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2016 AICPA PCPS / CPA.com MAP Survey Reports Guide

Welcome to the Guide for the 2016 AICPA PCPS/CPA.com National Management of an Accounting Practice (MAP) Survey Results Report!

Personalized reports (available to survey participants) include an Excel workbook that has been built especially for each firm. This workbook includes multiple spreadsheets with a compendium of national statistics for firms of various sizes and those in various regions.

Reports are in "xlsx" format, which can be opened in Microsoft Excel 2007 or more recent version of Excel. If you cannot open your spreadsheet, please email pcps@aicpa.org to request an alternate format.

Private and Confidential

We print "Private and Confidential" atop the reports because (1) this report contains information that many firms confine to owners. And (2) benchmarks are gathered at significant cost from participants (who we estimate spend well over two hours of managing partner time per survey fielding). Benchmark quality is proportional to the number of participants; we lose a valuable incentive for future participation if participating firms share their report with non-participating firms.

Medians

Statistics have been prepared using medians. The median value represents the middle value in a data range. Median values help to prevent unusually large or small data points (outliers) from skewing results.

Multiple Choice Questions

Results for multiple choice questions, such as Fee Source Allocation, Benefit Programs Offered, Partner Compensation Formula, and others are based on firms that provided information for that section. This approach delivers the most accurate picture in these categories eliminating "nil" or "zero" answers, because not all firms had data to incorporate into those sections.

Report Formatting

The results within the Excel workbook into several categories. Your report contains the following tabs/spreadsheets:

- A. Firm Information –geographic data on firms completing survey along with general demographic information on the firms including number of years in business, office size and fiscal year end.
- B. KPIs - Key Performance Indicators

- C. Financial – detailed income and expense data as well as breakdown of fee sources and accounts receivable statistics
 - D. Staffing & Compensation – all the details on staffing, billing rates, utilization and compensation
 - E. Benefits – the specifics of paid time off and other benefits offered
 - F. Technology – firm policies for technology and social media are summarized
 - G. Owner-Partner – a high level review of owner-partner programs and partner agreements
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Other important information

FTE (Full Time Equivalent)

In 2016, the AICPA PCPS /CPA.com National MAP survey continued to use full time equivalent (FTE) basis for calculating the number of staff, where 2080 hours (52 weeks x 40 hours) equals 1 FTE. That is, if a firm had one manager who worked 2,310 hours, they would have entered the compensated hours, and the system would have interpreted the firm as having 1.11 FTE managers. This response would be equivalent to a firm that had 2 managers, one of whom worked 1,000 hours, and one of whom worked 1,310 hours. This change was made in 2012 to better accommodate the growing prevalence of part-time work. Some variation with years prior to 2012 may result.

Comparison with past years

Some respondents may compare this year's results to prior years. With each fielding of the MAP Survey, different firms respond. These differences can have significant impacts on observed metrics. For example, in 2016, a lower proportion of <\$500K firms completed the survey than in 2014. Some changes from 2014 to 2016 may be an artifact of the different firms who completed the survey.

Top Performers

"Top Performing" firms include the top 25% of firms with regard to net income per partner. Top Performers are based only on earnings, not benefits or balance. Not every firm wants to be a "Top Performer", but the benchmark is useful.

Small firms

There may be some areas where not enough responses were gathered to provide meaningful benchmarking statistics. Often a particular survey question is 'not applicable' for the small firm respondent. Under these circumstances, the reports indicate a dash ("-") where there was not enough data collected to include in the report. For example, this is true especially with respect to staffing for the <\$200K tier firms. Data for the \$200-500K firms will have similar instances.

Thank you again for your participation. Please feel free to send your feedback and questions to pcps@aicpa.org.

Firm Information

AICPA PCPS/CPA.com 2016 National MAP Survey

California Society of CPAs Private and Confidential	California State Report - All Results are Reported on Median Values										
	CA by Net Client Fees				West Region by Net Client Fees						
	All CA	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
Number of Firms	198	50	47	63	45	74	53	67	103	10	13

Demographics

Primary Office Location - Region											
Northeast	-	-	-	-	-	-	-	-	-	-	-
South	-	-	-	-	-	-	-	-	-	-	-
Midwest	-	-	-	-	-	-	-	-	-	-	-
West	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

Primary Office Location - Sub-Region											
East North Central	-	-	-	-	-	-	-	-	-	-	-
East South Central	-	-	-	-	-	-	-	-	-	-	-
Mid-Atlantic	-	-	-	-	-	-	-	-	-	-	-
New England	-	-	-	-	-	-	-	-	-	-	-
South Atlantic	-	-	-	-	-	-	-	-	-	-	-
West North Central	-	-	-	-	-	-	-	-	-	-	-
West South Central	-	-	-	-	-	-	-	-	-	-	-
Mountain	-	-	-	-	29%	23%	34%	34%	25%	10%	23%
Pacific	100%	100%	100%	100%	71%	77%	66%	66%	75%	90%	77%

Profile

Number of Years in Business											
Less than one year	1%	2%	-	-	4%	-	-	-	-	-	-
1 to 5 years	6%	8%	6%	-	24%	8%	4%	9%	2%	-	-
6 to 10 years	13%	18%	9%	10%	22%	12%	15%	12%	6%	10%	-
11 to 20 years	14%	18%	17%	13%	18%	30%	21%	13%	18%	10%	-
21 or more years	67%	54%	68%	78%	31%	50%	60%	66%	74%	80%	100%

