



	All Firms	All WSC	West South Central			Firm Size in South Region						
			Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+
Number of firms	2,362	381	188	100	93	181	241	111	119	148	33	24

CENSUS DATA / FIRMOGRAPHICS

Region

Northeast	11.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
South	36.3%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Midwest	21.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
West	29.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Census Division

East North Central	12.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
East South Central	4.4%	0.0%	0.0%	0.0%	0.0%	12.7%	8.7%	16.2%	10.9%	15.5%	12.1%	8.3%
Middle Atlantic	7.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
New England	4.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
South Atlantic	15.8%	0.0%	0.0%	0.0%	0.0%	39.8%	48.6%	46.9%	40.3%	40.5%	42.4%	37.5%
West North Central	9.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
West South Central	16.1%	100.0%	100.0%	100.0%	100.0%	47.5%	42.7%	36.9%	48.7%	43.9%	45.5%	54.2%
Mountain	11.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Pacific	17.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Household Income

<40,000	12.7%	19.2%	23.4%	16.0%	14.0%	19.3%	19.5%	18.9%	25.2%	16.2%	15.2%	8.3%
40,000 - 44,999	13.3%	17.3%	11.2%	18.0%	29.0%	19.3%	13.3%	14.4%	19.3%	18.9%	42.4%	20.8%
45,000 - 49,999	16.6%	20.7%	20.7%	23.0%	18.3%	26.0%	19.1%	33.3%	12.6%	21.6%	12.1%	16.7%
50,000 - 54,999	20.1%	13.7%	13.3%	15.0%	12.9%	16.0%	23.2%	17.1%	18.5%	15.5%	9.1%	33.3%
55,000 - 59,999	20.4%	29.1%	31.4%	28.0%	25.8%	13.8%	19.1%	12.6%	21.9%	16.9%	12.1%	20.8%
60,000+	16.9%	0.0%	0.0%	0.0%	0.0%	5.5%	5.8%	3.6%	2.5%	10.8%	9.1%	0.0%

Firm Size

<\$200K	18.7%	22.6%	45.7%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
\$200<\$500K	26.5%	27.0%	54.3%	1.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
\$500<\$750K	13.7%	10.8%	0.0%	41.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
\$750<\$1.5M	17.5%	15.2%	0.0%	58.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
\$1.5M<\$5M	17.7%	17.1%	0.0%	0.0%	69.9%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%
\$5M<\$10M	3.5%	3.9%	0.0%	0.0%	16.1%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%
\$10M+	2.4%	3.4%	0.0%	0.0%	14.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%



All Firms	All WSC	West South Central			Firm Size in South Region						
		Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+

CENSUS DATA / FIRMOGRAPHICS (cont'd)

10/11 net client fees % change	5.6%	5.4%	4.1%	4.3%	5.7%	6.4%	3.8%	5.6%	2.3%	5.0%	4.0%	4.3%
--------------------------------	------	------	------	------	------	------	------	------	------	------	------	------

How long has your firm been in business?

Less than one year	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
1 to 5 years	9.4%	12.6%	19.2%	6.0%	6.5%	22.7%	13.7%	7.2%	3.4%	5.4%	3.0%	0.0%
6 to 10 years	10.4%	10.8%	14.9%	12.0%	1.1%	13.3%	15.4%	15.3%	10.1%	4.1%	3.0%	0.0%
11 to 20 years	21.3%	17.9%	22.3%	20.0%	6.5%	27.1%	27.0%	22.5%	21.9%	10.8%	9.1%	8.3%
21 or more years	28.8%	27.6%	26.6%	28.0%	29.0%	27.6%	28.6%	25.2%	35.3%	25.7%	21.2%	29.2%
31 to 40 years	17.2%	17.6%	12.2%	23.0%	22.6%	8.3%	11.2%	24.3%	17.7%	29.1%	12.1%	12.5%
41 to 50 years	5.0%	5.5%	2.1%	5.0%	12.9%	0.6%	2.5%	0.9%	5.0%	10.1%	15.2%	20.8%
51 or more years	7.9%	8.1%	2.7%	6.0%	21.5%	0.6%	1.7%	4.5%	6.7%	14.9%	36.4%	29.2%

Last Fiscal Year End Date

May - November 2011	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
December 2011	92.7%	95.3%	97.9%	97.0%	88.2%	99.5%	97.9%	94.6%	96.6%	93.9%	75.8%	54.2%
January - March 2012	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
April - June 2012	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Is your firm a member of any one of the following groups? (check all that apply)

PCPS	43.6%	36.8%	20.7%	33.3%	73.1%	21.6%	31.5%	30.0%	52.9%	64.2%	87.9%	100.0%
AICPA	92.7%	86.8%	77.1%	92.9%	100.0%	79.0%	88.4%	95.5%	96.6%	99.3%	100.0%	100.0%
CPA Association or Network	13.1%	14.2%	6.9%	8.1%	35.5%	6.6%	6.6%	6.4%	10.1%	23.7%	45.5%	91.7%
State Society	96.4%	96.8%	96.3%	96.0%	98.9%	93.4%	97.9%	97.3%	95.8%	97.3%	100.0%	100.0%
Assoc. for Accting Marketing	3.0%	3.2%	0.0%	0.0%	12.9%	0.0%	0.4%	0.0%	0.0%	2.7%	12.1%	70.8%
American Accounting Association	2.0%	2.4%	0.0%	0.0%	9.7%	0.0%	0.4%	0.9%	0.8%	2.0%	15.2%	50.0%

Square footage

Area of primary office (ft2)	4,353	4,099	1,218	3,119	10,937	726	1,542	2,359	3,595	7,783	15,636	27,498
Cost per square foot	22.96	19.85	12.89	16.59	22.49	10.34	14.65	15.24	17.99	18.94	21.45	31.53
Square feet / Prof FTE	473.50	475.46	823.78	666.88	400.55	730.13	793.63	671.99	620.92	565.88	454.59	300.86



All Firms	All WSC	West South Central			Firm Size in South Region						
		Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+

FINANCIAL INFORMATION - GROSS

A/R (billed less allowances)	320,785	296,854	42,787	172,850	919,054	17,629	61,197	86,717	227,326	490,964	1,098,262	3,101,339
WIP (unbilled less allowances)	146,705	117,252	7,928	58,683	339,070	3,986	17,634	46,461	74,493	209,809	349,873	1,049,147
Firm capital (net capital)	408,428	377,442	55,013	129,452	1,187,064	29,696	82,157	104,519	159,907	608,373	1,477,415	3,669,978
Prior Year Net client fees	1,787,534	1,597,970	220,256	807,313	5,036,234	113,177	305,297	564,018	1,023,220	2,587,811	6,551,246	18,290,959
Bad debt written off, PY	23,245	18,747	2,902	10,343	58,090	1,428	4,024	8,670	12,700	36,890	82,190	177,873

