



Reader's Guide for the PCPS/TSCPA National  
Management of an Accounting Practice Survey

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## **Understanding the MAP Landscape**

2008 PCPS/TSCPA National MAP Survey Data

## Table of Contents

<b>Message to Fellow Practitioners .....</b>	<b>3</b>
<i>David Morgan, Chairman, PCPS, Executive Committee</i>	
<i>John Sharbaugh, Executive Director, Texas State Society of CPAs (TSCPA)</i>	
<i>Jim Metzler, VP - Small Firm Interests, AICPA</i>	
<b>Acknowledgements .....</b>	<b>4</b>
<b>Profiles of Participating Firms .....</b>	<b>5</b>
<b>How To Read This Report .....</b>	<b>8</b>
Background/Survey Methodology .....	8
Subgroup Analysis Used in Report .....	9
Reviewing the Data .....	10
<b>Appendices:</b>	
Research Terms and Definitions .....	11
Glossary .....	13

Please direct all questions and comments to  
[pcpsmap08@intellisurvey.com](mailto:pcpsmap08@intellisurvey.com)

## ***Message to Fellow Practitioners***

Dear Colleagues:

Thank you for your interest in the 2008 PCPS/TSCPA National MAP Survey. This marks the fifth time that PCPS, the AICPA's Private Companies Practice Section, and the Texas Society for CPAs (TSCPA) joined together to offer this important management tool to CPA firms across the country.

We had another impressive year in terms of participation with over 2,700 firms nationwide responding. This level of involvement by firms provides a body of data that helps CPAs across the country make better management decisions. We send our thanks to all the firms that responded for their time, effort and thoughtful feedback.

Participants noticed that this year's survey was changed for the better. We shortened the questionnaire to ensure that questions were relevant and targeted. The fielding occurred earlier in the calendar year so that results could be produced sooner. We added further definitions to the survey. And we offered, at a minimum, a summary results report for every firm who participated, regardless of membership status. Through open comments and participant feedback, we were very pleased to learn that practitioners appreciated the changes and felt that the Survey is headed in the right direction.

This year's strong response allows us to offer reliable data against which we can benchmark our firms. The data also helps PCPS and sponsoring states develop products and services that best meet member needs. The survey covered several topics including firm revenue, compensation, billable hours, human resource/staffing policies and service offerings.

We could not have achieved this level of participation without the enthusiastic cooperation of the 44 state societies and the Association for Accounting Administration that played a key role in encouraging their members to respond. We look forward to continuing to foster our collaborative efforts in future surveys.

We are also proud to welcome back Aon Insurance Services, the broker and administrator for the AICPA Insurance Programs, as a sponsor for the fourth time.

Firms that participated in the survey can receive a 10 page summary report, which includes "splits" based on revenue and geography. In addition, PCPS members and Texas firms can receive comprehensive reports, averaging 50 pages in total that will include the summary and further comparisons, such as Average Household Income, prior year data and more geographical benchmarks.

On behalf of PCPS and the Texas Society, thank you again for your interest in this important effort.

Sincerely,

David Morgan  
Chairman  
PCPS Executive Committee

John Sharbaugh  
Executive Director  
Texas Society of CPAs

Jim Metzler  
VP - Small Firm Interests  
AICPA

## Acknowledgements

We would like to take this opportunity to acknowledge the many individuals that provided their expertise to make the National MAP Survey a beneficial tool for all practitioners.

The support and commitment of the PCPS Executive Committee and the Texas Society of CPAs helped us to capitalize on past success and grow this year's survey into our most targeted and efficient yet.

Our appreciation of the 44 participating State Societies and the [Association for Accounting Administration](#) cannot go unnoticed. We value your endorsement and look forward to working closely with you in the future.

Alabama Society of CPAs	Mississippi Society of CPAs
Arizona Society of CPAs	Missouri Society of CPAs
Arkansas Society of CPAs	New Hampshire Society of CPAs
Association for Accounting Administration	New Jersey Society of CPAs
California Society of CPAs	New York Society of CPAs
Colorado Society of CPAs	North Carolina Association of CPAs
Connecticut Society of CPAs	North Dakota Society of CPAs
Delaware Society of CPAs	Ohio Society of CPAs
Florida Institute of CPAs	Oklahoma Society of CPAs
Georgia Society of CPAs	Oregon Society of CPAs
Hawaii Society of CPAs	Pennsylvania Institute of CPAs
Idaho Society of CPAs	Rhode Island Society of CPAs
Illinois CPA Society	South Carolina Association of CPAs
Indiana CPA Society	South Dakota Society of CPAs
Iowa Society of CPAs	Tennessee Society of CPAs
Kansas Society of CPAs	Texas Society of CPAs
Kentucky Society of CPAs	Utah Association of CPAs
Society of Louisiana CPAs	Vermont Society of CPAs
Maryland Association of CPAs	Virginia Society of CPAs
Massachusetts Society of CPAs	Washington Society of CPAs
Michigan Association of CPAs	West Virginia Society of CPAs
Minnesota Society of CPAs	Wisconsin Institute of CPAs
	Wyoming Society of CPAs

For the fourth survey in a row, we were happy to have AON Insurance Services, the broker and administrator for the AICPA Insurance programs, as our premier sponsor.

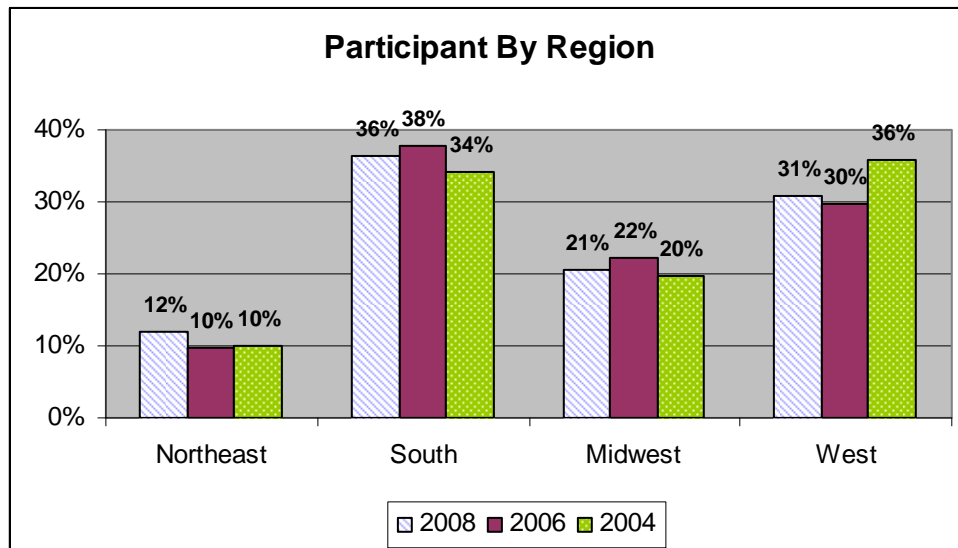
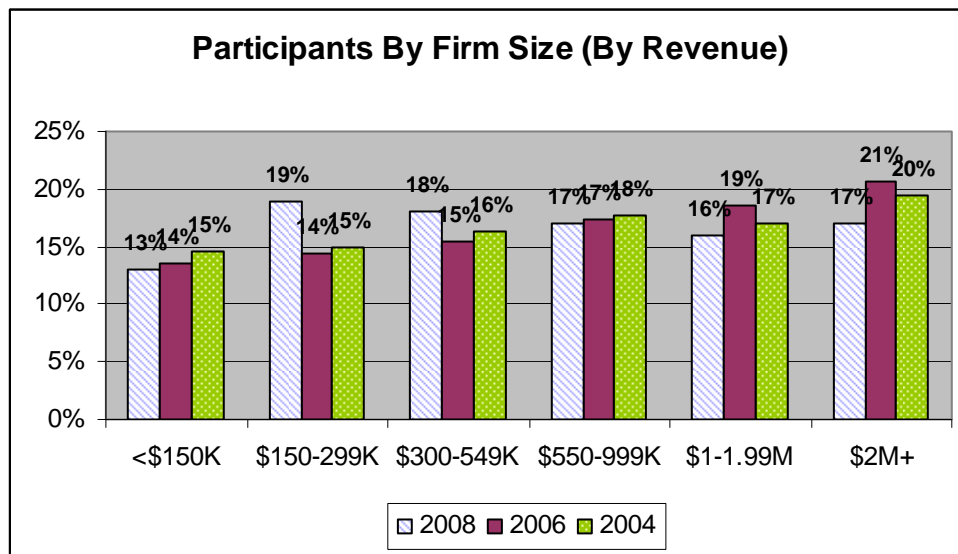
PCPS and TSCPA thank Aon for their support, as it was vital to the successful execution of this year's survey. We sincerely appreciate Aon's commitment.

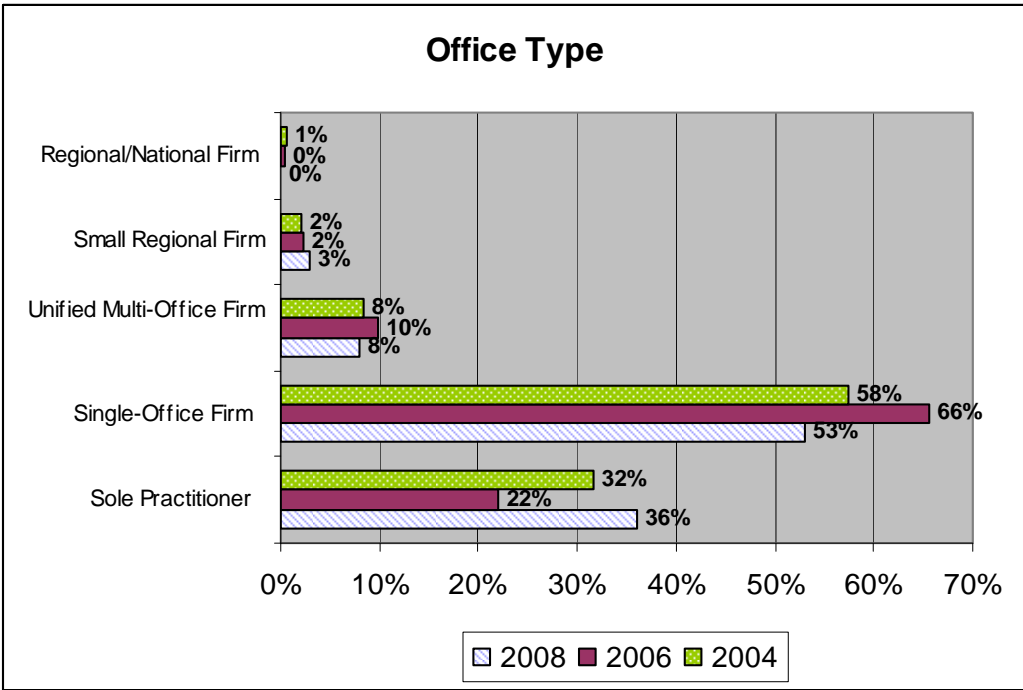
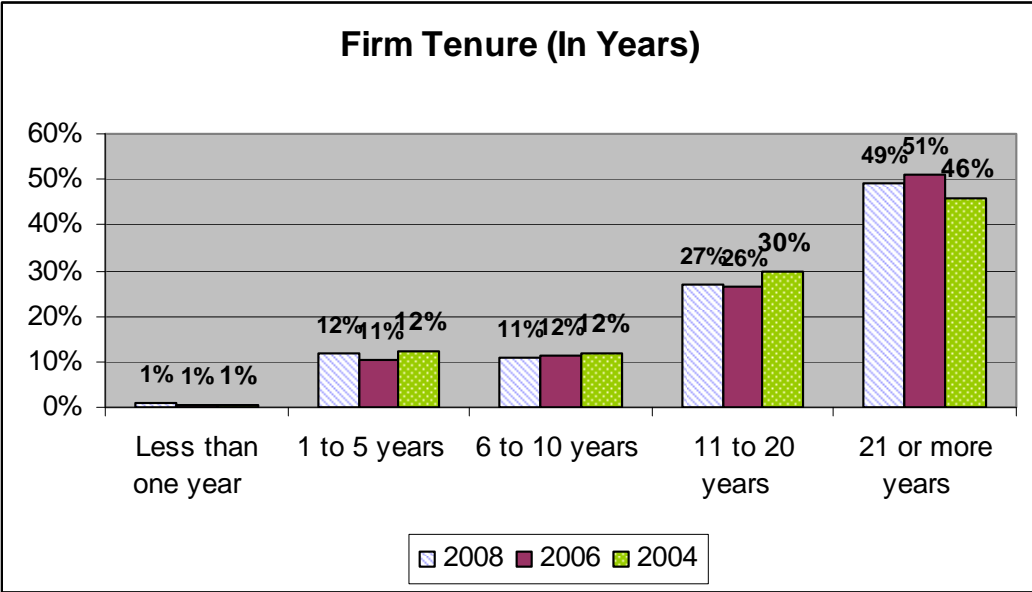


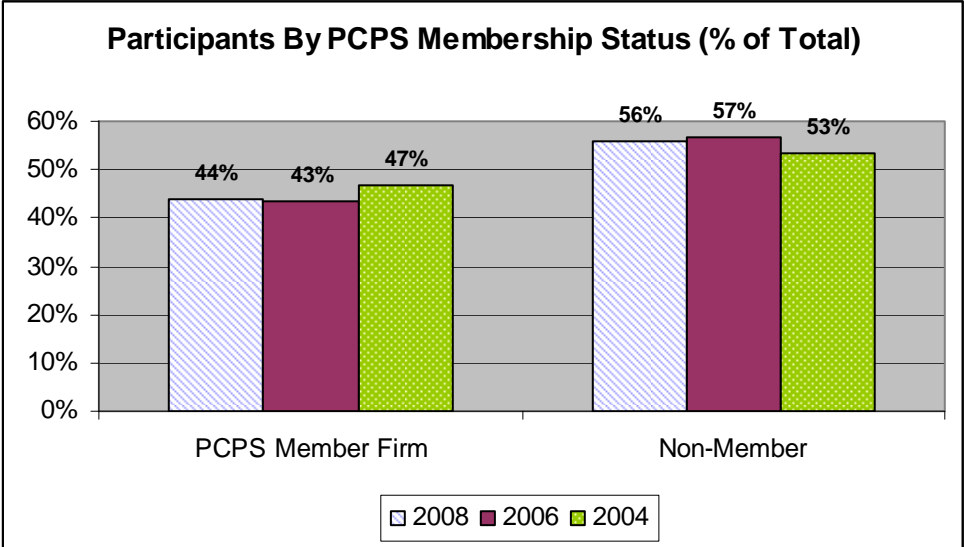
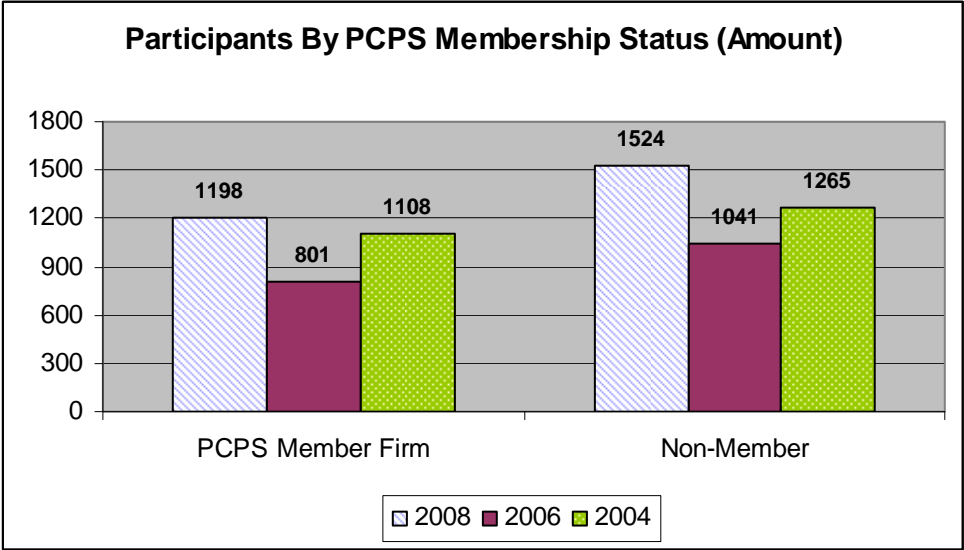
## Profiles of Participating Firms

This year more than 2,700 firms completed the survey. Consistent with past surveys, the participant base in the 2008 PCPS/TSCPA National MAP Survey comprised a diverse group of firm types that is fairly representative of PCPS, State Society, and AICPA member populations.

