behöver besvaras. Sänd in blanketten i bifogat svarskuvert.
2 Vilket år startade eller återupptogs verksamheten?	☐ 1 1998 ☐ 2 1999 ☐ 3 2000	



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019 - 17 69 24
019 - 17 70 86

3 Gör en uppskattning av förväntad eller faktisk omsättning (försäljningssumma/ utfört arbete) för de första tolv månaderna efter det att verksamheten startats eller återupptagits.	Årsomsättning (fakturerad exkl. moms) i tusental kronor ☐ 1 - 29 ☐ 2 30 - 99 ☐ 3 100 - 299 ☐ 4 300 - 499 ☐ 5 500 - 999 ☐ 6 1 000 -														
4 Gör en uppskattning av förväntad eller faktiskt antal personer (inkl. arbetande ägare) som är eller kommer att vara sysselsatta i verksamheten de första tolv månaderna efter det att verksamheten startats eller återupptagits.	<table border="1"> <thead> <tr> <th></th> <th>Antal kvinnor</th> <th>Antal män</th> </tr> </thead> <tbody> <tr> <td>- mindre än 10 timmar/vecka</td> <td> </td> <td> </td> </tr> <tr> <td>- mellan 10 - 35 timmar/vecka</td> <td> </td> <td> </td> </tr> <tr> <td>- mer än 35 timmar/vecka</td> <td> </td> <td> </td> </tr> </tbody> </table>		Antal kvinnor	Antal män	- mindre än 10 timmar/vecka			- mellan 10 - 35 timmar/vecka			- mer än 35 timmar/vecka				
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5 Vilken åldersgrupp tillhör Du som leder verksamheten?	<table border="1"> <thead> <tr> <th>Yngre än 20 år</th> <th>20 - 25 år</th> <th>26 - 30 år</th> <th>31 - 40 år</th> <th>41 - 50 år</th> <th>51 - 60 år</th> <th>61 år och äldre</th> </tr> </thead> <tbody> <tr> <td>☐ 1</td> <td>☐ 2</td> <td>☐ 3</td> <td>☐ 4</td> <td>☐ 5</td> <td>☐ 6</td> <td>☐ 7</td> </tr> </tbody> </table>	Yngre än 20 år	20 - 25 år	26 - 30 år	31 - 40 år	41 - 50 år	51 - 60 år	61 år och äldre	☐ 1	☐ 2	☐ 3	☐ 4	☐ 5	☐ 6	☐ 7
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☐ 1	☐ 2	☐ 3	☐ 4	☐ 5	☐ 6	☐ 7									
6 Är det manlig och/eller kvinnlig ledning i företaget?	☐ 1 Kvinnlig ledning ☐ 2 Manlig ledning ☐ 3 Gemensam kvinnlig och manlig ledning														
7 Invandrarbakgrund:	<table border="1"> <thead> <tr> <th></th> <th>Invandringsår</th> <th>Födelseland</th> </tr> </thead> <tbody> <tr> <td>- Är Du född utomlands?</td> <td>☐ 1 Ja </td> <td>☐ 2 Nej</td> </tr> <tr> <td>- Är Din far född utomlands?</td> <td>☐ 1 Ja </td> <td>☐ 2 Nej</td> </tr> <tr> <td>- Är Din mor född utomlands?</td> <td>☐ 1 Ja </td> <td>☐ 2 Nej</td> </tr> </tbody> </table>		Invandringsår	Födelseland	- Är Du född utomlands?	☐ 1 Ja	☐ 2 Nej	- Är Din far född utomlands?	☐ 1 Ja	☐ 2 Nej	- Är Din mor född utomlands?	☐ 1 Ja	☐ 2 Nej		
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- Är Din mor född utomlands?	☐ 1 Ja	☐ 2 Nej													
8 Vilken sysselsättning hade Du innan Du startade företaget?	Markera endast ett alternativ. ☐ 1 Anställd i samma bransch ☐ 2 Anställd i annan bransch ☐ 3 Ägare till annat företag ☐ 4 Arbetslös/inskriven som arbetssökande ☐ 5 Studerande ☐ 6 Hemarbetande ☐ 7 Annat, nämligen _____														