Income

Gross fees earned	2,121,362	1,774,741	236,407	884,890	5,841,320	121,959	334,381	626,099	1,108,845	2,974,794	7,645,344	21,395,345
Net write-ups (write-downs)	<u>-288,920</u>	<u>-137,522</u>	<u>-4,338</u>	<u>-34,041</u>	<u>-518,026</u>	<u>-1,920</u>	<u>-8,645</u>	<u>-15,638</u>	<u>-63,931</u>	<u>-260,737</u>	<u>-830,340</u>	<u>-2,311,961</u>
Net client fees earned	1,832,441	1,637,218	232,069	850,850	5,323,294	120,040	325,736	610,461	1,044,914	2,714,056	6,815,004	19,083,384
Interest income	2,134	1,583	122	2,039	4,047	141	954	746	671	2,490	6,861	11,347
Oth income-rents & royalties	<u>10,733</u>	<u>9,531</u>	<u>952</u>	<u>10,235</u>	<u>26,116</u>	<u>502</u>	<u>1,453</u>	<u>1,502</u>	<u>8,670</u>	<u>16,492</u>	<u>37,759</u>	<u>61,005</u>
Total income	1,845,308	1,648,332	233,143	863,123	5,353,457	120,683	328,144	612,709	1,054,255	2,733,039	6,859,624	19,155,736
Net write-ups (downs) % of gross	-6.6%	-5.0%	-3.1%	-4.2%	-7.3%	-2.7%	-4.4%	-3.1%	-6.8%	-8.2%	-10.6%	-10.9%
Net client fees / gross fees	96%	97%	99%	97%	94%	99%	98%	98%	95%	93%	90%	89%
Net client fees per FTE prof'l	\$199,311	\$189,889	\$156,961	\$181,926	\$194,960	\$120,686	\$167,687	\$173,898	\$180,474	\$197,340	\$198,135	\$208,791
Net client fees per Partner	\$696,336	\$674,022	\$223,337	\$485,479	\$892,253	\$137,244	\$271,814	\$424,383	\$500,422	\$679,294	\$806,654	\$1,227,425

Expenses

Prof'l salaries (excl. owners)	467,694	438,138	19,774	167,031	1,575,373	4,502	34,410	104,970	229,047	696,644	1,863,550	6,130,532
Paraprofessional salaries	68,167	65,629	16,582	63,496	167,074	5,723	27,015	44,801	73,753	107,476	273,678	302,806
Other salaries (excl. owners)	80,971	80,856	6,644	29,943	285,622	1,794	10,915	16,714	39,557	116,056	334,948	1,091,570
Payment to retired partners	18,498	12,111	974	1,791	45,722	0	1,094	313	4,732	28,544	71,162	171,459
Ret plan costs (excl. owners)	16,571	18,968	729	6,170	69,601	366	1,213	3,528	9,698	25,252	95,461	215,451
Other ee benefits (excl. owners)	49,049	43,124	1,901	15,586	156,067	893	3,487	9,232	25,569	66,962	206,870	623,122
Dues, library	18,570	15,643	3,193	9,456	47,464	2,674	4,396	7,021	13,417	32,051	75,426	159,404
CPE	13,602	12,851	1,471	4,211	45,146	1,154	1,787	3,060	5,646	15,962	58,689	186,363
Malpractice Insurance	14,161	10,230	1,189	5,013	34,115	678	1,793	2,963	7,396	17,893	46,566	126,894
Rent&other occupancy costs	99,939	81,377	15,704	51,731	246,012	7,511	22,581	35,962	64,690	147,405	335,318	867,081
Interest	6,965	5,900	1,589	5,696	14,835	764	2,371	3,885	5,474	9,396	20,685	51,612
Computer & technology	48,326	45,138	7,916	25,461	141,540	4,824	12,194	19,285	32,555	77,488	184,359	483,070
Promotion and marketing	25,761	18,110	2,530	7,211	61,326	1,306	3,493	5,353	8,664	23,189	79,022	281,851
Payroll taxes	56,996	50,707	5,163	25,718	169,642	1,843	8,558	18,190	33,082	83,819	211,128	590,767
Depreciation	24,086	20,689	3,161	11,471	66,035	1,859	4,689	7,907	11,594	26,217	82,540	214,877
Other expenses	<u>160,223</u>	<u>132,378</u>	<u>26,015</u>	<u>90,979</u>	<u>391,907</u>	<u>15,676</u>	<u>36,086</u>	<u>70,362</u>	<u>93,370</u>	<u>216,265</u>	<u>481,266</u>	<u>1,673,085</u>
Total expenses	1,169,579	1,051,850	114,534	520,965	3,517,482	51,567	176,083	353,545	658,243	1,690,619	4,420,668	13,169,944
Net remaining for owners	675,728	596,483	118,609	342,159	1,835,975	69,115	152,061	259,164	396,012	1,042,419	2,438,956	5,985,792
Net remaining per owner	\$256,780	\$245,564	\$114,146	\$195,229	\$307,733	\$79,021	\$126,889	\$180,166	\$189,655	\$260,904	\$288,686	\$385,000
Net rem. per owner-hr	\$123	\$118	\$55	\$94	\$148	\$38	\$61	\$87	\$91	\$125	\$139	\$185



All Firms	All WSC	West South Central			Firm Size in South Region						
		Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+

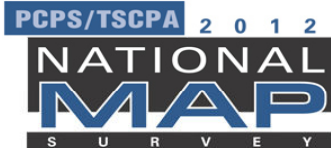
PERCENTAGE OF INCOME FINANCIAL INFORMATION - SIZE-WEIGHTED

Income

Gross fees earned	115.8%	108.4%	101.9%	104.0%	109.7%	101.6%	102.7%	102.6%	106.1%	109.6%	112.2%	112.1%
Net write-ups / (write-downs)	-15.8%	-8.4%	-1.9%	-4.0%	-9.7%	-1.6%	-2.7%	-2.6%	-6.1%	-9.6%	-12.2%	-12.1%
Net client fees earned	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Interest income	0.1%	0.1%	0.1%	0.2%	0.1%	0.1%	0.3%	0.1%	0.1%	0.1%	0.1%	0.1%
Other income - rents & royalties	0.6%	0.6%	0.4%	1.2%	0.5%	0.4%	0.4%	0.2%	0.8%	0.6%	0.6%	0.3%
Total income	100.7%	100.7%	100.5%	101.4%	100.6%	100.5%	100.7%	100.4%	100.9%	100.7%	100.7%	100.4%