A comparison of key characteristics for participating firms this year versus 2006 and 2004 is profiled below:







We were pleased to note that nearly 20% of PCPS' membership participated in this year's survey. Also, the fact that 56% of the participants were not PCPS members is a good sign that our collective marketing efforts with the state societies, AAA, Aon and others proved to be successful. Each year the survey was administered, we experienced an increase in PCPS membership directly attributed to the National MAP Survey. We expect this trend to continue.

## How to Read This Report

The 2008 PCPS/TSCPA National MAP Survey was conducted among accounting firms throughout the United States. IntelliSurvey, an independent market research company, administered this online survey. The survey addresses key metrics that firms rely on to gauge their performance and profitability. It also examines current trends in staffing and employee benefits that are utilized by the profession. Results reports are presented in both graphic and tabular formats.

## Background/Survey Methodology

This is the fifth year of this in-depth survey sponsored jointly by PCPS and TSCPA. The survey instrument addresses many questions that were previously covered in the TSCPA MAP Survey.

Approximately 80,000 practitioners were invited to complete the survey via e-mail. Invitees included:

- PCPS member firms
- AICPA Managing Partners
- Member email lists for 10 State Societies (lists were provided to IntelliSurvey)
- 34 State Societies and AAA (they opted to send their own e-mail or mail alerts to members)

The survey was fielded from May 1, 2008 to July 23, 2008. As of the closing date 2,808 firms had completed the online survey.

As an incentive to participate, all firms were promised at least a summary results report. If the participating firm is a PCPS member, they will also receive a comprehensive results report, which offers more detail than the summary report. Non-PCPS firms have the option to purchase their comprehensive results at a discount or join PCPS and receive the comprehensive report as a benefit of membership in PCPS.

Participants were advised that only one response per office would be accepted and that they should confer with partners and colleagues to determine whether someone within the firm had already completed the survey. Participants were assured of the anonymity of their firm and that results would be provided in aggregate form only. In addition, statistics were suppressed whenever sample sizes were low enough to jeopardize anonymity.

Participants were encouraged to print a PDF version of the survey questionnaire. Reviewing the PDF and gathering pertinent information in advance of completing the online survey proved to be a great time-saver.



## Subgroup Analysis Used in Report

This report provides a comprehensive analysis of firm practices and management trends. Firms are categorized according to their annual revenues - referred throughout the report as Firm Size.

All questions are analyzed in graphic and tabular format using the following subgroups:

**Your Firm** - Only applicable to firms that participated in survey.

### Geography

- **National** — aggregated results of all participant firms
- **Regional** — 4 geographic regions based on National Census divisions.
  - a) Northeast
  - b) South
  - c) West
  - d) Midwest
- **Sub-region** — 9 geographic subdivisions of states based on National Census divisions. Sub-regions may be shown for participants within a state that does not have sufficient responses to secure statistical validity (see below).
  - a) East North Central (Midwest)
  - b) East South Central (Southeast)
  - c) Middle Atlantic (Northeast)
  - d) New England (Northeast)
  - e) South Atlantic (Southeast)
  - f) West North Central (Midwest)
  - g) West South Central (Southeast)
  - h) Mountain (West)
  - i) Pacific (West)
- **State** — available to supporting state societies that that achieved sufficient practitioner responses to make the data statistically projectable and confidential.

**Firm Size** — (based on net client fees) "Major" firm classes of Small, Medium, and Large, and "Minor" low and high classes of each, as defined below:

- Small -- Low -- Less than \$150,000
- Small -- High -- \$150,000 -- \$299,999
- Medium -- Low -- \$300,000 -- \$499,999
- Medium -- High -- \$500,000 -- \$999,999
- Large -- Low -- \$1,000,000 to \$1,999,999
- Large -- High -- More than \$2,000,000

## Average Household Income

The U.S. Census Department creates a number of detailed statistics to index the cost of living in various regions. We have selected "Average Household Income (AHI)" (the total income for a census division divided by the total number of household therein) to serve as a barometer for cost of living in various areas. We have assigned each firm an AHI for their area based upon their 3-digit zip code (i.e., "90210" -> "902").

We provide AHI data to enable firms to benchmark their practice performance against firms with comparable cost of living indicators. For example, a firm in Manhattan may be more comparable to firms in other ultra-costly areas such as Boston, San Francisco and Los Angeles. A firm in Enid, Oklahoma may compare themselves to other rural communities that have a very low cost of living -- providing them with valuable benchmarks even though few firms in their immediate vicinity may have completed the survey.

Please note that final participant and purchased reports are customized and may exclude subgroups or statistics that may not apply to a particular participant or state.

## Reviewing the Data

We suggest printing a copy of the survey questions so that you can compare statistics with the appropriate survey questions. You can download a PDF version of the survey questions by clicking here:

<http://www6.intellisurvey.com/misc/map8/map8printablesurvey.pdf>

There is also a complete glossary of the terms that was accessible to participants while completing the survey (see appendix).

National results reports are available to PCPS member firms via the PCPS web site at [www.aicpa.org/pcps](http://www.aicpa.org/pcps) and it includes splits by region and minor revenue size. Non-PCPS participants will automatically receive a summary results report that compares the firm's responses to results of firms in the same major firm size on a national and state/sub-region level. PCPS participating firms receive a comprehensive report that displays results by region, state, sub region, major and minor revenue levels and AHI. (Non-PCPS participants have the option to purchase the upgraded comprehensive report.)

Non-participants can purchase a results report. Depending on your firm's attributes, you will receive a report, very much like the comprehensive report noted above, that includes comparisons for selected statistics at both higher-level size summaries (i.e., Small, Medium, and Large), as well as more splits (i.e., Medium-High) for other selected statistics. Each purchaser will be assigned to a report with appropriate highly targeted firm size splits (i.e., a firm with \$300,000 in net client fees will see both the "Small -- High" and the "Medium -- Low" splits).

## Research Terms and Definitions

Some totals in the report will not add to 100% due to rounding, “No answer” or multiple answers. Several questions within the survey required participants to indicate either dollar or percentage amounts. For such responses mean and median values are provided.

**Median** is the value that divides a distribution of responses exactly in half, in the sense that 50% of the responses in the distribution fall at or below that value and 50% of the responses fall above that value.

**Mean** is the average or sum of all responses divided by the number of responses in a distribution.

**Confidence interval** is the plus-or-minus figure usually reported in newspaper or television opinion poll results. For example, if you use a confidence interval of 4 and 47% percent of participants in the survey select an answer you can be “sure” that if you had asked the question of the entire relevant population between 43% (47-4) and 51% (47+4) would have picked that answer. This parameter is actually a tolerance. It is how closely the surveyed sample agrees with the population, if the entire population were tested with the same survey. Since the confidence interval is a tolerance expressed as a percentage, we can only talk about it at a given confidence level.

It is often said that the **confidence level** is how sure we are of the results given. Technically, it is the number of times the population results would agree with the survey results within plus-or-minus the confidence interval, if the population were tested 100 times. Thus, a survey answer of 47% with a confidence interval of 4% and a confidence level of 95 means that the population results would fall within 47% +/-4% for 95 out of every 100 times the population were tested.

The wider the confidence interval you are willing to accept, the more certain you can be that the whole population answers would be within that range. For example, if you asked a sample of 1000 firms in a particular state which accounting method they use, and 60% said Method A, you can be very certain that between 40 and 80% of all the firms in that state actually do use Method A. However, there is less certainty that between 59 and 61% of the firms in the state prefer Method A

There are three factors that determine the size of the confidence interval for a given confidence level. These are: sample size, percentage and population size.

**Sample Size:** The sample is the number of completed surveys we have from the population under study. The larger your sample, (number of participant firms) the more sure you can be that the answers truly reflect the population. This indicates that for a given confidence level, the larger your sample size, the smaller your confidence interval. However, the relationship is highly nonlinear (i.e., doubling the sample size does not halve the confidence interval). Thus, a population of 5,000 does not require much of a smaller sample than a population of 50,000 at a given confidence interval and confidence level. Sampling for very small populations is clearly an exception and is not treated here.

**Percentage:** Your accuracy also depends on the percentage of your sample that picks a particular answer. This is partially dependent on how many alternative answers exist to a given question. If 99% of your sample said, “Yes” and 1% said “No” the chances of error are remote, irrespective of sample size. However, if the percentages are 51% and 49% the chances of error are much greater. It is easier to be sure of extreme answers than of middle-of-the-road ones.

When determining the sample size needed for a given confidence interval and confidence level, you must use the worst-case percentage (50%). You should also use this percentage if you want to determine a general level of accuracy for a sample you already have. To determine the confidence interval for a specific answer your sample has given, you can use the percentage picking that answer and get a smaller interval. Remember that if 30% of the participants pick a given answer, then 70% did not. The accuracy for these two percentages is therefore the same. Looking at these reciprocal relationships, we can see how our greatest opportunity for error comes at 50%.

The **population size** is defined as the number of people your sample group represents from the universal group. This may be the number of firms in your state, or geographic region. Often you may not know the exact population size. This is not a problem. The mathematics of probability proves the size of the population is irrelevant, unless the size of the sample exceeds a few percent of the total population you are examining. This means that a sample of 500 people is equally useful in examining the opinions of a state of 15,000,000 as it would a city of 100,000. For this reason, we ignore the population size when it is “large” or unknown. Population size is only likely to be a factor when you work with a relatively small and known group of people (e.g., the members of an association like the PCPS).

**The confidence interval calculations assume you have a genuine random sample of the relevant population.** If your sample is not truly random, you cannot rely on the intervals. Non-random samples usually result from some flaw in the sampling procedure. An example of such a flaw is to only survey firms for whom we have e-mail addresses in the AICPA/PCPS database and miss firms for whom we do not have current e-mail addresses. However, outreach efforts including press releases, State Society newsletters and websites, a postcard campaign, flyers distributed at conferences and the efforts of Aon Insurance Services and AAA helped to randomize the sampling process.

## **Glossary**

### ***Primary Office***

The principal place of business for your firm. If your firm has more than one office, the Primary Office is the one that is more important. If you do not have an office (i.e., you work at a client site or in your home), please consider the principal place where you work as your Primary Office for the purpose of determining location.

### ***Sole Practitioner***

A single-CPA practice.

### ***Single-office firm***

Firm with only one office

### ***Unified multi-office firm***

Firm with multiple offices operated as a single financial reporting structure.

### ***Office of small regional firm***

Firm with multiple offices operating as separate financial reporting structures, with presence principally within one or several regions of the United States.

### ***Office of regional/national firm***

Firms with multiple offices operating as separate financial reporting structures, with more than 50 CPAs, and/or presence within one or several regions of the United States.

### ***Office of “Big 4” firm***

Office of Deloitte, PwC, KPMG, or Ernst & Young.

### ***Firm Capital***

The net worth of the firms (amount assets exceed liabilities), minus deductions taken for any assets that might not easily be converted into cash at their full value.

### ***Work-in progress (unbilled less allowances)***

Services rendered but not yet billed, net of any allowances.

### ***Gross Fees***

The total amount of fees earned for performing client services.

### ***Number of Square Feet***

The primary purpose of asking about square footage is to find the average office space per staff member. Therefore, please indicate the size of the office premises occupied or used by the firm’s staff in normal day-to-day operations, excluding off-site storage facilities, temporary or part-time office locations, etc.

### ***Annual Rent per Square Foot***

Please include the rent and all other charges that are due the owner over the course of the year (taxes, etc.) calculated on a square foot basis. If you rent more than one suite of offices, your “rent per square foot” response may either be that for your primary location, or for the average of all your locations.

### ***Financial Information - General Instructions***

The date of your financial information should be consistent with the Fiscal Year provided. If you do not regularly prepare financial statements for your firm, please estimate to the best of your ability. We ask that you submit the income statement on the accrual basis. However, you may submit your tax basis income statement if it is reasonably representative of your annual results. If accounts payable are not material, cash basis statements adjusted for the estimated net value of accounts receivable and unbilled work-in progress at beginning and end of year may be submitted as “accrual basis statements”.

### ***Net Client Fees***

Most accounting firm revenues, including consulting, litigation services, and income from conducting peer reviews, etc., can generally be considered “client fees”. But some firms may have income related to their accounting practices that cannot be described as “client fees”, such as sales of publications, hardware, or software, or income derived from writing, teaching, etc. Such income should be included on the “Other Income” line.

### ***Accounts Receivable***

“Tax services” includes tax planning as well as preparation of income and all other types of tax returns. “Write-up and data processing” includes services such as maintaining accounting records, accounts receivable or payroll processing, etc.

If you do not break your sources of fees in your financial statements, please estimate to the best of your ability. “Review” and “Compilation” refer to financial statements as defined in SSARS No. 1. Please include under “Review” and “Compilation” services that are provided to clients who maintain their own accounting records and request that the accounting firm prepare or report on financial statements based on those records.

### ***Source of Fees***

“Tax Services” includes tax planning as well as preparation of income and all other types of tax returns. “Write-up and data processing” includes services such as maintaining accounting records, accounts receivable or payroll processing, etc.

### ***Partners / Owners***

Sole proprietors, partners, shareholders, etc. who have an equity ownership in the firm.

### ***Full-Time, Full Year***

Those employed by the firm during the entire 12-month period covered by your response.

### ***Part-Time, Part Year***

Those who either worked for part of the 12-month period covered by your response, **or** worked part-time during that span.

### ***Professional Accountants***

Persons considered to be “professional” under the firm’s quality control policies, and generally includes CPAs and those qualified to sit for the CPA Exam.

### ***Non-Professionals***

Persons not considered to be professional under firm quality control policies. This category includes secretaries, paraprofessionals, IT support, clerical workers, and other non-professional staff

### ***Computer Professionals***

Non-CPAs with training or experience at least equivalent to that of staff accountants, who are involved in providing information technology services.

***Administrator, Office Manager***

Person with independent authority who manages administrative functions such as supervising, hiring and/or terminating non-professional staff, making routine purchases, entering into routine contracts such as equipment leases, or signing checks.

***Paraprofessional***

Persons providing technical services who are not professional accountants (e.g., accounting interns, bookkeepers, etc.)

***Clerical***

Receptionists, secretaries, clerks, etc.

