



	All Firms	All TX	Texas			South Region Firms						
			Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+
Number of firms	2,362	265	137	62	66	181	241	111	119	148	33	24

CENSUS DATA / FIRMOGRAPHICS

Region

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

Census Division

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

Household Income

<40,000	12.7%	14.0%	20.4%	3.2%	10.6%	19.3%	19.5%	18.9%	25.2%	16.2%	15.2%	8.3%
40,000 - 44,999	13.3%	12.8%	5.8%	17.7%	22.7%	19.3%	13.3%	14.4%	19.3%	18.9%	42.4%	20.8%
45,000 - 49,999	16.6%	11.7%	12.4%	9.7%	12.1%	26.0%	19.1%	33.3%	12.6%	21.6%	12.1%	16.7%
50,000 - 54,999	20.1%	19.6%	18.3%	24.2%	18.2%	16.0%	23.2%	17.1%	18.5%	15.5%	9.1%	33.3%
55,000 - 59,999	20.4%	41.9%	43.1%	45.2%	36.4%	13.8%	19.1%	12.6%	21.9%	16.9%	12.1%	20.8%
60,000+	16.9%	0.0%	0.0%	0.0%	0.0%	5.5%	5.8%	3.6%	2.5%	10.8%	9.1%	0.0%

Firm Size

<\$200K	18.7%	24.9%	48.2%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
\$200<\$500K	26.5%	27.2%	51.8%	1.6%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
\$500<\$750K	13.7%	9.1%	0.0%	38.7%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
\$750<\$1.5M	17.5%	14.0%	0.0%	59.7%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
\$1.5M<\$5M	17.7%	18.1%	0.0%	0.0%	72.7%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%
\$5M<\$10M	3.5%	3.4%	0.0%	0.0%	13.6%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%
\$10M+	2.4%	3.4%	0.0%	0.0%	13.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%



All Firms	All TX	Texas			South Region Firms						
		Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+

CENSUS DATA / FIRMOGRAPHICS (cont'd)

10/11 net client fees % change	5.6%	5.2%	4.1%	4.2%	5.4%	6.4%	3.8%	5.6%	2.3%	5.0%	4.0%	4.3%
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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%	0.0%	0.0%	0.0%
1 to 5 years	9.4%	12.8%	19.7%	3.2%	7.6%	22.7%	13.7%	7.2%	3.4%	5.4%	3.0%	0.0%
6 to 10 years	10.4%	10.6%	15.3%	9.7%	1.5%	13.3%	15.4%	15.3%	10.1%	4.1%	3.0%	0.0%
11 to 20 years	21.3%	20.8%	24.8%	27.4%	6.1%	27.1%	27.0%	22.5%	21.9%	10.8%	9.1%	8.3%
21 or more years	28.8%	26.4%	25.6%	25.8%	28.8%	27.6%	28.6%	25.2%	35.3%	25.7%	21.2%	29.2%
31 to 40 years	17.2%	17.0%	8.8%	25.8%	25.8%	8.3%	11.2%	24.3%	17.7%	29.1%	12.1%	12.5%
41 to 50 years	5.0%	5.3%	2.9%	3.2%	12.1%	0.6%	2.5%	0.9%	5.0%	10.1%	15.2%	20.8%
51 or more years	7.9%	7.2%	2.9%	4.8%	18.2%	0.6%	1.7%	4.5%	6.7%	14.9%	36.4%	29.2%

Last Fiscal Year End Date

May - November 2011	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
December 2011	92.7%	96.6%	97.8%	98.4%	92.4%	99.5%	97.9%	94.6%	96.6%	93.9%	75.8%	54.2%
January - March 2012	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
April - June 2012	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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

PCPS	43.6%	34.7%	19.0%	30.7%	71.2%	21.6%	31.5%	30.0%	52.9%	64.2%	87.9%	100.0%
AICPA	92.7%	86.0%	75.9%	93.6%	100.0%	79.0%	88.4%	95.5%	96.6%	99.3%	100.0%	100.0%
CPA Association or Network	13.1%	16.6%	7.3%	8.1%	43.9%	6.6%	6.6%	6.4%	10.1%	23.7%	45.5%	91.7%
State Society	96.4%	95.9%	95.6%	93.6%	98.5%	93.4%	97.9%	97.3%	95.8%	97.3%	100.0%	100.0%
Assoc. for Accting Marketing	3.0%	3.4%	0.0%	0.0%	13.6%	0.0%	0.4%	0.0%	0.0%	2.7%	12.1%	70.8%
American Accounting Association	2.0%	2.6%	0.0%	0.0%	10.6%	0.0%	0.4%	0.9%	0.8%	2.0%	15.2%	50.0%

Square footage

Area of primary office (ft2)	4,353	4,042	1,216	2,950	10,917	726	1,542	2,359	3,595	7,783	15,636	27,498
Cost per square foot	22.96	19.96	13.63	18.30	21.88	10.34	14.65	15.24	17.99	18.94	21.45	31.53
Square feet / Prof FTE	473.50	499.03	843.77	666.13	430.31	730.13	793.63	671.99	620.92	565.88	454.59	300.86



All Firms	All TX	Texas			South Region Firms						
		Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+

FINANCIAL INFORMATION - GROSS

A/R (billed less allowances)	320,785	300,183	47,285	194,240	886,964	17,629	61,197	86,717	227,326	490,964	1,098,262	3,101,339
WIP (unbilled less allowances)	146,705	116,854	8,050	47,843	333,205	3,986	17,634	46,461	74,493	209,809	349,873	1,049,147
Firm capital (net capital)	408,428	324,124	59,840	133,717	945,341	29,696	82,157	104,519	159,907	608,373	1,477,415	3,669,978
Prior Year Net client fees	1,787,534	1,540,592	221,703	810,436	4,753,295	113,177	305,297	564,018	1,023,220	2,587,811	6,551,246	18,290,959
Bad debt written off, PY	23,245	18,822	3,233	13,123	55,096	1,428	4,024	8,670	12,700	36,890	82,190	177,873