Firm Memberships											
PCPS	41%	28%	24%	63%	36%	42%	38%	54%	70%	80%	69%
AICPA	84%	76%	76%	97%	84%	85%	79%	94%	98%	100%	100%
CPA Firm Association or Network	9%	4%	4%	16%	-	5%	8%	13%	13%	30%	46%

Firm Information

CPA Firm Management Association	5%	-	2%	10%	-	-	-	3%	8%	40%	23%
State Society	85%	86%	83%	92%	87%	93%	94%	93%	98%	70%	92%
Association for Accounting Marketing	4%	2%	-	8%	2%	1%	-	1%	3%	10%	46%

Office Space											
Cost per square foot	\$ 25	\$ 19	\$ 25	\$ 32	\$ 13	\$ 16	\$ 21	\$ 21	\$ 25	-	\$ 36
Square Feet/Professional FTE	451	479	488	400	300	579	500	500	413	-	400

Fiscal Year End Month											
January	-	-	-	-	-	-	2%	-	-	-	-
February	-	-	-	-	-	-	-	-	-	-	-
March	1%	2%	-	-	-	3%	-	-	-	10%	-
April	2%	-	-	3%	-	-	2%	1%	2%	10%	8%
May	2%	-	-	6%	-	-	-	-	6%	10%	8%
June	2%	-	2%	3%	-	1%	2%	4%	2%	-	23%
July	1%	-	-	-	-	-	-	-	-	-	-
August	2%	2%	-	3%	-	1%	-	1%	3%	-	-
September	1%	-	-	2%	-	1%	-	-	2%	-	-
October	1%	-	2%	2%	-	-	2%	1%	-	-	8%
November	-	-	-	-	-	-	-	1%	-	-	-
December	90%	96%	96%	81%	100%	93%	92%	90%	85%	70%	54%

Key Performance Indicators

AICPA PCPS/CPA.com 2016 National MAP Survey

California Society of CPAs Private and Confidential	California State Report - All Results are Reported on Median Values										
	CA by Net Client Fees				West Region by Net Client Fees						
	All CA	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
Number of Firms	198	50	47	63	45	74	53	67	103	10	13

Net Client Fees (NCF)											
Total Net client fees	\$ 905,000	\$ 284,262	\$ 800,000	\$ 3,676,914	\$ 100,000	\$ 321,453	\$ 625,763	\$ 1,030,073	\$ 2,679,650	\$ 7,017,072	\$ 13,916,282
Net client fees earned - prior FY	\$ 840,000	\$ 250,106	\$ 763,155	\$ 3,460,336	\$ 92,293	\$ 300,000	\$ 590,000	\$ 933,630	\$ 2,656,436	-	\$ 12,989,619
Net client fees per partner/owner	\$ 648,662	\$ 278,840	\$ 640,000	\$ 1,070,483	\$ 85,090	\$ 299,438	\$ 550,000	\$ 621,671	\$ 855,831	\$ 2,018,153	\$ 1,515,967
Net client fees per FTE professional	\$ 209,935	\$ 125,000	\$ 224,185	\$ 229,807	\$ 79,719	\$ 156,240	\$ 171,749	\$ 170,631	\$ 201,521	-	\$ 235,749
% change in net client fees from prior year	6%	5%	6%	7%	9%	6%	5%	5%	7%	-	5%

Accounts Receivable / WIP											
WIP as % of Net Client Fees	4.8%	3.4%	3.8%	6.5%	5.2%	2.6%	2.7%	4.8%	5.4%	-	4.8%
Receivables - current - billed A/R %	44.0%	80.0%	44.0%	37.0%	92.5%	72.9%	37.0%	50.0%	40.5%	-	43.0%
Receivables - 30-59 days - billed A/R %	15.0%	15.5%	13.0%	15.0%	14.5%	16.4%	10.0%	13.0%	15.0%	-	13.0%
Receivables - 60-89 days - billed A/R %	11.0%	11.0%	11.0%	12.0%	27.0%	10.0%	11.0%	11.5%	10.0%	-	12.0%
Receivables - 90+ days - billed A/R %	34.0%	36.4%	32.9%	32.3%	27.5%	36.4%	37.5%	27.0%	30.1%	-	29.0%

Partner Compensation and Net Remaining Per Owner											
Compensation - equity partner/owner	\$ 250,000	\$ 92,273	\$ 163,645	\$ 355,581	\$ 49,046	\$ 106,654	\$ 142,000	\$ 204,522	\$ 261,813	-	\$ 417,156
Net remaining per partner/owner	\$ 264,687	\$ 118,776	\$ 277,358	\$ 355,545	\$ 43,759	\$ 135,583	\$ 189,238	\$ 241,750	\$ 299,637	-	\$ 447,429
Net remaining for partner/owners as % of net client fees	43.9%	55.3%	47.4%	36.0%	53.5%	52.0%	44.4%	40.4%	35.9%	-	28.8%