***Total Compensated Hours***

Includes all hours compensated by the firm, whether or not billable to clients. This includes vacations, CPE, marketing activities, etc. to the extent that such are compensated. For instance, if a firm's standard workweek is 40 hours, and a FT employee was considered to have worked 100 hours over standard time during the year, her total hours would be  $40 * 52 + 100$  or 2,180. Owners compensated hours should not include time spent on activities for which non-owners are not compensated.

***Charged/Billed Hours***

The total hours directly involved in providing billable services to clients, whether you record such work in terms of hours or use some other billing method.

***Net Remaining***

The total remaining for owners, inclusive of both compensation and all benefits. If entered individually, the net remaining for each owner.

***Compensation***

The total amount paid to staff, including regular wages, overtime pay, incentive, etc. It should include contributions to retirement plans, 401(k), or cafeteria benefit plans.

***Billing Rate***

Please enter the individual's billing rate on the fiscal year end. If you do not have a single billing rate, please enter the average for the timeframe covered by your response.

***Other***

Personnel who do not meet any of the above classifications.

***Years of Experience***

For many employees, this may be years as an accountant. For others, it may also include significant industry experience. If necessary, use employee's titles as a proxy for experience (see below), or select "N/A".

Partner: Best estimate

Director: 11+ years

Manager: 6-10 years

Senior Associate: 4-5 years

Associate: 1-3 years

New: <1 year



**SECTION I**  
**SUMMARY GRAPHS**

**Comparison Groups**

We have assigned the following comparison groups for the state of California.  
 For more targeted benchmarks, PCPS firms can access further reports at [www.aicpa.org/pcps](http://www.aicpa.org/pcps) and other firms can consider purchasing results reports at <http://map.pcps.org> \*

<b>All California</b>	All respondents from the state of California
<b>Small California</b>	Small firms (<\$300K in revenues) in California
<b>Medium California</b>	Medium firms (\$300-\$999K in revenues) in California
<b>Large California</b>	Large firms (>\$1M in revenues) in California

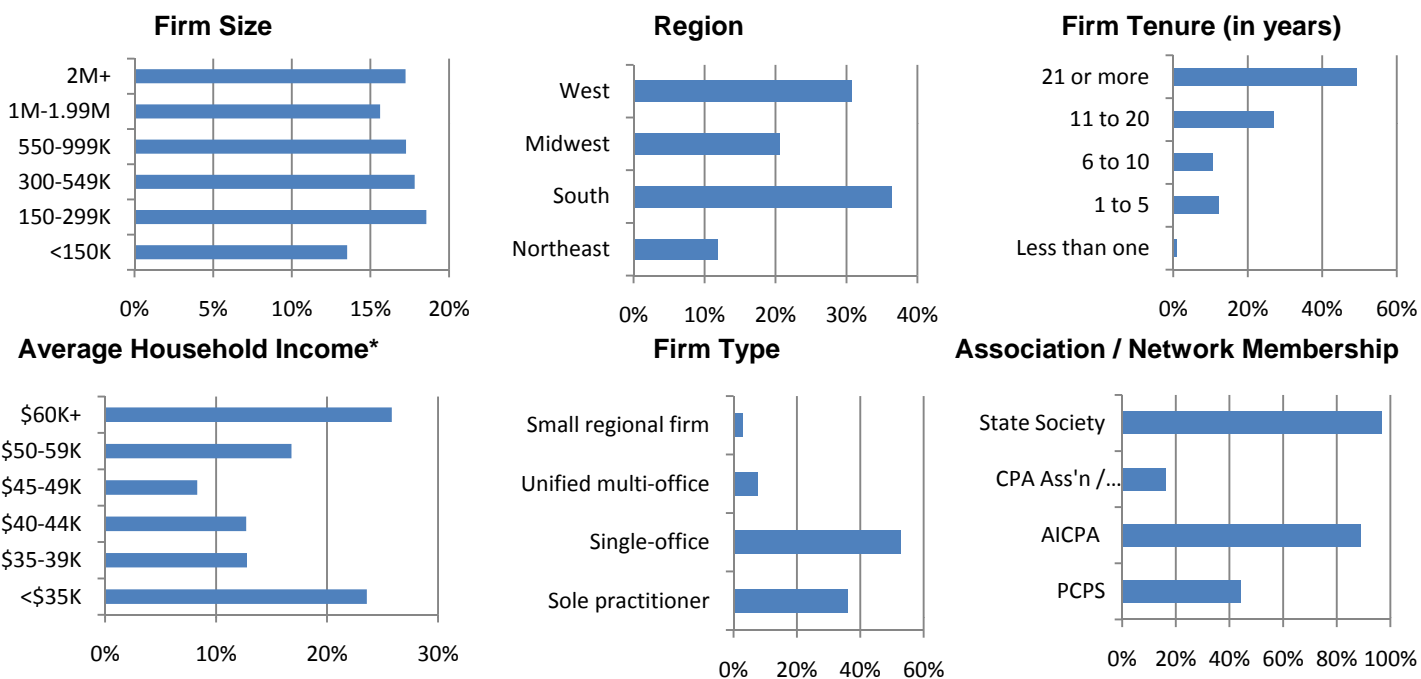
**Caveats**

Graphs are automatically generated, and so may be stretched or condensed.  
 \* Visit <http://map.pcps.org> for information about additional reports with more comparison groups.

**Contents, By Page**

1. Introduction / Firmographics	4. Proportion of Fees by Service	7. New Hires, PTO and Benefits
2. Selected Financials	5. Professional Staff	
3. Expenses / Owner Income	6. Non-Professional Staff	

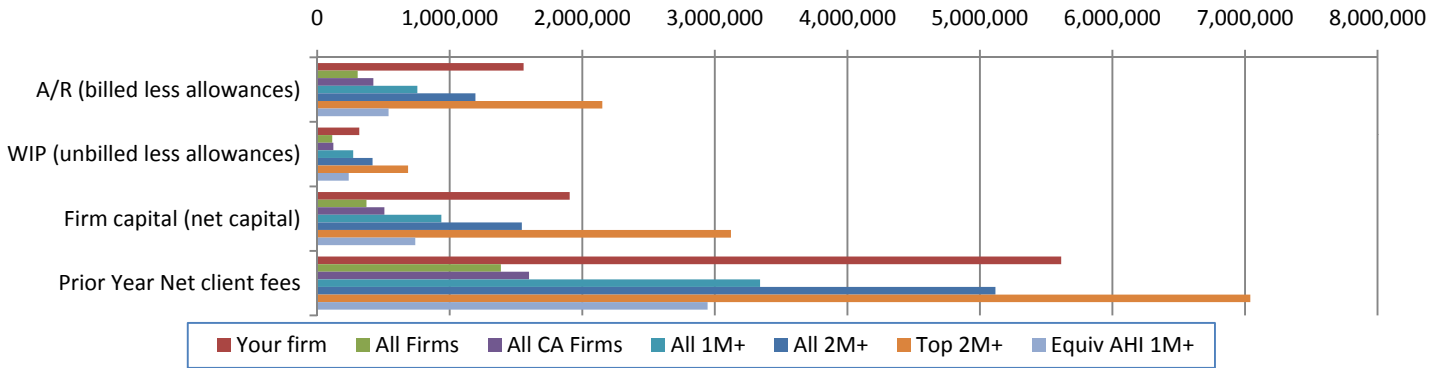
**Firmographics -- National**



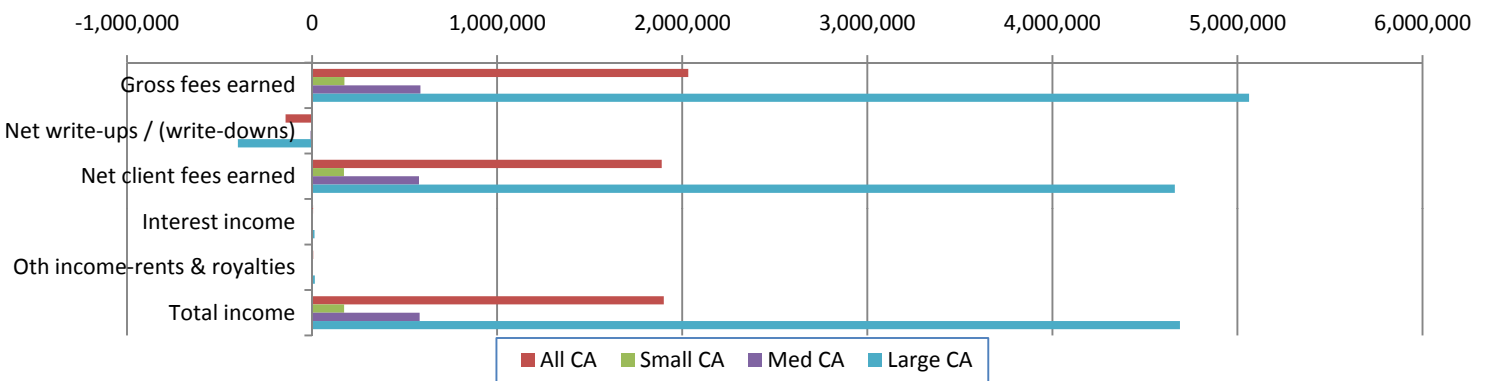
\* Census data obtained via zip code look up of firm address; used to estimate cost of living



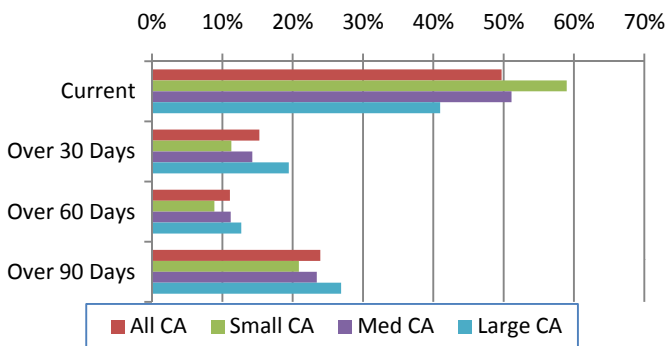
**Selected Financials**



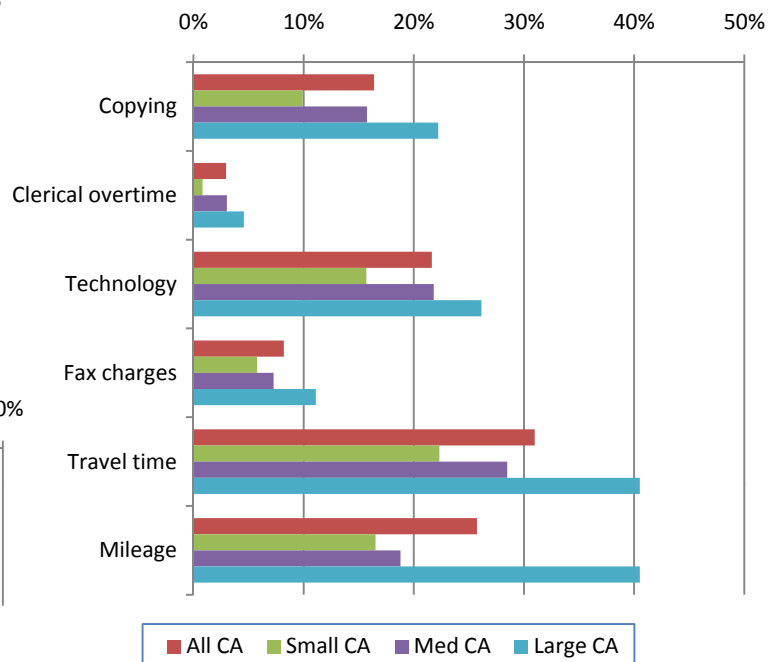
**Income**



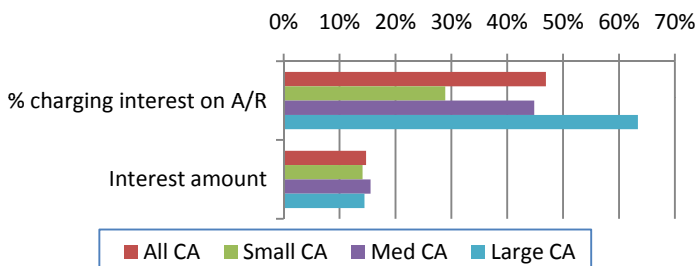
**Accounts Receivable Aging**



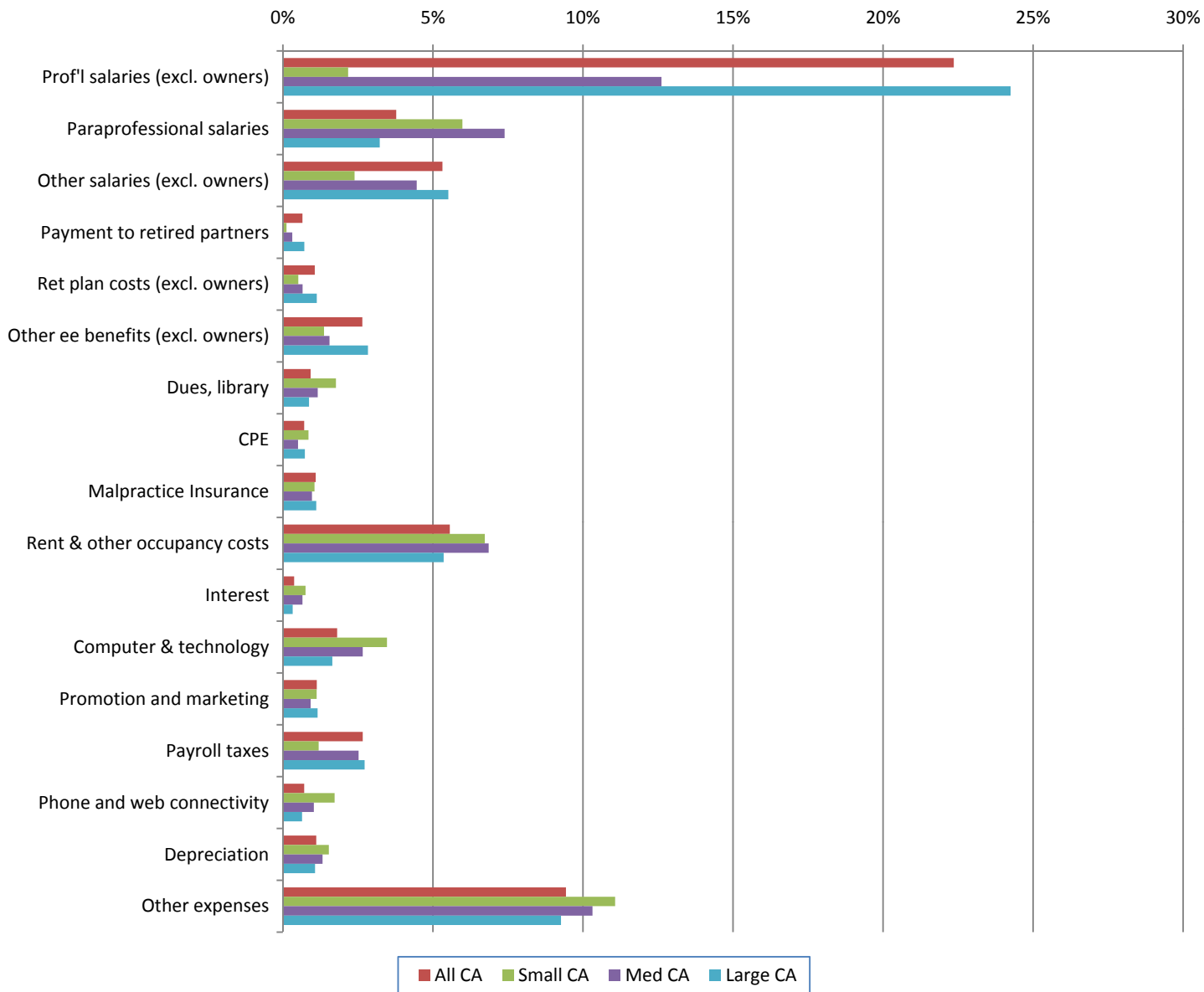
**Services Billed For**



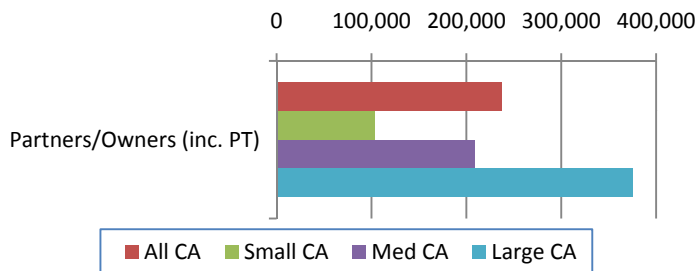
**Interest on A/R**



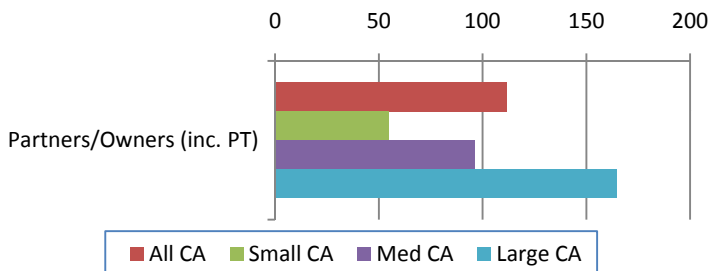
**Expenses (shown as % of Net Revenues)**



