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## [2014 AICPA PCPS / TSCPA MAP Survey Reports Guide](#)

Welcome to the Guide for the 2014 AICPA PCPS/TSCPA 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](mailto: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 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.

## **What's different this year?**

### **Medians**

This year's statistics have been prepared using medians. The median value represents the majority of data values (or middle value) in a data range. In 2012, data was reported using both "common sized" and average approaches. While the average and median can be nearly the same, the average can be significantly influenced by a few extreme values (outliers). To prevent unusually large or small data points (outliers) from skewing results, the reports herewith are based on median values. Keep in mind that the change to medians may cause some minor shifts in the results when comparing data between years.

### **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**

In a continuing effort to make the survey results more useful, we have broken out the results within the Excel workbook into several categories. Your report contains the following tabs/spreadsheets:

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.

Key Performance Indicators

Financial – detailed income and expense data as well as breakdown of fee sources and accounts receivable statistics

Staffing & Compensation – all the details on staffing, billing rates, utilization and compensation

Benefits – the specifics of paid time off and other benefits offered

Technology – firm policies for technology and social media are summarized

Owner-Partner – a high level review of owner-partner programs and partner agreements

## Other important information

### **FTE (Full Time Equivalent)**

In 2014, the AICPA PCPS /TSCPA 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 2014 results to prior years. With each fielding of the AICPA PCPS/TSCPA MAP Survey, different firms respond. These differences can have significant impacts on observed metrics. For example, in 2014, a lower proportion of <\$500K firms completed the survey than in 2012. Some changes from 2012 to 2014 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](mailto:pcps@aicpa.org).

**AICPA PCPS/TSCPA 2014 National MAP Survey**

Private and Confidential	Texas State Report - All Results are Reported on Median Values										
	TX by Net Client Fees				South Region by Net Client Fees						
	All TX	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
Number of Firms	131	30	35	47	72	89	50	87	102	32	18

**Demographics**

Primary Office Location - Region	All TX	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
Northeast	1%	-	3%	-	-	-	-	-	-	-	-
South	98%	97%	94%	100%	100%	100%	100%	100%	100%	100%	100%
Midwest	-	-	-	-	-	-	-	-	-	-	-
West	2%	3%	3%	-	-	-	-	-	-	-	-

Primary Office Location - Sub-Region	All TX	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
East North Central	-	-	-	-	-	-	-	-	-	-	-
East South Central	2%	-	3%	-	11%	10%	12%	9%	13%	9%	28%
Mid-Atlantic	-	-	-	-	-	-	-	-	-	-	-
New England	-	-	-	-	-	-	-	-	-	-	-
South Atlantic	-	-	-	-	41%	44%	46%	49%	44%	47%	28%
West North Central	-	-	-	-	-	-	-	-	-	-	-
West South Central	98%	100%	97%	100%	48%	43%	40%	41%	42%	44%	44%
Mountain	-	-	-	-	-	-	2%	-	-	-	-
Pacific	-	-	-	-	-	3%	-	-	1%	-	-

**Profile**

Number of Years in Business	All TX	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
Less than one year	4%	7%	-	-	7%	1%	-	-	-	-	-
1 to 5 years	13%	24%	9%	4%	37%	11%	6%	3%	2%	3%	11%
6 to 10 years	8%	7%	9%	6%	20%	11%	14%	8%	6%	3%	-
11 to 20 years	10%	21%	11%	6%	15%	27%	22%	17%	12%	6%	6%
21 or more years	66%	41%	71%	83%	21%	49%	58%	71%	80%	88%	83%

Firm Memberships	All TX	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
PCPS	55%	45%	51%	72%	23%	40%	46%	59%	68%	78%	78%
AICPA	95%	93%	91%	100%	83%	88%	96%	94%	100%	100%	100%
CPA Association or Network	20%	7%	11%	40%	4%	6%	6%	11%	33%	44%	83%
State Society	91%	90%	91%	94%	93%	98%	96%	94%	95%	100%	94%
Association for Accounting Marketing	6%	-	3%	15%	-	-	-	2%	3%	19%	72%
Association for Accounting Administration	9%	-	3%	19%	1%	-	-	1%	17%	28%	61%

Office Space	All TX	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
Primary office size (square feet)	2,725	700	2,500	7,200	613	1,300	2,100	3,000	6,474	11,200	27,194
Cost per square foot	\$ 18	\$ 14	\$ 20	\$ 20	\$ 11	\$ 14	\$ 18	\$ 18	\$ 19	\$ 24	\$ 27
Square Feet/Professional FTE	519	490	629	468	500	667	600	624	500	418	327

