



	All TX			Dallas / Fort Worth			Houston		
	Small	Medium	Large	Small	Medium	Large	Small	Medium	Large
Number of firms	137	62	66	42	21	21	24	14	12

CENSUS DATA / FIRMOGRAPHICS

Region

Northeast	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
South	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Midwest	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
West	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Census Division

East North Central	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
East South Central	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Middle Atlantic	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
New England	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
South Atlantic	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
West North Central	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
West South Central	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Mountain	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Pacific	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Household Income

<40,000	20.4%	3.2%	10.6%	4.8%	0.0%	0.0%	4.2%	0.0%	0.0%
40,000 - 44,999	5.8%	17.7%	22.7%	0.0%	0.0%	4.8%	0.0%	0.0%	0.0%
45,000 - 49,999	12.4%	9.7%	12.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
50,000 - 54,999	18.3%	24.2%	18.2%	0.0%	0.0%	0.0%	95.8%	100.0%	100.0%
55,000 - 59,999	43.1%	45.2%	36.4%	95.2%	100.0%	95.2%	0.0%	0.0%	0.0%
60,000+	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Firm Size

<\$200K	48.2%	0.0%	0.0%	31.0%	0.0%	0.0%	41.7%	0.0%	0.0%
\$200<\$500K	51.8%	1.6%	0.0%	69.1%	0.0%	0.0%	58.3%	0.0%	0.0%
\$500<\$750K	0.0%	38.7%	0.0%	0.0%	38.1%	0.0%	0.0%	35.7%	0.0%
\$750<\$1.5M	0.0%	59.7%	0.0%	0.0%	61.9%	0.0%	0.0%	64.3%	0.0%
\$1.5M<\$5M	0.0%	0.0%	72.7%	0.0%	0.0%	76.2%	0.0%	0.0%	58.3%
\$5M<\$10M	0.0%	0.0%	13.6%	0.0%	0.0%	14.3%	0.0%	0.0%	8.3%
\$10M+	0.0%	0.0%	13.6%	0.0%	0.0%	9.5%	0.0%	0.0%	33.3%



All TX			Dallas / Fort Worth			Houston		
Small	Medium	Large	Small	Medium	Large	Small	Medium	Large

CENSUS DATA / FIRMOGRAPHICS (cont'd)

10/11 net client fees % change	4.1%	4.2%	5.4%	5.4%	4.8%	9.1%	-1.0%	3.8%	2.5%
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How long has your firm been in business?

Less than one year	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
1 to 5 years	19.7%	3.2%	7.6%	19.1%	0.0%	14.3%	16.7%	0.0%	16.7%
6 to 10 years	15.3%	9.7%	1.5%	14.3%	9.5%	0.0%	8.3%	14.3%	8.3%
11 to 20 years	24.8%	27.4%	6.1%	19.1%	23.8%	4.8%	25.0%	21.4%	0.0%
21 or more years	25.6%	25.8%	28.8%	40.5%	42.9%	42.9%	25.0%	21.4%	33.3%
31 to 40 years	8.8%	25.8%	25.8%	4.8%	19.1%	28.6%	8.3%	28.6%	16.7%
41 to 50 years	2.9%	3.2%	12.1%	2.4%	4.8%	0.0%	8.3%	0.0%	16.7%
51 or more years	2.9%	4.8%	18.2%	0.0%	0.0%	9.5%	8.3%	14.3%	8.3%

Last Fiscal Year End Date

May - November 2011	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
December 2011	97.8%	98.4%	92.4%	100.0%	95.2%	90.5%	95.8%	100.0%	83.3%
January - March 2012	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
April - June 2012	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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

PCPS	19.0%	30.7%	71.2%	14.3%	28.6%	81.0%	25.0%	28.6%	83.3%
AICPA	75.9%	93.6%	100.0%	64.3%	81.0%	100.0%	87.5%	100.0%	100.0%
CPA Association or Network	7.3%	8.1%	43.9%	4.8%	4.8%	38.1%	8.3%	14.3%	58.3%
State Society	95.6%	93.6%	98.5%	100.0%	90.5%	100.0%	91.7%	92.9%	91.7%
Assoc. for Accting Marketing	0.0%	0.0%	13.6%	0.0%	0.0%	14.3%	0.0%	0.0%	25.0%
American Accounting Association	0.0%	0.0%	10.6%	0.0%	0.0%	9.5%	0.0%	0.0%	16.7%

Square footage

Area of primary office (ft2)	1,216	2,950	10,917	1,041	3,045	10,042	1,452	3,002	14,681
Cost per square foot	13.63	18.30	21.88	15.73	17.93	21.64	12.08	23.16	25.23
Square feet / Prof FTE	843.77	666.13	430.31	778.68	707.32	409.16	1,029.88	621.97	382.73

FINANCIAL INFORMATION - GROSS

A/R (billed less allowances)	47,285	194,240	886,964	72,133	167,109	603,465	41,919	258,263	2,066,554
WIP (unbilled less allowances)	8,050	47,843	333,205	7,952	36,132	336,959	14,289	100,850	573,837
Firm capital (net capital)	59,840	133,717	945,341	68,855	115,196	781,995	67,477	236,368	1,457,348
Prior Year Net client fees	221,703	810,436	4,753,295	243,656	829,019	4,536,716	234,359	840,922	7,434,842
Bad debt written off, PY	3,233	13,123	55,096	3,237	13,816	67,204	2,657	29,284	85,715



All TX			Dallas / Fort Worth			Houston		
Small	Medium	Large	Small	Medium	Large	Small	Medium	Large

Income

Gross fees earned	235,974	866,282	5,497,978	265,921	897,083	5,215,488	238,062	909,781	8,955,781
Net write-ups (write-downs)	<u>-5,006</u>	<u>-21,426</u>	<u>-488,376</u>	<u>-5,083</u>	<u>-29,090</u>	<u>-266,869</u>	<u>-3,763</u>	<u>-36,663</u>	<u>-1,334,572</u>
Net client fees earned	230,968	844,856	5,009,602	260,838	867,992	4,948,619	234,299	873,118	7,621,210
Interest income	147	2,789	4,073	168	158	7,655	0	375	1,832
Oth income-rents & royalties	<u>1,153</u>	<u>9,075</u>	<u>31,024</u>	<u>1,298</u>	<u>313</u>	<u>14,559</u>	<u>1,917</u>	<u>24,899</u>	<u>62,468</u>
Total income	232,268	856,720	5,044,699	262,304	868,463	4,970,833	236,215	898,393	7,685,510
Net write-ups (downs) % of gross	-3.7%	-2.4%	-7.0%	-5.5%	-5.7%	-3.7%	-4.2%	-4.0%	-14.5%
Net client fees / gross fees	99%	99%	94%	98%	96%	97%	99%	97%	88%
Net client fees per FTE prof'l	\$160,216	\$190,782	\$197,465	\$195,106	\$201,635	\$201,624	\$166,169	\$180,877	\$198,676
Net client fees per Partner	\$223,275	\$504,878	\$909,809	\$252,018	\$596,656	\$976,242	\$248,373	\$550,367	\$1,219,068

Expenses

Prof'l salaries (excl. owners)	20,021	168,595	1,530,084	17,347	158,688	1,527,031	25,102	180,881	2,680,147
Paraprofessional salaries	14,681	57,784	152,610	17,793	70,564	153,991	13,539	62,293	184,917
Other salaries (excl. owners)	6,573	36,845	262,857	7,085	38,300	275,819	7,801	44,027	386,882
Payment to retired partners	1,045	2,082	35,671	357	2,318	25,040	0	5,745	45,702
Ret plan costs (excl. owners)	406	6,063	62,759	209	9,747	46,818	1,176	3,200	131,406
Other ee benefits (excl. owners)	1,363	14,230	141,778	714	11,764	117,146	1,805	13,837	290,194
Dues, library	3,214	9,108	48,457	3,258	6,109	42,876	2,596	9,385	68,410
CPE	1,439	3,750	35,431	1,364	2,956	28,007	1,859	3,424	69,839
Malpractice Insurance	1,069	4,070	30,774	1,062	3,589	31,655	1,083	4,528	48,203
Rent&other occupancy costs	16,576	53,982	238,857	16,371	54,594	217,323	17,537	69,522	370,475
Interest	1,501	4,981	13,137	1,318	5,483	18,059	1,662	6,470	15,147
Computer & technology	7,747	25,978	123,295	8,646	30,601	130,984	5,716	24,669	170,062
Promotion and marketing	2,775	7,634	55,188	3,644	6,812	61,476	2,024	4,054	100,293
Payroll taxes	5,008	23,667	158,526	4,771	24,631	143,251	5,506	20,020	257,674
Depreciation	3,003	10,518	59,780	4,569	10,556	72,332	2,993	13,942	66,179
Other expenses	<u>24,329</u>	<u>75,049</u>	<u>389,488</u>	<u>24,448</u>	<u>87,744</u>	<u>398,623</u>	<u>25,018</u>	<u>66,937</u>	<u>613,088</u>
Total expenses	110,750	504,335	3,338,691	112,955	524,455	3,290,433	115,418	532,933	5,498,621
Net remaining for owners	121,518	352,385	1,706,008	149,349	344,008	1,680,400	120,797	365,459	2,186,889
Net remaining per owner	\$117,471	\$210,582	\$309,833	\$144,299	\$236,470	\$331,502	\$128,053	\$230,366	\$349,809
Net rem. per owner-hr	\$56	\$101	\$149	\$69	\$114	\$159	\$62	\$111	\$168



All TX			Dallas / Fort Worth			Houston		
Small	Medium	Large	Small	Medium	Large	Small	Medium	Large

PERCENTAGE OF INCOME FINANCIAL INFORMATION - SIZE-WEIGHTED

Income

Gross fees earned	102.2%	102.5%	109.7%	101.9%	103.4%	105.4%	101.6%	104.2%	117.5%
Net write-ups / (write-downs)	-2.2%	-2.5%	-9.7%	-1.9%	-3.4%	-5.4%	-1.6%	-4.2%	-17.5%
Net client fees earned	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Interest income	0.1%	0.3%	0.1%	0.1%	0.0%	0.2%	0.0%	0.0%	0.0%
Other income - rents & royalties	0.5%	1.1%	0.6%	0.5%	0.0%	0.3%	0.8%	2.9%	0.8%
Total income	100.6%	101.4%	100.7%	100.6%	100.1%	100.4%	100.8%	102.9%	100.8%