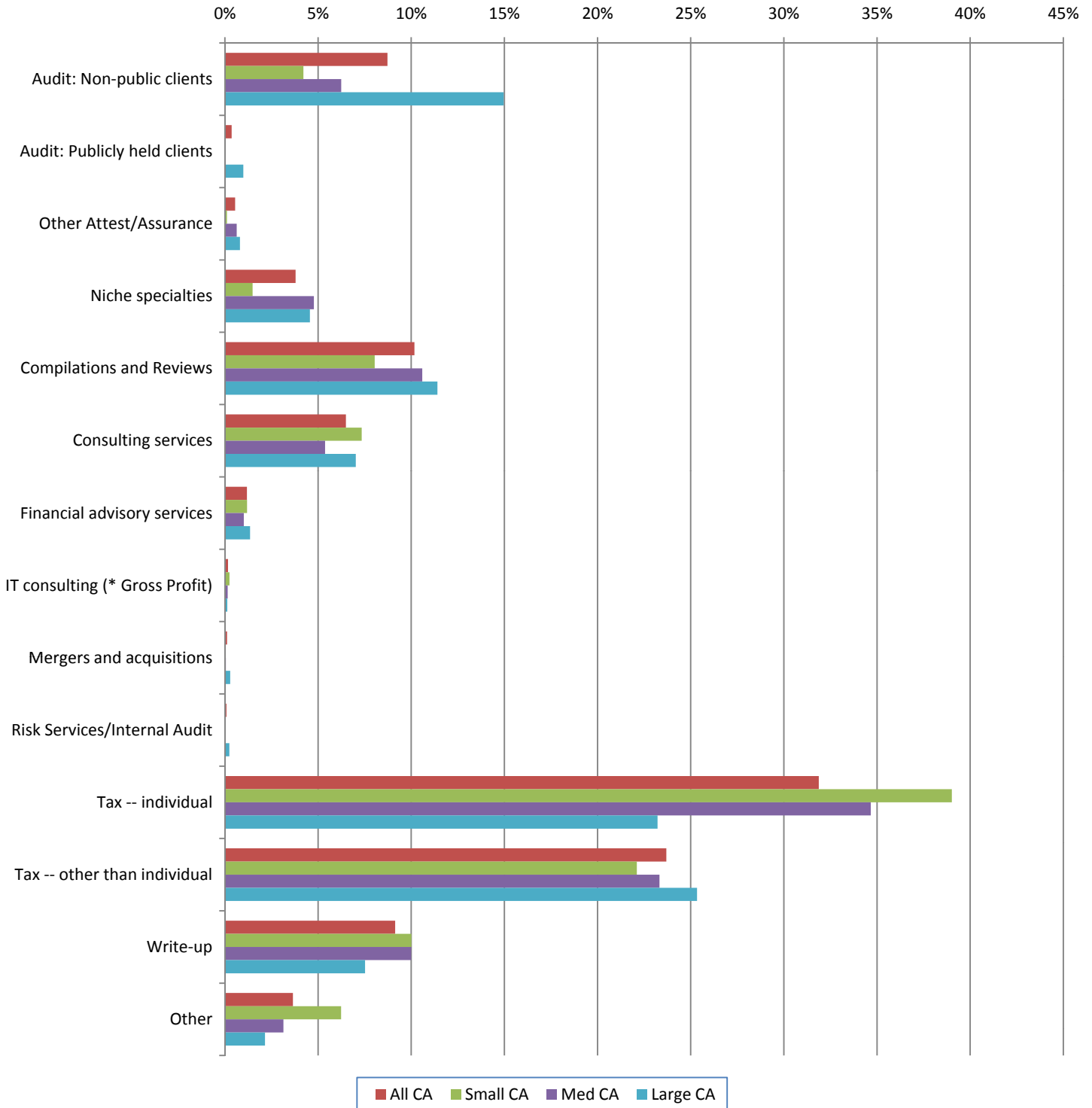
**Net Remaining Per Owner**



**Net Remaining Per Owner-Hour**

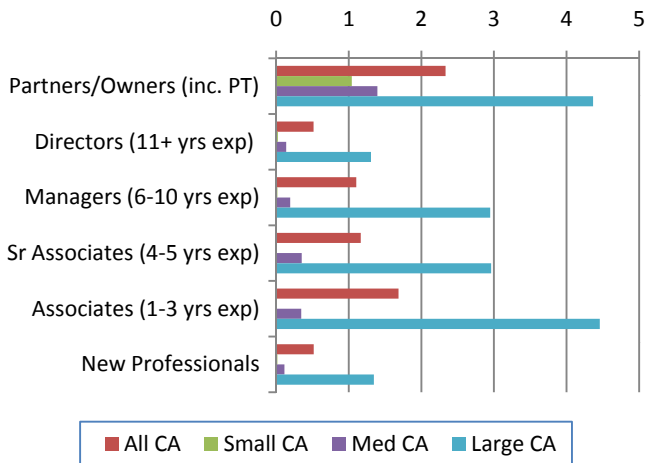


**Proportion of Fees by Service**

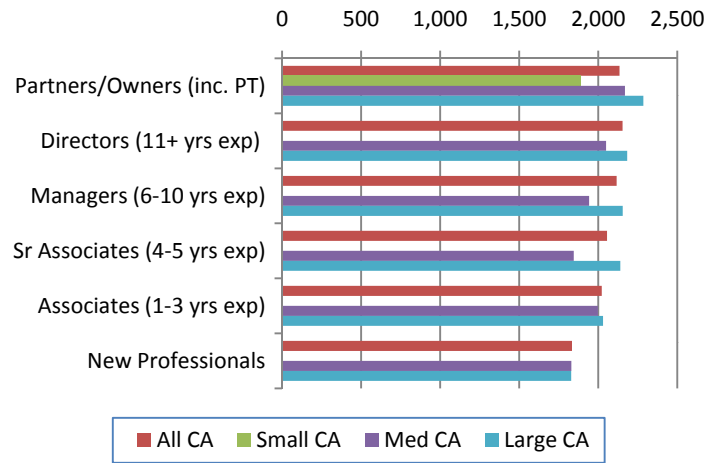


**Professional Staff**

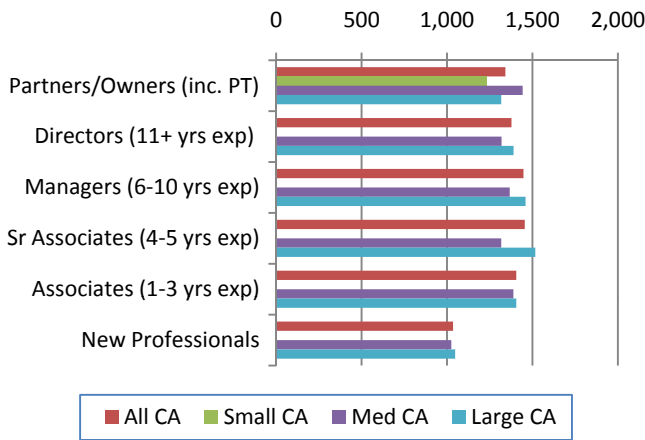
**Number of....**



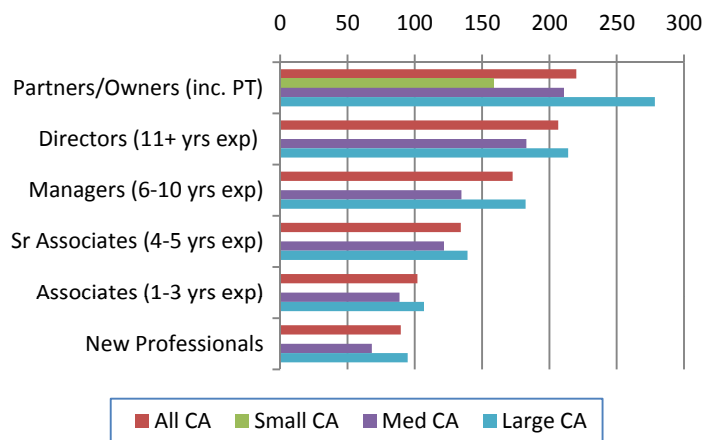
**Compensated Hours**



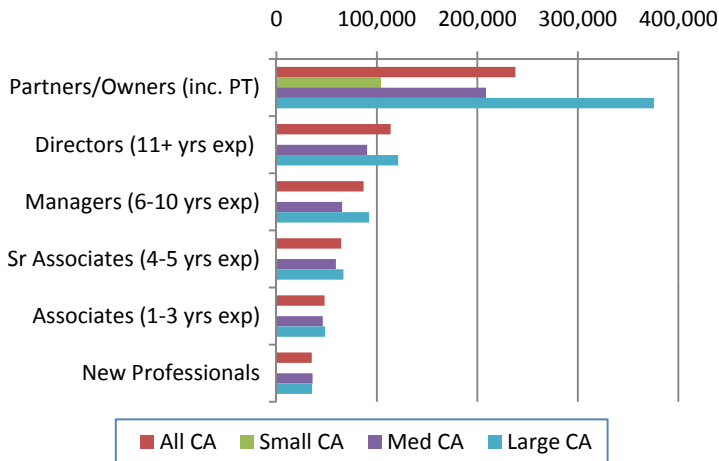
**Chargeable Hours**



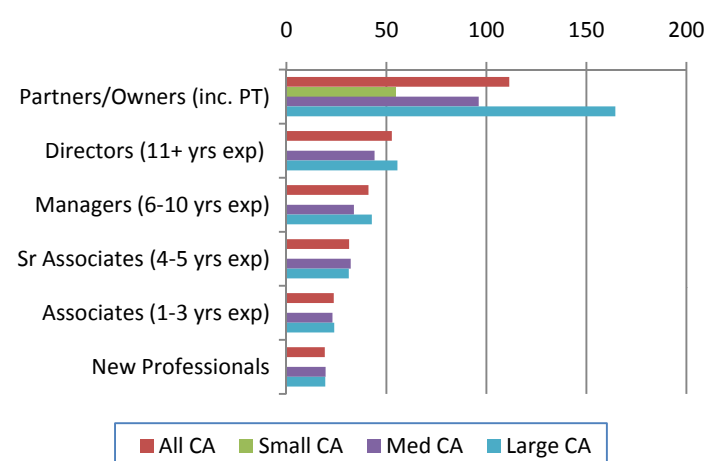
**Billing Rate**



**Annual Compensation**

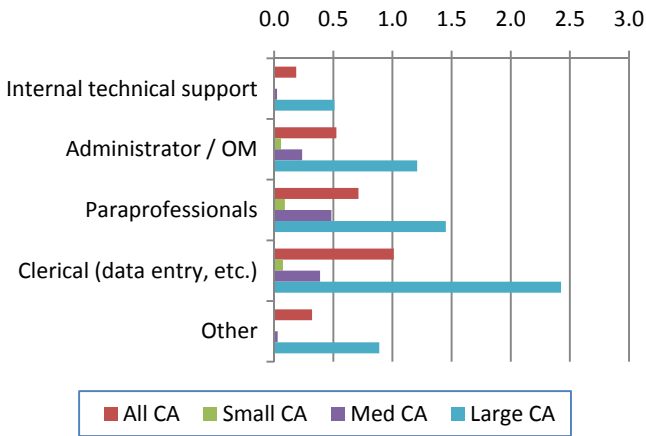


**Compensation Per Hour**

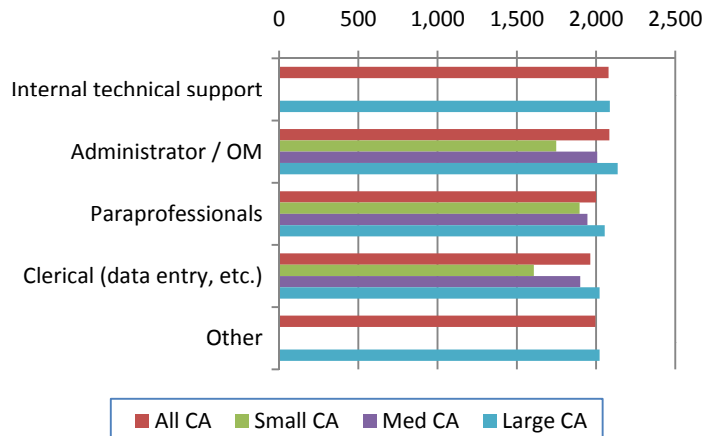


**Non-Professional Staff**

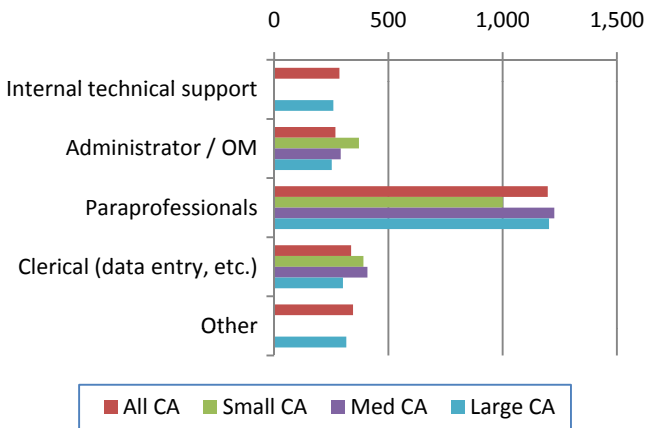
**Number of....**



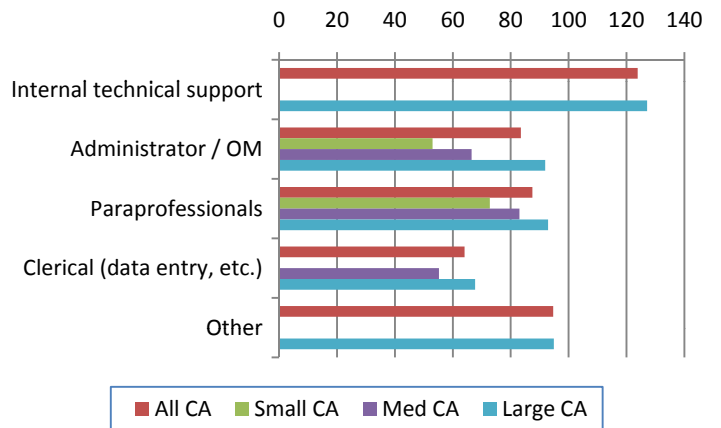
**Compensated Hours**



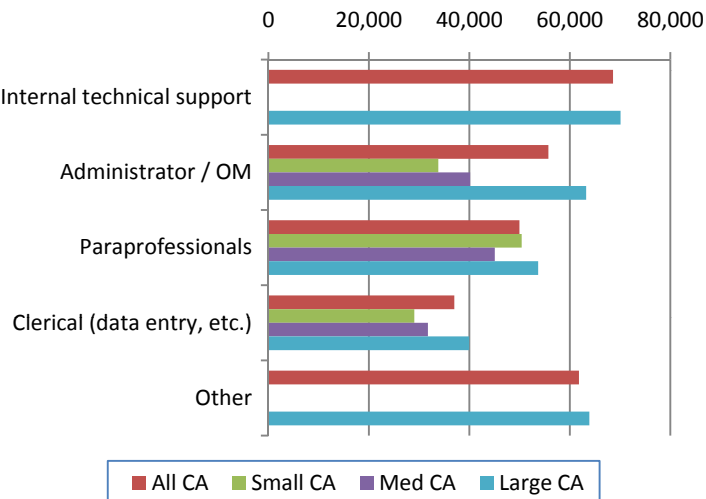
**Chargeable Hours**



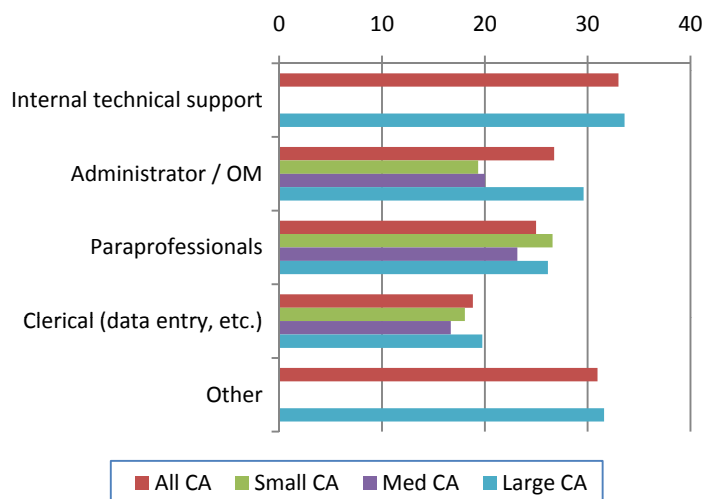
**Billing Rate**



**Annual Compensation**

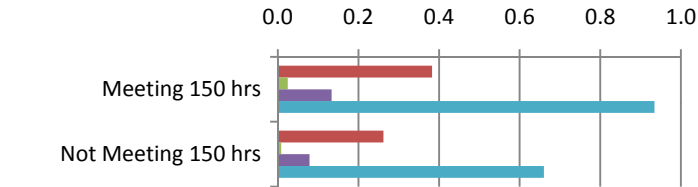


**Compensation Per Hour**

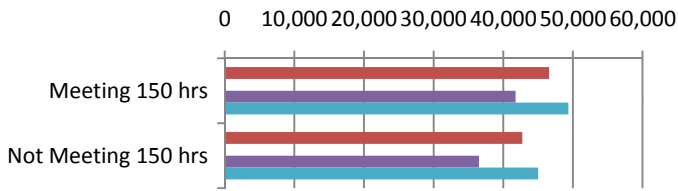


**New Hires, Paid Time Off and Benefits**

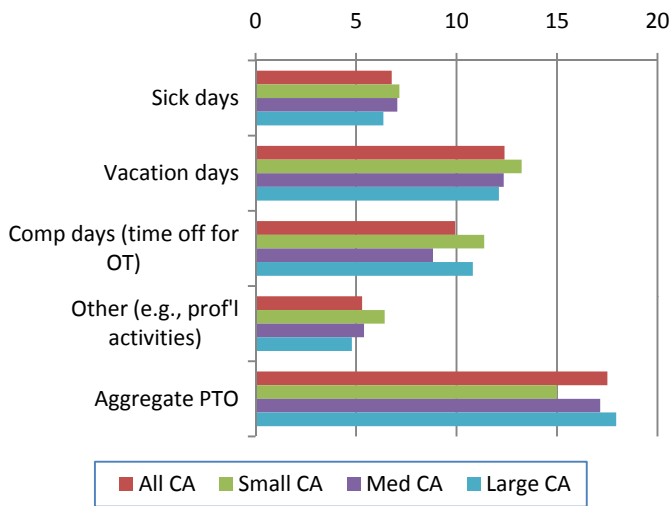
**Number of New Hires**



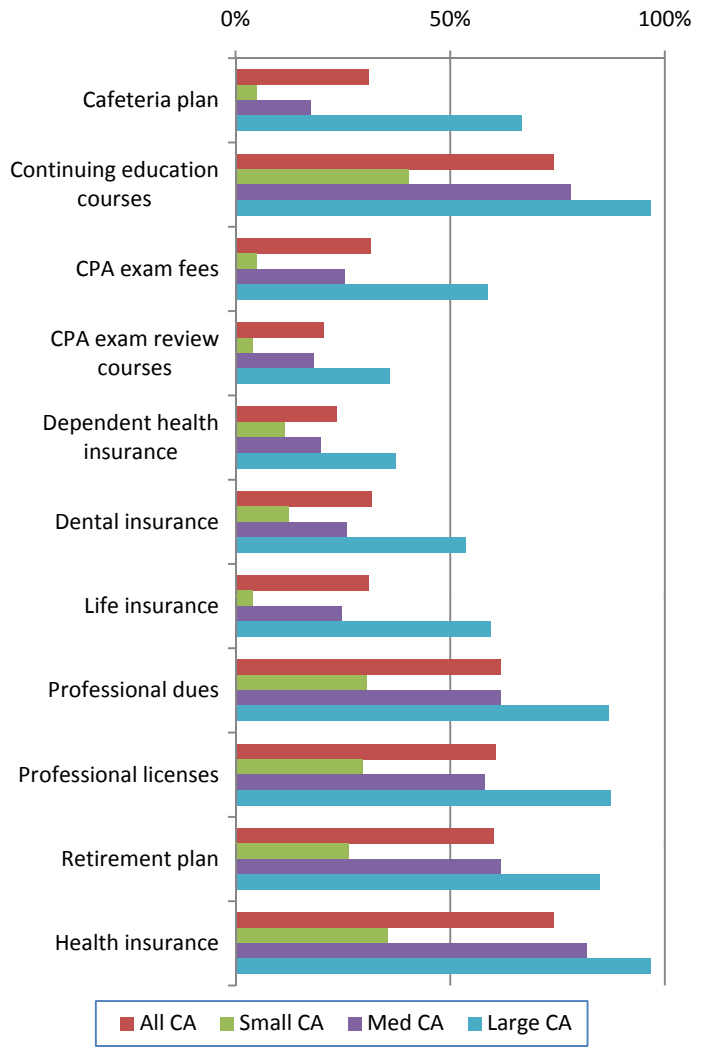
**Salary of New Hires**



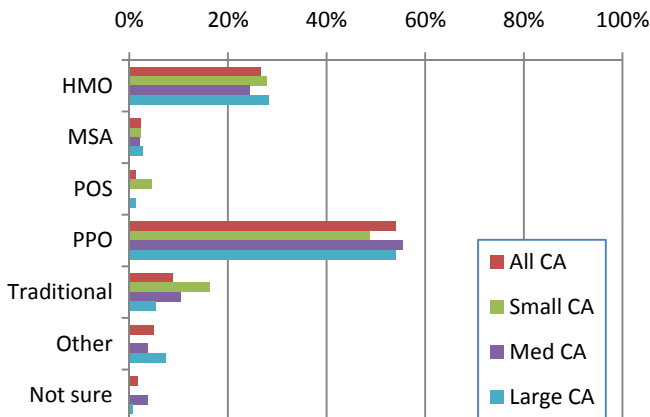
**Paid Time Off (PTO) - # of Days**



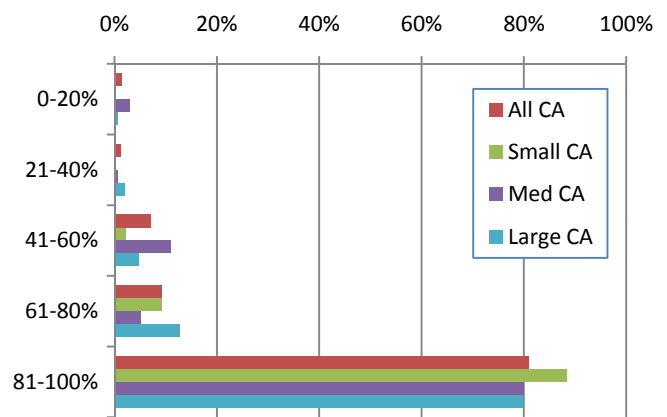
**Benefits**



**Health Insurance Type**



**% of Health Insurance Paid by Firm**



	All Firms	All CA	California			All West Firms By Revenues					
			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	2,722	439	121	165	153	96	140	164	156	133	151

**Region (as defined by U.S. Census Department)**

Northeast	12%	-	-	-	-	-	-	-	-	-	-
South	36%	-	-	-	-	-	-	-	-	-	-
Midwest	21%	-	-	-	-	-	-	-	-	-	-
West	31%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Other	0%	-	-	-	-	-	-	-	-	-	-

**Census Division**

East North Central	13%	-	-	-	-	-	-	-	-	-	-
East South Central	5%	-	-	-	-	-	-	-	-	-	-
Middle Atlantic	6%	-	-	-	-	-	-	-	-	-	-
New England	6%	-	-	-	-	-	-	-	-	-	-
South Atlantic	16%	-	-	-	-	-	-	-	-	-	-
West North Central	8%	-	-	-	-	-	-	-	-	-	-
West South Central	15%	-	-	-	-	-	-	-	-	-	-
Mountain	10%	-	-	-	-	34%	29%	34%	33%	28%	31%
Pacific	21%	100%	100%	100%	100%	66%	71%	66%	67%	72%	69%
Other	0%	-	-	-	-	-	-	-	-	-	-

**Average Household Income**

<\$35K	24%	15%	12%	13%	20%	16%	14%	21%	21%	22%	25%
\$35-39K	13%	8%	3%	9%	10%	6%	11%	12%	17%	13%	17%
\$40-44K	13%	7%	10%	5%	7%	23%	13%	8%	10%	11%	13%
\$45-49K	8%	7%	10%	7%	6%	9%	10%	10%	8%	8%	5%
\$50-59K	17%	21%	21%	21%	21%	18%	22%	20%	13%	16%	15%
\$60K+	26%	42%	43%	45%	37%	28%	31%	30%	31%	31%	27%

**Firm Size**

<150K	14%	11%	40%	-	-	100%	-	-	-	-	-