Income

Gross fees earned	2,121,362	1,693,979	235,974	866,282	5,497,978	121,959	334,381	626,099	1,108,845	2,974,794	7,645,344	21,395,345
Net write-ups (write-downs)	-288,920	-129,234	-5,006	-21,426	-488,376	-1,920	-8,645	-15,638	-63,931	-260,737	-830,340	-2,311,961
Net client fees earned	1,832,441	1,564,745	230,968	844,856	5,009,602	120,040	325,736	610,461	1,044,914	2,714,056	6,815,004	19,083,384
Interest income	2,134	1,743	147	2,789	4,073	141	954	746	671	2,490	6,861	11,347
Oth income-rents & royalties	10,733	10,446	1,153	9,075	31,024	502	1,453	1,502	8,670	16,492	37,759	61,005
Total income	1,845,308	1,576,934	232,268	856,720	5,044,699	120,683	328,144	612,709	1,054,255	2,733,039	6,859,624	19,155,736
Net write-ups (downs) % of gross	-6.6%	-4.7%	-3.7%	-2.4%	-7.0%	-2.7%	-4.4%	-3.1%	-6.8%	-8.2%	-10.6%	-10.9%
Net client fees / gross fees	96%	97%	99%	99%	94%	99%	98%	98%	95%	93%	90%	89%
Net client fees per FTE prof'l	\$199,311	\$193,183	\$160,216	\$190,782	\$197,465	\$120,686	\$167,687	\$173,898	\$180,474	\$197,340	\$198,135	\$208,791
Net client fees per Partner	\$696,336	\$681,017	\$223,275	\$504,878	\$909,809	\$137,244	\$271,814	\$424,383	\$500,422	\$679,294	\$806,654	\$1,227,425

Expenses

Prof'l salaries (excl. owners)	467,694	430,873	20,021	168,595	1,530,084	4,502	34,410	104,970	229,047	696,644	1,863,550	6,130,532
Paraprofessional salaries	68,167	59,118	14,681	57,784	152,610	5,723	27,015	44,801	73,753	107,476	273,678	302,806
Other salaries (excl. owners)	80,971	77,485	6,573	36,845	262,857	1,794	10,915	16,714	39,557	116,056	334,948	1,091,570
Payment to retired partners	18,498	9,912	1,045	2,082	35,671	0	1,094	313	4,732	28,544	71,162	171,459
Ret plan costs (excl. owners)	16,571	17,259	406	6,063	62,759	366	1,213	3,528	9,698	25,252	95,461	215,451
Other ee benefits (excl. owners)	49,049	39,345	1,363	14,230	141,778	893	3,487	9,232	25,569	66,962	206,870	623,122
Dues, library	18,570	15,861	3,214	9,108	48,457	2,674	4,396	7,021	13,417	32,051	75,426	159,404
CPE	13,602	10,445	1,439	3,750	35,431	1,154	1,787	3,060	5,646	15,962	58,689	186,363
Malpractice Insurance	14,161	9,169	1,069	4,070	30,774	678	1,793	2,963	7,396	17,893	46,566	126,894
Rent&other occupancy costs	99,939	80,688	16,576	53,982	238,857	7,511	22,581	35,962	64,690	147,405	335,318	867,081
Interest	6,965	5,213	1,501	4,981	13,137	764	2,371	3,885	5,474	9,396	20,685	51,612
Computer & technology	48,326	40,790	7,747	25,978	123,295	4,824	12,194	19,285	32,555	77,488	184,359	483,070
Promotion and marketing	25,761	16,965	2,775	7,634	55,188	1,306	3,493	5,353	8,664	23,189	79,022	281,851
Payroll taxes	56,996	47,608	5,008	23,667	158,526	1,843	8,558	18,190	33,082	83,819	211,128	590,767
Depreciation	24,086	18,902	3,003	10,518	59,780	1,859	4,689	7,907	11,594	26,217	82,540	214,877
Other expenses	160,223	127,141	24,329	75,049	389,488	15,676	36,086	70,362	93,370	216,265	481,266	1,673,085
Total expenses	1,169,579	1,006,774	110,750	504,335	3,338,691	51,567	176,083	353,545	658,243	1,690,619	4,420,668	13,169,944
Net remaining for owners	675,728	570,160	121,518	352,385	1,706,008	69,115	152,061	259,164	396,012	1,042,419	2,438,956	5,985,792
Net remaining per owner	\$256,780	\$248,148	\$117,471	\$210,582	\$309,833	\$79,021	\$126,889	\$180,166	\$189,655	\$260,904	\$288,686	\$385,000
Net rem. per owner-hr	\$123	\$119	\$56	\$101	\$149	\$38	\$61	\$87	\$91	\$125	\$139	\$185



All Firms	All TX	Texas			South Region Firms						
		Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+

PERCENTAGE OF INCOME FINANCIAL INFORMATION - SIZE-WEIGHTED

Income

Gross fees earned	115.8%	108.3%	102.2%	102.5%	109.7%	101.6%	102.7%	102.6%	106.1%	109.6%	112.2%	112.1%
Net write-ups / (write-downs)	-15.8%	-8.3%	-2.2%	-2.5%	-9.7%	-1.6%	-2.7%	-2.6%	-6.1%	-9.6%	-12.2%	-12.1%
Net client fees earned	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Interest income	0.1%	0.1%	0.1%	0.3%	0.1%	0.1%	0.3%	0.1%	0.1%	0.1%	0.1%	0.1%
Other income - rents & royalties	0.6%	0.7%	0.5%	1.1%	0.6%	0.4%	0.4%	0.2%	0.8%	0.6%	0.6%	0.3%
Total income	100.7%	100.8%	100.6%	101.4%	100.7%	100.5%	100.7%	100.4%	100.9%	100.7%	100.7%	100.4%