Expenses

Prof'l salaries (excl. owners)	8.6%	19.7%	30.3%	6.6%	18.3%	30.7%	10.6%	20.1%	34.9%
Paraprofessional salaries	6.3%	6.7%	3.0%	6.8%	8.1%	3.1%	5.7%	6.9%	2.4%
Other salaries (excl. owners)	2.8%	4.3%	5.2%	2.7%	4.4%	5.5%	3.3%	4.9%	5.0%
Payment to retired partners	0.5%	0.2%	0.7%	0.1%	0.3%	0.5%	0.0%	0.6%	0.6%
Ret plan costs (excl. owners)	0.2%	0.7%	1.2%	0.1%	1.1%	0.9%	0.5%	0.4%	1.7%
Other ee benefits (excl. owners)	0.6%	1.7%	2.8%	0.3%	1.4%	2.4%	0.8%	1.5%	3.8%
Dues, library	1.4%	1.1%	1.0%	1.2%	0.7%	0.9%	1.1%	1.0%	0.9%
CPE	0.6%	0.4%	0.7%	0.5%	0.3%	0.6%	0.8%	0.4%	0.9%
Malpractice Insurance	0.5%	0.5%	0.6%	0.4%	0.4%	0.6%	0.5%	0.5%	0.6%
Rent & other occupancy costs	7.1%	6.3%	4.7%	6.2%	6.3%	4.4%	7.4%	7.7%	4.8%
Interest	0.6%	0.6%	0.3%	0.5%	0.6%	0.4%	0.7%	0.7%	0.2%
Computer & technology	3.3%	3.0%	2.4%	3.3%	3.5%	2.6%	2.4%	2.7%	2.2%
Promotion and marketing	1.2%	0.9%	1.1%	1.4%	0.8%	1.2%	0.9%	0.5%	1.3%
Payroll taxes	2.2%	2.8%	3.1%	1.8%	2.8%	2.9%	2.3%	2.2%	3.4%
Depreciation	1.3%	1.2%	1.2%	1.7%	1.2%	1.5%	1.3%	1.6%	0.9%
Other expenses	10.5%	8.8%	7.7%	9.3%	10.1%	8.0%	10.6%	7.5%	8.0%
Total expenses	47.7%	58.9%	66.2%	43.1%	60.4%	66.2%	48.9%	59.3%	71.5%
Net remaining for owners	52.3%	41.1%	33.8%	56.9%	39.6%	33.8%	51.1%	40.7%	28.5%



All TX			Dallas / Fort Worth			Houston		
Small	Medium	Large	Small	Medium	Large	Small	Medium	Large

PERCENTAGE OF INCOME - FINANCIAL INFORMATION - COMMON SIZED

Income

Gross fees earned	101.1%	101.1%	106.9%	101.3%	104.1%	103.0%	100.8%	101.5%	115.9%
<u>Net write-ups / (write-downs)</u>	<u>-1.7%</u>	<u>-2.3%</u>	<u>-7.5%</u>	<u>-1.9%</u>	<u>-4.2%</u>	<u>-3.6%</u>	<u>-1.2%</u>	<u>-3.5%</u>	<u>-16.5%</u>
Net client fees earned	99.5%	98.8%	99.4%	99.4%	99.9%	99.4%	99.5%	98.1%	99.4%
Interest income	0.1%	0.3%	0.1%	0.1%	0.0%	0.2%	0.0%	0.1%	0.0%
<u>Other income - rents & royalties</u>	<u>0.5%</u>	<u>0.8%</u>	<u>0.5%</u>	<u>0.5%</u>	<u>0.0%</u>	<u>0.4%</u>	<u>0.5%</u>	<u>1.9%</u>	<u>0.6%</u>
Total income	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Expenses -- COMMON SIZED

Prof'l salaries (excl. owners)	7.0%	18.9%	27.0%	5.9%	18.2%	27.3%	10.4%	18.1%	32.3%
Paraprofessional salaries	5.7%	7.0%	4.0%	6.1%	8.1%	4.7%	5.7%	7.7%	3.6%
Other salaries (excl. owners)	2.2%	4.1%	4.6%	2.3%	4.9%	5.0%	3.2%	3.7%	3.6%
Payment to retired partners	0.3%	0.2%	0.7%	0.1%	0.2%	0.6%	0.0%	0.7%	0.4%
Ret plan costs (excl. owners)	0.2%	0.6%	1.1%	0.1%	1.0%	0.9%	0.6%	0.3%	1.5%
Other ee benefits (excl. owners)	0.4%	1.6%	2.4%	0.2%	1.4%	2.1%	0.5%	1.6%	3.0%
Dues, library	1.7%	1.1%	1.1%	1.7%	0.7%	1.0%	1.2%	1.1%	0.9%
CPE	0.8%	0.4%	0.6%	0.6%	0.3%	0.5%	0.9%	0.4%	0.7%
Malpractice Insurance	0.5%	0.5%	0.6%	0.5%	0.4%	0.6%	0.5%	0.5%	0.6%
Rent & other occupancy costs	7.1%	6.3%	4.8%	6.2%	6.4%	4.6%	8.8%	8.0%	4.6%
Interest	0.6%	0.6%	0.3%	0.5%	0.7%	0.4%	0.5%	0.7%	0.2%
Computer & technology	3.5%	3.1%	2.5%	3.3%	3.5%	2.8%	2.4%	2.9%	2.1%
Promotion and marketing	1.1%	1.0%	1.0%	1.0%	1.0%	1.1%	1.1%	0.5%	0.9%
Payroll taxes	1.9%	2.8%	3.0%	1.5%	2.9%	2.8%	2.1%	2.3%	3.0%
Depreciation	1.3%	1.3%	1.1%	1.7%	1.2%	1.1%	1.3%	1.9%	0.7%
<u>Other expenses</u>	<u>11.4%</u>	<u>9.3%</u>	<u>7.2%</u>	<u>10.5%</u>	<u>11.3%</u>	<u>7.2%</u>	<u>12.1%</u>	<u>7.3%</u>	<u>8.1%</u>
Total expenses	45.6%	58.8%	62.0%	42.1%	62.1%	62.5%	51.4%	57.8%	66.5%
Net remaining for owners	54.4%	41.2%	38.0%	57.9%	37.9%	37.5%	48.6%	42.2%	33.5%

Accounts Receivable

Current	57.7%	48.8%	38.6%	52.0%	52.9%	44.9%	64.5%	44.7%	37.4%
Over 30 Days	13.1%	15.6%	16.9%	11.0%	16.5%	15.0%	13.4%	16.2%	18.6%
Over 60 Days	10.5%	11.5%	13.5%	14.9%	11.8%	13.6%	7.4%	9.7%	13.7%
<u>Over 90 Days</u>	<u>18.8%</u>	<u>24.1%</u>	<u>31.1%</u>	<u>22.1%</u>	<u>18.8%</u>	<u>26.5%</u>	<u>14.8%</u>	<u>29.4%</u>	<u>30.3%</u>
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

% charging interest on A/R	59.2%	59.2%	59.2%	59.2%	59.2%	59.2%	59.2%	59.2%	59.2%
Interest amount	15.0%	13.9%	11.5%	16.2%	12.3%	10.8%	22.0%	18.0%	14.0%



All TX			Dallas / Fort Worth			Houston		
Small	Medium	Large	Small	Medium	Large	Small	Medium	Large

FINANCIAL INFORMATION - PERCENT OF NET CLIENT FEES

% of Fees by Service

<i>Audit: Non-public clients</i>	3.1%	9.8%	23.3%	1.5%	8.5%	24.4%	5.8%	7.1%	25.3%
<i>Audit: Publicly held clients</i>	0.5%	0.0%	2.7%	1.6%	0.0%	2.6%	0.0%	0.0%	8.8%
<i>Other attest/assurance</i>	0.2%	0.7%	1.1%	0.0%	0.8%	0.6%	0.2%	0.6%	0.8%
<i>Niche specialties</i>	0.2%	0.1%	0.0%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%
<i>Business valuation</i>	0.4%	0.2%	0.5%	0.0%	0.1%	0.6%	0.1%	0.2%	0.1%
<i>Forensic acctng/Litigatn supprt</i>	1.7%	0.4%	1.0%	0.1%	0.0%	0.4%	4.4%	0.4%	0.3%
<i>Compilations and reviews</i>	7.0%	10.1%	6.8%	8.6%	9.1%	9.0%	7.8%	9.9%	5.1%
<i>Consulting services</i>	5.9%	5.0%	7.3%	4.0%	4.7%	8.7%	3.4%	7.9%	8.4%
<i>Payroll</i>	2.6%	2.4%	1.0%	2.7%	2.7%	1.1%	2.5%	3.1%	0.4%
<i>Personal financial planning</i>	0.8%	0.2%	0.2%	0.3%	0.3%	0.0%	0.8%	0.1%	0.3%
<i>Investment advisory services</i>	0.5%	0.3%	1.1%	0.2%	0.2%	0.4%	0.4%	0.0%	0.0%
<i>IT consulting</i>	0.4%	0.0%	0.3%	0.0%	0.0%	0.3%	0.3%	0.0%	0.7%
<i>Mergers and acquisitions</i>	0.2%	0.2%	0.3%	0.0%	0.0%	0.5%	0.2%	0.7%	0.6%
<i>Risk services/Internal audit</i>	0.0%	0.0%	0.4%	0.0%	0.0%	0.8%	0.0%	0.0%	0.6%
<i>Tax -- individual</i>	36.3%	28.0%	19.8%	37.7%	27.0%	19.3%	34.6%	29.9%	18.3%
<i>Tax -- other than individual</i>	27.8%	29.6%	27.4%	31.5%	29.4%	27.0%	30.5%	28.4%	26.0%
<i>Write-up</i>	10.7%	12.5%	5.4%	10.4%	16.0%	3.2%	8.0%	11.6%	2.4%
<i>Other</i>	<u>1.9%</u>	<u>0.6%</u>	<u>1.5%</u>	<u>0.7%</u>	<u>1.1%</u>	<u>1.0%</u>	<u>0.9%</u>	<u>0.0%</u>	<u>2.2%</u>
<i>Total</i>	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

% billing clients hourly	79.6%	90.3%	95.5%	76.2%	95.2%	90.5%	79.2%	85.7%	100.0%
% fees based on hourly billing	78.5%	77.9%	82.5%	75.3%	75.4%	84.4%	77.6%	87.6%	81.4%