150-299K	19%	16%	60%	-	-	-	100%	-	-	-	-
300-549K	18%	19%	-	50%	-	-	-	100%	-	-	-
550-999K	17%	19%	-	50%	-	-	-	-	100%	-	-
1M-1.99M	16%	15%	-	-	44%	-	-	-	-	100%	-
2M+	17%	19%	-	-	56%	-	-	-	-	-	100%

**Which of the following categories best describes your practice unit?**

Sole practitioner	36%	41%	88%	43%	3%	85%	81%	48%	16%	2%	1%
Single-office firm	53%	48%	12%	51%	74%	14%	19%	49%	73%	87%	66%
Unified multi-office firm	8%	6%	-	3%	14%	1%	1%	1%	6%	8%	21%
Office of small regional firm*	3%	4%	-	3%	8%	-	-	1%	4%	2%	11%
Office of regional/national firm*	0%	0%	-	-	1%	-	-	-	-	1%	1%
Office of a 'Big 4' firm*	-	-	-	-	-	-	-	-	-	-	-

	All Firms	All CA	California			All West Firms By Revenues					
			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	2,722	439	121	165	153	96	140	164	156	133	151

**Approximately how did firm size (measured in gross fees) change in Fiscal 2007 versus 2006?**

Increase, by 1%-5%	19%	19%	17%	17%	23%	7%	21%	21%	18%	23%	21%
Increase, by 6%-9%	18%	15%	10%	16%	20%	9%	9%	13%	19%	23%	18%
Increase, by 10%-19%	26%	27%	18%	30%	32%	20%	21%	23%	35%	26%	39%
Increase, by 20%-29%	8%	8%	6%	9%	8%	10%	8%	13%	5%	7%	8%
Increase, by 30%-50%	5%	5%	5%	7%	3%	3%	9%	8%	5%	3%	3%
Increase, by 50%+	3%	2%	5%	1%	1%	10%	3%	2%	1%	2%	2%
No change	10%	11%	18%	12%	6%	21%	11%	10%	8%	8%	3%
Decrease	9%	10%	16%	8%	7%	11%	15%	9%	8%	8%	5%
Not applicable	2%	2%	6%	1%	-	7%	3%	1%	-	1%	1%

**How long has your firm been in business?**

Less than one year	1%	1%	2%	1%	-	2%	1%	1%	-	-	-
1 to 5 years	12%	11%	21%	8%	6%	29%	12%	12%	9%	9%	3%
6 to 10 years	11%	9%	16%	11%	1%	15%	16%	15%	8%	5%	3%
11 to 20 years	27%	26%	24%	28%	27%	26%	30%	30%	23%	26%	19%
21 or more years	49%	53%	37%	53%	67%	28%	41%	41%	60%	59%	75%

**Last Fiscal Year End Date**

May - November 2007	4%	4%	1%	2%	8%	-	1%	2%	1%	6%	11%
December, 2007	92%	92%	97%	97%	83%	99%	96%	97%	96%	86%	75%
January - March 2008	1%	0%	-	1%	-	-	-	1%	-	1%	2%
April - June 2008	3%	4%	2%	1%	8%	1%	3%	1%	3%	8%	12%

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

PCPS	44%	33%	22%	24%	50%	27%	33%	29%	43%	55%	65%
AICPA	89%	78%	64%	75%	93%	70%	76%	79%	87%	93%	98%
CPA Association or Network	16%	16%	9%	8%	29%	7%	7%	7%	10%	17%	43%
State Society	97%	96%	99%	96%	93%	96%	98%	98%	97%	98%	95%

<b>Area of primary office (ft<sup>2</sup>)</b>	3,803	3,386	727	1,790	7,208	549	870	1,539	2,406	3,572	9,920
<b>Cost per square foot</b>	\$22.24	\$31.04	\$15.95	\$22.12	\$34.64	\$11.06	\$16.36	\$18.40	\$20.53	\$23.05	\$32.64
<b>Cost per square foot</b>	501	463	651	705	415	502	716	765	660	565	396



	All Firms	All CA	California			All West Firms By Revenues					
			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	2,722	439	121	165	153	96	140	164	156	133	151