Expenses

Prof'l salaries (excl. owners)	25.3%	26.6%	8.5%	19.4%	29.4%	3.7%	10.5%	17.1%	21.7%	25.5%	27.2%	32.0%
Paraprofessional salaries	3.7%	4.0%	7.1%	7.4%	3.1%	4.7%	8.2%	7.3%	7.0%	3.9%	4.0%	1.6%
Other salaries (excl. owners)	4.4%	4.9%	2.8%	3.5%	5.3%	1.5%	3.3%	2.7%	3.8%	4.2%	4.9%	5.7%
Payment to retired partners	1.0%	0.7%	0.4%	0.2%	0.9%	0.0%	0.3%	0.1%	0.4%	1.0%	1.0%	0.9%
Ret plan costs (excl. owners)	0.9%	1.2%	0.3%	0.7%	1.3%	0.3%	0.4%	0.6%	0.9%	0.9%	1.4%	1.1%
Other ee benefits (excl. owners)	2.7%	2.6%	0.8%	1.8%	2.9%	0.7%	1.1%	1.5%	2.4%	2.5%	3.0%	3.3%
Dues, library	1.0%	0.9%	1.4%	1.1%	0.9%	2.2%	1.3%	1.1%	1.3%	1.2%	1.1%	0.8%
CPE	0.7%	0.8%	0.6%	0.5%	0.8%	1.0%	0.5%	0.5%	0.5%	0.6%	0.9%	1.0%
Malpractice Insurance	0.8%	0.6%	0.5%	0.6%	0.6%	0.6%	0.5%	0.5%	0.7%	0.7%	0.7%	0.7%
Rent & other occupancy costs	5.4%	4.9%	6.7%	6.0%	4.6%	6.2%	6.9%	5.9%	6.1%	5.4%	4.9%	4.5%
Interest	0.4%	0.4%	0.7%	0.7%	0.3%	0.6%	0.7%	0.6%	0.5%	0.3%	0.3%	0.3%
Computer & technology	2.6%	2.7%	3.4%	2.9%	2.6%	4.0%	3.7%	3.1%	3.1%	2.8%	2.7%	2.5%
Promotion and marketing	1.4%	1.1%	1.1%	0.8%	1.1%	1.1%	1.1%	0.9%	0.8%	0.8%	1.2%	1.5%
Payroll taxes	3.1%	3.1%	2.2%	3.0%	3.2%	1.5%	2.6%	3.0%	3.1%	3.1%	3.1%	3.1%
Depreciation	1.3%	1.3%	1.4%	1.3%	1.2%	1.5%	1.4%	1.3%	1.1%	1.0%	1.2%	1.1%
Other expenses	8.7%	8.0%	11.2%	10.5%	7.3%	13.0%	11.0%	11.5%	8.9%	7.9%	7.0%	8.7%
Total expenses	63.4%	63.8%	49.1%	60.4%	65.7%	42.7%	53.7%	57.7%	62.4%	61.9%	64.4%	68.8%
Net remaining for owners	36.6%	36.2%	50.9%	39.6%	34.3%	57.3%	46.3%	42.3%	37.6%	38.1%	35.6%	31.2%



All Firms	All WSC	West South Central			Firm Size in South Region							
		Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+	

PERCENTAGE OF INCOME - FINANCIAL INFORMATION - COMMON SIZED

Income

Gross fees earned	104.5%	102.9%	101.2%	102.3%	107.2%	101.0%	102.2%	102.4%	105.4%	108.2%	111.5%	112.0%
Net write-ups / (write-downs)	-5.1%	-3.6%	-1.6%	-3.5%	-7.7%	-1.4%	-2.7%	-2.7%	-6.2%	-8.8%	-12.1%	-12.5%
Net client fees earned	99.5%	99.3%	99.6%	98.8%	99.5%	99.6%	99.5%	99.6%	99.2%	99.4%	99.4%	99.5%
Interest income	0.1%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%
Other income - rents & royalties	0.4%	0.5%	0.4%	1.0%	0.4%	0.3%	0.3%	0.2%	0.7%	0.5%	0.5%	0.4%
Total income	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Expenses -- COMMON SIZED

Prof'l salaries (excl. owners)	15.5%	14.6%	6.6%	18.9%	26.1%	3.4%	9.9%	17.3%	21.9%	25.3%	27.2%	31.9%
Paraprofessional salaries	5.7%	6.0%	6.2%	7.4%	4.1%	4.0%	8.3%	7.3%	7.0%	4.0%	4.0%	2.0%
Other salaries (excl. owners)	3.2%	3.1%	2.3%	3.3%	4.5%	1.2%	3.5%	2.7%	3.8%	4.2%	5.0%	6.0%
Payment to retired partners	0.4%	0.4%	0.3%	0.2%	0.8%	0.0%	0.3%	0.1%	0.5%	1.0%	1.0%	0.9%
Ret plan costs (excl. owners)	0.7%	0.6%	0.3%	0.6%	1.1%	0.3%	0.4%	0.6%	0.9%	0.9%	1.4%	1.2%
Other ee benefits (excl. owners)	1.7%	1.4%	0.6%	1.7%	2.6%	0.7%	1.0%	1.5%	2.4%	2.5%	3.0%	3.6%
Dues, library	1.5%	1.4%	1.7%	1.1%	1.0%	2.3%	1.3%	1.1%	1.3%	1.2%	1.1%	0.9%
CPE	0.7%	0.7%	0.8%	0.5%	0.7%	1.1%	0.6%	0.5%	0.5%	0.6%	0.8%	1.0%
Malpractice Insurance	0.7%	0.6%	0.5%	0.5%	0.6%	0.6%	0.6%	0.5%	0.7%	0.6%	0.7%	0.6%
Rent & other occupancy costs	6.3%	6.1%	6.9%	6.0%	4.8%	6.1%	7.0%	5.9%	6.2%	5.4%	4.8%	4.5%
Interest	0.6%	0.5%	0.6%	0.6%	0.3%	0.6%	0.7%	0.6%	0.5%	0.3%	0.3%	0.3%
Computer & technology	3.5%	3.2%	3.6%	3.0%	2.7%	4.1%	3.8%	3.1%	3.1%	2.9%	2.6%	2.6%
Promotion and marketing	1.0%	1.0%	1.1%	0.9%	1.0%	1.1%	1.1%	0.9%	0.9%	0.8%	1.1%	1.4%
Payroll taxes	2.7%	2.5%	1.9%	3.0%	3.0%	1.5%	2.6%	3.0%	3.1%	3.1%	3.1%	3.1%
Depreciation	1.4%	1.4%	1.5%	1.4%	1.1%	1.6%	1.4%	1.3%	1.1%	1.0%	1.2%	1.1%
Other expenses	10.5%	10.5%	12.0%	10.9%	7.4%	13.8%	11.1%	11.4%	8.8%	7.9%	7.1%	7.8%
Total expenses	56.0%	53.8%	46.8%	60.0%	61.5%	42.4%	53.3%	57.9%	62.7%	61.7%	64.3%	68.9%
Net remaining for owners	44.0%	46.2%	53.2%	40.0%	38.5%	57.6%	46.7%	42.1%	37.3%	38.3%	35.7%	31.1%