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

Commissions	3.9%	0.0%	4.3%	6.1%	0.0%	6.7%	0.0%	0.0%	0.0%
Fixed fee	64.1%	65.3%	83.0%	69.7%	70.6%	93.3%	61.1%	61.5%	72.7%
Periodic	4.9%	14.3%	10.6%	6.1%	23.5%	6.7%	0.0%	7.7%	0.0%
Per tax form fee	29.1%	8.2%	12.8%	30.3%	11.8%	6.7%	44.4%	0.0%	0.0%
Percentage of assets	1.0%	0.0%	4.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Risk-based	5.8%	0.0%	0.0%	6.1%	0.0%	0.0%	0.0%	0.0%	0.0%
Transaction-based	12.6%	10.2%	8.5%	12.1%	17.7%	20.0%	11.1%	0.0%	0.0%
Value billing	57.3%	59.2%	61.7%	69.7%	58.8%	60.0%	38.9%	46.2%	72.7%

Est bill rate for 50K/yr prof'l	\$98	\$94	\$103	\$98	\$93	\$110	\$108	\$92	\$107
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All TX			Dallas / Fort Worth			Houston		
Small	Medium	Large	Small	Medium	Large	Small	Medium	Large

PROFESSIONAL STAFF - FULL TIME

Number of Staff - Professional (FT Equivalent)

Partners/Owners (inc. PT)	1.03	1.67	5.51	1.04	1.45	5.07	0.94	1.59	6.25
Directors (11+ yrs exp)	0.06	0.31	1.64	0.05	0.27	1.77	0.10	0.42	1.34
Sr Managers (8-10 yrs exp)	0.07	0.47	3.02	0.02	0.68	2.54	0.06	0.35	6.09
Managers (6-10 yrs exp)	0.05	0.25	3.46	0.01	0.05	3.07	0.03	0.36	6.41
Sr Associates (4-5 yrs exp)	0.08	0.74	6.19	0.16	0.86	6.28	0.06	0.54	10.19
Associates (1-3 yrs exp)	0.11	0.78	4.59	0.05	0.89	4.94	0.18	1.16	6.80
New Professionals	<u>0.03</u>	<u>0.21</u>	<u>0.97</u>	<u>0.02</u>	<u>0.10</u>	<u>0.87</u>	<u>0.04</u>	<u>0.41</u>	<u>1.28</u>
Total Professionals	1.44	4.43	25.37	1.34	4.30	24.54	1.41	4.83	38.36

Average Chargeable Hours Per FTE Professional

Partners/Owners (inc. PT)	1,265	1,304	1,118	1,265	1,272	1,140	1,338	1,392	1,011
Directors (11+ yrs exp)	1,665	1,394	1,313	1,826	1,380	1,272	1,738	1,553	798
Sr Managers (8-10 yrs exp)	1,528	1,536	1,416	1,598	1,436	1,506	1,784	1,762	1,348
Managers (6-10 yrs exp)	1,309	1,548	1,418	1,664	1,193	1,371	1,767	1,503	1,449
Sr Associates (4-5 yrs exp)	1,542	1,454	1,553	1,411	1,543	1,609	1,855	1,697	1,466
Associates (1-3 yrs exp)	1,449	1,378	1,529	1,395	1,433	1,585	1,813	1,455	1,465
New Professionals	1,100	1,388	1,486	1,400	936	1,559	1,333	1,575	1,317

Average Billing Rate - FTE Professional

Partners/Owners (inc. PT)	\$141	\$192	\$243	\$154	\$197	\$262	\$152	\$212	\$280
Directors (11+ yrs exp)	\$129	\$147	\$209	\$181	\$136	\$227	\$128	\$135	\$280
Sr Managers (8-10 yrs exp)	\$112	\$122	\$175	\$135	\$124	\$182	\$102	\$129	\$209
Managers (6-10 yrs exp)	\$89	\$114	\$155	\$125	\$121	\$167	\$143	\$118	\$193
Sr Associates (4-5 yrs exp)	\$91	\$106	\$123	\$93	\$110	\$131	\$72	\$111	\$158
Associates (1-3 yrs exp)	\$73	\$81	\$104	\$68	\$88	\$104	\$78	\$94	\$125
New Professionals	\$56	\$67	\$80	\$55	\$52	\$92	\$48	\$77	\$116

Average Compensation - FTE Professional

Partners/Owners (inc. PT)	115,279	238,784	360,201	137,424	258,388	396,860	122,981	229,554	420,921
Directors (11+ yrs exp)	68,311	95,598	135,563	55,759	77,211	132,225	64,883	99,371	168,560
Sr Managers (8-10 yrs exp)	73,584	77,724	93,692	94,484	66,276	96,272	66,765	106,050	106,645
Managers (6-10 yrs exp)	50,000	69,855	75,636	72,800	88,316	74,340	43,150	71,534	88,316
Sr Associates (4-5 yrs exp)	44,045	56,989	61,131	49,303	58,272	59,713	41,000	65,919	71,260
Associates (1-3 yrs exp)	39,039	46,362	49,300	49,443	44,074	48,333	40,960	46,318	53,861
New Professionals	31,497	36,206	39,349	20,000	36,801	39,532	46,667	39,212	40,963



All TX			Dallas / Fort Worth			Houston		
Small	Medium	Large	Small	Medium	Large	Small	Medium	Large

RELEVANT STATISTICS AND RATIOS

Utilization - FTE Professional

Partners/Owners (inc. PT)	61.3%	63.7%	53.7%	60.8%	61.2%	54.8%	67.1%	67.0%	48.6%
Directors (11+ yrs exp)	80.1%	67.0%	63.1%	87.8%	66.3%	61.1%	83.6%	74.7%	38.4%
Sr Managers (8-10 yrs exp)	73.4%	73.8%	68.1%	76.8%	69.0%	72.4%	85.8%	84.7%	64.8%
Managers (6-10 yrs exp)	62.9%	74.4%	68.2%	80.0%	57.4%	65.9%	84.9%	72.3%	69.7%
Sr Associates (4-5 yrs exp)	74.1%	69.9%	74.7%	67.9%	74.2%	77.4%	89.2%	81.6%	70.5%
Associates (1-3 yrs exp)	69.7%	66.2%	73.5%	67.1%	68.9%	76.2%	87.1%	69.9%	70.4%
New Professionals	52.9%	66.7%	71.5%	67.3%	45.0%	75.0%	64.1%	75.7%	63.3%

Compensation Per Compensated Hour - FT Professional

Partners/Owners (inc. PT)	\$55	\$115	\$173	\$66	\$124	\$191	\$59	\$110	\$202
Directors (11+ yrs exp)	\$33	\$46	\$65	\$27	\$37	\$64	\$31	\$48	\$81
Sr Managers (8-10 yrs exp)	\$35	\$37	\$45	\$45	\$32	\$46	\$32	\$51	\$51
Managers (6-10 yrs exp)	\$24	\$34	\$36	\$35	\$42	\$36	\$21	\$34	\$42
Sr Associates (4-5 yrs exp)	\$21	\$27	\$29	\$24	\$28	\$29	\$20	\$32	\$34
Associates (1-3 yrs exp)	\$19	\$22	\$24	\$24	\$21	\$23	\$20	\$22	\$26
New Professionals	\$15	\$17	\$19	\$10	\$18	\$19	\$22	\$19	\$20

Billing Rate / Compensation Per Compensated Hour - FT Professional

Partners/Owners (inc. PT)	3.34	1.92	1.67	2.72	1.88	1.67	3.81	2.13	1.72
Directors (11+ yrs exp)	4.33	3.46	3.36	6.61	3.71	3.77	4.14	3.17	3.59
Sr Managers (8-10 yrs exp)	3.09	3.53	3.92	3.50	4.20	3.90	3.23	2.65	4.11
Managers (6-10 yrs exp)	3.20	3.35	4.38	3.57	2.73	4.89	4.82	3.42	4.81
Sr Associates (4-5 yrs exp)	3.86	4.32	4.25	3.92	4.14	4.65	2.15	5.31	4.85
Associates (1-3 yrs exp)	4.22	3.99	4.43	2.90	4.29	4.60	3.92	5.16	4.94
New Professionals	3.59	4.61	4.49	3.64	2.92	5.10	2.67	6.20	5.79



All TX			Dallas / Fort Worth			Houston		
Small	Medium	Large	Small	Medium	Large	Small	Medium	Large

FULL TIME NON-PROFESSIONAL STAFF

Number of Staff - FT Non-Professional

Internal technical support	0.00	0.06	0.52	0.00	0.08	0.59	0.00	0.15	0.89
Administrator / OM	0.12	0.57	1.09	0.10	0.69	1.06	0.05	0.63	0.98
Paraprofessionals	0.17	0.50	1.92	0.23	0.53	1.54	0.09	0.31	2.02
Clerical (data entry, etc.)	0.21	0.55	2.70	0.22	0.66	1.66	0.21	0.31	4.49
Marketing Staff	0.00	0.02	0.20	0.00	0.00	0.09	0.00	0.07	0.52
HR Staff	0.00	0.02	0.22	0.00	0.00	0.14	0.00	0.07	0.42
Other	0.01	0.02	0.50	0.01	0.00	0.65	0.03	0.00	0.09

Average Chargeable Hours - FT Non-Professional

Internal technical support	0	753	166		794	259		712	20
Administrator / OM	557	438	194	678	607	223	1,008	451	133
Paraprofessionals	1,352	1,422	1,271	1,405	1,466	1,347	1,754	1,520	1,142
Clerical (data entry, etc.)	838	634	389	1,146	862	301	998	474	370
Marketing Staff		0	7			52		0	0
HR Staff		0	41			10		0	0
Other	1,644	44	423	1,820	0	206	1,468		0

Average Billing Rate - FT Non-Professional

Internal technical support		91	94		87	114		100	111
Administrator / OM	58	66	84	63	65	79	48	71	115
Paraprofessionals	70	78	85	70	87	79	61	76	112
Clerical (data entry, etc.)	54	51	60	60	48	58	62	58	76
Marketing Staff			128			150			140
HR Staff			96			117			150
Other	58	125	96	65		99	50		160