**FINANCIAL INFORMATION --- GROSS**

A/R (billed less allowances)	305,589	424,028	40,551	115,924	1,040,006	19,203	46,512	74,857	140,320	324,126	1,256,650
WIP (unbilled less allowances)	113,816	121,649	6,244	29,094	291,417	4,539	9,082	16,211	35,241	83,865	373,523
Firm capital (net capital)	371,633	507,305	37,320	104,981	1,257,219	24,853	44,893	86,903	128,452	280,383	1,551,522
Prior Year Net client fees	1,386,119	1,598,208	149,714	522,783	3,922,299	73,687	188,414	354,286	690,473	1,237,800	5,572,478
Bad debt written off, FY '07	21,716	32,894	1,439	6,283	84,850	892	1,951	3,131	8,430	19,889	98,065

**Income**

Gross fees earned	1,779,557	2,032,541	174,560	585,411	5,062,556	96,307	222,058	414,808	781,801	1,468,789	6,870,988
<u>Net write-ups / (write-downs)</u>	<u>-177,276</u>	<u>-143,356</u>	<u>-2,319</u>	<u>-7,995</u>	<u>-400,873</u>	<u>-1,506</u>	<u>-3,298</u>	<u>-8,729</u>	<u>-23,367</u>	<u>-95,758</u>	<u>-602,465</u>
Net client fees earned	1,602,282	1,889,185	172,241	577,416	4,661,682	94,800	218,760	406,079	758,434	1,373,031	6,268,523
Interest income	5,294	5,155	320	1,466	12,957	206	425	874	2,289	5,038	19,183
<u>Oth income-rents &amp; royalties</u>	<u>7,146</u>	<u>6,164</u>	<u>437</u>	<u>2,187</u>	<u>14,982</u>	<u>258</u>	<u>786</u>	<u>1,537</u>	<u>2,404</u>	<u>5,637</u>	<u>23,851</u>
Total income	1,614,722	1,900,504	172,998	581,068	4,689,622	95,264	219,971	408,489	763,126	1,383,706	6,311,557
<i>Writedowns as % of Gross</i>	-10.0%	-7.1%	-1.3%	-1.4%	-7.9%	-1.6%	-1.5%	-2.1%	-3.0%	-6.5%	-8.8%
<i>Income per FT equiv prof'l</i>	197,190	241,549	152,571	212,940	250,302	85,250	174,429	187,962	194,572	202,348	233,771

**Expenses**

Prof'l salaries (excl. owners)	399,338	422,368	3,745	72,846	1,130,371	3,067	7,560	40,226	115,091	271,919	1,651,177
Paraprofessional salaries	63,143	71,330	10,302	42,667	150,506	3,719	16,596	32,559	53,053	66,002	187,082
Other salaries (excl. owners)	73,964	100,412	4,114	25,761	257,074	754	5,616	15,775	39,671	57,635	330,804
Payment to retired partners	10,926	12,350	207	1,802	33,329	0	464	1,296	3,003	6,882	51,169
Ret plan costs (excl. owners)	16,235	20,051	882	3,784	52,753	11	1,019	2,188	6,058	15,064	73,931
Other ee benefits (excl. owners)	41,741	50,054	2,363	8,965	132,082	1,009	2,175	5,652	12,848	32,106	192,764
Dues, library	16,552	17,482	3,049	6,714	40,510	2,210	3,567	5,174	8,602	17,241	55,836
CPE	13,506	13,387	1,467	2,917	34,106	1,258	1,602	2,433	4,335	10,459	56,168
Malpractice Insurance	13,164	20,648	1,817	5,599	51,771	916	1,841	2,900	6,941	12,660	62,054
Rent & other occupancy costs	84,588	105,106	11,588	39,607	249,702	6,075	14,229	28,314	49,383	82,356	323,781
Interest	9,551	7,075	1,302	3,761	15,215	905	1,743	3,286	4,751	7,167	22,405
Computer & technology	33,402	34,185	5,971	15,360	76,800	3,870	6,861	11,267	19,289	29,148	109,116
Promotion and marketing	19,967	21,315	1,939	5,328	53,880	1,083	2,423	3,790	6,864	11,132	73,768
Payroll taxes	47,894	50,254	2,050	14,556	126,873	1,366	3,966	10,970	20,638	41,183	177,152
Phone and web connectivity	11,732	13,405	2,970	5,959	29,688	2,171	3,695	4,755	7,887	11,645	37,591
Depreciation	22,096	21,035	2,639	7,620	50,050	2,022	3,634	7,452	10,470	17,411	71,275
<u>Other expenses</u>	<u>140,393</u>	<u>178,191</u>	<u>19,069</u>	<u>59,563</u>	<u>431,964</u>	<u>12,689</u>	<u>25,510</u>	<u>44,975</u>	<u>70,043</u>	<u>125,116</u>	<u>522,326</u>
Total expenses	1,018,191	1,158,648	75,474	322,808	2,916,671	43,125	102,502	223,013	438,927	815,127	3,998,397
Net remaining for owners	596,531	741,856	97,524	258,261	1,772,951	52,140	117,469	185,476	324,199	568,579	2,313,160
<b>Net remaining per owner</b>	247,147	318,042	93,654	185,274	406,080	50,560	110,373	144,848	188,011	237,802	401,941
<b>Net rem. per owner-hr</b>	112.84	149.01	49.58	85.41	177.69	28.58	53.65	67.54	85.11	103.69	171.55

	All Firms	All CA	California			All West Firms By Revenues					
			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	2,722	439	121	165	153	96	140	164	156	133	151

**FINANCIAL INFORMATION --- PERCENT OF NET CLIENT FEES**

A/R (billed less allowances)	19.1%	22.4%	23.5%	20.1%	22.3%	20.3%	21.3%	18.4%	18.5%	23.6%	20.0%
WIP (unbilled less allowances)	7.1%	6.4%	3.6%	5.0%	6.3%	4.8%	4.2%	4.0%	4.6%	6.1%	6.0%
Firm capital (net capital)	23.2%	26.9%	21.7%	18.2%	27.0%	26.2%	20.5%	21.4%	16.9%	20.4%	24.8%
Prior Year Net client fees	86.5%	84.6%	86.9%	90.5%	84.1%	77.7%	86.1%	87.2%	91.0%	90.2%	88.9%

**Income**

Gross fees earned	111.1%	107.6%	101.3%	101.4%	108.6%	101.6%	101.5%	102.1%	103.1%	107.0%	109.6%
<u>Net write-ups / (write-downs)</u>	<u>-11.1%</u>	<u>-7.6%</u>	<u>-1.3%</u>	<u>-1.4%</u>	<u>-8.6%</u>	<u>-1.6%</u>	<u>-1.5%</u>	<u>-2.1%</u>	<u>-3.1%</u>	<u>-7.0%</u>	<u>-9.6%</u>
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%
Interest income	0.3%	0.3%	0.2%	0.3%	0.3%	0.2%	0.2%	0.2%	0.3%	0.4%	0.3%
<u>Other income - rents &amp; royalties</u>	<u>0.4%</u>	<u>0.3%</u>	<u>0.3%</u>	<u>0.4%</u>	<u>0.3%</u>	<u>0.3%</u>	<u>0.4%</u>	<u>0.4%</u>	<u>0.3%</u>	<u>0.4%</u>	<u>0.4%</u>
Total income	100.8%	100.6%	100.4%	100.6%	100.6%	100.5%	100.6%	100.6%	100.6%	100.8%	100.7%

**Expenses**

Prof'l salaries (excl. owners)	24.9%	22.4%	2.2%	12.6%	24.2%	3.2%	3.5%	9.9%	15.2%	19.8%	26.3%
Paraprofessional salaries	3.9%	3.8%	6.0%	7.4%	3.2%	3.9%	7.6%	8.0%	7.0%	4.8%	3.0%
Other salaries (excl. owners)	4.6%	5.3%	2.4%	4.5%	5.5%	0.8%	2.6%	3.9%	5.2%	4.2%	5.3%
Payment to retired partners	0.7%	0.7%	0.1%	0.3%	0.7%	0.0%	0.2%	0.3%	0.4%	0.5%	0.8%
Ret plan costs (excl. owners)	1.0%	1.1%	0.5%	0.7%	1.1%	0.0%	0.5%	0.5%	0.8%	1.1%	1.2%
Other ee benefits (excl. owners)	2.6%	2.6%	1.4%	1.6%	2.8%	1.1%	1.0%	1.4%	1.7%	2.3%	3.1%
Dues, library	1.0%	0.9%	1.8%	1.2%	0.9%	2.3%	1.6%	1.3%	1.1%	1.3%	0.9%
CPE	0.8%	0.7%	0.9%	0.5%	0.7%	1.3%	0.7%	0.6%	0.6%	0.8%	0.9%
Malpractice Insurance	0.8%	1.1%	1.1%	1.0%	1.1%	1.0%	0.8%	0.7%	0.9%	0.9%	1.0%
Rent & other occupancy costs	5.3%	5.6%	6.7%	6.9%	5.4%	6.4%	6.5%	7.0%	6.5%	6.0%	5.2%
Interest	0.6%	0.4%	0.8%	0.7%	0.3%	1.0%	0.8%	0.8%	0.6%	0.5%	0.4%
Computer & technology	2.1%	1.8%	3.5%	2.7%	1.6%	4.1%	3.1%	2.8%	2.5%	2.1%	1.7%
Promotion and marketing	1.2%	1.1%	1.1%	0.9%	1.2%	1.1%	1.1%	0.9%	0.9%	0.8%	1.2%
Payroll taxes	3.0%	2.7%	1.2%	2.5%	2.7%	1.4%	1.8%	2.7%	2.7%	3.0%	2.8%
Phone and web connectivity	0.7%	0.7%	1.7%	1.0%	0.6%	2.3%	1.7%	1.2%	1.0%	0.8%	0.6%
Depreciation	1.4%	1.1%	1.5%	1.3%	1.1%	2.1%	1.7%	1.8%	1.4%	1.3%	1.1%
<u>Other expenses</u>	<u>8.8%</u>	<u>9.4%</u>	<u>11.1%</u>	<u>10.3%</u>	<u>9.3%</u>	<u>13.4%</u>	<u>11.7%</u>	<u>11.1%</u>	<u>9.2%</u>	<u>9.1%</u>	<u>8.3%</u>
Total expenses	63.5%	61.3%	43.8%	55.9%	62.6%	45.5%	46.9%	54.9%	57.9%	59.4%	63.8%
Net remaining for owners	37.2%	39.3%	56.6%	44.7%	38.0%	55.0%	53.7%	45.7%	42.7%	41.4%	36.9%

	All Firms	All CA	California			All West Firms By Revenues					
			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	2,722	439	121	165	153	96	140	164	156	133	151

**Accounts Receivable**

Current	50%	50%	59%	51%	41%	61%	56%	51%	51%	45%	43%
Over 30 Days	15%	15%	11%	14%	19%	9%	13%	14%	15%	19%	18%
Over 60 Days	11%	11%	9%	11%	13%	9%	10%	12%	12%	12%	13%
Over 90 Days	<u>24%</u>	<u>24%</u>	<u>21%</u>	<u>23%</u>	<u>27%</u>	<u>22%</u>	<u>21%</u>	<u>23%</u>	<u>22%</u>	<u>25%</u>	<u>26%</u>
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

<b>% charging interest on A/R</b>	43%	47%	29%	45%	63%	33%	36%	50%	53%	68%	72%
<b>Interest amount</b>	15.8%	14.7%	14.1%	15.5%	14.5%	17.1%	14.7%	16.0%	16.6%	15.4%	14.7%

**% of Fees by Service**

Audit: Non-public clients	10.1%	8.7%	4.2%	6.2%	15.0%	3.6%	4.7%	4.0%	7.8%	12.7%	20.4%
Audit: Publicly held clients	0.4%	0.4%	0.0%	0.0%	1.0%	0.0%	0.5%	0.0%	0.0%	0.1%	1.3%
Other Attest/Assurance	0.8%	0.6%	0.1%	0.6%	0.8%	0.2%	0.9%	0.7%	0.6%	1.0%	1.2%
Niche specialties	2.1%	3.8%	1.5%	4.8%	4.6%	1.2%	1.9%	3.3%	3.2%	2.6%	4.8%
Compilations and Reviews	11.5%	10.2%	8.0%	10.6%	11.4%	7.1%	8.7%	11.5%	9.8%	10.0%	10.1%
Consulting services	6.8%	6.5%	7.3%	5.4%	7.0%	9.6%	7.4%	5.1%	6.2%	7.1%	6.9%
Financial advisory services	1.1%	1.2%	1.2%	1.0%	1.4%	0.6%	1.0%	1.3%	1.4%	1.5%	1.1%
IT consulting (* Gross Profit)	0.4%	0.2%	0.2%	0.1%	0.1%	0.5%	0.1%	0.1%	0.1%	0.3%	0.6%
Mergers and acquisitions	0.2%	0.1%	0.0%	0.0%	0.3%	0.0%	0.0%	0.1%	0.1%	0.2%	0.3%
Risk Services/Internal Audit	0.2%	0.1%	0.0%	0.0%	0.2%	0.0%	0.1%	0.0%	0.2%	0.2%	0.2%
Tax -- individual	28.1%	31.9%	39.0%	34.7%	23.2%	36.7%	36.3%	34.5%	32.2%	25.8%	19.5%
Tax -- other than individual	23.5%	23.7%	22.1%	23.3%	25.3%	19.7%	23.5%	25.4%	23.8%	25.7%	25.7%
Write-up	11.7%	9.1%	10.0%	10.0%	7.5%	12.3%	11.8%	11.0%	11.4%	10.0%	5.6%
Other	<u>3.0%</u>	<u>3.6%</u>	<u>6.2%</u>	<u>3.1%</u>	<u>2.2%</u>	<u>8.5%</u>	<u>3.2%</u>	<u>2.9%</u>	<u>3.1%</u>	<u>2.7%</u>	<u>2.4%</u>
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

<b>% billing clients hourly</b>	88%	89%	82%	88%	95%	83%	85%	88%	90%	97%	95%
<b>% fees based on hourly billing</b>	78%	78%	76%	77%	81%	84%	77%	78%	81%	80%	85%

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

Commissions	2%	3%	2%	3%	3%	1%	1%	2%	3%	2%	2%
Fixed fee	61%	58%	53%	52%	69%	48%	46%	54%	54%	66%	67%
Periodic	11%	9%	7%	8%	12%	4%	8%	10%	10%	8%	12%
Per tax form fee	17%	16%	18%	21%	8%	19%	19%	27%	17%	14%	7%
Percentage of assets	2%	2%	2%	2%	2%	2%	-	2%	1%	3%	2%
Risk-based	4%	3%	3%	3%	1%	4%	4%	5%	3%	2%	2%
Transaction-based	8%	7%	4%	8%	9%	1%	7%	7%	10%	7%	8%
Value billing	45%	42%	36%	50%	38%	27%	42%	48%	49%	46%	33%

**Do you typically bill separately for the following services?**

Copying	15%	16%	10%	16%	22%	13%	14%	12%	19%	22%	23%
Clerical overtime	3%	3%	1%	3%	5%	1%	4%	3%	3%	2%	5%
Technology	18%	22%	16%	22%	26%	11%	18%	19%	24%	20%	30%
Fax charges	7%	8%	6%	7%	11%	4%	6%	4%	10%	11%	13%
Travel time	28%	31%	22%	28%	41%	16%	28%	24%	36%	38%	42%
Mileage	28%	26%	17%	19%	41%	15%	19%	15%	31%	38%	48%
Overnight Mail Delivery	47%	49%	36%	48%	59%	33%	40%	44%	54%	56%	58%