Ratios and Expenses											
Utilization % - equity partners/owners	56.5%	52.5%	62.5%	55.3%	48.1%	65.2%	62.8%	56.6%	54.9%	-	45.7%
Total expenses (leverage ratio)	58.3%	48.8%	52.6%	65.1%	47.5%	51.7%	57.6%	59.7%	64.3%	-	71.3%
Payroll & benefits (excluding partners/owners) as a % of net client fees	34.4%	24.0%	30.3%	41.7%	8.3%	24.9%	31.1%	38.5%	40.6%	-	49.1%
CPE as a % of net client fees	0.5%	0.6%	0.3%	0.5%	0.8%	0.6%	0.4%	0.4%	0.6%	-	0.6%
Occupancy costs as a % of net client fees	5.6%	5.4%	6.3%	5.3%	4.7%	5.8%	6.2%	5.6%	5.3%	-	5.6%
Information Technology as a % of net client fees	3.7%	4.7%	4.0%	2.7%	7.9%	5.1%	5.0%	4.1%	3.2%	-	2.9%
Marketing as a % of net client fees	0.6%	0.4%	0.4%	0.7%	0.9%	0.5%	0.6%	0.4%	0.7%	-	1.2%
Firm turnover ratio (percentage)	5.71%	0.00%	13.39%	10.00%	0.00%	0.00%	10.00%	11.51%	10.26%	-	16.06%

Service Fees as a % of Net Client Fees (for firms offering the service)											
Audit & Attest Fees as a % of NCF	12%	-	10%	12%	-	30%	9%	13%	13%	-	29%
Comps & Reviews Fees as a % of NCF	8%	10%	5%	8%	5%	8%	8%	12%	7%	-	6%
Tax Service Fees as a % of NCF	65%	70%	67%	63%	77%	68%	63%	60%	61%	-	47%
Client Accounting & CFO Service Fees as a % of NCF	11.1%	20.5%	9.0%	10.0%	20.0%	13.0%	15.0%	13.0%	9.0%	-	-
All Other Service Fees	17%	20%	13%	17%	20%	22%	20%	19%	19%	-	14%

Average Billing Rates											
Equity Partners/Owners	\$ 250.00	\$ 197.50	\$ 226.00	\$ 325.00	\$ 150.00	\$ 180.00	\$ 190.00	\$ 206.50	\$ 257.00	-	\$ 390.00
Directors/Non- Equity Partners (11+ Yrs Exp)	\$ 280.14	-	-	\$ 304.00	-	-	-	\$ 155.00	\$ 221.00	-	\$ 337.50
Senior Managers (8-10 Yrs Exp)	\$ 207.50	-	\$ 187.50	\$ 225.00	-	\$ 118.00	\$ 150.00	\$ 155.00	\$ 186.25	-	\$ 277.50
Managers (6-7 Yrs Exp)	\$ 180.00	-	\$ 145.00	\$ 193.00	-	-	\$ 145.00	\$ 131.50	\$ 160.00	-	\$ 237.00
Senior Associates (4-5 Yrs Exp)	\$ 140.00	-	-	\$ 150.00	-	-	\$ 90.00	\$ 105.07	\$ 131.25	-	\$ 165.00
Associates (1-3 Yrs Exp)	\$ 115.00	-	\$ 87.50	\$ 120.00	-	\$ 100.00	\$ 72.50	\$ 90.00	\$ 105.00	-	\$ 124.00
New Professionals (<1Yr Exp)	\$ 100.00	-	-	\$ 100.00	-	-	-	-	\$ 95.00	-	-
Paraprofessionals	\$ 100.00	\$ 92.50	\$ 100.00	\$ 116.50	-	\$ 80.00	\$ 82.50	\$ 81.50	\$ 90.00	-	-
Interns	\$ 75.00	-	-	\$ 80.00	-	-	-	-	\$ 75.00	-	-
Prof Subcontractors	\$ 150.00	-	-	\$ 175.00	-	-	\$ 150.00	-	\$ 165.00	-	-

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	All CA	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
Average Chargeable Hours											
Equity Partners/Owners	1,175	1,091	1,300	1,151	1,000	1,357	1,306	1,178	1,143	-	950
Directors/Non- Equity Partners (11+ Yrs Exp)	1,182	-	-	1,158	-	-	-	1,348	1,227	-	1,043
Senior Managers (8-10 Yrs Exp)	1,398	-	1,350	1,393	-	1,500	1,459	1,357	1,390	-	1,320
Managers (6-7 Yrs Exp)	1,400	-	1,600	1,398	-	-	1,300	1,558	1,443	-	1,208
Senior Associates (4-5 Yrs Exp)	1,475	-	-	1,472	-	-	1,312	1,535	1,542	-	1,468
Associates (1-3 Yrs Exp)	1,523	-	1,552	1,512	-	1,665	1,300	1,445	1,502	-	1,421
New Professionals (<1Yr Exp)	1,386	-	-	1,428	-	-	-	-	1,400	-	-
Paraprofessionals	1,316	732	1,204	1,461	-	996	1,065	1,279	1,414	-	-
Interns	930	-	-	1,068	-	-	-	-	750	-	-
Prof Subcontractors	1,343	-	-	1,516	-	-	-	-	1,500	-	-

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Number of Firms	198	50	47	63	45	74	53	67	103	10	13

Income Analysis

Firm capital (net capital of the firm)	\$ 126,000	\$ 37,683	\$ 105,000	\$ 664,853	\$ 7,616	\$ 50,000	\$ 73,550	\$ 164,451	\$ 460,123	-	\$ 1,923,538
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Income											
Gross fees earned	\$ 893,379	\$ 286,706	\$ 796,929	\$ 3,816,543	\$ 98,257	\$ 317,115	\$ 644,191	\$ 1,044,880	\$ 3,028,996	\$ 7,514,555	\$ 14,678,216
Net write-ups (downs) % of Total Income	0%	0%	0%	-3%	0%	0%	0%	0%	-6%	-	-14%
Interest income	\$ 29	\$ 1	\$ 12	\$ 258	\$ 0	\$ 0	\$ 4	\$ 77	\$ 257	\$ 3,807	\$ 156
Other income	\$ 0	\$ 0	\$ 0	\$ 1,148	\$ 0	\$ 0	\$ 0	\$ 0	\$ 102	-	\$ 9,835