Average Compensation - FT Non-Professional

Internal technical support	\$22,958	\$45,827	\$58,669		\$41,366	\$54,930		\$50,288	\$70,672
Administrator / OM	\$35,478	\$46,664	\$62,741	\$34,873	\$45,244	\$57,465	\$29,000	\$48,037	\$98,464
Paraprofessionals	\$39,809	\$52,004	\$44,864	\$41,831	\$52,176	\$43,907	\$45,745	\$61,143	\$52,967
Clerical (data entry, etc.)	\$30,908	\$31,149	\$41,331	\$35,936	\$32,410	\$43,834	\$35,303	\$28,528	\$54,358
Marketing Staff		\$55,000	\$80,187			\$62,400		\$55,000	\$99,317
HR Staff		\$25,000	\$60,327			\$63,331		\$25,000	\$75,266
Other	\$40,685	\$52,400	\$48,580	\$61,810		\$30,823	\$19,559		\$98,678

Compensation Per Compensated Hour - FT Non-Professional

Internal technical support	\$11	\$22	\$28		\$20	\$26		\$24	\$34
Administrator / OM	\$17	\$22	\$30	\$17	\$22	\$28	\$14	\$23	\$47
Paraprofessionals	\$19	\$25	\$22	\$20	\$25	\$21	\$22	\$29	\$25
Clerical (data entry, etc.)	\$15	\$15	\$20	\$17	\$16	\$21	\$17	\$14	\$26
Marketing Staff		\$26	\$39			\$30		\$26	\$48
HR Staff		\$12	\$29			\$30		\$12	\$36
Other	\$20	\$25	\$23	\$30		\$15	\$9		\$47



All TX			Dallas / Fort Worth			Houston		
Small	Medium	Large	Small	Medium	Large	Small	Medium	Large

STAFFING LEVELS AND BENEFITS

New Hires

# New hires meeting 150	0.07	0.45	1.44	0.09	0.31	1.27	0.00	0.56	2.60
# New hires not meeting 150	0.08	0.26	0.61	0.09	0.36	0.88	0.13	0.50	0.33
Salary, meeting 150	\$36,150	\$46,919	\$42,444	\$27,000	\$48,425	\$38,097		\$52,500	\$50,214
Salary, not meeting 150	\$30,580	\$40,600	\$42,823	\$36,000	\$42,500	\$46,833	\$33,500	\$40,000	\$46,500

Staff losses / Terminations

% losing staff	12%	29%	82%	12%	24%	86%	8%	36%	75%
Voluntary	0.12	0.31	2.97	0.14	0.24	3.00	0.04	0.43	4.42
Involuntary	0.1	0.1	0.9	0.0	0.2	1.1	0.0	0.1	1.1

Paid Time Off - Days by Category

Sick days	5.5	6.0	6.8	3.7	6.2	4.1	8.5	4.1	14.3
Vacation days	11.9	12.4	13.5	14.0	12.2	14.7	12.3	11.3	12.5
Other (e.g., prof'l activities)	4.4	2.6	2.2	2.5	3.0	3.6	0.0	4.3	2.0
Aggregate PTO	9.4	11.1	14.1	11.6	5.4	13.8	0.0	7.8	16.5

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

Cafeteria plan	6%	23%	74%	7%	29%	81%	8%	14%	67%
Continuing education courses	48%	89%	97%	38%	90%	90%	46%	79%	100%
CPA exam fees	9%	35%	50%	2%	33%	43%	8%	29%	58%
CPA exam review courses	7%	23%	42%	0%	24%	52%	8%	0%	50%
Graduate Degrees	2%	3%	8%	0%	5%	14%	0%	0%	17%
Dependent health insurance	10%	18%	39%	7%	19%	43%	13%	14%	42%
Dental insurance	7%	21%	45%	0%	24%	62%	21%	21%	50%
Life insurance	13%	29%	70%	17%	29%	81%	21%	29%	58%
Long Term Disability	10%	19%	56%	12%	24%	62%	13%	21%	58%
Professional dues	49%	85%	100%	40%	95%	100%	46%	79%	100%
Professional licenses	49%	87%	100%	43%	90%	100%	46%	86%	100%
Retirement plan	29%	69%	94%	29%	76%	95%	29%	50%	100%
Health insurance	28%	69%	98%	21%	76%	100%	33%	79%	100%
Vol bfts (Life, LTD &/or accident)	2%	16%	53%	7%	19%	62%	0%	0%	42%
None of these	34%	6%	0%	38%	5%	0%	42%	14%	0%

Health Insurance Type

HMO	5%	12%	8%	0%	19%	0%	0%	0%	8%
MSA	0%	0%	0%	0%	0%	0%	0%	0%	0%
POS	0%	0%	0%	0%	0%	0%	0%	0%	0%
PPO	41%	51%	68%	22%	56%	62%	60%	36%	58%
Traditional	34%	16%	5%	56%	13%	0%	10%	27%	8%
HSA	15%	19%	18%	11%	13%	33%	30%	27%	25%
Other	0%	0%	0%	0%	0%	0%	0%	0%	0%
Not sure	5%	2%	2%	11%	0%	5%	0%	9%	0%
N/A	0%	0%	0%	0%	0%	0%	0%	0%	0%



All TX			Dallas / Fort Worth			Houston		
Small	Medium	Large	Small	Medium	Large	Small	Medium	Large

% of Health Insurance Paid By Firm

0-20%	15%	12%	15%	33%	6%	24%	20%	36%	8%
21-40%	0%	2%	2%	0%	6%	5%	0%	0%	0%
41-60%	10%	14%	9%	0%	6%	14%	10%	9%	17%
61-80%	8%	12%	12%	11%	19%	14%	10%	0%	17%
81-100%	65%	60%	62%	56%	63%	43%	50%	55%	58%
N/A	3%	0%	0%	0%	0%	0%	10%	0%	0%

PARTNERSHIP SUCCESSION / COMPENSATION SCHEME

Which of the following do you have in place?

Succession plan	2%	15%	36%	0%	14%	43%	0%	21%	50%
Formal partner training prog.	1%	3%	9%	0%	5%	5%	4%	0%	25%
Practice cont agmt w/ oth firm	7%	5%	0%	10%	5%	0%	4%	0%	0%
Written firm partnership agmt	2%	23%	77%	0%	24%	67%	4%	21%	100%
Partner compensation formula	2%	16%	41%	0%	19%	38%	4%	21%	42%
Malpractice insurance policy	46%	66%	91%	50%	57%	86%	46%	64%	92%
Malpractice insurance limit	816,699	3,494,048	1,657,121	895,238	1,633,333	1,736,278	1,159,091	1,010,000	2,213,636
None of these	48%	13%	2%	45%	19%	5%	46%	7%	0%

When was the partner agreement last updated?

Before 1995	0%	13%	0%	0%	20%	0%	0%	0%	0%
1995-1999	0%	0%	0%	0%	0%	0%	0%	0%	0%
2000-2002	0%	0%	0%	0%	0%	0%	0%	0%	0%
2003-2005	0%	0%	0%	0%	0%	0%	0%	0%	0%
2006-2008	0%	0%	0%	0%	0%	0%	0%	0%	0%
2009	0%	0%	10%	0%	0%	14%	0%	0%	0%
2010	0%	13%	12%	0%	0%	21%	0%	33%	8%
2011	0%	20%	33%	0%	20%	21%	0%	0%	33%
2012	33%	0%	8%	0%	0%	0%	0%	0%	25%

Which does the partner agreement provide for?

Buy-out	67%	71%	90%	0%	40%	86%	0%	67%	92%
Conduct	33%	57%	67%	0%	40%	50%	0%	67%	75%
Death	67%	93%	92%	0%	100%	93%	0%	67%	100%
Disability	33%	57%	86%	0%	80%	79%	0%	33%	92%
Early withdraw	67%	29%	61%	0%	20%	50%	0%	67%	75%
Mandatory age	0%	21%	39%	0%	20%	43%	0%	0%	42%
Non-competition	0%	50%	78%	0%	60%	64%	0%	67%	75%
Retirement	33%	50%	63%	0%	80%	57%	0%	33%	92%
Cap on max pmt to ret partners	0%	0%	29%	0%	0%	7%	0%	0%	42%
Notification req prior to ret	0%	21%	57%	0%	0%	36%	0%	33%	58%
Managing capital accounts	33%	21%	20%	0%	0%	21%	100%	33%	8%



All TX			Dallas / Fort Worth			Houston		
Small	Medium	Large	Small	Medium	Large	Small	Medium	Large

Components of partner compensation formula

Administrative duties	67%	40%	59%	0%	50%	63%	0%	33%	80%
Client billing	33%	80%	67%	0%	100%	50%	100%	67%	80%
Compliance w/ bus. plan	0%	0%	22%	0%	0%	25%	0%	0%	40%
Interest on capital	0%	20%	30%	0%	25%	50%	0%	33%	0%
New clients	0%	30%	37%	0%	50%	38%	0%	0%	80%
New bus. from present clients	0%	10%	19%	0%	25%	25%	0%	0%	40%
Niche/new service developed	0%	0%	11%	0%	0%	13%	0%	0%	20%
Timely billing	33%	70%	70%	0%	50%	75%	100%	67%	60%
Training/Mentoring	0%	0%	22%	0%	0%	25%	0%	0%	40%
Years of service	0%	10%	19%	0%	0%	25%	0%	0%	40%
Personal billable Time	67%	70%	48%	0%	50%	50%	0%	100%	20%
Post-retirement comp formula	0%	0%	7%	0%	0%	13%	0%	0%	0%

For Professionals

Bonus/incentive % of total	5.1%	12.0%	8.7%	4.5%	22.6%	12.7%	9.3%	6.5%	7.1%
Avg annl base salary % inc	5.0%	8.7%	4.3%	4.3%	8.9%	4.5%	7.5%	10.6%	4.4%

What is your compensation year basis?

Fiscal 2011	15%	23%	32%	10%	29%	43%	17%	21%	33%
Calendar 2011	84%	76%	67%	90%	71%	57%	79%	79%	67%
Other	1%	2%	2%	0%	0%	0%	4%	0%	0%



All TX			Dallas / Fort Worth			Houston		
Small	Medium	Large	Small	Medium	Large	Small	Medium	Large

TECHNOLOGY

Does your firm...?