Expenses

Prof'l salaries (excl. owners)	25.3%	27.3%	8.6%	19.7%	30.3%	3.7%	10.5%	17.1%	21.7%	25.5%	27.2%	32.0%
Paraprofessional salaries	3.7%	3.7%	6.3%	6.7%	3.0%	4.7%	8.2%	7.3%	7.0%	3.9%	4.0%	1.6%
Other salaries (excl. owners)	4.4%	4.9%	2.8%	4.3%	5.2%	1.5%	3.3%	2.7%	3.8%	4.2%	4.9%	5.7%
Payment to retired partners	1.0%	0.6%	0.5%	0.2%	0.7%	0.0%	0.3%	0.1%	0.4%	1.0%	1.0%	0.9%
Ret plan costs (excl. owners)	0.9%	1.1%	0.2%	0.7%	1.2%	0.3%	0.4%	0.6%	0.9%	0.9%	1.4%	1.1%
Other ee benefits (excl. owners)	2.7%	2.5%	0.6%	1.7%	2.8%	0.7%	1.1%	1.5%	2.4%	2.5%	3.0%	3.3%
Dues, library	1.0%	1.0%	1.4%	1.1%	1.0%	2.2%	1.3%	1.1%	1.3%	1.2%	1.1%	0.8%
CPE	0.7%	0.7%	0.6%	0.4%	0.7%	1.0%	0.5%	0.5%	0.5%	0.6%	0.9%	1.0%
Malpractice Insurance	0.8%	0.6%	0.5%	0.5%	0.6%	0.6%	0.5%	0.5%	0.7%	0.7%	0.7%	0.7%
Rent & other occupancy costs	5.4%	5.1%	7.1%	6.3%	4.7%	6.2%	6.9%	5.9%	6.1%	5.4%	4.9%	4.5%
Interest	0.4%	0.3%	0.6%	0.6%	0.3%	0.6%	0.7%	0.6%	0.5%	0.3%	0.3%	0.3%
Computer & technology	2.6%	2.6%	3.3%	3.0%	2.4%	4.0%	3.7%	3.1%	3.1%	2.8%	2.7%	2.5%
Promotion and marketing	1.4%	1.1%	1.2%	0.9%	1.1%	1.1%	1.1%	0.9%	0.8%	0.8%	1.2%	1.5%
Payroll taxes	3.1%	3.0%	2.2%	2.8%	3.1%	1.5%	2.6%	3.0%	3.1%	3.1%	3.1%	3.1%
Depreciation	1.3%	1.2%	1.3%	1.2%	1.2%	1.5%	1.4%	1.3%	1.1%	1.0%	1.2%	1.1%
Other expenses	8.7%	8.1%	10.5%	8.8%	7.7%	13.0%	11.0%	11.5%	8.9%	7.9%	7.0%	8.7%
Total expenses	63.4%	63.8%	47.7%	58.9%	66.2%	42.7%	53.7%	57.7%	62.4%	61.9%	64.4%	68.8%
Net remaining for owners	36.6%	36.2%	52.3%	41.1%	33.8%	57.3%	46.3%	42.3%	37.6%	38.1%	35.6%	31.2%



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		Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+

PERCENTAGE OF INCOME - FINANCIAL INFORMATION - COMMON SIZED

Income

Gross fees earned	104.5%	102.6%	101.1%	101.1%	106.9%	101.0%	102.2%	102.4%	105.4%	108.2%	111.5%	112.0%
Net write-ups / (write-downs)	-5.1%	-3.3%	-1.7%	-2.3%	-7.5%	-1.4%	-2.7%	-2.7%	-6.2%	-8.8%	-12.1%	-12.5%
Net client fees earned	99.5%	99.3%	99.5%	98.8%	99.4%	99.6%	99.5%	99.6%	99.2%	99.4%	99.4%	99.5%
Interest income	0.1%	0.1%	0.1%	0.3%	0.1%	0.1%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%
Other income - rents & royalties	0.4%	0.5%	0.5%	0.8%	0.5%	0.3%	0.3%	0.2%	0.7%	0.5%	0.5%	0.4%
Total income	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Expenses -- COMMON SIZED

Prof'l salaries (excl. owners)	15.5%	14.7%	7.0%	18.9%	27.0%	3.4%	9.9%	17.3%	21.9%	25.3%	27.2%	31.9%
Paraprofessional salaries	5.7%	5.6%	5.7%	7.0%	4.0%	4.0%	8.3%	7.3%	7.0%	4.0%	4.0%	2.0%
Other salaries (excl. owners)	3.2%	3.2%	2.2%	4.1%	4.6%	1.2%	3.5%	2.7%	3.8%	4.2%	5.0%	6.0%
Payment to retired partners	0.4%	0.4%	0.3%	0.2%	0.7%	0.0%	0.3%	0.1%	0.5%	1.0%	1.0%	0.9%
Ret plan costs (excl. owners)	0.7%	0.5%	0.2%	0.6%	1.1%	0.3%	0.4%	0.6%	0.9%	0.9%	1.4%	1.2%
Other ee benefits (excl. owners)	1.7%	1.2%	0.4%	1.6%	2.4%	0.7%	1.0%	1.5%	2.4%	2.5%	3.0%	3.6%
Dues, library	1.5%	1.4%	1.7%	1.1%	1.1%	2.3%	1.3%	1.1%	1.3%	1.2%	1.1%	0.9%
CPE	0.7%	0.7%	0.8%	0.4%	0.6%	1.1%	0.6%	0.5%	0.5%	0.6%	0.8%	1.0%
Malpractice Insurance	0.7%	0.5%	0.5%	0.5%	0.6%	0.6%	0.6%	0.5%	0.7%	0.6%	0.7%	0.6%
Rent & other occupancy costs	6.3%	6.4%	7.1%	6.3%	4.8%	6.1%	7.0%	5.9%	6.2%	5.4%	4.8%	4.5%
Interest	0.6%	0.5%	0.6%	0.6%	0.3%	0.6%	0.7%	0.6%	0.5%	0.3%	0.3%	0.3%
Computer & technology	3.5%	3.2%	3.5%	3.1%	2.5%	4.1%	3.8%	3.1%	3.1%	2.9%	2.6%	2.6%
Promotion and marketing	1.0%	1.0%	1.1%	1.0%	1.0%	1.1%	1.1%	0.9%	0.9%	0.8%	1.1%	1.4%
Payroll taxes	2.7%	2.4%	1.9%	2.8%	3.0%	1.5%	2.6%	3.0%	3.1%	3.1%	3.1%	3.1%
Depreciation	1.4%	1.3%	1.3%	1.3%	1.1%	1.6%	1.4%	1.3%	1.1%	1.0%	1.2%	1.1%
Other expenses	10.5%	9.9%	11.4%	9.3%	7.2%	13.8%	11.1%	11.4%	8.8%	7.9%	7.1%	7.8%
Total expenses	56.0%	52.8%	45.6%	58.8%	62.0%	42.4%	53.3%	57.9%	62.7%	61.7%	64.3%	68.9%
Net remaining for owners	44.0%	47.2%	54.4%	41.2%	38.0%	57.6%	46.7%	42.1%	37.3%	38.3%	35.7%	31.1%