Net Client Fees (NCF)											
Net Client Fees % changed from Prior FY	6%	5%	6%	7%	9%	6%	5%	5%	7%	-	5%
NCF per partner/owner	\$ 648,662	\$ 278,840	\$ 640,000	\$ 1,070,483	\$ 85,090	\$ 299,438	\$ 550,000	\$ 621,671	\$ 855,831	\$ 2,018,153	\$ 1,515,967
Net client fees per FTE professional	\$ 209,935	\$ 125,000	\$ 224,185	\$ 229,807	\$ 79,719	\$ 156,240	\$ 171,749	\$ 170,631	\$ 201,521	-	\$ 235,749
Net client fees per total FTE employees (excludes Equity Partners and Subcontractors)	\$ 219,941	\$ 162,500	\$ 239,078	\$ 222,871	\$ 174,605	\$ 193,744	\$ 170,803	\$ 207,017	\$ 210,600	-	\$ 221,546

Net Remaining for Partner/Owner											
Net remaining for partner/owner	\$ 415,567	\$ 129,944	\$ 399,926	\$ 1,342,936	\$ 47,620	\$ 161,443	\$ 267,166	\$ 419,456	\$ 908,253	-	\$ 3,939,016
Net remaining for partner/owners as % of net client fees	43.9%	55.3%	47.4%	36.0%	53.5%	52.0%	44.4%	40.4%	35.9%	-	28.8%
Net remaining for partner/owner as a % of total income	43.1%	52.7%	47.4%	35.6%	52.5%	50.8%	43.4%	40.4%	35.9%	-	28.8%
Net remaining per partner/owner	\$ 264,687	\$ 118,776	\$ 277,358	\$ 355,545	\$ 43,759	\$ 135,583	\$ 189,238	\$ 241,750	\$ 299,637	-	\$ 447,429
Net remaining per partner/owner per hour	\$ 62.45	\$ 64.38	\$ 100.97	\$ 43.36	\$ 26.05	\$ 58.98	\$ 71.48	\$ 58.12	\$ 38.00	-	\$ 18.21

Non-Hourly Billing-% of Total Revenues											
Commissions	-	-	-	-	-	-	-	-	-	-	-
Fixed fees	38.5%	47.5%	33.0%	18.5%	45.0%	16.7%	42.8%	13.0%	15.0%	-	-
Percentage of assets	-	-	-	-	-	-	-	-	-	-	-
Periodic	5.0%	-	-	-	-	-	-	-	-	-	-
Per tax form fees	40.0%	44.0%	-	-	50.0%	55.0%	-	-	-	-	-
Risk-based	-	-	-	-	-	-	-	-	-	-	-
Transaction-based	-	-	-	-	-	-	-	-	-	-	-
Value billing	10.0%	20.0%	-	10.0%	20.0%	20.0%	10.0%	13.1%	10.0%	-	-

Expense Analysis

Expenses as a % of Net Client Fees											
Professional salaries (excluding partner/owner)	22.2%	16.3%	18.2%	24.9%	-	15.0%	18.1%	21.2%	24.0%	-	31.7%
Paraprofessional salaries (excluding partner/owner)	3.5%	2.6%	5.5%	1.7%	0.0%	4.7%	5.7%	4.8%	3.4%	-	0.5%
Other salaries (excluding partner/owner)	4.9%	0.0%	3.4%	6.0%	0.0%	2.0%	5.1%	4.5%	5.6%	-	6.7%
Payments to retired partners	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-	0.3%
Retirement plan costs (excluding partner/owner)	0.8%	0.0%	0.7%	0.9%	0.0%	0.1%	0.6%	1.0%	1.0%	-	0.8%
Other employee benefits (excluding partner/owner)	2.0%	0.0%	1.4%	2.8%	0.0%	0.2%	1.1%	2.2%	2.8%	-	3.2%
Peer Review and QC Costs	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	-	0.0%
Dues	0.4%	0.6%	0.3%	0.3%	1.2%	0.6%	0.3%	0.4%	0.4%	-	0.3%
Technical Research Library and Guidance	0.5%	0.6%	0.4%	0.5%	0.4%	0.6%	0.4%	0.7%	0.6%	-	0.3%
CPE	0.5%	0.6%	0.3%	0.5%	0.8%	0.6%	0.4%	0.4%	0.6%	-	0.6%
Malpractice insurance	0.9%	1.1%	0.9%	0.9%	1.0%	0.7%	0.7%	0.7%	0.8%	-	0.8%
Office rent and other occupancy costs	5.6%	5.4%	6.3%	5.3%	4.7%	5.8%	6.2%	5.6%	5.3%	-	5.6%
Interest	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%	0.2%	0.0%	0.1%	-	0.1%