9a Har Du annan sysselsättning förutom att driva verksamheten i detta företag? Markera endast ett alternativ.	☐ 1 Nej ☐ 2 Ja, jag har även en anställning ☐ 3 Ja, jag driver även ett annat företag ☐ 4 Ja, jag bedriver även studier	Besvara även fråga 9b
9b Om Ja (alt.2 eller 3), avser Du att även fortsättningsvis driva företaget parallellt med anställning/drift av annat företag?	☐ 1 Ja ☐ 2 Nej	
10 Vilket är det viktigaste motivet till att Du startade företaget? Markera endast ett alternativ.	☐ 1 Få arbeta självständigt ☐ 2 Förverkliga mina idéer ☐ 3 På grund av arbetslöshet eller risk för arbetslöshet ☐ 4 Min produkt/tjänst behövs på marknaden ☐ 5 Tjäna pengar ☐ 6 Annat skäl, nämligen _____ _____ _____	
11 Vilken är Din högsta utbildning?	☐ 1 Förgymnasial utbildning (t.ex. grundskola, folkskola etc.) ☐ 2 Gymnasial utbildning ☐ 3 Eftergymnasial utbildning (t.ex. högskola/universitet), kortare än 3 år (inkl. 4-årigt tekniskt gymnasium) ☐ 4 Eftergymnasial utbildning, 3 år eller längre ☐ 5 Forskarutbildning	
12 Har Du fått starta-egget bidrag från arbetsförmedlingen?	☐ 1 Ja	☐ 2 Nej
13 Bedrivs verksamheten i företaget som kooperativ?	☐ 1 Ja	☐ 2 Nej
14 Övriga upplysningar	_____ _____ _____ _____ _____ _____ _____ _____	

Företagets kontaktperson

I detta ärende efterfrågas (TEXTA)		Namn/teckning
Telefon dagtid (riktnr och abonnentnr)	Telefon kvällstid (riktnr och abonnentnr)	Datum

Appendix 4.

Data deliveries

Country	Delivered reports						
Denmark	14.9.2000 Country report 1	14.9.2000 Additional tables	28.9.2000 Additional tables	15.01.2001 Women Business Owners in Denmark. An overview	18.1.2001 Danish statistical system	23.1.2001 Updated report 2	June 2001 The list of available statistics
Author	Kent Nielsen	Kent Nielsen	Kent Nielsen	Kent Nielsen	Kent Nielsen	Kent Nielsen	Kent Nielsen
Finland	17.8.2000 Country report	25.8.2000 Launching plan	2.1.2001 Finnish statistical system				
Author	Paula Kyrö, Päivi Tyrväinen	Paula Kyrö, Päivi Tyrväinen	Paula Kyrö, Päivi Tyrväinen				
Iceland	14.9.2000 Country report	14.2.2001 The list of available data	14.2.2001 Icelandic statistical system +updated country report	27.6.2001 Final combined report			
Author	Brynhildur Bergthorsdottir	Aegir Ayara	Aegir Ayara	Charlotte Sigurdardottir			
Norway	18.10.2000 1 table	23.4.2001 Business registrations	2.5.2001 Business management	18.5.2001 Owner Managers, survival rates	24.6.2001 Final combined report		
Author	Aud Sanner	Olav R. Spilling	Olav R. Spilling	Olav R. Spilling	Olav R. Spilling		
Sweden	5.6.2000 Country report 1	18.10.2000 Updated country report 2	30.1.2001 Updated country report 3	June 2001, Additional data of statistical system			
Author	Annika Rosing, Anders Weström	Annika Rosing, Anders Weström	Annika Rosing, Anders Weström	Gunnel Bengtsson			