Accounts Receivable

Current	47.2%	50.8%	57.7%	48.8%	38.6%	59.4%	49.2%	46.7%	43.6%	39.9%	40.9%	43.1%
Over 30 Days	13.6%	14.6%	13.1%	15.6%	16.9%	11.8%	13.2%	15.9%	13.8%	15.1%	14.4%	19.1%
Over 60 Days	11.0%	11.5%	10.5%	11.5%	13.5%	9.0%	11.0%	12.1%	11.3%	13.6%	11.5%	11.6%
Over 90 Days	28.2%	23.1%	18.8%	24.1%	31.1%	19.7%	26.6%	25.3%	31.4%	31.4%	33.2%	26.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

% charging interest on A/R	28.4%	28.4%	28.4%	28.4%	28.4%	37.5%	37.5%	37.5%	37.5%	37.5%	37.5%	37.5%
Interest amount	15.8%	13.4%	15.0%	13.9%	11.5%	15.2%	15.6%	17.1%	16.4%	15.6%	13.4%	14.3%



All Firms	All TX	Texas			South Region Firms							
		Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+	

FINANCIAL INFORMATION - PERCENT OF NET CLIENT FEES

% of Fees by Service

Audit: Non-public clients	10.3%	9.7%	3.1%	9.8%	23.3%	2.5%	5.6%	9.4%	12.4%	19.3%	28.0%	33.4%
Audit: Publicly held clients	0.4%	0.9%	0.5%	0.0%	2.7%	0.0%	0.3%	0.1%	0.0%	1.5%	1.5%	2.0%
Other attest/assurance	1.0%	0.5%	0.2%	0.7%	1.1%	0.2%	0.7%	1.7%	0.7%	1.3%	1.3%	2.3%
Niche specialties	0.5%	0.1%	0.2%	0.1%	0.0%	0.9%	0.9%	0.8%	0.6%	0.8%	0.1%	0.5%
Business valuation	0.5%	0.4%	0.4%	0.2%	0.5%	0.1%	0.4%	0.4%	0.8%	0.8%	0.6%	1.2%
Forensic acctng/Litigatn supprt	1.0%	1.2%	1.7%	0.4%	1.0%	1.5%	0.2%	0.7%	1.2%	1.3%	1.8%	1.7%
Compilations and reviews	9.8%	7.7%	7.0%	10.1%	6.8%	8.8%	8.5%	10.6%	10.8%	8.1%	6.0%	6.0%
Consulting services	6.0%	6.0%	5.9%	5.0%	7.3%	8.2%	4.5%	5.1%	6.3%	6.4%	5.1%	4.8%
Payroll	3.0%	2.1%	2.6%	2.4%	1.0%	3.1%	4.1%	2.9%	2.3%	2.1%	1.2%	0.7%
Personal financial planning	0.4%	0.5%	0.8%	0.2%	0.2%	0.6%	0.3%	0.3%	0.2%	0.3%	0.3%	0.6%
Investment advisory services	0.3%	0.6%	0.5%	0.3%	1.1%	0.3%	0.6%	0.2%	0.5%	0.6%	0.2%	0.9%
IT consulting	0.3%	0.3%	0.4%	0.0%	0.3%	0.5%	0.3%	0.2%	0.7%	0.4%	0.5%	1.1%
Mergers and acquisitions	0.2%	0.2%	0.2%	0.2%	0.3%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.7%
Risk services/Internal audit	0.1%	0.1%	0.0%	0.0%	0.4%	0.1%	0.0%	0.1%	0.0%	0.3%	0.9%	0.8%
Tax -- individual	28.8%	30.2%	36.3%	28.0%	19.8%	34.1%	31.8%	26.6%	23.9%	19.5%	19.3%	15.4%
Tax -- other than individual	24.6%	28.1%	27.8%	29.6%	27.4%	23.8%	26.4%	26.1%	25.2%	26.7%	23.1%	22.8%
Write-up	11.0%	9.8%	10.7%	12.5%	5.4%	13.1%	14.5%	13.4%	13.1%	9.3%	8.4%	2.8%
Other	1.8%	1.5%	1.9%	0.6%	1.5%	2.2%	1.0%	1.2%	1.1%	1.3%	1.6%	2.4%
Total	100.0%											

% billing clients hourly	85.6%	86.0%	79.6%	90.3%	95.5%	66.3%	81.3%	86.5%	94.1%	93.2%	87.9%	95.8%
% fees based on hourly billing	77.6%	79.5%	78.5%	77.9%	82.5%	73.2%	74.7%	78.5%	79.6%	83.2%	83.0%	78.9%

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

Commissions	2.1%	3.0%	3.9%	0.0%	4.3%	1.3%	2.5%	0.0%	3.2%	3.5%	0.0%	4.8%
Fixed fee	75.5%	68.8%	64.1%	65.3%	83.0%	61.1%	74.6%	71.7%	74.7%	88.6%	91.3%	90.5%
Periodic	11.9%	8.5%	4.9%	14.3%	10.6%	8.7%	7.6%	19.6%	14.7%	14.0%	30.4%	4.8%
Per tax form fee	17.6%	20.1%	29.1%	8.2%	12.8%	23.5%	21.3%	17.4%	10.5%	7.0%	13.0%	9.5%
Percentage of assets	1.7%	1.5%	1.0%	0.0%	4.3%	0.0%	1.0%	1.1%	3.2%	2.6%	0.0%	9.5%
Risk-based	4.7%	3.0%	5.8%	0.0%	0.0%	4.7%	5.6%	6.5%	5.3%	4.4%	0.0%	9.5%
Transaction-based	8.9%	11.1%	12.6%	10.2%	8.5%	12.1%	12.2%	7.6%	9.5%	6.1%	8.7%	9.5%
Value billing	56.2%	58.8%	57.3%	59.2%	61.7%	49.7%	60.9%	68.5%	54.7%	63.2%	43.5%	57.1%