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		<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
Computer hardware	0.3%	0.3%	0.4%	0.3%	0.6%	0.3%	0.4%	0.4%	0.3%	-	0.4%
Computer software	2.1%	3.4%	2.3%	1.5%	5.8%	3.3%	3.4%	2.7%	1.8%	-	1.0%
Outsourced IT services	0.6%	0.2%	0.6%	0.7%	0.0%	0.6%	0.7%	0.5%	0.7%	-	0.1%
Other computer and technology	0.4%	0.7%	0.3%	0.4%	0.6%	0.5%	0.6%	0.5%	0.3%	-	1.0%
Promotion and marketing	0.6%	0.4%	0.4%	0.7%	0.9%	0.5%	0.6%	0.4%	0.7%	-	1.2%
Payroll taxes (including partner/owner)	2.9%	2.5%	2.8%	3.2%	1.0%	2.9%	3.3%	3.7%	3.3%	-	3.1%
Depreciation and amortization	0.7%	0.2%	0.9%	0.8%	0.6%	0.4%	0.9%	0.9%	0.8%	-	0.9%
Other expenses (i.e., insurance)	6.6%	6.8%	7.1%	6.4%	7.9%	7.1%	7.2%	6.3%	6.4%	-	4.3%

Expenses as a % of Total Income											
Professional salaries (excluding partner/owner)	21.8%	14.1%	18.2%	24.8%	-	14.8%	18.1%	21.0%	24.0%	-	31.3%
Paraprofessional salaries (excluding partner/owner)	3.5%	2.6%	5.4%	1.7%	0.0%	4.7%	5.5%	4.8%	3.3%	-	0.5%
Other salaries (excluding partner/owner)	4.7%	0.0%	3.3%	6.0%	0.0%	2.0%	5.1%	4.4%	5.3%	-	6.6%
Payments to retired partners	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-	0.3%
Retirement plan costs (excluding partner/owner)	0.7%	0.0%	0.7%	0.8%	0.0%	0.1%	0.6%	1.0%	1.0%	-	0.8%
Other employee benefits (excluding partner/owner)	1.9%	0.0%	1.4%	2.8%	0.0%	0.2%	1.1%	2.2%	2.8%	-	3.2%
Peer Review and QC Costs	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	-	0.0%
Dues	0.3%	0.5%	0.3%	0.3%	1.2%	0.6%	0.3%	0.4%	0.4%	-	0.3%
Technical Research Library and Guidance	0.5%	0.6%	0.4%	0.5%	0.4%	0.6%	0.4%	0.7%	0.6%	-	0.3%
CPE	0.5%	0.6%	0.3%	0.5%	0.8%	0.6%	0.4%	0.4%	0.6%	-	0.6%
Malpractice insurance	0.9%	1.0%	0.9%	0.9%	0.9%	0.7%	0.7%	0.7%	0.8%	-	0.8%
Office rent and other occupancy costs	5.5%	4.8%	6.3%	5.3%	4.3%	5.6%	6.2%	5.6%	5.3%	-	5.6%
Interest	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%	0.2%	0.0%	0.1%	-	0.1%
Computer hardware	0.3%	0.3%	0.4%	0.3%	0.6%	0.3%	0.4%	0.4%	0.3%	-	0.4%
Computer software	2.0%	3.2%	2.3%	1.5%	5.4%	3.2%	3.3%	2.7%	1.8%	-	1.0%
Outsourced IT services	0.6%	0.2%	0.6%	0.7%	0.0%	0.6%	0.7%	0.5%	0.7%	-	0.1%
Other computer and technology	0.4%	0.6%	0.3%	0.4%	0.6%	0.5%	0.6%	0.5%	0.3%	-	1.0%
Promotion and marketing	0.5%	0.4%	0.4%	0.7%	0.6%	0.4%	0.6%	0.4%	0.7%	-	1.2%
Payroll taxes (include partner/owner)	2.9%	2.2%	2.8%	3.2%	1.0%	2.8%	3.1%	3.7%	3.3%	-	3.1%
Depreciation and amortization	0.7%	0.2%	0.9%	0.8%	0.6%	0.4%	0.9%	0.9%	0.8%	-	0.9%
Other expenses (i.e., insurance)	6.6%	6.3%	6.9%	6.4%	7.7%	7.0%	7.0%	6.3%	6.4%	-	4.3%

Accounts Receivable / WIP											
Receivables - current - billed A/R %	44.0%	80.0%	44.0%	37.0%	92.5%	72.9%	37.0%	50.0%	40.5%	-	43.0%
Receivables - 30-59 days - billed A/R %	15.0%	15.5%	13.0%	15.0%	14.5%	16.4%	10.0%	13.0%	15.0%	-	13.0%
Receivables - 60-89 days - billed A/R %	11.0%	11.0%	11.0%	12.0%	27.0%	10.0%	11.0%	11.5%	10.0%	-	12.0%
Receivables - 90+ days - billed A/R %	34.0%	36.4%	32.9%	32.3%	27.5%	36.4%	37.5%	27.0%	30.1%	-	29.0%
Bad debt written off in fiscal year reported	\$ 2,000	\$ 500	\$ 1,000	\$ 17,601	\$ 0	\$ 500	\$ 1,000	\$ 2,000	\$ 9,600	-	\$ 171,359

A/R Statistics

Interest Charged on A/R											
Yes	48%	27%	51%	63%	38%	39%	59%	69%	67%	-	54%
No	50%	68%	49%	37%	62%	58%	41%	31%	33%	-	46%
N/A	1%	5%	-	-	-	3%	-	-	-	-	-

Billing Protocols

Percent of fees based on standard hourly billing	85%	60%	90%	88%	70%	70%	83%	90%	90%	-	85%
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Staffing Compensation

AICPA PCPS/CPA.com 2016 National MAP Survey											
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	CA by Net Client Fees				West Region by Net Client Fees						
	All CA	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
Number of Firms	198	50	47	63	45	74	53	67	103	10	13