Have an active/mntd website	48%	71%	94%	55%	81%	95%	42%	57%	92%
Have a client portal	20%	37%	71%	24%	57%	81%	8%	14%	83%
Have a blog	4%	5%	8%	2%	5%	19%	0%	7%	8%
Use social media	16%	11%	42%	10%	14%	43%	8%	14%	58%
Use multiple computer scrns	55%	71%	91%	60%	67%	90%	29%	57%	92%
Paperless work environment	46%	60%	80%	43%	57%	86%	38%	57%	83%
Accept credit cards	32%	53%	67%	31%	57%	76%	21%	64%	67%
Remote access to network	33%	63%	82%	33%	52%	86%	33%	79%	83%
Use cloud-based software?	23%	24%	42%	31%	29%	52%	8%	36%	50%
Use Skype or similar service?	12%	15%	23%	10%	10%	24%	13%	29%	17%
Deliver tax returns digitally	52%	63%	79%	52%	71%	90%	38%	64%	75%
Promote mobile technology?	14%	19%	44%	12%	14%	57%	8%	29%	33%
None of these	18%	5%	0%	14%	5%	0%	33%	14%	0%



Texas Superstate Report
Prepared for the Texas Society of CPAs

	All TX			San Antonio / Austin			Other		
	Small	Medium	Large	Small	Medium	Large	Small	Medium	Large
Number of firms	105	88	69	16	14	11	21	17	18

CENSUS DATA / FIRMOGRAPHICS

Region

Northeast	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
South	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Midwest	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
West	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Census Division

East North Central	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
East South Central	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Middle Atlantic	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
New England	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
South Atlantic	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
West North Central	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
West South Central	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Mountain	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Pacific	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Household Income

<40,000	1.9%	2.3%	2.9%	0.0%	0.0%	9.1%	0.0%	0.0%	0.0%
40,000 - 44,999	5.7%	8.0%	5.8%	6.3%	0.0%	18.2%	0.0%	0.0%	0.0%
45,000 - 49,999	1.0%	1.1%	1.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
50,000 - 54,999	6.7%	8.0%	11.6%	0.0%	7.1%	0.0%	0.0%	0.0%	0.0%
55,000 - 59,999	54.3%	45.5%	44.9%	68.8%	35.7%	54.6%	0.0%	0.0%	0.0%
60,000+	30.5%	35.2%	33.3%	25.0%	57.1%	18.2%	100.0%	100.0%	100.0%

Firm Size

<\$200K	41.0%	0.0%	0.0%	62.5%	0.0%	0.0%	33.3%	0.0%	0.0%
\$200<\$500K	59.1%	0.0%	0.0%	37.5%	0.0%	0.0%	66.7%	0.0%	0.0%
\$500<\$750K	0.0%	46.6%	0.0%	0.0%	42.9%	0.0%	0.0%	52.9%	0.0%
\$750<\$1.5M	0.0%	53.4%	0.0%	0.0%	57.1%	0.0%	0.0%	47.1%	0.0%
\$1.5M<\$5M	0.0%	0.0%	82.6%	0.0%	0.0%	81.8%	0.0%	0.0%	77.8%
\$5M<\$10M	0.0%	0.0%	10.1%	0.0%	0.0%	9.1%	0.0%	0.0%	11.1%
\$10M+	0.0%	0.0%	7.3%	0.0%	0.0%	9.1%	0.0%	0.0%	11.1%



All TX			San Antonio / Austin			Other		
Small	Medium	Large	Small	Medium	Large	Small	Medium	Large

CENSUS DATA / FIRMOGRAPHICS (cont'd)

10/11 net client fees % change	6.9%	3.2%	6.2%	3.2%	2.9%	3.6%	9.1%	6.6%	6.4%
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How long has your firm been in business?

Less than one year	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
1 to 5 years	9.5%	5.7%	2.9%	6.3%	7.1%	0.0%	14.3%	0.0%	5.6%
6 to 10 years	12.4%	8.0%	8.7%	25.0%	7.1%	0.0%	9.5%	11.8%	11.1%
11 to 20 years	21.9%	27.3%	8.7%	12.5%	28.6%	27.3%	23.8%	23.5%	0.0%
21 or more years	30.5%	34.1%	24.6%	37.5%	28.6%	45.5%	33.3%	41.2%	27.8%
31 to 40 years	21.9%	18.2%	21.7%	18.8%	14.3%	9.1%	19.1%	17.7%	16.7%
41 to 50 years	1.0%	2.3%	14.5%	0.0%	7.1%	0.0%	0.0%	0.0%	22.2%
51 or more years	2.9%	4.6%	18.8%	0.0%	7.1%	18.2%	0.0%	5.9%	16.7%

Last Fiscal Year End Date

May - November 2011	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
December 2011	96.2%	97.7%	85.5%	100.0%	92.9%	81.8%	100.0%	100.0%	83.3%
January - March 2012	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
April - June 2012	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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

PCPS	31.7%	38.6%	53.6%	50.0%	42.9%	54.6%	23.8%	29.4%	38.9%
AICPA	92.3%	89.8%	98.6%	100.0%	92.9%	100.0%	81.0%	82.4%	100.0%
CPA Association or Network	1.9%	12.5%	26.1%	0.0%	7.1%	27.3%	0.0%	17.7%	38.9%
State Society	96.2%	93.2%	91.3%	75.0%	92.9%	100.0%	100.0%	94.1%	77.8%
Assoc. for Accting Marketing	0.0%	0.0%	4.4%	0.0%	0.0%	0.0%	0.0%	0.0%	5.6%
American Accounting Association	0.0%	0.0%	5.8%	0.0%	0.0%	9.1%	0.0%	0.0%	11.1%

Square footage

Area of primary office (ft ²)	2,132	2,859	8,146	654	2,108	7,209	744	3,850	10,382
Cost per square foot	7.94	19.83	43.03	24.47	21.16	28.67	16.47	14.92	44.89
Square feet / Prof FTE	1,667.35	732.98	322.77	544.30	648.92	415.19	593.31	995.24	303.35

FINANCIAL INFORMATION - GROSS

A/R (billed less allowances)	65,129	172,537	1,038,897	54,887	155,638	532,114	62,507	142,935	1,280,220
WIP (unbilled less allowances)	11,150	41,276	340,857	8,200	48,082	215,820	17,824	45,029	561,295
Firm capital (net capital)	61,129	162,044	1,356,384	41,552	140,441	687,922	44,938	182,204	2,200,596
Prior Year Net client fees	247,127	842,622	5,759,863	225,566	753,258	3,630,606	238,285	825,512	8,020,890
Bad debt written off, PY	2,091	19,065	85,389	1,417	9,197	39,241	1,814	29,780	74,888



Texas Superstate Report
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All TX			San Antonio / Austin			Other		
Small	Medium	Large	Small	Medium	Large	Small	Medium	Large

Income

Gross fees earned	265,732	890,297	6,761,678	229,695	796,917	4,205,010	273,311	931,117	8,944,514
Net write-ups (write-downs)	<u>-2,523</u>	<u>-26,512</u>	<u>-706,608</u>	<u>-1,297</u>	<u>-33,183</u>	<u>-444,818</u>	<u>-5,310</u>	<u>-32,164</u>	<u>-411,086</u>
Net client fees earned	263,209	863,785	6,055,070	228,398	763,734	3,760,192	268,001	898,953	8,533,428
Interest income	540	1,467	12,184	23	1,066	9,500	110	4,853	20,912
Oth income-rents & royalties	<u>307</u>	<u>2,935</u>	<u>59,786</u>	<u>88</u>	<u>1,861</u>	<u>7,140</u>	<u>318</u>	<u>6,842</u>	<u>194,433</u>
Total income	264,056	868,188	6,127,040	228,508	766,661	3,776,833	268,429	910,648	8,748,773
Net write-ups (downs) % of gross	-3.1%	-3.1%	-8.7%	-2.3%	-0.7%	-8.0%	-3.9%	-2.3%	-9.5%
Net client fees / gross fees	99%	98%	93%	99%	99%	92%	99%	99%	93%
Net client fees per FTE prof'l	\$205,831	\$221,490	\$239,916	\$190,232	\$235,098	\$216,567	\$213,831	\$232,394	\$249,345
Net client fees per Partner	\$276,979	\$512,356	\$1,192,113	\$237,605	\$498,474	\$740,858	\$283,671	\$488,562	\$1,497,093

Expenses

Prof'l salaries (excl. owners)	18,039	153,193	1,594,606	12,721	145,455	915,759	19,532	142,987	2,254,415
Paraprofessional salaries	17,499	43,085	179,203	14,619	27,826	75,278	19,762	39,437	329,163
Other salaries (excl. owners)	5,910	32,400	308,838	2,578	19,004	199,021	3,098	39,200	279,249
Payment to retired partners	0	3,677	61,271	0	5,221	14,040	0	3,882	97,849
Ret plan costs (excl. owners)	827	7,009	60,928	790	4,709	59,342	1,838	6,293	81,101
Other ee benefits (excl. owners)	3,855	15,278	166,352	2,736	13,609	104,807	3,810	15,848	216,674
Dues, library	3,676	12,884	48,777	3,059	10,399	36,430	3,572	10,201	54,560
CPE	1,828	4,306	37,571	2,041	3,843	26,851	1,569	4,255	56,121
Malpractice Insurance	2,499	8,817	59,439	2,268	8,350	41,204	2,532	7,743	65,431
Rent&other occupancy costs	16,920	56,694	350,521	15,990	44,597	206,675	12,246	57,457	466,041
Interest	1,404	3,639	16,632	1,288	7,218	11,391	1,470	2,637	23,061
Computer & technology	9,006	22,849	128,789	9,762	21,905	65,009	7,594	26,003	190,408
Promotion and marketing	2,349	6,905	74,528	1,883	6,703	45,513	1,371	8,404	129,116
Payroll taxes	4,528	22,178	174,409	3,623	20,985	119,246	4,084	22,300	236,630
Depreciation	3,457	8,527	82,813	1,883	2,983	40,893	2,831	13,445	101,664
Other expenses	<u>33,980</u>	<u>90,452</u>	<u>518,594</u>	<u>22,410</u>	<u>71,649</u>	<u>287,531</u>	<u>28,537</u>	<u>67,550</u>	<u>842,228</u>
Total expenses	125,776	491,895	3,863,271	97,652	414,454	2,248,992	113,846	467,644	5,423,710
Net remaining for owners	138,280	376,292	2,263,769	130,856	352,207	1,527,841	154,583	443,005	3,325,062
Net remaining per owner	\$145,514	\$223,199	\$445,687	\$136,132	\$229,879	\$301,025	\$163,621	\$240,764	\$583,344
Net rem. per owner-hr	\$70	\$107	\$214	\$65	\$111	\$145	\$79	\$116	\$280