Est bill rate for 50K/yr prof'l	\$99	\$98	\$98	\$94	\$103	\$95	\$97	\$95	\$93	\$100	\$107	\$105
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	All Firms	All TX	Texas			South Region Firms						
			Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+
PROFESSIONAL STAFF - FULL TIME												
Number of Staff - Professional (FT Equivalent)												
Partners/Owners (inc. PT)	2.63	2.30	1.03	1.67	5.51	0.87	1.20	1.44	2.09	4.00	8.45	15.55
Directors (11+ yrs exp)	0.66	0.51	0.06	0.31	1.64	0.03	0.10	0.26	0.49	1.05	1.72	5.88
Sr Managers (8-10 yrs exp)	1.10	0.90	0.07	0.47	3.02	0.01	0.15	0.43	0.77	2.10	3.40	12.97
Managers (6-10 yrs exp)	1.08	0.95	0.05	0.25	3.46	0.01	0.10	0.25	0.45	1.44	3.92	14.81
Sr Associates (4-5 yrs exp)	1.87	1.76	0.08	0.74	6.19	0.02	0.13	0.44	0.97	2.43	8.54	20.23
Associates (1-3 yrs exp)	1.41	1.38	0.11	0.78	4.59	0.04	0.21	0.56	0.76	2.22	6.63	16.66
New Professionals	0.39	0.31	0.03	0.21	0.97	0.02	0.05	0.13	0.26	0.52	1.73	5.31
Total Professionals	9.19	8.10	1.44	4.43	25.37	0.99	1.94	3.51	5.79	13.75	34.40	91.40

Average Chargeable Hours Per FTE Professional

Partners/Owners (inc. PT)	1,221	1,237	1,265	1,304	1,118	1,191	1,316	1,300	1,263	1,176	1,122	933
Directors (11+ yrs exp)	1,331	1,391	1,665	1,394	1,313	1,623	1,513	1,512	1,479	1,345	1,225	873
Sr Managers (8-10 yrs exp)	1,447	1,461	1,528	1,536	1,416	1,520	1,551	1,513	1,531	1,428	1,303	1,236
Managers (6-10 yrs exp)	1,454	1,437	1,309	1,548	1,418	1,256	1,475	1,647	1,502	1,436	1,390	1,281
Sr Associates (4-5 yrs exp)	1,522	1,522	1,542	1,454	1,553	1,500	1,554	1,504	1,534	1,509	1,527	1,468
Associates (1-3 yrs exp)	1,490	1,466	1,449	1,378	1,529	1,780	1,443	1,441	1,475	1,500	1,533	1,419
New Professionals	1,442	1,417	1,100	1,388	1,486	1,690	1,433	1,441	1,457	1,532	1,457	1,378

Average Billing Rate - FTE Professional

Partners/Owners (inc. PT)	\$183	\$179	\$141	\$192	\$243	\$115	\$154	\$173	\$194	\$225	\$246	\$304
Directors (11+ yrs exp)	\$176	\$176	\$129	\$147	\$209	\$106	\$124	\$131	\$147	\$182	\$201	\$270
Sr Managers (8-10 yrs exp)	\$147	\$153	\$112	\$122	\$175	\$120	\$111	\$114	\$125	\$155	\$183	\$225
Managers (6-10 yrs exp)	\$134	\$136	\$89	\$114	\$155	\$30	\$89	\$105	\$117	\$140	\$155	\$186
Sr Associates (4-5 yrs exp)	\$110	\$114	\$91	\$106	\$123	\$93	\$84	\$90	\$102	\$115	\$128	\$142
Associates (1-3 yrs exp)	\$90	\$91	\$73	\$81	\$104	\$60	\$78	\$76	\$81	\$96	\$106	\$113
New Professionals	\$78	\$73	\$56	\$67	\$80	\$48	\$63	\$65	\$71	\$79	\$85	\$93

Average Compensation - FTE Professional

Partners/Owners (inc. PT)	188,500	205,174	115,279	238,784	360,201	75,115	135,232	196,127	225,633	306,629	323,611	495,762
Directors (11+ yrs exp)	107,193	113,018	68,311	95,598	135,563	44,195	65,992	87,035	88,416	112,200	124,162	150,890
Sr Managers (8-10 yrs exp)	82,009	87,343	73,584	77,724	93,692	30,778	66,087	68,492	76,257	84,554	96,135	109,058
Managers (6-10 yrs exp)	69,803	71,323	50,000	69,855	75,636	41,026	51,104	67,102	67,077	71,196	79,678	78,988
Sr Associates (4-5 yrs exp)	56,337	57,999	44,045	56,989	61,131	36,676	45,831	50,245	56,462	57,429	60,533	60,592
Associates (1-3 yrs exp)	45,541	46,687	39,039	46,362	49,300	31,921	41,731	42,788	43,118	47,401	50,170	50,539
New Professionals	39,487	37,682	31,497	36,206	39,349	21,638	35,548	38,486	32,714	38,687	38,713	43,625



All Firms	All TX	Texas			South Region Firms						
		Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+

RELEVANT STATISTICS AND RATIOS

Utilization - FTE Professional

Partners/Owners (inc. PT)	58.9%	59.9%	61.3%	63.7%	53.7%	57.9%	64.1%	63.7%	60.7%	56.5%	54.0%	44.8%
Directors (11+ yrs exp)	64.0%	66.9%	80.1%	67.0%	63.1%	78.0%	72.7%	72.7%	71.1%	64.7%	58.9%	42.0%
Sr Managers (8-10 yrs exp)	69.6%	70.2%	73.4%	73.8%	68.1%	73.1%	74.6%	72.8%	73.6%	68.6%	62.7%	59.4%
Managers (6-10 yrs exp)	69.9%	69.1%	62.9%	74.4%	68.2%	60.4%	70.9%	79.2%	72.2%	69.0%	66.8%	61.6%
Sr Associates (4-5 yrs exp)	73.2%	73.2%	74.1%	69.9%	74.7%	72.1%	74.7%	72.3%	73.7%	72.5%	73.4%	70.6%
Associates (1-3 yrs exp)	71.6%	70.5%	69.7%	66.2%	73.5%	85.6%	69.4%	69.3%	70.9%	72.1%	73.7%	68.2%
New Professionals	69.3%	68.1%	52.9%	66.7%	71.5%	81.2%	68.9%	69.3%	70.1%	73.6%	70.1%	66.2%