Est bill rate for 50K/yr prof'l	\$96	\$102	\$99	\$99	\$106	\$101	\$94	\$94	\$98	\$99	\$106
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	All Firms	All CA	California			All West Firms By Revenues					
			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	2,722	439	121	165	153	96	140	164	156	133	151

**Professional Staff -- Full Time**

**Number of Staff**

Partners/Owners (inc. PT)	2.41	2.33	1.04	1.39	4.37	1.03	1.06	1.28	1.72	2.39	5.75
Directors (11+ yrs exp)	0.63	0.51	0.02	0.14	1.31	0.05	0.04	0.09	0.25	0.56	1.79
Managers (6-10 yrs exp)	1.22	1.10	0.02	0.19	2.95	0.00	0.04	0.16	0.40	0.89	4.54
Sr Associates (4-5 yrs exp)	1.39	1.17	0.01	0.35	2.96	0.00	0.02	0.23	0.49	0.81	4.60
Associates (1-3 yrs exp)	1.50	1.69	0.01	0.35	4.46	0.01	0.03	0.21	0.60	1.20	6.60
New Professionals	0.44	0.52	0.02	0.12	1.35	0.00	0.03	0.04	0.18	0.47	1.75
<b>Total Professionals</b>	<b>7.60</b>	<b>7.32</b>	<b>1.12</b>	<b>2.54</b>	<b>17.39</b>	<b>1.09</b>	<b>1.21</b>	<b>2.01</b>	<b>3.65</b>	<b>6.32</b>	<b>25.03</b>

**% Who Are CPAs**

Partners/Owners (inc. PT)	98%	98%	98%	96%	98%	98%	97%	98%	97%	99%	98%
Directors (11+ yrs exp)	82%	86%	*	78%	87%	*	*	53%	77%	84%	90%
Managers (6-10 yrs exp)	82%	86%	*	56%	88%	*	*	58%	75%	85%	88%
Sr Associates (4-5 yrs exp)	50%	47%	*	48%	47%	*	*	45%	53%	48%	52%
Associates (1-3 yrs exp)	17%	12%	*	19%	12%	*	*	9%	19%	16%	16%
New Professionals	4%	2%	*	5%	1%	*	*	*	4%	0%	3%

**Average Compensated Hours Per FT Professional**

Partners/Owners (inc. PT)	2,190	2,134	1,889	2,169	2,285	1,769	2,057	2,144	2,209	2,293	2,343
Directors (11+ yrs exp)	2,131	2,154	*	2,050	2,183	*	*	1,953	2,029	2,161	2,175
Managers (6-10 yrs exp)	2,135	2,117	*	1,943	2,154	*	*	2,028	2,024	2,109	2,193
Sr Associates (4-5 yrs exp)	2,097	2,056	*	1,845	2,140	*	*	1,930	1,877	2,116	2,170
Associates (1-3 yrs exp)	2,039	2,022	*	1,998	2,031	*	*	1,922	1,934	2,005	2,108
New Professionals	1,803	1,834	*	1,830	1,829	*	*	*	1,778	1,746	1,799

**Average Chargeable Hours Per FT Professional**

Partners/Owners (inc. PT)	1,366	1,342	1,234	1,442	1,317	1,103	1,379	1,427	1,398	1,350	1,299
Directors (11+ yrs exp)	1,403	1,378	*	1,319	1,390	*	*	1,222	1,385	1,413	1,334
Managers (6-10 yrs exp)	1,461	1,448	*	1,367	1,460	*	*	1,429	1,319	1,482	1,452
Sr Associates (4-5 yrs exp)	1,512	1,455	*	1,318	1,517	*	*	1,311	1,370	1,551	1,547
Associates (1-3 yrs exp)	1,428	1,405	*	1,389	1,406	*	*	1,281	1,355	1,461	1,437
New Professionals	1,097	1,036	*	1,025	1,048	*	*	*	969	1,113	1,026

**Average Billing Rate**

Partners/Owners (inc. PT)	\$171	\$220	\$159	\$211	\$278	\$126	\$155	\$178	\$205	\$219	\$273
Directors (11+ yrs exp)	\$156	\$207	*	\$183	\$214	*	*	\$145	\$151	\$157	\$213
Managers (6-10 yrs exp)	\$133	\$173	*	\$135	\$182	*	*	\$107	\$125	\$141	\$173
Sr Associates (4-5 yrs exp)	\$107	\$134	*	\$122	\$139	*	*	\$92	\$115	\$110	\$131
Associates (1-3 yrs exp)	\$85	\$102	*	\$89	\$107	*	*	\$72	\$88	\$92	\$102
New Professionals	\$76	\$90	*	\$68	\$95	*	*	*	\$69	\$80	\$90

**Average Compensation**

Partners/Owners (inc. PT)	188,572	237,933	103,584	208,575	375,843	60,966	120,928	166,416	220,199	268,349	390,133
Directors (11+ yrs exp)	91,999	113,625	*	90,344	121,227	*	*	72,159	83,651	90,529	119,323
Managers (6-10 yrs exp)	71,986	86,861	*	65,517	92,118	*	*	57,154	63,721	75,269	88,847
Sr Associates (4-5 yrs exp)	55,249	64,417	*	59,305	66,794	*	*	53,868	53,671	53,799	67,012
Associates (1-3 yrs exp)	42,213	47,898	*	46,115	48,645	*	*	38,432	45,265	44,092	48,337
New Professionals	31,042	35,227	*	35,909	35,551	*	*	*	31,790	31,007	33,113

	All Firms	All CA	California			All West Firms By Revenues					
			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	2,722	439	121	165	153	96	140	164	156	133	151

**Relevant Statistics and Ratios -- FT Staff**

**Utilization**

Partners/Owners (inc. PT)	62%	63%	65%	66%	58%	62%	67%	67%	63%	59%	55%
Directors (11+ yrs exp)	66%	64%	*	64%	64%	*	*	63%	68%	65%	61%
Managers (6-10 yrs exp)	68%	68%	*	70%	68%	*	*	70%	65%	70%	66%
Sr Associates (4-5 yrs exp)	72%	71%	*	71%	71%	*	*	68%	73%	73%	71%
Associates (1-3 yrs exp)	70%	70%	*	69%	69%	*	*	67%	70%	73%	68%
New Professionals	61%	56%	*	56%	57%	*	*	*	54%	64%	57%

**Compensation Per Compensated Hour**

Partners/Owners (inc. PT)	\$86	\$111	\$55	\$96	\$164	\$34	\$59	\$78	\$100	\$117	\$167
Directors (11+ yrs exp)	\$43	\$53	*	\$44	\$56	*	*	\$37	\$41	\$42	\$55
Managers (6-10 yrs exp)	\$34	\$41	*	\$34	\$43	*	*	\$28	\$31	\$36	\$41
Sr Associates (4-5 yrs exp)	\$26	\$31	*	\$32	\$31	*	*	\$28	\$29	\$25	\$31
Associates (1-3 yrs exp)	\$21	\$24	*	\$23	\$24	*	*	\$20	\$23	\$22	\$23
New Professionals	\$17	\$19	*	\$20	\$19	*	*	*	\$18	\$18	\$18

**For Professionals**

<b>Bonus/incentive % of total</b>	5.3%	6.0%	0.5%	7.3%	8.2%	1.5%	0.9%	6.1%	5.6%	6.9%	8.9%
<b>Avg annl base salary % inc</b>	6.5%	5.2%	1.6%	6.4%	6.3%	2.7%	2.4%	5.5%	6.8%	6.7%	7.2%

**What is your compensation year basis?**

Fiscal 2007	20%	20%	14%	17%	27%	11%	17%	15%	14%	23%	31%
Calendar 2007	76%	76%	80%	83%	66%	83%	79%	84%	84%	74%	60%
Other	4%	4%	5%	-	7%	4%	4%	1%	2%	2%	9%

	All Firms	All CA	California			All West Firms By Revenues					
			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	2,722	439	121	165	153	96	140	164	156	133	151

**Professional Staff -- Part Time**

**Number of Staff (Full Time Equivalent)**

Directors (11+ yrs exp)	0.085	0.060	0.002	0.033	0.134	0.002	0.007	0.027	0.053	0.082	0.219
Managers (6-10 yrs exp)	0.146	0.156	0.000	0.057	0.387	0.001	0.017	0.032	0.073	0.151	0.466
Sr Associates (4-5 yrs exp)	0.141	0.112	0.003	0.052	0.262	0.003	0.005	0.047	0.083	0.100	0.420
Associates (1-3 yrs exp)	0.137	0.167	0.008	0.035	0.436	0.012	0.015	0.035	0.044	0.128	0.643
New Professionals	0.083	0.051	0.004	0.014	0.130	0.007	0.002	0.020	0.022	0.053	0.224
<b>Total Professionals</b>	<b>0.592</b>	<b>0.547</b>	<b>0.018</b>	<b>0.189</b>	<b>1.350</b>	<b>0.024</b>	<b>0.047</b>	<b>0.161</b>	<b>0.275</b>	<b>0.515</b>	<b>1.972</b>

**% Who Are CPAs**

Directors (11+ yrs exp)	85%	85%	*	80%	87%	*	*	82%	85%	83%	95%
Managers (6-10 yrs exp)	84%	85%	*	84%	86%	*	*	100%	84%	89%	89%
Sr Associates (4-5 yrs exp)	59%	56%	*	39%	60%	*	*	37%	58%	61%	63%
Associates (1-3 yrs exp)	21%	16%	*	50%	13%	*	33%	43%	13%	17%	14%
New Professionals	3%	0%	*	0%	0%	*	*	0%	6%	0%	0%

**Total Compensated Hours - PT Professional**

Directors (11+ yrs exp)	177	124	5	68	279	4	14	55	111	171	456
Managers (6-10 yrs exp)	304	326	1	118	806	1	36	67	151	315	969
Sr Associates (4-5 yrs exp)	294	233	7	107	546	7	10	98	172	208	874
Associates (1-3 yrs exp)	285	348	17	72	907	24	32	73	91	267	1,337
New Professionals	172	107	7	28	271	14	5	41	46	111	467

**Total Chargeable Hours For PT Professionals**

Directors (11+ yrs exp)	126	89	*	61	184	*	*	44	92	123	290
Managers (6-10 yrs exp)	216	232	*	100	558	*	*	56	125	236	643
Sr Associates (4-5 yrs exp)	235	172	*	81	399	*	*	68	128	171	603
Associates (1-3 yrs exp)	204	242	*	58	621	*	26	60	70	197	918
New Professionals	110	68	*	16	172	*	*	23	17	70	287

**Average Billing Rate**

Directors (11+ yrs exp)	\$152	\$196	*	\$174	\$213	*	*	\$132	\$160	\$153	\$220
Managers (6-10 yrs exp)	\$136	\$170	*	\$158	\$174	*	*	\$105	\$163	\$140	\$173
Sr Associates (4-5 yrs exp)	\$106	\$129	*	\$121	\$138	*	*	\$94	\$121	\$109	\$130
Associates (1-3 yrs exp)	\$87	\$102	*	\$78	\$113	*	\$83	\$79	\$69	\$97	\$107
New Professionals	\$70	\$82	*	\$62	\$89	*	*	\$57	\$69	\$71	\$88

**Average Hourly Compensation**

Directors (11+ yrs exp)	\$49.96	\$67.50	*	\$55.00	\$71.08	*	*	\$39.51	\$48.45	\$56.39	\$59.82
Managers (6-10 yrs exp)	\$38.86	\$45.91	*	\$41.71	\$46.57	*	*	\$38.68	\$39.62	\$40.79	\$46.11
Sr Associates (4-5 yrs exp)	\$30.05	\$32.89	*	\$34.23	\$32.58	*	*	\$20.62	\$33.37	\$31.20	\$34.06
Associates (1-3 yrs exp)	\$23.53	\$25.20	*	\$24.00	\$25.38	*	\$22.85	\$20.41	\$19.62	\$23.66	\$26.77
New Professionals	\$19.06	\$19.62	*	\$19.89	\$19.64	*	*	\$13.74	\$16.48	\$19.76	\$18.07

	All Firms	All CA	California			All West Firms By Revenues					
			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	2,722	439	121	165	153	96	140	164	156	133	151

**Full Time Non-Professional Staff**

**Number of Staff**

Internal technical support	0.17	0.19	0.00	0.02	0.51	0.00	0.00	0.01	0.03	0.03	0.81
Administrator / OM	0.41	0.53	0.06	0.24	1.21	0.03	0.06	0.18	0.36	0.61	1.32
Paraprofessionals	0.81	0.71	0.09	0.48	1.45	0.01	0.19	0.43	0.63	0.86	1.91
Clerical (data entry, etc.)	1.00	1.01	0.07	0.39	2.42	0.01	0.16	0.26	0.46	0.86	3.44
Other	0.20	0.32	0.00	0.03	0.89	0.01	0.01	0.02	0.04	0.08	1.28

**Average Compensated Hours Per FT Employee**

Internal technical support	2,124	2,079	*	*	2,087	*	*	*	*	*	2,146
Administrator / OM	2,096	2,084	1,749	2,008	2,136	*	1,840	1,969	2,069	2,082	2,189
Paraprofessionals	2,001	2,000	1,896	1,946	2,055	*	1,909	1,925	1,994	2,039	2,087
Clerical (data entry, etc.)	1,981	1,964	1,608	1,900	2,022	*	1,751	1,837	1,906	1,989	2,077
Other	2,029	1,997	*	*	2,022	*	*	*	*	1,944	1,968

**Average Chargeable Hours Per FT Employee**

Internal technical support	272	286	*	*	259	*	*	*	*	*	203
Administrator / OM	345	268	371	291	252	*	630	332	330	403	174
Paraprofessionals	1,232	1,198	1,000	1,226	1,203	*	1,132	1,256	1,312	1,204	1,248
Clerical (data entry, etc.)	493	337	391	408	301	*	617	424	437	409	343
Other	342	345	*	*	316	*	*	*	*	454	225

**Average Billing Rate**

Internal technical support	\$104	\$124	*	*	\$127	*	*	*	*	*	\$120
Administrator / OM	\$76	\$84	\$53	\$66	\$92	*	\$55	\$58	\$60	\$69	\$99
Paraprofessionals	\$72	\$88	\$73	\$83	\$93	*	\$65	\$68	\$76	\$76	\$94
Clerical (data entry, etc.)	\$57	\$64	*	\$55	\$68	*	\$47	\$45	\$55	\$57	\$66
Other	\$73	\$95	*	*	\$95	*	*	*	*	\$47	\$93

**Average Compensation**

Internal technical support	58,783	68,602	*	*	70,097	*	*	*	*	*	66,089
Administrator / OM	50,369	55,726	33,829	40,154	63,256	*	36,828	33,441	41,549	46,633	71,374
Paraprofessionals	40,350	49,975	50,411	45,072	53,705	*	42,561	38,195	43,194	45,961	52,403
Clerical (data entry, etc.)	32,354	37,015	29,046	31,738	39,958	*	23,846	26,810	34,162	34,261	40,106
Other	44,451	61,818	*	*	63,896	*	*	*	*	35,110	56,912