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All TX			San Antonio / Austin			Other		
Small	Medium	Large	Small	Medium	Large	Small	Medium	Large

PERCENTAGE OF INCOME FINANCIAL INFORMATION - SIZE-WEIGHTED

Income

	All TX	San Antonio / Austin	Other
Gross fees earned	101.0%	104.3%	102.0%
Net write-ups / (write-downs)	-1.0%	-4.3%	-2.0%
Net client fees earned	100.0%	100.0%	100.0%
Interest income	0.2%	0.1%	0.0%
Other income - rents & royalties	0.1%	0.2%	0.1%
Total income	100.3%	100.4%	100.2%

Expenses

	All TX	San Antonio / Austin	Other
Prof'l salaries (excl. owners)	6.8%	19.0%	7.3%
Paraprofessional salaries	6.6%	3.6%	7.4%
Other salaries (excl. owners)	2.2%	2.5%	1.2%
Payment to retired partners	0.0%	0.7%	0.0%
Ret plan costs (excl. owners)	0.3%	0.6%	0.7%
Other ee benefits (excl. owners)	1.5%	1.8%	1.4%
Dues, library	1.4%	1.4%	1.3%
CPE	0.7%	0.5%	0.6%
Malpractice Insurance	0.9%	1.1%	0.9%
Rent & other occupancy costs	6.4%	5.8%	4.6%
Interest	0.5%	0.9%	0.5%
Computer & technology	3.4%	2.9%	2.8%
Promotion and marketing	0.9%	0.9%	0.5%
Payroll taxes	1.7%	2.7%	1.5%
Depreciation	1.3%	0.4%	1.1%
Other expenses	12.9%	9.3%	10.6%
Total expenses	47.6%	54.1%	42.4%
Net remaining for owners	52.4%	45.9%	57.6%



Texas Superstate Report
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All TX			San Antonio / Austin			Other		
Small	Medium	Large	Small	Medium	Large	Small	Medium	Large

PERCENTAGE OF INCOME - FINANCIAL INFORMATION - COMMON SIZED

Income

Gross fees earned	100.9%	102.6%	108.0%	101.2%	103.6%	110.9%	101.2%	101.2%	107.5%
<u>Net write-ups / (write-downs)</u>	<u>-1.2%</u>	<u>-3.1%</u>	<u>-8.6%</u>	<u>-1.3%</u>	<u>-3.9%</u>	<u>-11.2%</u>	<u>-1.4%</u>	<u>-2.5%</u>	<u>-8.7%</u>
Net client fees earned	99.7%	99.5%	99.4%	99.9%	99.7%	99.7%	99.8%	98.7%	98.8%
Interest income	0.1%	0.2%	0.1%	0.0%	0.1%	0.2%	0.1%	0.5%	0.1%
<u>Other income - rents & royalties</u>	<u>0.1%</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.1%</u>	<u>0.2%</u>	<u>0.1%</u>	<u>0.1%</u>	<u>0.8%</u>	<u>1.1%</u>
Total income	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Expenses -- COMMON SIZED

Prof'l salaries (excl. owners)	5.3%	17.5%	24.5%	4.2%	20.0%	24.3%	5.6%	14.5%	25.9%
Paraprofessional salaries	6.0%	5.3%	3.9%	6.9%	3.5%	2.3%	6.5%	4.7%	3.7%
Other salaries (excl. owners)	2.1%	3.4%	4.3%	0.9%	2.7%	4.3%	1.3%	4.3%	2.8%
Payment to retired partners	0.0%	0.4%	0.9%	0.0%	0.6%	0.4%	0.0%	0.7%	1.3%
Ret plan costs (excl. owners)	0.2%	0.7%	1.1%	0.2%	0.6%	1.2%	0.6%	0.6%	1.3%
Other ee benefits (excl. owners)	1.2%	1.8%	2.7%	0.8%	1.8%	2.7%	1.2%	1.7%	2.8%
Dues, library	1.6%	1.5%	1.1%	1.6%	1.3%	1.1%	1.5%	1.1%	1.1%
CPE	0.8%	0.5%	0.6%	1.0%	0.5%	0.7%	0.6%	0.5%	0.7%
Malpractice Insurance	1.0%	1.0%	1.0%	1.0%	1.1%	1.0%	1.0%	0.9%	0.9%
Rent & other occupancy costs	6.5%	6.5%	6.1%	6.6%	5.5%	5.7%	4.5%	6.6%	6.0%
Interest	0.5%	0.5%	0.3%	0.6%	1.0%	0.2%	0.5%	0.3%	0.3%
Computer & technology	3.7%	2.6%	2.3%	4.2%	2.8%	2.2%	3.3%	2.9%	2.2%
Promotion and marketing	1.0%	0.8%	1.0%	0.8%	0.7%	0.9%	0.7%	0.9%	1.2%
Payroll taxes	1.5%	2.5%	2.8%	1.4%	2.7%	3.0%	1.3%	2.3%	2.4%
Depreciation	1.3%	0.9%	1.1%	0.8%	0.4%	1.1%	1.0%	1.4%	1.0%
<u>Other expenses</u>	<u>13.1%</u>	<u>9.9%</u>	<u>8.2%</u>	<u>10.8%</u>	<u>9.6%</u>	<u>6.0%</u>	<u>10.3%</u>	<u>7.7%</u>	<u>6.9%</u>
Total expenses	46.0%	55.7%	62.0%	41.8%	54.7%	57.1%	39.7%	51.1%	60.3%
Net remaining for owners	54.0%	44.3%	38.0%	58.2%	45.3%	42.9%	60.3%	48.9%	39.7%

Accounts Receivable

Current	57.4%	44.6%	37.1%	57.5%	41.6%	39.4%	63.2%	41.6%	36.4%
Over 30 Days	10.5%	13.8%	15.0%	8.9%	19.7%	14.2%	7.0%	10.9%	15.0%
Over 60 Days	11.2%	13.1%	13.5%	8.8%	13.4%	15.3%	11.7%	16.4%	15.7%
<u>Over 90 Days</u>	<u>20.9%</u>	<u>28.5%</u>	<u>34.4%</u>	<u>24.9%</u>	<u>25.4%</u>	<u>31.2%</u>	<u>18.0%</u>	<u>31.1%</u>	<u>32.8%</u>
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

% charging interest on A/R	59.2%	59.2%	59.2%	59.2%	59.2%	59.2%	59.2%	59.2%	59.2%
Interest amount	15.5%	15.0%	15.3%	16.5%	14.4%	16.4%	15.0%	15.3%	15.1%



All TX			San Antonio / Austin			Other		
Small	Medium	Large	Small	Medium	Large	Small	Medium	Large

FINANCIAL INFORMATION - PERCENT OF NET CLIENT FEES

% of Fees by Service

<i>Audit: Non-public clients</i>	3.3%	9.9%	18.3%	9.1%	12.4%	19.9%	3.7%	8.3%	17.3%
<i>Audit: Publicly held clients</i>	0.0%	0.0%	0.6%	0.0%	0.0%	1.5%	0.0%	0.0%	0.0%
<i>Other attest/assurance</i>	1.0%	0.7%	1.0%	2.0%	0.6%	0.9%	0.0%	0.3%	0.9%
<i>Niche specialties</i>	0.1%	0.0%	0.5%	0.0%	0.1%	0.2%	0.0%	0.0%	0.0%
<i>Business valuation</i>	0.0%	0.9%	0.4%	0.1%	0.0%	0.0%	0.0%	0.1%	0.7%
<i>Forensic acctng/Litigatn supprt</i>	1.0%	2.9%	2.9%	0.1%	0.0%	6.5%	0.6%	0.2%	4.1%
<i>Compilations and reviews</i>	7.2%	9.0%	10.7%	4.9%	7.5%	6.5%	4.8%	6.2%	8.7%
<i>Consulting services</i>	7.6%	5.0%	5.2%	9.8%	6.3%	4.4%	4.5%	2.7%	6.0%
<i>Payroll</i>	1.5%	1.6%	1.5%	1.4%	2.5%	2.5%	0.7%	0.9%	0.6%
<i>Personal financial planning</i>	0.7%	0.5%	0.3%	0.4%	0.1%	0.5%	1.6%	1.1%	0.3%
<i>Investment advisory services</i>	0.3%	0.1%	0.5%	0.0%	0.1%	0.0%	0.6%	0.0%	0.1%
<i>IT consulting</i>	0.2%	0.0%	0.2%	0.6%	0.0%	0.0%	0.0%	0.0%	0.1%
<i>Mergers and acquisitions</i>	0.1%	0.0%	0.3%	0.0%	0.0%	0.1%	0.0%	0.1%	0.2%
<i>Risk services/Internal audit</i>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<i>Tax -- individual</i>	36.1%	29.4%	24.4%	34.6%	28.7%	26.3%	48.3%	42.4%	26.8%
<i>Tax -- other than individual</i>	24.9%	27.4%	25.3%	21.9%	28.2%	24.8%	23.6%	29.6%	26.8%
<i>Write-up</i>	11.3%	9.5%	5.9%	9.6%	12.3%	5.4%	5.4%	7.2%	5.1%
<i>Other</i>	<u>4.8%</u>	<u>3.1%</u>	<u>2.2%</u>	<u>5.6%</u>	<u>1.4%</u>	<u>0.6%</u>	<u>6.2%</u>	<u>0.9%</u>	<u>2.3%</u>
<i>Total</i>	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

% billing clients hourly	84.8%	88.6%	91.3%	100.0%	78.6%	81.8%	66.7%	88.2%	94.4%
% fees based on hourly billing	75.2%	85.8%	78.9%	67.9%	88.4%	82.6%	86.3%	84.1%	87.8%