Accounts Receivable

Current	47.2%	51.7%	58.2%	48.2%	42.2%	59.4%	49.2%	46.7%	43.6%	39.9%	40.9%	43.1%
Over 30 Days	13.6%	14.2%	12.5%	16.0%	16.0%	11.8%	13.2%	15.9%	13.8%	15.1%	14.4%	19.1%
Over 60 Days	11.0%	11.1%	10.4%	11.1%	12.7%	9.0%	11.0%	12.1%	11.3%	13.6%	11.5%	11.6%
Over 90 Days	28.2%	23.0%	19.0%	24.7%	29.2%	19.7%	26.6%	25.3%	31.4%	31.4%	33.2%	26.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

% charging interest on A/R	28.4%	28.4%	28.4%	28.4%	28.4%	37.5%	37.5%	37.5%	37.5%	37.5%	37.5%	37.5%
Interest amount	15.8%	14.0%	14.5%	14.7%	13.0%	15.2%	15.6%	17.1%	16.4%	15.6%	13.4%	14.3%



All Firms	All WSC	West South Central			Firm Size in South Region							
		Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+	

FINANCIAL INFORMATION - PERCENT OF NET CLIENT FEES

% of Fees by Service

<i>Audit: Non-public clients</i>	10.3%	10.4%	3.6%	11.8%	22.8%	2.5%	5.6%	9.4%	12.4%	19.3%	28.0%	33.4%
<i>Audit: Publicly held clients</i>	0.4%	0.7%	0.4%	0.1%	2.0%	0.0%	0.3%	0.1%	0.0%	1.5%	1.5%	2.0%
<i>Other attest/assurance</i>	1.0%	0.7%	0.3%	0.8%	1.3%	0.2%	0.7%	1.7%	0.7%	1.3%	1.3%	2.3%
<i>Niche specialties</i>	0.5%	0.4%	0.2%	0.7%	0.5%	0.9%	0.9%	0.8%	0.6%	0.8%	0.1%	0.5%
<i>Business valuation</i>	0.5%	0.4%	0.3%	0.4%	0.5%	0.1%	0.4%	0.4%	0.8%	0.8%	0.6%	1.2%
<i>Forensic acctg/Litigatn supprt</i>	1.0%	1.0%	1.3%	0.3%	1.1%	1.5%	0.2%	0.7%	1.2%	1.3%	1.8%	1.7%
<i>Compilations and reviews</i>	9.8%	8.9%	8.8%	10.8%	6.8%	8.8%	8.5%	10.6%	10.8%	8.1%	6.0%	6.0%
<i>Consulting services</i>	6.0%	5.9%	5.5%	5.6%	6.9%	8.2%	4.5%	5.1%	6.3%	6.4%	5.1%	4.8%
<i>Payroll</i>	3.0%	2.6%	3.2%	2.7%	1.2%	3.1%	4.1%	2.9%	2.3%	2.1%	1.2%	0.7%
<i>Personal financial planning</i>	0.4%	0.4%	0.6%	0.2%	0.2%	0.6%	0.3%	0.3%	0.2%	0.3%	0.3%	0.6%
<i>Investment advisory services</i>	0.3%	0.5%	0.5%	0.2%	0.8%	0.3%	0.6%	0.2%	0.5%	0.6%	0.2%	0.9%
<i>IT consulting</i>	0.3%	0.4%	0.4%	0.2%	0.5%	0.5%	0.3%	0.2%	0.7%	0.4%	0.5%	1.1%
<i>Mergers and acquisitions</i>	0.2%	0.1%	0.1%	0.1%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.7%
<i>Risk services/Internal audit</i>	0.1%	0.1%	0.1%	0.0%	0.3%	0.1%	0.0%	0.1%	0.0%	0.3%	0.9%	0.8%
<i>Tax -- individual</i>	28.8%	29.0%	35.1%	26.3%	19.7%	34.1%	31.8%	26.6%	23.9%	19.5%	19.3%	15.4%
<i>Tax -- other than individual</i>	24.6%	26.0%	26.2%	26.0%	25.6%	23.8%	26.4%	26.1%	25.2%	26.7%	23.1%	22.8%
<i>Write-up</i>	11.0%	10.9%	11.3%	13.4%	7.6%	13.1%	14.5%	13.4%	13.1%	9.3%	8.4%	2.8%
<i>Other</i>	1.8%	1.6%	2.0%	0.6%	1.7%	2.2%	1.0%	1.2%	1.1%	1.3%	1.6%	2.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

% billing clients hourly	85.6%	84.8%	76.6%	91.0%	94.6%	66.3%	81.3%	86.5%	94.1%	93.2%	87.9%	95.8%
% fees based on hourly billing	77.6%	80.3%	79.0%	79.4%	83.3%	73.2%	74.7%	78.5%	79.6%	83.2%	83.0%	78.9%

Which of the following non-hourly billing methods did your firm use?