**Compensation Per Compensated Hour**

Internal technical support	\$27.68	\$32.99	*	*	\$33.59	*	*	*	*	*	\$30.79
Administrator / OM	\$24.03	\$26.74	\$19.35	\$20.00	\$29.61	*	\$20.01	\$16.99	\$20.08	\$22.40	\$32.60
Paraprofessionals	\$20.17	\$24.99	\$26.58	\$23.17	\$26.14	*	\$22.29	\$19.84	\$21.66	\$22.54	\$25.11
Clerical (data entry, etc.)	\$16.33	\$18.85	\$18.07	\$16.70	\$19.76	*	\$13.62	\$14.59	\$17.93	\$17.23	\$19.31
Other	\$21.91	\$30.96	*	*	\$31.59	*	*	*	*	\$18.06	\$28.91

	All Firms	All CA	California			All West Firms By Revenues					
			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	2,722	439	121	165	153	96	140	164	156	133	151

**Part Time Non-Professional Staff**

**Number of Staff**

Internal technical support	0.01	0.02	0.00	0.00	0.05	0.00	0.00	0.00	0.00	0.00	0.06
Administrator / OM	0.04	0.06	0.03	0.06	0.09	0.02	0.03	0.04	0.07	0.08	0.06
Paraprofessionals	0.15	0.09	0.04	0.05	0.18	0.02	0.07	0.08	0.13	0.14	0.20
Clerical (data entry, etc.)	0.19	0.21	0.08	0.13	0.39	0.06	0.08	0.11	0.13	0.16	0.50
Other	0.05	0.03	0.00	0.01	0.08	0.00	0.01	0.01	0.02	0.02	0.23

**Average Compensated Hours For All PT Employee**

Internal technical support	28	40	2	2	111	0	5	6	2	9	124
Administrator / OM	88	130	60	122	194	45	66	74	156	160	128
Paraprofessionals	304	197	88	106	382	36	137	173	273	298	406
Clerical (data entry, etc.)	403	427	160	273	804	118	169	239	269	342	1,038
Other	96	65	1	23	160	2	18	27	41	38	471

**Average Chargeable Hours For All PT Employee**

Internal technical support	3	4	0	0	11	0	1	0	0	0	12
Administrator / OM	13	28	10	30	39	9	10	14	35	25	25
Paraprofessionals	249	141	62	74	276	21	85	115	199	227	512
Clerical (data entry, etc.)	118	80	96	63	85	48	336	76	46	56	154
Other	31	16	1	1	43	2	11	1	2	3	137

**Average Billing Rate**

Internal technical support	\$89	\$97	*	*	\$97	*	*	*	*	*	\$100
Administrator / OM	\$61	\$66	*	\$50	\$82	*	*	\$47	\$54	\$61	\$96
Paraprofessionals	\$69	\$82	\$67	\$84	\$88	*	\$68	\$66	\$78	\$76	\$92
Clerical (data entry, etc.)	\$48	\$51	\$45	\$44	\$61	\$45	\$43	\$46	\$44	\$52	\$60
Other	\$66	\$79	*	*	\$82	*	*	*	*	*	\$70

**Average Compensation Per Compensated Hour**

Internal technical support	\$24.78	\$23.86	*	*	\$22.76	*	*	*	*	*	\$23.41
Administrator / OM	\$24.12	\$28.89	\$15.78	\$21.94	\$36.80	*	\$15.65	\$18.59	\$21.86	\$23.52	\$44.08
Paraprofessionals	\$20.09	\$24.49	\$28.49	\$27.93	\$22.73	*	\$24.84	\$22.54	\$23.09	\$23.40	\$23.46
Clerical (data entry, etc.)	\$15.74	\$17.39	\$15.00	\$17.60	\$17.69	\$13.83	\$14.37	\$16.31	\$15.75	\$14.84	\$18.36
Other	\$25.82	\$20.64	*	*	\$20.43	*	*	*	*	*	\$20.68



	All Firms	All CA	California			All West Firms By Revenues					
			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	2,722	439	121	165	153	96	140	164	156	133	151

**New Hires**

# New hires meeting 150	0.403	0.383	0.025	0.133	0.935	0.000	0.043	0.067	0.147	0.391	1.636
# New hires not meeting 150	0.301	0.262	0.008	0.079	0.660	0.000	0.007	0.037	0.115	0.308	0.834
Salary, meeting 150	43,309	46,579	*	41,786	49,350	*	*	44,215	41,882	45,796	45,390
Salary, not meeting 150	39,179	42,747	*	36,525	45,017	*	*	37,583	36,071	37,824	45,437

**Staff losses / Terminations**

% losing staff	31%	30%	2%	19%	63%	2%	4%	15%	26%	52%	83%
Voluntary	0.827	0.897	0.033	0.194	2.340	0.010	0.050	0.122	0.263	0.699	3.430
Involuntary	0.279	0.308	0.000	0.133	0.739	0.010	0.014	0.067	0.135	0.376	0.947

**Paid Time Off - % Offering**

Sick days	52%	51%	26%	59%	61%	9%	36%	57%	60%	65%	51%
Vacation days	64%	57%	31%	68%	65%	13%	50%	70%	69%	72%	59%
Comp days (time off for OT)	22%	17%	7%	22%	21%	1%	14%	19%	23%	23%	25%
Other (e.g., prof'l activities)	15%	10%	6%	12%	12%	3%	10%	10%	19%	13%	17%
Aggregate PTO	18%	23%	3%	25%	37%	1%	6%	21%	24%	32%	42%

**Paid Time Off - Days by Category**

Sick days	6.3	6.8	7.2	7.1	6.4	6.9	6.6	6.4	6.9	6.7	6.2
Vacation days	12.6	12.4	13.2	12.3	12.1	13.4	13.1	12.3	12.7	12.1	12.9
Comp days (time off for OT)	10.9	9.9	11.4	8.8	10.8	14.0	11.9	10.8	11.4	10.1	11.1
Other (e.g., prof'l activities)	4.7	5.3	6.4	5.4	4.8	5.0	6.2	4.6	5.9	3.9	6.0
Aggregate PTO	17.4	17.5	15.0	17.1	17.9	15.0	15.8	16.6	18.7	17.7	17.7
<b>Average Total PTO Days</b>	17.5	16.8	7.6	19.4	21.2	2.8	12.2	18.3	21.2	21.5	21.9

	All Firms	All CA	California			All West Firms By Revenues					
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**Does your firm provide/pay for the following benefits for employees?**

Cafeteria plan	33%	31%	5%	18%	67%	4%	7%	16%	27%	50%	79%
Continuing education courses	77%	74%	40%	78%	97%	31%	56%	74%	94%	97%	98%
CPA exam fees	32%	31%	5%	25%	59%	5%	6%	18%	35%	47%	67%
CPA exam review courses	22%	21%	4%	18%	36%	4%	6%	16%	23%	29%	46%
Dependent health insurance	28%	24%	12%	20%	37%	10%	14%	22%	26%	26%	44%
Dental insurance	24%	32%	12%	26%	54%	9%	11%	21%	34%	38%	61%
Life insurance	40%	31%	4%	25%	59%	6%	6%	18%	40%	45%	79%
Professional dues	71%	62%	31%	62%	87%	28%	42%	60%	83%	88%	93%
Professional licenses	70%	61%	30%	58%	88%	31%	41%	60%	79%	89%	95%
Retirement plan	67%	60%	26%	62%	85%	17%	43%	59%	80%	86%	91%
Health insurance	69%	74%	36%	82%	97%	31%	45%	73%	88%	95%	100%
None of these	13%	15%	45%	8%	1%	50%	30%	9%	1%	1%	-

**Health Insurance Type**

HMO	18%	27%	28%	24%	28%	23%	17%	24%	18%	22%	18%
MSA	4%	2%	2%	2%	3%	10%	-	5%	4%	4%	3%
POS	3%	1%	5%	-	1%	7%	3%	-	-	-	4%
PPO	44%	54%	49%	56%	54%	30%	44%	38%	52%	51%	54%
Traditional	20%	9%	16%	10%	5%	17%	22%	19%	16%	17%	11%
Other	9%	5%	-	4%	7%	13%	11%	9%	9%	6%	11%
Not sure	2%	2%	-	4%	1%	-	2%	4%	1%	1%	-

**% of Health Insurance Paid By Firm**

0-20%	2%	2%	-	3%	1%	-	-	3%	1%	2%	1%
21-40%	2%	1%	-	1%	2%	3%	-	1%	1%	1%	2%
41-60%	11%	7%	2%	11%	5%	-	6%	8%	9%	5%	7%
61-80%	12%	9%	9%	5%	13%	7%	11%	6%	5%	11%	17%
81-100%	73%	81%	88%	80%	80%	90%	83%	83%	83%	82%	74%

	All Firms	All CA	California			All West Firms By Revenues					
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Number of firms	2,722	439	121	165	153	96	140	164	156	133	151

**Which of the following do you have in place?**

Succession plan	22%	20%	3%	15%	35%	6%	4%	12%	25%	33%	44%
Formal partner training prog.	6%	7%	1%	3%	15%	0%	2%	2%	7%	6%	21%
Practice cont agmt w/ oth firm	6%	6%	9%	9%	2%	10%	8%	10%	9%	2%	2%
Written firm partnership agmt	37%	36%	3%	20%	72%	4%	4%	11%	39%	62%	83%
Partner compensation formula	23%	23%	1%	14%	44%	0%	2%	9%	20%	44%	50%
Malpractice insurance policy	94%	95%	99%	92%	96%	97%	98%	91%	90%	95%	94%
Malpractice insurance limit	1,513,227	1,721,190	725,789	1,125,922	2,978,204	747,794	863,983	991,519	1,284,812	1,588,333	3,523,949

**When was the partner agreement last updated?**

Before 1995	7%	10%	*	13%	9%	*	0%	6%	13%	10%	6%
1995-1999	8%	10%	*	7%	10%	*	20%	6%	7%	10%	6%
2000-2002	12%	10%	*	10%	10%	*	0%	19%	13%	9%	9%
2003-2005	21%	23%	*	27%	21%	*	40%	31%	20%	23%	14%
2006	15%	12%	*	20%	10%	*	0%	6%	22%	19%	11%
2007	24%	20%	*	13%	21%	*	40%	25%	16%	18%	30%
2008	13%	16%	*	10%	18%	*	0%	6%	9%	13%	23%

**Which does the partner agreement provide for?**

Buy-out	80%	84%	*	80%	86%	*	60%	63%	82%	84%	87%
Conduct	48%	55%	*	47%	58%	*	20%	38%	42%	46%	59%
Death	92%	89%	*	83%	91%	*	100%	75%	87%	90%	92%
Disability	80%	81%	*	70%	85%	*	60%	44%	71%	84%	85%
Early withdraw	57%	58%	*	57%	60%	*	20%	44%	49%	56%	63%
Mandatory age	27%	27%	*	17%	31%	*	20%	0%	15%	18%	36%
Non-competition	60%	57%	*	50%	61%	*	20%	38%	47%	59%	75%
Retirement	59%	60%	*	47%	65%	*	40%	31%	51%	58%	66%

**Components of buyout provision**

Clients retained	33%	37%	*	58%	32%	*	*	50%	49%	30%	35%
Discount for early withdrawal	30%	21%	*	4%	26%	*	*	10%	16%	32%	33%
Fee multiples	41%	45%	*	42%	47%	*	*	30%	47%	48%	40%
Fixed amount for X years	31%	28%	*	21%	31%	*	*	30%	24%	29%	36%
Life insurance in place	48%	49%	*	33%	52%	*	*	40%	44%	48%	49%
Outside appraisal or valuation	7%	8%	*	17%	6%	*	*	20%	11%	12%	5%
Years as partner/owner	20%	18%	*	0%	22%	*	*	0%	0%	15%	29%
Terms of pmnts self-funded	42%	36%	*	25%	39%	*	*	30%	33%	42%	45%

**Components of partner compensation formula**

Administrative duties	59%	57%	*	43%	63%	*	*	31%	39%	55%	64%
Client billing	83%	88%	*	90%	87%	*	*	92%	89%	77%	86%
Compliance w/ bus. plan	12%	9%	*	5%	10%	*	*	8%	4%	7%	20%
Interest on capital	31%	35%	*	10%	43%	*	*	8%	29%	36%	39%
New clients	40%	31%	*	5%	40%	*	*	15%	11%	27%	53%
New bus. from present clients	26%	18%	*	5%	22%	*	*	0%	7%	14%	38%
Niche/new service developed	13%	10%	*	5%	12%	*	*	8%	4%	5%	18%
Timely billing	16%	10%	*	0%	13%	*	*	8%	4%	7%	16%
Years of service	17%	16%	*	14%	16%	*	*	31%	4%	14%	21%
% with Web sites	65%	66%	37%	61%	92%	38%	43%	49%	69%	84%	98%

	All Firms	All CA	California			All West Firms By Revenues					
			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	2,722	439	121	165	153	96	140	164	156	133	151

**Survey Performance**

**Clarity of questions**

1	1%	1%	-	1%	1%	-	-	1%	1%	-	2%
2	3%	2%	4%	1%	2%	9%	6%	4%	1%	2%	2%
3	21%	24%	28%	18%	29%	24%	26%	22%	15%	25%	27%
4	51%	48%	46%	48%	50%	47%	49%	43%	56%	54%	54%
5	25%	24%	23%	31%	19%	20%	20%	30%	27%	19%	15%
Average	3.96	3.93	3.88	4.06	3.83	3.77	3.83	3.96	4.09	3.91	3.79

**Relevance of content**

1	1%	1%	-	1%	1%	-	1%	1%	-	-	2%
2	3%	3%	6%	2%	1%	8%	3%	5%	1%	2%	1%
3	16%	20%	26%	18%	16%	27%	22%	20%	12%	16%	18%
4	49%	48%	45%	46%	52%	42%	50%	44%	53%	55%	54%
5	32%	29%	23%	33%	30%	23%	24%	30%	34%	27%	26%
Average	4.08	4.02	3.86	4.08	4.09	3.79	3.93	3.98	4.21	4.08	4.02

**Comprehensiveness of content**

1	1%	1%	-	1%	2%	1%	1%	1%	-	-	2%
2	2%	3%	4%	2%	3%	6%	3%	4%	2%	2%	2%
3	19%	21%	28%	18%	18%	24%	29%	18%	17%	22%	16%
4	51%	49%	44%	47%	56%	43%	46%	50%	51%	56%	61%
5	27%	26%	24%	32%	22%	26%	21%	27%	31%	21%	19%
Average	4.01	3.98	3.89	4.08	3.93	3.87	3.83	3.99	4.11	3.96	3.92

**Online survey system**

1	1%	1%	-	1%	2%	-	1%	1%	-	1%	2%
2	2%	1%	2%	1%	2%	1%	2%	3%	-	2%	1%
3	11%	12%	17%	9%	11%	13%	14%	11%	10%	13%	11%
4	37%	36%	36%	35%	38%	40%	35%	27%	43%	38%	40%
5	49%	49%	46%	54%	47%	45%	48%	58%	47%	46%	46%
Average	4.32	4.32	4.25	4.41	4.27	4.30	4.26	4.37	4.36	4.27	4.26

**Support**

1	1%	1%	-	1%	3%	-	-	1%	-	1%	3%
2	3%	2%	3%	1%	1%	8%	4%	5%	-	4%	3%
3	23%	28%	35%	21%	28%	23%	32%	25%	21%	26%	26%
4	41%	43%	41%	47%	41%	50%	40%	38%	54%	38%	42%
5	31%	27%	22%	30%	28%	19%	25%	31%	25%	29%	26%
Average	3.98	3.92	3.81	4.03	3.90	3.81	3.85	3.92	4.04	3.90	3.87