Compensation Per Compensated Hour - FT Professional

Partners/Owners (inc. PT)	\$90	\$99	\$55	\$115	\$173	\$36	\$65	\$94	\$108	\$147	\$156	\$238
Directors (11+ yrs exp)	\$51	\$54	\$33	\$46	\$65	\$21	\$32	\$42	\$43	\$54	\$60	\$73
Sr Managers (8-10 yrs exp)	\$39	\$42	\$35	\$37	\$45	\$15	\$32	\$33	\$37	\$41	\$46	\$52
Managers (6-10 yrs exp)	\$34	\$34	\$24	\$34	\$36	\$20	\$25	\$32	\$32	\$34	\$38	\$38
Sr Associates (4-5 yrs exp)	\$27	\$28	\$21	\$27	\$29	\$18	\$22	\$24	\$27	\$28	\$29	\$29
Associates (1-3 yrs exp)	\$22	\$22	\$19	\$22	\$24	\$15	\$20	\$21	\$21	\$23	\$24	\$24
New Professionals	\$19	\$18	\$15	\$17	\$19	\$10	\$17	\$19	\$16	\$19	\$19	\$21

Billing Rate / Compensation Per Compensated Hour - FT Professional

Partners/Owners (inc. PT)	2.83	2.58	3.34	1.92	1.67	4.04	2.95	2.12	2.18	1.86	1.68	1.68
Directors (11+ yrs exp)	3.93	3.54	4.33	3.46	3.36	6.88	4.12	3.38	3.95	3.69	3.76	3.82
Sr Managers (8-10 yrs exp)	3.87	3.73	3.09	3.53	3.92	8.11	3.65	3.71	3.57	3.89	4.24	4.32
Managers (6-10 yrs exp)	4.21	4.01	3.20	3.35	4.38	1.52	3.68	3.47	3.65	4.22	4.09	4.93
Sr Associates (4-5 yrs exp)	4.34	4.23	3.86	4.32	4.25	4.21	3.63	3.83	4.21	4.22	4.45	4.93
Associates (1-3 yrs exp)	4.36	4.26	4.22	3.99	4.43	3.53	4.28	3.98	4.08	4.33	5.54	4.71
New Professionals	4.50	4.41	3.59	4.61	4.49	4.09	3.72	3.79	4.92	4.89	4.90	4.34



All Firms	All TX	Texas			South Region Firms						
		Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+

FULL TIME NON-PROFESSIONAL STAFF

Number of Staff - FT Non-Professional

Internal technical support	0.19	0.15	0.00	0.06	0.52	0.00	0.00	0.02	0.05	0.26	1.11	2.81
Administrator / OM	0.50	0.46	0.12	0.57	1.09	0.02	0.17	0.37	0.62	0.97	0.86	1.55
Paraprofessionals	0.83	0.69	0.17	0.50	1.92	0.08	0.43	0.58	1.02	1.71	3.82	6.32
Clerical (data entry, etc.)	1.13	0.91	0.21	0.55	2.70	0.07	0.33	0.44	0.63	1.66	4.72	12.57
Marketing Staff	0.09	0.05	0.00	0.02	0.20	0.00	0.00	0.01	0.03	0.06	0.32	1.45
HR Staff	0.06	0.06	0.00	0.02	0.22	0.00	0.00	0.00	0.02	0.03	0.30	1.38
Other	0.09	0.13	0.01	0.02	0.50	0.01	0.01	0.01	0.07	0.21	0.54	0.88

Average Chargeable Hours - FT Non-Professional

Internal technical support	203	240	0	753	166	0	1,040	345	440	206	145	11
Administrator / OM	339	333	557	438	194	385	578	488	365	256	44	44
Paraprofessionals	1,288	1,337	1,352	1,422	1,271	1,381	1,455	1,317	1,292	1,292	1,262	1,144
Clerical (data entry, etc.)	542	589	838	634	389	970	792	640	550	425	319	312
Marketing Staff	38	7		0	7		111	0	524	42	8	3
HR Staff	55	37		0	41			33	0	121	31	36
Other	416	505	1,644	44	423	782	1,304	107	216	407	46	74

Average Billing Rate - FT Non-Professional

Internal technical support	111	94		91	94		73	89	85	93	121	127
Administrator / OM	75	74	58	66	84	47	63	62	63	74	98	158
Paraprofessionals	75	79	70	78	85	50	65	70	70	81	94	91
Clerical (data entry, etc.)	58	56	54	51	60	38	49	49	50	57	67	75
Marketing Staff	104	128			128		60		108	92	66	116
HR Staff	111	96			96			42		65	96	120
Other	78	93	58	125	96	68	67	40	57	75	91	143

Average Compensation - FT Non-Professional

Internal technical support	\$61,421	\$54,121	\$22,958	\$45,827	\$58,669	\$22,958	\$56,250	\$50,918	\$47,496	\$56,566	\$66,496	\$67,533
Administrator / OM	\$51,327	\$53,301	\$35,478	\$46,664	\$62,741	\$34,289	\$38,424	\$40,630	\$44,067	\$52,278	\$69,851	\$101,212
Paraprofessionals	\$44,408	\$45,183	\$39,809	\$52,004	\$44,864	\$33,847	\$38,894	\$45,391	\$43,057	\$45,557	\$49,357	\$47,858
Clerical (data entry, etc.)	\$35,974	\$35,606	\$30,908	\$31,149	\$41,331	\$24,707	\$29,613	\$32,938	\$30,361	\$36,720	\$41,258	\$45,295
Marketing Staff	\$65,355	\$77,038		\$55,000	\$80,187			\$45,000	\$45,547	\$42,968	\$58,863	\$78,422
HR Staff	\$67,271	\$56,795		\$25,000	\$60,327				\$33,300	\$43,691	\$57,399	\$64,676
Other	\$47,285	\$47,725	\$40,685	\$52,400	\$48,580	\$37,880	\$39,547	\$28,582	\$34,003	\$35,782	\$49,507	\$63,099