Commissions	2.1%	2.1%	2.8%	0.0%	3.1%	1.3%	2.5%	0.0%	3.2%	3.5%	0.0%	4.8%
Fixed fee	75.5%	72.3%	66.0%	73.8%	84.6%	61.1%	74.6%	71.7%	74.7%	88.6%	91.3%	90.5%
Periodic	11.9%	10.0%	5.6%	16.3%	12.3%	8.7%	7.6%	19.6%	14.7%	14.0%	30.4%	4.8%
Per tax form fee	17.6%	18.7%	25.7%	12.5%	10.8%	23.5%	21.3%	17.4%	10.5%	7.0%	13.0%	9.5%
Percentage of assets	1.7%	1.0%	0.7%	0.0%	3.1%	0.0%	1.0%	1.1%	3.2%	2.6%	0.0%	9.5%
Risk-based	4.7%	3.5%	4.9%	2.5%	1.5%	4.7%	5.6%	6.5%	5.3%	4.4%	0.0%	9.5%
Transaction-based	8.9%	10.4%	12.5%	8.8%	7.7%	12.1%	12.2%	7.6%	9.5%	6.1%	8.7%	9.5%
Value billing	56.2%	58.1%	56.3%	57.5%	63.1%	49.7%	60.9%	68.5%	54.7%	63.2%	43.5%	57.1%

Est bill rate for 50K/yr prof'l	\$99	\$96	\$95	\$91	\$103	\$95	\$97	\$95	\$93	\$100	\$107	\$105
---------------------------------	------	------	------	------	-------	------	------	------	------	-------	-------	-------



All Firms	All WSC	West South Central			Firm Size in South Region							
		Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+	

PROFESSIONAL STAFF - FULL TIME

Number of Staff - Professional (FT Equivalent)

Partners/Owners (inc. PT)	2.63	2.43	1.04	1.75	5.97	0.87	1.20	1.44	2.09	4.00	8.45	15.55
Directors (11+ yrs exp)	0.66	0.59	0.08	0.41	1.81	0.03	0.10	0.26	0.49	1.05	1.72	5.88
Sr Managers (8-10 yrs exp)	1.10	1.05	0.08	0.52	3.59	0.01	0.15	0.43	0.77	2.10	3.40	12.97
Managers (6-10 yrs exp)	1.08	0.89	0.07	0.27	3.23	0.01	0.10	0.25	0.45	1.44	3.92	14.81
Sr Associates (4-5 yrs exp)	1.87	1.76	0.08	0.73	6.27	0.02	0.13	0.44	0.97	2.43	8.54	20.23
Associates (1-3 yrs exp)	1.41	1.55	0.10	0.71	5.38	0.04	0.21	0.56	0.76	2.22	6.63	16.66
New Professionals	0.39	0.35	0.04	0.28	1.05	0.02	0.05	0.13	0.26	0.52	1.73	5.31
Total Professionals	9.19	8.62	1.48	4.68	27.30	0.99	1.94	3.51	5.79	13.75	34.40	91.40

Average Chargeable Hours Per FTE Professional

Partners/Owners (inc. PT)	1,221	1,260	1,271	1,336	1,158	1,191	1,316	1,300	1,263	1,176	1,122	933
Directors (11+ yrs exp)	1,331	1,408	1,526	1,451	1,339	1,623	1,513	1,512	1,479	1,345	1,225	873
Sr Managers (8-10 yrs exp)	1,447	1,463	1,497	1,541	1,414	1,520	1,551	1,513	1,531	1,428	1,303	1,236
Managers (6-10 yrs exp)	1,454	1,432	1,351	1,527	1,409	1,256	1,475	1,647	1,502	1,436	1,390	1,281
Sr Associates (4-5 yrs exp)	1,522	1,537	1,553	1,530	1,537	1,500	1,554	1,504	1,534	1,509	1,527	1,468
Associates (1-3 yrs exp)	1,490	1,489	1,464	1,447	1,525	1,780	1,443	1,441	1,475	1,500	1,533	1,419
New Professionals	1,442	1,459	1,267	1,464	1,494	1,690	1,433	1,441	1,457	1,532	1,457	1,378

Average Billing Rate - FTE Professional

Partners/Owners (inc. PT)	\$183	\$173	\$139	\$181	\$232	\$115	\$154	\$173	\$194	\$225	\$246	\$304
Directors (11+ yrs exp)	\$176	\$163	\$121	\$138	\$196	\$106	\$124	\$131	\$147	\$182	\$201	\$270
Sr Managers (8-10 yrs exp)	\$147	\$142	\$107	\$115	\$166	\$120	\$111	\$114	\$125	\$155	\$183	\$225
Managers (6-10 yrs exp)	\$134	\$129	\$85	\$107	\$149	\$30	\$89	\$105	\$117	\$140	\$155	\$186
Sr Associates (4-5 yrs exp)	\$110	\$109	\$86	\$100	\$120	\$93	\$84	\$90	\$102	\$115	\$128	\$142
Associates (1-3 yrs exp)	\$90	\$89	\$73	\$79	\$102	\$60	\$78	\$76	\$81	\$96	\$106	\$113
New Professionals	\$78	\$74	\$63	\$67	\$80	\$48	\$63	\$65	\$71	\$79	\$85	\$93

Average Compensation - FTE Professional

Partners/Owners (inc. PT)	188,500	199,611	112,882	225,037	347,595	75,115	135,232	196,127	225,633	306,629	323,611	495,762
Directors (11+ yrs exp)	107,193	104,954	58,972	88,539	130,911	44,195	65,992	87,035	88,416	112,200	124,162	150,890
Sr Managers (8-10 yrs exp)	82,009	82,497	65,211	72,608	91,020	30,778	66,087	68,492	76,257	84,554	96,135	109,058
Managers (6-10 yrs exp)	69,803	68,668	46,763	64,740	74,337	41,026	51,104	67,102	67,077	71,196	79,678	78,988
Sr Associates (4-5 yrs exp)	56,337	56,484	42,226	56,363	59,267	36,676	45,831	50,245	56,462	57,429	60,533	60,592
Associates (1-3 yrs exp)	45,541	46,113	39,121	45,181	48,749	31,921	41,731	42,788	43,118	47,401	50,170	50,539
New Professionals	39,487	37,433	32,592	34,896	39,377	21,638	35,548	38,486	32,714	38,687	38,713	43,625



All Firms	All WSC	West South Central			Firm Size in South Region						
		Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+

RELEVANT STATISTICS AND RATIOS

Utilization - FTE Professional

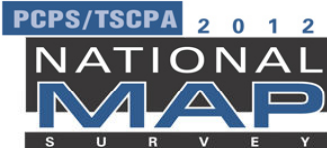
Partners/Owners (inc. PT)	58.9%	61.1%	61.8%	64.9%	55.7%	57.9%	64.1%	63.7%	60.7%	56.5%	54.0%	44.8%
Directors (11+ yrs exp)	64.0%	67.7%	73.4%	69.8%	64.4%	78.0%	72.7%	72.7%	71.1%	64.7%	58.9%	42.0%
Sr Managers (8-10 yrs exp)	69.6%	70.3%	72.0%	74.1%	68.0%	73.1%	74.6%	72.8%	73.6%	68.6%	62.7%	59.4%
Managers (6-10 yrs exp)	69.9%	68.8%	65.0%	73.4%	67.8%	60.4%	70.9%	79.2%	72.2%	69.0%	66.8%	61.6%
Sr Associates (4-5 yrs exp)	73.2%	73.9%	74.6%	73.5%	73.9%	72.1%	74.7%	72.3%	73.7%	72.5%	73.4%	70.6%
Associates (1-3 yrs exp)	71.6%	71.6%	70.4%	69.6%	73.3%	85.6%	69.4%	69.3%	70.9%	72.1%	73.7%	68.2%
New Professionals	69.3%	70.1%	60.9%	70.4%	71.8%	81.2%	68.9%	69.3%	70.1%	73.6%	70.1%	66.2%