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

Commissions	3.6%	0.0%	7.8%	0.0%	0.0%	0.0%	11.1%	0.0%	10.0%
Fixed fee	60.7%	68.3%	86.3%	50.0%	60.0%	100.0%	66.7%	53.9%	60.0%
Periodic	7.1%	6.7%	9.8%	0.0%	0.0%	0.0%	11.1%	0.0%	10.0%
Per tax form fee	27.4%	5.0%	19.6%	25.0%	0.0%	25.0%	27.8%	7.7%	10.0%
Percentage of assets	3.6%	1.7%	2.0%	0.0%	0.0%	0.0%	11.1%	0.0%	0.0%
Risk-based	4.8%	3.3%	2.0%	8.3%	10.0%	0.0%	11.1%	0.0%	0.0%
Transaction-based	6.0%	5.0%	7.8%	0.0%	10.0%	0.0%	16.7%	0.0%	0.0%
Value billing	51.2%	60.0%	56.9%	58.3%	70.0%	62.5%	50.0%	53.9%	30.0%

Est bill rate for 50K/yr prof'l	\$96	\$105	\$103	\$84	\$94	\$102	\$110	\$98	\$114
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Texas Superstate Report
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All TX			San Antonio / Austin			Other		
Small	Medium	Large	Small	Medium	Large	Small	Medium	Large

PROFESSIONAL STAFF - FULL TIME

Number of Staff - Professional (FT Equivalent)

	Small	Medium	Large	Small	Medium	Large	Small	Medium	Large
Partners/Owners (inc. PT)	0.95	1.69	5.08	0.96	1.53	5.08	0.94	1.84	5.70
Directors (11+ yrs exp)	0.03	0.29	1.75	0.00	0.00	0.94	0.03	0.21	2.00
Sr Managers (8-10 yrs exp)	0.02	0.40	3.31	0.06	0.41	3.81	0.00	0.31	3.46
Managers (6-10 yrs exp)	0.02	0.28	3.13	0.00	0.18	1.99	0.00	0.12	4.71
Sr Associates (4-5 yrs exp)	0.10	0.61	6.07	0.08	0.47	2.73	0.08	0.62	8.44
Associates (1-3 yrs exp)	0.13	0.49	4.00	0.01	0.62	1.10	0.16	0.36	7.71
New Professionals	0.03	0.15	1.91	0.09	0.03	1.70	0.03	0.40	2.20
Total Professionals	1.28	3.90	25.24	1.20	3.25	17.36	1.25	3.87	34.22

Average Chargeable Hours Per FTE Professional

	Small	Medium	Large	Small	Medium	Large	Small	Medium	Large
Partners/Owners (inc. PT)	1,176	1,301	1,116	1,115	1,278	1,238	1,159	1,426	1,030
Directors (11+ yrs exp)	1,610	1,580	1,171			967	1,456	1,597	1,284
Sr Managers (8-10 yrs exp)	1,146	1,642	1,377	1,176	1,616	1,308		1,745	1,406
Managers (6-10 yrs exp)	1,135	1,556	1,465		1,727	1,477		1,086	1,578
Sr Associates (4-5 yrs exp)	1,642	1,522	1,493	903	1,492	1,532	1,751	1,567	1,569
Associates (1-3 yrs exp)	1,529	1,511	1,524	1,743	1,615	1,554	1,543	1,360	1,576
New Professionals	1,664	1,363	1,382	1,387	1,513	1,437	1,941	1,288	1,413

Average Billing Rate - FTE Professional

	Small	Medium	Large	Small	Medium	Large	Small	Medium	Large
Partners/Owners (inc. PT)	\$188	\$239	\$286	\$164	\$241	\$245	\$201	\$255	\$343
Directors (11+ yrs exp)	\$167	\$166	\$262			\$233	\$126	\$163	\$273
Sr Managers (8-10 yrs exp)	\$140	\$164	\$199	\$180	\$154	\$174		\$146	\$239
Managers (6-10 yrs exp)	\$114	\$140	\$174		\$128	\$158	\$175	\$165	\$197
Sr Associates (4-5 yrs exp)	\$109	\$118	\$137	\$89	\$140	\$117	\$87	\$119	\$162
Associates (1-3 yrs exp)	\$74	\$93	\$113	\$68	\$92	\$115	\$64	\$111	\$132
New Professionals	\$55	\$81	\$91	\$60	\$60	\$94	\$60	\$95	\$107

Average Compensation - FTE Professional

	Small	Medium	Large	Small	Medium	Large	Small	Medium	Large
Partners/Owners (inc. PT)	137,461	288,299	370,379	128,830	265,995	339,121	149,182	282,869	481,456
Directors (11+ yrs exp)	118,314	122,964	152,730			152,575	87,396	138,411	146,921
Sr Managers (8-10 yrs exp)	66,991	103,235	108,423	67,688	120,995	90,911		86,287	116,377
Managers (6-10 yrs exp)	57,660	74,022	83,495		83,916	74,131		70,083	95,913
Sr Associates (4-5 yrs exp)	65,146	68,675	69,986	66,055	87,548	57,718	92,300	73,846	75,115
Associates (1-3 yrs exp)	49,481	54,372	55,450		60,653	53,027	62,747	53,674	60,794
New Professionals	48,089	40,487	46,361	34,667	45,195	40,997	41,600	35,251	53,546



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All TX			San Antonio / Austin			Other		
Small	Medium	Large	Small	Medium	Large	Small	Medium	Large

RELEVANT STATISTICS AND RATIOS

Utilization - FTE Professional

Partners/Owners (inc. PT)	56.5%	62.6%	53.6%	53.6%	61.5%	59.5%	55.7%	68.5%	49.5%
Directors (11+ yrs exp)	77.4%	75.9%	56.3%			46.5%	70.0%	76.8%	61.7%
Sr Managers (8-10 yrs exp)	55.1%	78.9%	66.2%	56.6%	77.7%	62.9%		83.9%	67.6%
Managers (6-10 yrs exp)	54.6%	74.8%	70.4%		83.0%	71.0%		52.2%	75.9%
Sr Associates (4-5 yrs exp)	78.9%	73.2%	71.8%	43.4%	71.7%	73.7%	84.2%	75.4%	75.4%
Associates (1-3 yrs exp)	73.5%	72.7%	73.3%	83.8%	77.6%	74.7%	74.2%	65.4%	75.8%
New Professionals	80.0%	65.5%	66.4%	66.7%	72.7%	69.1%	93.3%	61.9%	67.9%

Compensation Per Compensated Hour - FT Professional

Partners/Owners (inc. PT)	\$66	\$139	\$178	\$62	\$128	\$163	\$72	\$136	\$231
Directors (11+ yrs exp)	\$57	\$59	\$73			\$73	\$42	\$67	\$71
Sr Managers (8-10 yrs exp)	\$32	\$50	\$52	\$33	\$58	\$44		\$41	\$56
Managers (6-10 yrs exp)	\$28	\$36	\$39		\$40	\$36		\$34	\$43
Sr Associates (4-5 yrs exp)	\$31	\$33	\$34	\$32	\$42	\$28	\$44	\$36	\$36
Associates (1-3 yrs exp)	\$24	\$26	\$27		\$29	\$25	\$30	\$26	\$29
New Professionals	\$23	\$19	\$22	\$17	\$22	\$20	\$20	\$17	\$26

Billing Rate / Compensation Per Compensated Hour - FT Professional

Partners/Owners (inc. PT)	3.91	2.30	1.94	3.06	2.27	1.87	3.15	2.17	1.84
Directors (11+ yrs exp)	4.23	3.22	3.72			3.45	3.00	2.57	3.82
Sr Managers (8-10 yrs exp)	4.33	3.63	4.05	5.53	2.89	4.18		3.57	4.38
Managers (6-10 yrs exp)	3.03	4.04	5.53		3.28	4.72		4.92	8.29
Sr Associates (4-5 yrs exp)	4.17	3.75	4.17	3.57	3.60	4.65	2.17	3.55	4.16
Associates (1-3 yrs exp)	3.00	3.79	4.32		3.03	4.50	2.12	4.46	4.57
New Professionals	3.22	4.29	4.26	3.60	2.76	4.90	3.00	5.94	4.23



All TX			San Antonio / Austin			Other		
Small	Medium	Large	Small	Medium	Large	Small	Medium	Large

FULL TIME NON-PROFESSIONAL STAFF

Number of Staff - FT Non-Professional

Internal technical support	0.00	0.02	0.52	0.00	0.00	0.31	0.00	0.00	0.83
Administrator / OM	0.13	0.56	1.21	0.10	0.59	0.66	0.12	0.46	1.69
Paraprofessionals	0.17	0.32	1.62	0.16	0.30	1.63	0.08	0.40	1.42
Clerical (data entry, etc.)	0.13	0.45	2.95	0.05	0.45	2.32	0.14	0.34	2.50
Marketing Staff	0.00	0.02	0.32	0.00	0.00	0.00	0.00	0.00	0.90
HR Staff	0.00	0.01	0.23	0.00	0.00	0.10	0.00	0.03	0.50
Other	0.00	0.02	0.29	0.00	0.00	0.12	0.00	0.05	0.44

Average Chargeable Hours - FT Non-Professional

Internal technical support		0	144			371			92
Administrator / OM	722	431	264	260	585	278	653	368	209
Paraprofessionals	1,159	1,374	1,238	1,338	1,322	1,104	639	1,672	1,182
Clerical (data entry, etc.)	730	517	315	565	545	244	1,161	274	338
Marketing Staff		0	26						5
HR Staff		449	130			8		449	250
Other		489	482			474		1,437	171

Average Billing Rate - FT Non-Professional

Internal technical support			126			160			93
Administrator / OM	50	70	88	30	54	84	50	93	90
Paraprofessionals	77	93	92	74	116	83	122	110	110
Clerical (data entry, etc.)	47	58	69	35	55	60	67	61	82
Marketing Staff		50	88						75
HR Staff		65	118			220		65	88
Other		53	96			48		80	118

Average Compensation - FT Non-Professional

Internal technical support		\$76,156	\$73,030			\$76,476			\$73,611
Administrator / OM	\$43,257	\$50,735	\$66,075	\$36,771	\$41,347	\$65,436	\$72,467	\$57,715	\$80,030
Paraprofessionals	\$47,388	\$48,927	\$55,870	\$38,848	\$48,354	\$54,331	\$69,100	\$52,982	\$63,697
Clerical (data entry, etc.)	\$37,188	\$38,216	\$43,399	\$24,400	\$35,175	\$42,846	\$43,074	\$49,006	\$46,191
Marketing Staff		\$40,337	\$74,508						\$59,719
HR Staff		\$55,369	\$79,746			\$108,847		\$55,369	\$87,408
Other		\$45,004	\$81,482			\$53,646		\$54,008	\$74,302