Compensation Per Compensated Hour - FT Non-Professional

Internal technical support	\$30	\$26	\$11	\$22	\$28	\$11	\$27	\$24	\$23	\$27	\$32	\$32
Administrator / OM	\$25	\$26	\$17	\$22	\$30	\$16	\$18	\$20	\$21	\$25	\$34	\$49
Paraprofessionals	\$21	\$22	\$19	\$25	\$22	\$16	\$19	\$22	\$21	\$22	\$24	\$23
Clerical (data entry, etc.)	\$17	\$17	\$15	\$15	\$20	\$12	\$14	\$16	\$15	\$18	\$20	\$22
Marketing Staff	\$31	\$37		\$26	\$39			\$22	\$22	\$21	\$28	\$38
HR Staff	\$32	\$27		\$12	\$29				\$16	\$21	\$28	\$31
Other	\$23	\$23	\$20	\$25	\$23	\$18	\$19	\$14	\$16	\$17	\$24	\$30



All Firms	All TX	Texas			South Region Firms							
		Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+	

STAFFING LEVELS AND BENEFITS

New Hires

# New hires meeting 150	0.64	0.56	0.07	0.45	1.44	0.01	0.08	0.22	0.45	0.89	1.74	5.17
# New hires not meeting 150	0.31	0.25	0.08	0.26	0.61	0.03	0.08	0.16	0.43	0.36	1.10	1.52
Salary, meeting 150	\$42,668	\$43,059	\$36,150	\$46,919	\$42,444	\$25,000	\$35,763	\$38,300	\$40,172	\$42,956	\$45,666	\$48,250
Salary, not meeting 150	\$40,202	\$39,299	\$30,580	\$40,600	\$42,823	\$29,000	\$29,978	\$34,333	\$38,021	\$39,668	\$41,388	\$45,030

Staff losses / Terminations

% losing staff	30%	34%	12%	29%	82%	3%	18%	23%	37%	66%	88%	100%
Voluntary	0.84	0.88	0.12	0.31	2.97	0.03	0.18	0.23	0.36	1.26	3.52	12.13
Involuntary	0.3	0.3	0.1	0.1	0.9	0.02	0.06	0.10	0.23	0.36	1.15	3.25

Paid Time Off - Days by Category

Sick days	5.5	6.2	5.5	6.0	6.8	5.8	4.3	6.6	5.2	6.3	9.0	5.4
Vacation days	13.1	12.7	11.9	12.4	13.5	11.1	11.3	14.8	13.1	12.6	12.2	14.2
Other (e.g., prof'l activities)	2.7	2.9	4.4	2.6	2.2	2.7	2.9	3.6	2.5	2.3	4.9	1.6
Aggregate PTO	14.7	12.2	9.4	11.1	14.1	4.2	11.7	12.8	15.2	14.9	15.3	16.2

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

Cafeteria plan	32%	27%	6%	23%	74%	3%	10%	19%	40%	71%	94%	92%
Continuing education courses	79%	70%	48%	89%	97%	51%	71%	82%	95%	97%	94%	100%
CPA exam fees	34%	26%	9%	35%	50%	4%	20%	37%	48%	58%	64%	83%
CPA exam review courses	23%	20%	7%	23%	42%	2%	13%	21%	34%	41%	52%	67%
Graduate Degrees	8%	4%	2%	3%	8%	1%	4%	5%	8%	9%	18%	33%
Dependent health insurance	24%	19%	10%	18%	39%	6%	12%	14%	27%	33%	45%	63%
Dental insurance	27%	20%	7%	21%	45%	7%	11%	20%	25%	49%	61%	67%
Life insurance	40%	31%	13%	29%	70%	9%	19%	29%	54%	73%	94%	92%
Long Term Disability	24%	24%	10%	19%	56%	9%	9%	16%	27%	51%	76%	83%
Professional dues	76%	70%	49%	85%	100%	50%	66%	74%	92%	100%	100%	100%
Professional licenses	73%	71%	49%	87%	100%	49%	60%	77%	92%	98%	100%	96%
Retirement plan	66%	55%	29%	69%	94%	22%	47%	70%	87%	95%	100%	92%
Health insurance	66%	55%	28%	69%	98%	23%	47%	70%	87%	98%	100%	96%
Vol bfts (Life, LTD &/or accident)	17%	18%	2%	16%	53%	1%	5%	13%	24%	39%	52%	83%
None of these	11%	19%	34%	6%	0%	35%	14%	5%	2%	0%	0%	0%

Health Insurance Type

HMO	14%	8%	5%	12%	8%	14%	5%	8%	14%	8%	12%	0%
MSA	0%	0%	0%	0%	0%	0%	0%	0%	2%	0%	0%	0%
POS	2%	0%	0%	0%	0%	2%	3%	4%	0%	6%	9%	0%
PPO	36%	56%	41%	51%	68%	27%	41%	24%	40%	44%	42%	57%
Traditional	23%	16%	34%	16%	5%	25%	29%	35%	22%	18%	18%	4%
HSA	22%	17%	15%	19%	18%	30%	19%	24%	20%	23%	15%	39%
Other	0%	0%	0%	0%	0%	0%	1%	0%	0%	0%	0%	0%
Not sure	2%	3%	5%	2%	2%	2%	2%	5%	1%	1%	3%	0%
N/A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

	All Firms	All TX	Texas			South Region Firms							
			Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+	
% of Health Insurance Paid By Firm													
0-20%	12%	14%	15%	12%	15%	19%	11%	15%	9%	11%	0%	9%	
21-40%	4%	1%	0%	2%	2%	0%	3%	5%	1%	2%	3%	4%	
41-60%	11%	11%	10%	14%	9%	2%	9%	15%	11%	8%	9%	4%	
61-80%	12%	11%	8%	12%	12%	2%	4%	10%	13%	13%	18%	30%	
81-100%	62%	62%	65%	60%	62%	77%	72%	54%	66%	66%	70%	52%	
N/A	0%	1%	3%	0%	0%	0%	1%	0%	0%	0%	0%	0%	

PARTNERSHIP SUCCESSION / COMPENSATION SCHEME

Which of the following do you have in place?