Overview

Compensation Year Basis											
Fiscal year	13%	6%	11%	18%	10%	7%	6%	14%	19%	-	38%
Calendar year	77%	85%	82%	70%	88%	86%	87%	79%	70%	-	54%
Other	10%	9%	7%	12%	2%	7%	6%	6%	11%	-	8%
Firm turnover ratio (percentage)	5.71%	0.00%	13.39%	10.00%	0.00%	0.00%	10.00%	11.51%	10.26%	-	16.06%

Professionals

Professionals in position (FTE)											
Equity Partners/Owners	2.00	1.00	1.25	3.38	1.00	1.00	1.00	2.00	3.03	-	12.00
Total Professionals (includes Equity/Partners)	5.19	2.00	3.75	15.00	1.00	2.00	3.75	6.00	14.00	-	59.03

Average Chargeable Hours per Position											
Equity Partners/Owners	1,175	1,091	1,300	1,151	1,000	1,357	1,306	1,178	1,143	-	950
Directors (11+ Yrs Exp)	1,182	-	-	1,158	-	-	-	1,348	1,227	-	1,043
Sr Managers (8-10 Yrs Exp)	1,398	-	1,350	1,393	-	1,500	1,459	1,357	1,390	-	1,320
Managers (6-7 Yrs Exp)	1,400	-	1,600	1,398	-	-	1,300	1,558	1,443	-	1,208
Sr Associates (4-5 Yrs Exp)	1,475	-	-	1,472	-	-	1,312	1,535	1,542	-	1,468
Associates (1-3 Yrs Exp)	1,523	-	1,552	1,512	-	1,665	1,300	1,445	1,502	-	1,421
New Professionals (<1Yr Exp)	1,386	-	-	1,428	-	-	-	-	1,400	-	-
Paraprofessionals	1,316	732	1,204	1,461	-	996	1,065	1,279	1,414	-	-
Interns	930	-	-	1,068	-	-	-	-	750	-	-
Prof Subcontractors	1,343	-	-	1,516	-	-	-	-	1,500	-	-

Average Billing Rate per Position											
Equity Partners/Owners	\$ 250.00	\$ 197.50	\$ 226.00	\$ 325.00	\$ 150.00	\$ 180.00	\$ 190.00	\$ 206.50	\$ 257.00	-	\$ 390.00
Directors (11+ Yrs Exp)	\$ 280.14	-	-	\$ 304.00	-	-	-	\$ 155.00	\$ 221.00	-	\$ 337.50
Sr Managers (8-10 Yrs Exp)	\$ 207.50	-	\$ 187.50	\$ 225.00	-	\$ 118.00	\$ 150.00	\$ 155.00	\$ 186.25	-	\$ 277.50
Managers (6-7 Yrs Exp)	\$ 180.00	-	\$ 145.00	\$ 193.00	-	-	\$ 145.00	\$ 131.50	\$ 160.00	-	\$ 237.00
Sr Associates (4-5 Yrs Exp)	\$ 140.00	-	-	\$ 150.00	-	-	\$ 90.00	\$ 105.07	\$ 131.25	-	\$ 165.00
Associates (1-3 Yrs Exp)	\$ 115.00	-	\$ 87.50	\$ 120.00	-	\$ 100.00	\$ 72.50	\$ 90.00	\$ 105.00	-	\$ 124.00
New Professionals (<1Yr Exp)	\$ 100.00	-	-	\$ 100.00	-	-	-	-	\$ 95.00	-	-
Paraprofessionals	\$ 100.00	\$ 92.50	\$ 100.00	\$ 116.50	-	\$ 80.00	\$ 82.50	\$ 81.50	\$ 90.00	-	-
Interns	\$ 75.00	-	-	\$ 80.00	-	-	-	-	\$ 75.00	-	-
Prof Subcontractors	\$ 150.00	-	-	\$ 175.00	-	-	\$ 150.00	-	\$ 165.00	-	-

Average Compensation per Position											
Equity Partners/Owners	\$ 250,000	\$ 92,273	\$ 163,645	\$ 355,581	\$ 49,046	\$ 106,654	\$ 142,000	\$ 204,522	\$ 261,813	-	\$ 417,156
Directors (11+ Yrs Exp)	\$ 153,722	-	-	\$ 169,904	-	-	-	\$ 92,919	\$ 134,777	-	-
Sr Managers (8-10 Yrs Exp)	\$ 109,350	-	\$ 92,500	\$ 116,105	-	\$ 62,083	\$ 69,268	\$ 85,000	\$ 99,075	-	\$ 132,126
Managers (6-7 Yrs Exp)	\$ 91,176	-	\$ 73,290	\$ 94,218	-	-	\$ 64,546	\$ 67,825	\$ 78,084	-	\$ 98,593
Sr Associates (4-5 Yrs Exp)	\$ 74,249	-	-	\$ 75,000	-	-	\$ 40,647	\$ 64,373	\$ 66,244	-	-
Associates (1-3 Yrs Exp)	\$ 55,667	-	\$ 50,313	\$ 60,000	-	\$ 42,000	\$ 41,098	\$ 46,195	\$ 52,626	-	-
New Professionals (<1Yr Exp)	\$ 48,298	-	-	\$ 51,558	-	-	-	-	\$ 46,688	-	-