Compensation Per Compensated Hour - FT Professional

Partners/Owners (inc. PT)	\$90	\$96	\$54	\$108	\$167	\$36	\$65	\$94	\$108	\$147	\$156	\$238
Directors (11+ yrs exp)	\$51	\$50	\$28	\$43	\$63	\$21	\$32	\$42	\$43	\$54	\$60	\$73
Sr Managers (8-10 yrs exp)	\$39	\$40	\$31	\$35	\$44	\$15	\$32	\$33	\$37	\$41	\$46	\$52
Managers (6-10 yrs exp)	\$34	\$33	\$22	\$31	\$36	\$20	\$25	\$32	\$32	\$34	\$38	\$38
Sr Associates (4-5 yrs exp)	\$27	\$27	\$20	\$27	\$28	\$18	\$22	\$24	\$27	\$28	\$29	\$29
Associates (1-3 yrs exp)	\$22	\$22	\$19	\$22	\$23	\$15	\$20	\$21	\$21	\$23	\$24	\$24
New Professionals	\$19	\$18	\$16	\$17	\$19	\$10	\$17	\$19	\$16	\$19	\$19	\$21

Billing Rate / Compensation Per Compensated Hour - FT Professional

Partners/Owners (inc. PT)	2.83	2.58	3.41	1.94	1.63	4.04	2.95	2.12	2.18	1.86	1.68	1.68
Directors (11+ yrs exp)	3.93	3.58	4.68	3.50	3.30	6.88	4.12	3.38	3.95	3.69	3.76	3.82
Sr Managers (8-10 yrs exp)	3.87	3.70	3.59	3.50	3.83	8.11	3.65	3.71	3.57	3.89	4.24	4.32
Managers (6-10 yrs exp)	4.21	3.96	3.48	3.45	4.25	1.52	3.68	3.47	3.65	4.22	4.09	4.93
Sr Associates (4-5 yrs exp)	4.34	4.15	3.90	4.02	4.28	4.21	3.63	3.83	4.21	4.22	4.45	4.93
Associates (1-3 yrs exp)	4.36	4.42	4.18	3.89	4.84	3.53	4.28	3.98	4.08	4.33	5.54	4.71
New Professionals	4.50	4.36	4.04	4.41	4.40	4.09	3.72	3.79	4.92	4.89	4.90	4.34



All Firms	All WSC	West South Central			Firm Size in South Region							
		Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+	

FULL TIME NON-PROFESSIONAL STAFF

Number of Staff - FT Non-Professional

Internal technical support	0.19	0.16	0.00	0.05	0.61	0.00	0.00	0.02	0.05	0.26	1.11	2.81
Administrator / OM	0.50	0.43	0.10	0.48	1.04	0.02	0.17	0.37	0.62	0.97	0.86	1.55
Paraprofessionals	0.83	0.92	0.24	0.69	2.55	0.08	0.43	0.58	1.02	1.71	3.82	6.32
Clerical (data entry, etc.)	1.13	1.13	0.24	0.62	3.47	0.07	0.33	0.44	0.63	1.66	4.72	12.57
Marketing Staff	0.09	0.06	0.00	0.01	0.24	0.00	0.00	0.01	0.03	0.06	0.32	1.45
HR Staff	0.06	0.06	0.00	0.01	0.26	0.00	0.00	0.00	0.02	0.03	0.30	1.38
Other	0.09	0.12	0.01	0.04	0.43	0.01	0.01	0.01	0.07	0.21	0.54	0.88

Average Chargeable Hours - FT Non-Professional

Internal technical support	203	204	0	665	144	0	1,040	345	440	206	145	11
Administrator / OM	339	317	524	425	185	385	578	488	365	256	44	44
Paraprofessionals	1,288	1,320	1,333	1,395	1,253	1,381	1,455	1,317	1,292	1,292	1,262	1,144
Clerical (data entry, etc.)	542	589	820	621	408	970	792	640	550	425	319	312
Marketing Staff	38	8		0	9		111	0	524	42	8	3
HR Staff	55	68		0	72			33	0	121	31	36
Other	416	510	1,513	118	349	782	1,304	107	216	407	46	74

Average Billing Rate - FT Non-Professional

Internal technical support	111	104		94	106		73	89	85	93	121	127
Administrator / OM	75	76	63	66	87	47	63	62	63	74	98	158
Paraprofessionals	75	75	67	70	86	50	65	70	70	81	94	91
Clerical (data entry, etc.)	58	54	50	47	61	38	49	49	50	57	67	75
Marketing Staff	104	123			123		60		108	92	66	116
HR Staff	111	91			91			42		65	96	120
Other	78	82	67	67	91	68	67	40	57	75	91	143

Average Compensation - FT Non-Professional

Internal technical support	\$61,421	\$58,096	\$22,958	\$44,150	\$62,471	\$22,958	\$56,250	\$50,918	\$47,496	\$56,566	\$66,496	\$67,533
Administrator / OM	\$51,327	\$52,987	\$37,761	\$44,241	\$62,710	\$34,289	\$38,424	\$40,630	\$44,067	\$52,278	\$69,851	\$101,212
Paraprofessionals	\$44,408	\$43,775	\$38,365	\$47,275	\$45,076	\$33,847	\$38,894	\$45,391	\$43,057	\$45,557	\$49,357	\$47,858
Clerical (data entry, etc.)	\$35,974	\$33,645	\$29,048	\$30,472	\$38,731	\$24,707	\$29,613	\$32,938	\$30,361	\$36,720	\$41,258	\$45,295
Marketing Staff	\$65,355	\$71,926		\$55,000	\$73,465			\$45,000	\$45,547	\$42,968	\$58,863	\$78,422
HR Staff	\$67,271	\$52,924		\$25,000	\$54,919				\$33,300	\$43,691	\$57,399	\$64,676
Other	\$47,285	\$42,161	\$43,425	\$34,674	\$43,979	\$37,880	\$39,547	\$28,582	\$34,003	\$35,782	\$49,507	\$63,099