Succession plan	14%	14%	2%	15%	36%	2%	3%	13%	13%	29%	27%	46%
Formal partner training prog.	4%	3%	1%	3%	9%	0%	2%	0%	5%	7%	12%	50%
Practice cont agmt w/ oth firm	5%	5%	7%	5%	0%	8%	10%	3%	5%	0%	0%	0%
Written firm partnership agmt	31%	26%	2%	23%	77%	1%	6%	21%	37%	71%	79%	100%
Partner compensation formula	19%	15%	2%	16%	41%	0%	3%	11%	24%	44%	61%	58%
Malpractice insurance policy	78%	62%	46%	66%	91%	53%	63%	75%	79%	93%	94%	100%
Malpractice insurance limit	1,598,309	1,805,614	816,699	3,494,048	1,657,121	719,383	1,075,541	857,115	2,468,628	1,665,366	3,854,839	5,352,174
None of these	16%	28%	48%	13%	2%	44%	30%	16%	6%	1%	0%	0%

When was the partner agreement last updated?

Before 1995	4%	3%	0%	13%	0%	0%	7%	0%	7%	2%	0%	4%
1995-1999	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2000-2002	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2003-2005	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2006-2008	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2009	8%	7%	0%	0%	10%	0%	0%	4%	9%	8%	19%	8%
2010	14%	12%	0%	13%	12%	0%	14%	17%	4%	14%	4%	21%
2011	26%	29%	0%	20%	33%	100%	7%	30%	17%	32%	35%	33%
2012	11%	7%	33%	0%	8%	0%	29%	0%	17%	9%	15%	8%

Which does the partner agreement provide for?

Buy-out	88%	85%	67%	71%	90%	100%	79%	83%	80%	86%	88%	92%
Conduct	59%	63%	33%	57%	67%	0%	50%	43%	50%	66%	62%	67%
Death	92%	91%	67%	93%	92%	100%	79%	87%	93%	91%	92%	100%
Disability	83%	78%	33%	57%	86%	100%	43%	61%	84%	86%	92%	100%
Early withdraw	61%	54%	67%	29%	61%	100%	36%	30%	48%	64%	85%	88%
Mandatory age	31%	34%	0%	21%	39%	0%	0%	4%	14%	30%	73%	75%
Non-competition	69%	69%	0%	50%	78%	0%	29%	35%	57%	72%	92%	92%
Retirement	62%	59%	33%	50%	63%	0%	29%	26%	45%	64%	92%	83%
Cap on max pmt to ret partners	22%	22%	0%	0%	29%	0%	0%	0%	5%	21%	62%	46%
Notification req prior to ret	41%	47%	0%	21%	57%	0%	21%	13%	25%	45%	62%	75%
Managing capital accounts	29%	21%	33%	21%	20%	0%	29%	22%	27%	19%	42%	29%



All Firms	All TX	Texas			South Region Firms						
		Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+

Components of partner compensation formula

Administrative duties	60%	55%	67%	40%	59%	0%	75%	50%	57%	55%	60%	79%
Client billing	68%	68%	33%	80%	67%	0%	50%	58%	67%	71%	65%	79%
Compliance w/ bus. plan	11%	15%	0%	0%	22%	0%	13%	0%	3%	8%	15%	57%
Interest on capital	29%	25%	0%	20%	30%	0%	13%	8%	20%	37%	30%	36%
New clients	38%	33%	0%	30%	37%	0%	25%	42%	27%	40%	50%	79%
New bus. from present clients	24%	15%	0%	10%	19%	0%	13%	17%	20%	18%	45%	57%
Niche/new service developed	11%	8%	0%	0%	11%	0%	0%	0%	3%	11%	25%	50%
Timely billing	60%	68%	33%	70%	70%	0%	50%	42%	70%	60%	65%	86%
Training/Mentoring	15%	15%	0%	0%	22%	0%	13%	8%	3%	15%	25%	50%
Years of service	14%	15%	0%	10%	19%	0%	0%	8%	7%	15%	45%	29%
Personal billable Time	54%	55%	67%	70%	48%	0%	75%	58%	47%	52%	45%	71%
Post-retirement comp formula	5%	5%	0%	0%	7%	0%	0%	0%	0%	2%	15%	0%

For Professionals

Bonus/incentive % of total	5.3%	7.7%	5.1%	12.0%	8.7%	5.0%	3.6%	5.8%	10.6%	6.8%	7.3%	6.1%
Avg annl base salary % inc	5.6%	5.7%	5.0%	8.7%	4.3%	3.4%	4.7%	4.8%	7.3%	5.9%	4.4%	4.8%

What is your compensation year basis?

Fiscal 2011	20%	21%	15%	23%	32%	18%	14%	21%	19%	22%	52%	50%
Calendar 2011	76%	78%	84%	76%	67%	81%	85%	76%	79%	75%	45%	29%
Other	3%	2%	1%	2%	2%	2%	2%	4%	2%	3%	3%	21%



All Firms	All TX	Texas			South Region Firms							
		Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+	

TECHNOLOGY

Does your firm...?

Have an active/mntd website	71%	65%	48%	71%	94%	45%	59%	67%	79%	95%	100%	100%
Have a client portal	42%	37%	20%	37%	71%	21%	30%	41%	36%	61%	85%	79%
Have a blog	8%	5%	4%	5%	8%	8%	4%	9%	7%	8%	21%	21%
Use social media	25%	21%	16%	11%	42%	26%	19%	18%	19%	34%	42%	75%
Use multiple computer scrns	76%	68%	55%	71%	91%	54%	65%	78%	86%	91%	100%	96%
Paperless work environment	61%	58%	46%	60%	80%	47%	50%	59%	68%	76%	91%	96%
Accept credit cards	49%	46%	32%	53%	67%	26%	47%	54%	55%	62%	55%	75%
Remote access to network	59%	52%	33%	63%	82%	26%	42%	55%	76%	83%	94%	100%
Use cloud-based software?	29%	28%	23%	24%	42%	24%	24%	34%	30%	44%	30%	46%
Use Skype or similar service?	14%	15%	12%	15%	23%	17%	8%	11%	18%	18%	18%	33%
Deliver tax returns digitally	65%	61%	52%	63%	79%	63%	64%	68%	69%	73%	70%	79%
Promote mobile technology?	23%	23%	14%	19%	44%	15%	13%	24%	27%	39%	36%	54%
None of these	5%	10%	18%	5%	0%	15%	10%	4%	2%	1%	0%	0%