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IT/technical support	-	-	-	-	-	-	-	-	-	-	-
Marketing	-	-	-	-	-	-	-	-	-	-	-
Subcontractors	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Average Billing Rate per Position											
Administrator/Office Manager	\$ 82.50	\$ 60.00	\$ 77.50	\$ 93.00	-	\$ 62.50	\$ 68.50	\$ 70.00	\$ 80.00	-	\$ 100.00
Clerical (data entry, etc.)	\$ 75.00	-	-	\$ 75.00	-	\$ 70.00	\$ 56.00	\$ 60.00	\$ 70.00	-	\$ 84.00
HR	-	-	-	-	-	-	-	-	-	-	-
IT/technical support	\$ 108.50	-	-	\$ 117.00	-	-	-	-	\$ 105.00	-	-
Marketing	-	-	-	-	-	-	-	-	-	-	-
Subcontractors	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Average Compensation per Position											
Administrator/Office Manager	\$ 55,474	\$ 41,745	\$ 45,200	\$ 73,293	-	\$ 38,076	\$ 39,861	\$ 45,734	\$ 62,818	-	\$ 94,823
Clerical (data entry, etc.)	\$ 45,581	-	\$ 39,330	\$ 49,838	-	\$ 33,899	\$ 30,350	\$ 39,330	\$ 42,290	-	\$ 49,210
HR	-	-	-	-	-	-	-	-	-	-	-
IT/technical support	\$ 74,956	-	-	\$ 78,924	-	-	-	-	\$ 60,500	-	\$ 89,331
Marketing	-	-	-	-	-	-	-	-	-	-	-
Subcontractors	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Compensation per Compensated Hour											
Administrator/Office Manager	\$ 27.26	\$ 19.00	\$ 21.84	\$ 34.03	-	\$ 18.54	\$ 19.71	\$ 22.56	\$ 29.06	-	\$ 43.16
Clerical	\$ 21.25	-	\$ 18.91	\$ 23.53	-	\$ 14.80	\$ 16.11	\$ 19.34	\$ 20.69	-	\$ 23.65
HR	-	-	-	-	-	-	-	-	-	-	-
IT/Technical Support	\$ 34.73	-	-	\$ 35.66	-	-	-	-	\$ 27.97	-	\$ 41.63
Marketing	-	-	-	-	-	-	-	-	-	-	-
Subcontractors	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
New Hires											
Grads hired - with 150 hour req	2.00	-	1.50	2.00	-	-	1.00	1.00	2.00	-	-
Avg annual salary grads - with 150 hour req	\$ 52,500	-	\$ 52,000	\$ 54,000	-	\$ 45,000	\$ 45,000	\$ 46,800	\$ 50,651	-	-
Grads hired - w/o 150 hour req	1.00	-	-	1.00	-	-	-	1.00	1.00	-	-
Avg annual salary grads- w/o 150 hour req	\$ 46,000	-	-	\$ 46,000	-	-	-	\$ 42,500	\$ 46,000	-	-

Benefits

AICPA PCPS/CPA.com 2016 National MAP Survey

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Number of Firms	198	50	47	63	45	74	53	67	103	10	13

Paid Time Off

Firm offers "Unlimited" amount of PTO to employees											
Yes	7%	13%	5%	7%	8%	17%	2%	10%	5%	-	8%
No	93%	88%	95%	93%	92%	83%	98%	90%	95%	-	92%

Paid Time Off - Exempt											
PTO Days/Hours - Exempt - (0-5 years)	15	-	10	16	-	10	11	15	15	-	-
PTO Days/Hours - Exempt - (6-10 years)	16	-	10	20	-	15	15	15	20	-	-
PTO Days/Hours - Exempt - (11-15 years)	19	-	10	20	-	15	15	18	20	-	-
PTO Days/Hours - Exempt - (15+ years)	20	-	10	20	-	20	18	20	20	-	-

Paid Time Off - Non-Exempt											
PTO Days/Hours - Non-Exempt - (0-5 years)	14	-	10	15	-	10	10	15	15	-	-
PTO Days/Hours - Non-Exempt - (6-10 years)	15	-	9	20	-	17	15	15	17	-	-
PTO Days/Hours - Non-Exempt - (11-15 years)	16	-	9	20	-	19	15	17	19	-	-
PTO Days/Hours - Non-Exempt - (15+ years)	19	-	9	20	-	20	15	20	20	-	-

Benefit Options

Benefit Programs Offered											
Cafeteria Plan	36%	5%	19%	69%	3%	5%	24%	33%	64%	-	92%
College tuition (not post-grad degrees)	5%	-	2%	7%	3%	3%	7%	2%	7%	-	15%
Continuing education course	77%	55%	81%	92%	39%	59%	78%	92%	88%	-	100%
CPA examination fees	44%	20%	36%	69%	14%	27%	39%	44%	60%	-	77%
CPA examination review courses	32%	15%	26%	51%	3%	17%	28%	23%	40%	-	92%
Dental insurance	44%	23%	33%	68%	6%	24%	28%	39%	62%	-	85%
Dependent health insurance	33%	13%	31%	49%	19%	14%	13%	30%	42%	-	77%
Graduate degrees	15%	3%	7%	27%	-	5%	7%	2%	16%	-	38%
Health club membership	3%	3%	-	7%	3%	2%	-	5%	6%	-	15%
Health insurance	74%	40%	76%	97%	36%	41%	63%	87%	97%	-	100%
Life insurance	40%	13%	31%	66%	8%	12%	22%	38%	64%	-	100%
Long term disability	30%	5%	14%	58%	6%	7%	7%	25%	48%	-	92%
Nutrition programs	1%	-	-	3%	-	-	-	5%	1%	-	8%
Parking/toll reimbursement	25%	15%	21%	34%	8%	8%	15%	25%	26%	-	46%
Professional dues	74%	53%	76%	92%	47%	58%	65%	93%	94%	-	92%