Compensation Per Compensated Hour - FT Non-Professional

Internal technical support	\$30	\$28	\$11	\$21	\$30	\$11	\$27	\$24	\$23	\$27	\$32	\$32
Administrator / OM	\$25	\$25	\$18	\$21	\$30	\$16	\$18	\$20	\$21	\$25	\$34	\$49
Paraprofessionals	\$21	\$21	\$18	\$23	\$22	\$16	\$19	\$22	\$21	\$22	\$24	\$23
Clerical (data entry, etc.)	\$17	\$16	\$14	\$15	\$19	\$12	\$14	\$16	\$15	\$18	\$20	\$22
Marketing Staff	\$31	\$35		\$26	\$35			\$22	\$22	\$21	\$28	\$38
HR Staff	\$32	\$25		\$12	\$26				\$16	\$21	\$28	\$31
Other	\$23	\$20	\$21	\$17	\$21	\$18	\$19	\$14	\$16	\$17	\$24	\$30



All Firms	All WSC	West South Central			Firm Size in South Region							
		Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+	

STAFFING LEVELS AND BENEFITS

New Hires

# New hires meeting 150	0.64	0.58	0.06	0.37	1.59	0.01	0.08	0.22	0.45	0.89	1.74	5.17
# New hires not meeting 150	0.31	0.29	0.08	0.44	0.57	0.03	0.08	0.16	0.43	0.36	1.10	1.52
Salary, meeting 150	\$42,668	\$43,086	\$36,700	\$45,010	\$43,221	\$25,000	\$35,763	\$38,300	\$40,172	\$42,956	\$45,666	\$48,250
Salary, not meeting 150	\$40,202	\$37,802	\$29,183	\$38,000	\$40,853	\$29,000	\$29,978	\$34,333	\$38,021	\$39,668	\$41,388	\$45,030

Staff losses / Terminations

% losing staff	30%	33%	11%	33%	76%	3%	18%	23%	37%	66%	88%	100%
Voluntary	0.84	0.99	0.11	0.38	3.42	0.03	0.18	0.23	0.36	1.26	3.52	12.13
Involuntary	0.3	0.3	0.0	0.2	0.9	0.02	0.06	0.10	0.23	0.36	1.15	3.25

Paid Time Off - Days by Category

Sick days	5.5	5.9	4.9	5.6	6.7	5.8	4.3	6.6	5.2	6.3	9.0	5.4
Vacation days	13.1	12.7	11.6	13.1	13.0	11.1	11.3	14.8	13.1	12.6	12.2	14.2
Other (e.g., prof'l activities)	2.7	3.0	3.5	2.6	2.9	2.7	2.9	3.6	2.5	2.3	4.9	1.6
Aggregate PTO	14.7	13.3	10.6	13.2	15.1	4.2	11.7	12.8	15.2	14.9	15.3	16.2

Does your firm provide/pay for the following benefits for employees?

Cafeteria plan	32%	27%	6%	22%	75%	3%	10%	19%	40%	71%	94%	92%
Continuing education courses	79%	73%	53%	88%	98%	51%	71%	82%	95%	97%	94%	100%
CPA exam fees	34%	30%	13%	40%	56%	4%	20%	37%	48%	58%	64%	83%
CPA exam review courses	23%	22%	9%	26%	44%	2%	13%	21%	34%	41%	52%	67%
Graduate Degrees	8%	4%	3%	2%	8%	1%	4%	5%	8%	9%	18%	33%
Dependent health insurance	24%	17%	10%	14%	35%	6%	12%	14%	27%	33%	45%	63%
Dental insurance	27%	21%	7%	23%	46%	7%	11%	20%	25%	49%	61%	67%
Life insurance	40%	32%	14%	33%	66%	9%	19%	29%	54%	73%	94%	92%
Long Term Disability	24%	21%	9%	16%	52%	9%	9%	16%	27%	51%	76%	83%
Professional dues	76%	71%	49%	84%	100%	50%	66%	74%	92%	100%	100%	100%
Professional licenses	73%	70%	47%	87%	99%	49%	60%	77%	92%	98%	100%	96%
Retirement plan	66%	59%	34%	72%	96%	22%	47%	70%	87%	95%	100%	92%
Health insurance	66%	58%	32%	70%	98%	23%	47%	70%	87%	98%	100%	96%
Vol bfts (Life, LTD &/or accident)	17%	16%	3%	15%	45%	1%	5%	13%	24%	39%	52%	83%
None of these	11%	16%	30%	5%	0%	35%	14%	5%	2%	0%	0%	0%

Health Insurance Type

HMO	14%	7%	5%	10%	7%	14%	5%	8%	14%	8%	12%	0%
MSA	0%	0%	0%	1%	0%	0%	0%	0%	2%	0%	0%	0%
POS	2%	1%	2%	0%	1%	2%	3%	4%	0%	6%	9%	0%
PPO	36%	50%	38%	43%	63%	27%	41%	24%	40%	44%	42%	57%
Traditional	23%	21%	37%	21%	10%	25%	29%	35%	22%	18%	18%	4%
HSA	22%	19%	15%	21%	19%	30%	19%	24%	20%	23%	15%	39%
Other	0%	0%	0%	0%	0%	0%	1%	0%	0%	0%	0%	0%
Not sure	2%	2%	3%	3%	1%	2%	2%	5%	1%	1%	3%	0%
N/A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%



	All Firms	All WSC	West South Central			Firm Size in South Region							
			Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+	
% of Health Insurance Paid By Firm													
0-20%	12%	13%	17%	11%	12%	19%	11%	15%	9%	11%	0%	9%	
21-40%	4%	2%	2%	1%	3%	0%	3%	5%	1%	2%	3%	4%	
41-60%	11%	9%	8%	13%	8%	2%	9%	15%	11%	8%	9%	4%	
61-80%	12%	12%	8%	11%	16%	2%	4%	10%	13%	13%	18%	30%	
81-100%	62%	62%	63%	63%	61%	77%	72%	54%	66%	66%	70%	52%	
N/A	0%	0%	2%	0%	0%	0%	1%	0%	0%	0%	0%	0%	

PARTNERSHIP SUCCESSION / COMPENSATION SCHEME

Which of the following do you have in place?