Compensation Per Compensated Hour - FT Non-Professional

Internal technical support		\$37	\$35			\$37			\$35
Administrator / OM	\$21	\$24	\$32	\$18	\$20	\$31	\$35	\$28	\$38
Paraprofessionals	\$23	\$24	\$27	\$19	\$23	\$26	\$33	\$25	\$31
Clerical (data entry, etc.)	\$18	\$18	\$21	\$12	\$17	\$21	\$21	\$24	\$22
Marketing Staff		\$19	\$36						\$29
HR Staff		\$27	\$38			\$52		\$27	\$42
Other		\$22	\$39			\$26		\$26	\$36



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All TX			San Antonio / Austin			Other		
Small	Medium	Large	Small	Medium	Large	Small	Medium	Large

STAFFING LEVELS AND BENEFITS

New Hires

# New hires meeting 150	0.00	0.22	2.13	0.00	0.00	1.86	0.00	0.55	5.00
# New hires not meeting 150	0.04	0.15	1.67	0.09	0.09	0.50	0.00	0.33	2.27
Salary, meeting 150		\$46,906	\$45,686			\$45,052		\$52,417	\$53,516
Salary, not meeting 150	\$30,000	\$40,250	\$44,751	\$35,000	\$45,000	\$46,000		\$29,000	\$51,611

Staff losses / Terminations

% losing staff	4%	36%	57%	13%	57%	55%	0%	35%	50%
Voluntary	0.04	0.27	2.45	0.13	0.36	1.18	0.00	0.41	4.33
Involuntary	0.0	0.2	0.9	0.0	0.4	0.2	0.0	0.1	1.2

Paid Time Off - Days by Category

Sick days	4.5	5.9	6.5	5.7	5.6	7.1	6.3	5.4	7.4
Vacation days	9.9	14.0	14.6	11.7	13.7	13.5	11.8	12.0	15.3
Other (e.g., prof'l activities)	0.6	5.7	2.8		2.5	0.7	0.0	14.2	2.0
Aggregate PTO	7.8	14.6	17.9	18.0	16.7	11.3	3.3	13.7	19.7

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

Cafeteria plan	9%	27%	67%	0%	14%	91%	5%	35%	56%
Continuing education courses	54%	86%	97%	69%	100%	100%	62%	76%	100%
CPA exam fees	8%	36%	65%	0%	43%	73%	5%	24%	61%
CPA exam review courses	4%	27%	36%	0%	21%	18%	0%	12%	44%
Graduate Degrees	1%	8%	39%	6%	7%	27%	0%	6%	56%
Dependent health insurance	10%	22%	33%	0%	14%	36%	14%	29%	39%
Dental insurance	13%	49%	64%	6%	50%	45%	19%	59%	72%
Life insurance	15%	23%	68%	13%	21%	55%	14%	24%	61%
Long Term Disability	8%	16%	48%	6%	7%	45%	10%	18%	67%
Professional dues	42%	77%	94%	50%	86%	100%	48%	71%	94%
Professional licenses	38%	77%	91%	50%	86%	100%	43%	76%	78%
Retirement plan	37%	72%	90%	31%	71%	82%	33%	59%	100%
Health insurance	49%	91%	97%	56%	93%	91%	57%	88%	100%
Vol bfts (Life, LTD &/or accident)	5%	8%	35%	6%	0%	36%	0%	24%	28%
None of these	30%	1%	0%	25%	0%	0%	24%	0%	0%

Health Insurance Type

HMO	16%	33%	27%	11%	31%	10%	17%	40%	22%
MSA	0%	0%	0%	0%	0%	0%	0%	0%	0%
POS	0%	0%	0%	0%	0%	0%	0%	0%	0%
PPO	57%	46%	54%	44%	23%	30%	42%	40%	67%
Traditional	12%	8%	7%	11%	23%	40%	17%	7%	0%
HSA	12%	10%	12%	33%	15%	20%	8%	13%	11%
Other	0%	0%	0%	0%	0%	0%	0%	0%	0%
Not sure	4%	4%	0%	0%	8%	0%	17%	0%	0%
N/A	0%	0%	0%	0%	0%	0%	0%	0%	0%



All TX			San Antonio / Austin			Other		
Small	Medium	Large	Small	Medium	Large	Small	Medium	Large

% of Health Insurance Paid By Firm

0-20%	12%	15%	6%	0%	8%	20%	17%	7%	11%
21-40%	6%	0%	4%	0%	0%	0%	8%	0%	0%
41-60%	8%	14%	6%	11%	15%	10%	0%	20%	6%
61-80%	4%	11%	10%	0%	15%	10%	8%	20%	11%
81-100%	71%	60%	73%	89%	62%	60%	67%	53%	72%
N/A	0%	0%	0%	0%	0%	0%	0%	0%	0%

PARTNERSHIP SUCCESSION / COMPENSATION SCHEME

Which of the following do you have in place?

Succession plan	5%	22%	33%	0%	14%	18%	5%	18%	28%
Formal partner training prog.	1%	2%	10%	0%	0%	18%	0%	6%	11%
Practice cont agmt w/ oth firm	6%	6%	0%	6%	14%	0%	5%	0%	0%
Written firm partnership agmt	1%	38%	78%	0%	21%	91%	0%	47%	78%
Partner compensation formula	2%	25%	45%	0%	21%	55%	10%	47%	39%
Malpractice insurance policy	78%	92%	93%	75%	100%	100%	76%	94%	78%
Malpractice insurance limit	845,185	1,289,872	2,804,451	1,041,667	1,365,385	2,454,545	1,040,625	1,381,250	3,107,143
None of these	19%	8%	3%	25%	0%	0%	14%	6%	11%

When was the partner agreement last updated?

Before 1995	0%	9%	4%	0%	0%	0%	0%	13%	7%
1995-1999	0%	0%	0%	0%	0%	0%	0%	0%	0%
2000-2002	0%	0%	0%	0%	0%	0%	0%	0%	0%
2003-2005	0%	0%	0%	0%	0%	0%	0%	0%	0%
2006-2008	0%	0%	0%	0%	0%	0%	0%	0%	0%
2009	100%	3%	9%	0%	33%	10%	0%	0%	0%
2010	0%	12%	22%	0%	33%	0%	0%	0%	29%
2011	0%	9%	30%	0%	0%	40%	0%	0%	29%
2012	0%	9%	15%	0%	0%	10%	0%	0%	14%

Which does the partner agreement provide for?

Buy-out	100%	82%	91%	0%	100%	80%	0%	75%	93%
Conduct	100%	61%	74%	0%	100%	80%	0%	38%	86%
Death	100%	85%	94%	0%	100%	90%	0%	63%	93%
Disability	100%	73%	87%	0%	100%	80%	0%	50%	86%
Early withdraw	100%	55%	65%	0%	100%	50%	0%	38%	86%
Mandatory age	0%	6%	30%	0%	0%	0%	0%	13%	43%
Non-competition	0%	48%	61%	0%	33%	70%	0%	63%	50%
Retirement	100%	64%	70%	0%	100%	60%	0%	50%	86%
Cap on max pmt to ret partners	0%	3%	26%	0%	0%	20%	0%	13%	36%
Notification req prior to ret	0%	39%	44%	0%	67%	40%	0%	50%	50%
Managing capital accounts	0%	39%	31%	0%	33%	10%	0%	38%	43%



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Components of partner compensation formula

Administrative duties	0%	45%	65%	0%	67%	83%	0%	25%	43%
Client billing	50%	55%	77%	0%	67%	50%	50%	38%	57%
Compliance w/ bus. plan	0%	14%	16%	0%	33%	17%	0%	13%	29%
Interest on capital	0%	18%	32%	0%	33%	33%	0%	25%	57%
New clients	50%	27%	35%	0%	33%	17%	50%	38%	43%
New bus. from present clients	0%	14%	32%	0%	33%	17%	0%	13%	43%
Niche/new service developed	0%	5%	10%	0%	0%	0%	0%	0%	14%
Timely billing	0%	50%	58%	0%	100%	33%	0%	25%	57%
Training/Mentoring	0%	14%	19%	0%	33%	0%	0%	13%	43%
Years of service	0%	14%	19%	0%	0%	0%	0%	13%	43%
Personal billable Time	50%	59%	71%	0%	100%	83%	50%	50%	57%
Post-retirement comp formula	0%	0%	10%	0%	0%	17%	0%	0%	14%

For Professionals

Bonus/incentive % of total	1.5%	3.1%	7.5%	1.9%	2.0%	9.7%	1.3%	1.7%	5.7%
Avg annl base salary % inc	2.6%	4.4%	4.2%	2.4%	2.8%	3.7%	1.7%	9.5%	5.1%

What is your compensation year basis?

Fiscal 2011	12%	19%	29%	13%	29%	27%	10%	18%	28%
Calendar 2011	82%	78%	70%	75%	71%	64%	90%	82%	72%
Other	6%	2%	1%	13%	0%	9%	0%	0%	0%



Texas Superstate Report
Prepared for the Texas Society of CPAs

All TX			San Antonio / Austin			Other		
Small	Medium	Large	Small	Medium	Large	Small	Medium	Large

TECHNOLOGY

Does your firm...?

	Small	Medium	Large	Small	Medium	Large	Small	Medium	Large
Have an active/mntd website	56%	76%	96%	69%	64%	100%	52%	88%	94%
Have a client portal	28%	44%	61%	44%	36%	73%	19%	41%	56%
Have a blog	11%	8%	12%	25%	0%	0%	10%	18%	17%
Use social media	26%	22%	41%	44%	21%	36%	14%	24%	39%
Use multiple computer scrns	60%	77%	96%	63%	79%	100%	52%	82%	94%
Paperless work environment	55%	55%	75%	81%	57%	64%	38%	53%	72%
Accept credit cards	39%	52%	65%	38%	50%	45%	29%	59%	67%
Remote access to network	42%	60%	90%	44%	86%	82%	29%	53%	89%
Use cloud-based software?	31%	32%	36%	44%	50%	27%	24%	12%	50%
Use Skype or similar service?	17%	18%	23%	6%	21%	0%	19%	29%	17%
Deliver tax returns digitally	67%	66%	77%	81%	64%	64%	67%	71%	83%
Promote mobile technology?	18%	15%	32%	13%	21%	27%	24%	24%	22%
None of these	8%	6%	1%	0%	0%	0%	10%	6%	6%