Benefits

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Professional licenses	74%	53%	67%	98%	47%	58%	67%	90%	97%	-	100%
Retirement plan	75%	50%	83%	90%	25%	54%	76%	95%	88%	-	100%
Voluntary benefits (Life, LTD, and/or Accident Plans)	24%	-	2%	54%	3%	-	11%	11%	45%	-	69%
None of these	8%	25%	2%	-	36%	17%	4%	-	-	-	-
Other	7%	3%	2%	14%	3%	2%	4%	7%	7%	-	8%

Health Insurance Details

Health insurance Options Offered											
HMO	47%	13%	41%	68%	3%	7%	17%	29%	35%	-	62%
HRA	3%	-	3%	5%	7%	-	3%	4%	5%	-	8%
HSA	28%	3%	19%	51%	7%	17%	17%	34%	43%	-	77%
MSA	-	-	-	-	-	-	-	-	1%	-	-
POS	1%	-	-	3%	-	-	-	-	1%	-	8%
PPO	60%	33%	51%	80%	20%	24%	31%	54%	63%	-	100%
Traditional	12%	17%	8%	14%	3%	24%	29%	25%	25%	-	23%
Other	1%	-	-	2%	-	7%	11%	-	3%	-	-
None	12%	40%	8%	-	60%	29%	17%	2%	-	-	-
Not sure	1%	-	3%	-	-	2%	3%	-	1%	-	-

Firm Contribution to Health Insurance											
0-20%	6%	16%	5%	2%	21%	13%	6%	3%	2%	-	-
21-40%	1%	-	3%	-	-	-	-	2%	-	-	-
41-60%	3%	3%	3%	3%	3%	-	17%	9%	3%	-	23%
61-80%	11%	3%	8%	15%	3%	4%	6%	9%	13%	-	15%
81-100%	67%	47%	69%	80%	24%	54%	56%	74%	82%	-	62%
N/A	13%	31%	13%	-	48%	28%	17%	3%	-	-	-

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Number of Firms	198	50	47	63	45	74	53	67	103	10	13

Policies and Practices

Technology Usage	All CA	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
Accept credit cards	67%	64%	63%	75%	72%	66%	73%	65%	77%	-	69%
Actively maintain a website	72%	56%	63%	88%	51%	66%	69%	77%	89%	-	92%
E-signature	28%	26%	25%	30%	23%	29%	36%	32%	37%	-	38%
Provide remote access to the firm's network/server	64%	36%	45%	96%	26%	38%	58%	68%	88%	-	100%
Publish a blog	14%	13%	5%	20%	8%	14%	11%	9%	17%	-	46%
Texting clients	33%	46%	38%	18%	59%	46%	42%	35%	24%	-	15%
Use cloud-based remote back-up	65%	67%	60%	70%	56%	61%	60%	58%	60%	-	62%
Use cloud-based software	59%	64%	48%	64%	72%	50%	51%	53%	58%	-	69%
Use cloud-based server(s)	22%	18%	8%	34%	23%	14%	20%	16%	26%	-	46%
Use Skype or similar service	37%	33%	25%	46%	28%	21%	29%	25%	35%	-	62%

Social Media Usage	All CA	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
For business development	43%	39%	27%	57%	43%	36%	38%	34%	57%	-	62%
For recruiting staff	28%	-	12%	59%	3%	-	11%	19%	52%	-	69%
To provide timely content/reminders to clients	17%	21%	7%	20%	23%	16%	23%	16%	22%	-	31%
To stay connected with existing clients	22%	29%	12%	27%	30%	19%	30%	21%	31%	-	38%
Other	3%	5%	-	4%	-	7%	6%	-	7%	-	8%
Firm does not promote use of social media	49%	47%	68%	34%	48%	55%	55%	55%	35%	-	31%

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		<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
Administrative duties	54%	50%	50%	58%	44%	56%	37%	72%	60%	-	83%
Billing realization and collections	73%	78%	88%	70%	75%	72%	74%	72%	66%	-	83%
Client billing volume	49%	28%	44%	60%	44%	47%	58%	50%	53%	-	83%
Compliance w/business plan	16%	11%	25%	16%	19%	13%	11%	16%	16%	-	33%
Interest on capital	22%	-	6%	37%	13%	3%	5%	9%	39%	-	42%
New business from present clients	33%	28%	25%	40%	38%	25%	11%	31%	24%	-	75%
New clients	49%	50%	38%	56%	50%	44%	26%	38%	46%	-	75%
Niche/new service developed	11%	-	13%	16%	19%	6%	-	13%	9%	-	50%
Personal billable time	56%	50%	38%	63%	56%	53%	26%	56%	56%	-	75%
Post-retirement comp formula	5%	-	-	9%	6%	-	5%	3%	10%	-	25%
Training/mentoring	15%	6%	6%	23%	13%	13%	-	9%	23%	-	50%
Years of service	22%	22%	25%	19%	25%	41%	11%	22%	19%	-	42%

Partner Agreement Terms include											
Mandatory retirement age	67.0	-	-	66.0	-	-	-	-	67.0	-	-