Succession plan	14%	13%	4%	14%	31%	2%	3%	13%	13%	29%	27%	46%
Formal partner training prog.	4%	5%	2%	3%	14%	0%	2%	0%	5%	7%	12%	50%
Practice cont agmt w/ oth firm	5%	6%	11%	4%	0%	8%	10%	3%	5%	0%	0%	0%
Written firm partnership agmt	31%	25%	3%	26%	71%	1%	6%	21%	37%	71%	79%	100%
Partner compensation formula	19%	15%	2%	15%	42%	0%	3%	11%	24%	44%	61%	58%
Malpractice insurance policy	78%	67%	54%	70%	91%	53%	63%	75%	79%	93%	94%	100%
Malpractice insurance limit	1,598,309	1,705,488	818,888	2,541,429	2,057,988	719,383	1,075,541	857,115	2,468,628	1,665,366	3,854,839	5,352,174
None of these	16%	24%	41%	13%	2%	44%	30%	16%	6%	1%	0%	0%

When was the partner agreement last updated?

Before 1995	4%	3%	0%	11%	0%	0%	7%	0%	7%	2%	0%	4%
1995-1999	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2000-2002	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2003-2005	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2006-2008	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2009	8%	6%	0%	0%	9%	0%	0%	4%	9%	8%	19%	8%
2010	14%	14%	40%	19%	11%	0%	14%	17%	4%	14%	4%	21%
2011	26%	28%	0%	19%	33%	100%	7%	30%	17%	32%	35%	33%
2012	11%	9%	20%	4%	11%	0%	29%	0%	17%	9%	15%	8%

Which does the partner agreement provide for?

Buy-out	88%	88%	80%	81%	91%	100%	79%	83%	80%	86%	88%	92%
Conduct	59%	60%	40%	58%	62%	0%	50%	43%	50%	66%	62%	67%
Death	92%	91%	60%	88%	94%	100%	79%	87%	93%	91%	92%	100%
Disability	83%	80%	40%	65%	89%	100%	43%	61%	84%	86%	92%	100%
Early withdraw	61%	60%	40%	42%	68%	100%	36%	30%	48%	64%	85%	88%
Mandatory age	31%	33%	0%	12%	44%	0%	0%	4%	14%	30%	73%	75%
Non-competition	69%	67%	20%	54%	76%	0%	29%	35%	57%	72%	92%	92%
Retirement	62%	56%	20%	50%	61%	0%	29%	26%	45%	64%	92%	83%
Cap on max pmt to ret partners	22%	24%	0%	0%	35%	0%	0%	0%	5%	21%	62%	46%
Notification req prior to ret	41%	43%	0%	19%	56%	0%	21%	13%	25%	45%	62%	75%
Managing capital accounts	29%	26%	40%	27%	24%	0%	29%	22%	27%	19%	42%	29%



All Firms	All WSC	West South Central			Firm Size in South Region							
		Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+	

Components of partner compensation formula

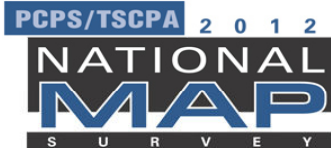
Administrative duties	60%	59%	75%	56%	59%	0%	75%	50%	57%	55%	60%	79%
Client billing	68%	61%	50%	69%	59%	0%	50%	58%	67%	71%	65%	79%
Compliance w/ bus. plan	11%	14%	0%	0%	21%	0%	13%	0%	3%	8%	15%	57%
Interest on capital	29%	24%	0%	13%	31%	0%	13%	8%	20%	37%	30%	36%
New clients	38%	29%	0%	25%	33%	0%	25%	42%	27%	40%	50%	79%
New bus. from present clients	24%	14%	0%	6%	18%	0%	13%	17%	20%	18%	45%	57%
Niche/new service developed	11%	7%	0%	0%	10%	0%	0%	0%	3%	11%	25%	50%
Timely billing	60%	56%	25%	50%	62%	0%	50%	42%	70%	60%	65%	86%
Training/Mentoring	15%	17%	0%	0%	26%	0%	13%	8%	3%	15%	25%	50%
Years of service	14%	20%	0%	19%	23%	0%	0%	8%	7%	15%	45%	29%
Personal billable Time	54%	46%	50%	63%	38%	0%	75%	58%	47%	52%	45%	71%
Post-retirement comp formula	5%	5%	0%	0%	8%	0%	0%	0%	0%	2%	15%	0%

For Professionals

Bonus/incentive % of total	5.3%	6.8%	5.0%	9.1%	7.8%	5.0%	3.6%	5.8%	10.6%	6.8%	7.3%	6.1%
Avg annl base salary % inc	5.6%	5.7%	5.1%	6.9%	5.4%	3.4%	4.7%	4.8%	7.3%	5.9%	4.4%	4.8%

What is your compensation year basis?

Fiscal 2011	20%	19%	14%	18%	30%	18%	14%	21%	19%	22%	52%	50%
Calendar 2011	76%	79%	84%	80%	68%	81%	85%	76%	79%	75%	45%	29%
Other	3%	2%	2%	2%	2%	2%	2%	4%	2%	3%	3%	21%



All Firms	All WSC	West South Central			Firm Size in South Region							
		Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+	

TECHNOLOGY

Does your firm...?

Have an active/mntd website	71%	64%	46%	69%	92%	45%	59%	67%	79%	95%	100%	100%
Have a client portal	42%	35%	21%	36%	65%	21%	30%	41%	36%	61%	85%	79%
Have a blog	8%	6%	4%	4%	11%	8%	4%	9%	7%	8%	21%	21%
Use social media	25%	21%	17%	12%	37%	26%	19%	18%	19%	34%	42%	75%
Use multiple computer scrns	76%	69%	54%	77%	90%	54%	65%	78%	86%	91%	100%	96%
Paperless work environment	61%	56%	46%	53%	77%	47%	50%	59%	68%	76%	91%	96%
Accept credit cards	49%	44%	32%	50%	59%	26%	47%	54%	55%	62%	55%	75%
Remote access to network	59%	55%	36%	64%	83%	26%	42%	55%	76%	83%	94%	100%
Use cloud-based software?	29%	27%	22%	26%	39%	24%	24%	34%	30%	44%	30%	46%
Use Skype or similar service?	14%	13%	10%	12%	22%	17%	8%	11%	18%	18%	18%	33%
Deliver tax returns digitally	65%	61%	56%	62%	69%	63%	64%	68%	69%	73%	70%	79%
Promote mobile technology?	23%	24%	17%	20%	41%	15%	13%	24%	27%	39%	36%	54%
None of these	5%	11%	18%	5%	1%	15%	10%	4%	2%	1%	0%	0%