Fiscal Year End Month	All TX	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
January	1%	-	-	-	1%	-	-	-	-	-	-
February	-	-	-	-	-	-	-	-	-	-	-
March	-	-	-	-	-	-	2%	1%	-	-	-
April	1%	-	3%	-	-	1%	2%	1%	1%	6%	11%
May	2%	3%	-	-	-	1%	-	-	-	6%	6%
June	-	-	-	-	-	2%	-	1%	-	-	17%
July	-	-	-	-	-	-	2%	-	-	-	-
August	-	-	-	-	-	-	-	-	1%	-	-
September	1%	-	-	2%	1%	1%	2%	-	2%	-	17%
October	-	-	-	-	-	-	-	-	2%	-	6%
November	-	-	-	-	-	-	-	-	1%	-	-
December	96%	97%	97%	98%	97%	94%	92%	97%	93%	88%	44%

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Number of Firms	131	30	35	47	72	89	50	87	102	32	18
<b>Net Client Fees (NCF)</b>											
Total Net client fees	\$ 980,705	\$ 182,394	\$ 840,465	\$ 3,257,913	\$ 107,569	\$ 308,000	\$ 640,208	\$ 1,001,012	\$ 2,695,766	\$ 6,015,645	\$ 16,617,713
Net client fees earned - prior FY	\$ 1,014,316	\$ 151,982	\$ 784,684	\$ 2,982,736	\$ 100,657	\$ 298,000	\$ 608,710	\$ 918,416	\$ 2,582,444	\$ 5,617,653	\$ 15,610,450
Net client fees per partner/owner	\$ 589,464	\$ 155,000	\$ 630,279	\$ 973,608	\$ 101,000	\$ 281,660	\$ 511,000	\$ 639,693	\$ 757,923	\$ 1,085,684	\$ 1,369,164
Net client fees per FTE professional	\$ 200,663	\$ 124,000	\$ 224,705	\$ 212,222	\$ 89,431	\$ 202,500	\$ 165,025	\$ 219,411	\$ 206,965	\$ 209,971	\$ 216,596
% change in net client fees from prior year	7%	9%	8%	5%	8%	7%	5%	5%	5%	5%	6%
<b>Accounts Receivable / WIP</b>											
WIP as % of Net Client Fees	4.3%	3.7%	3.9%	6.0%	4.0%	5.0%	4.0%	6.7%	6.3%	5.6%	6.1%
Receivables - current - billed A/R %	37.0%	52.7%	35.5%	36.0%	51.3%	31.0%	35.0%	40.0%	30.6%	34.0%	49.0%
Receivables - over 30 days - billed A/R %	15.0%	16.5%	15.5%	14.8%	20.0%	10.5%	15.0%	14.0%	13.0%	16.0%	15.5%
Receivables - over 60 days - billed A/R %	12.9%	17.0%	11.1%	12.9%	12.1%	16.0%	11.0%	11.0%	12.3%	14.0%	8.0%
Receivables - over 90 days - billed A/R %	30.4%	21.5%	21.7%	33.5%	24.9%	32.0%	34.0%	33.0%	37.0%	28.5%	25.5%
<b>Partner Compensation and Net Remaining Per Owner</b>											
Compensation - equity partner/owner	\$ 232,884	\$ 110,799	\$ 191,268	\$ 317,599	\$ 51,696	\$ 111,693	\$ 108,510	\$ 215,457	\$ 270,000	\$ 330,905	\$ 384,786
Net remaining per partner/owner	\$ 261,222	\$ 99,005	\$ 295,086	\$ 313,628	\$ 45,291	\$ 149,338	\$ 170,164	\$ 225,000	\$ 292,150	\$ 378,433	\$ 467,311
Net remaining for partner/owners as % of net client fees	40.7%	55.0%	39.7%	35.2%	50.8%	46.0%	39.4%	42.3%	37.8%	34.9%	35.0%
<b>Ratios and Expenses</b>											
Utilization % - equity partners/owners	59.0%	70.0%	78.0%	50.6%	67.3%	69.3%	57.5%	71.3%	52.9%	52.3%	50.5%
Total expenses (leverage ratio)	59.9%	46.9%	60.3%	64.8%	50.0%	54.5%	60.6%	59.1%	63.2%	65.1%	65.8%
Payroll & benefits (excluding partners/owners) as a % of net client fees	36.7%	18.5%	33.2%	42.1%	13.5%	29.5%	34.8%	34.1%	40.3%	41.7%	45.2%
CPE as a % of net client fees	0.5%	0.4%	0.4%	0.6%	0.8%	0.4%	0.4%	0.5%	0.5%	0.7%	1.1%
Occupancy costs as a % of net client fees	4.8%	5.4%	5.4%	4.6%	6.8%	5.2%	6.1%	5.4%	4.9%	4.7%	4.2%
Information Technology as a % of net client fees	4.0%	6.7%	4.0%	3.1%	6.8%	5.2%	4.7%	4.1%	3.5%	3.1%	2.8%
Marketing as a % of net client fees	0.6%	0.6%	0.4%	0.7%	1.0%	0.5%	0.6%	0.5%	0.6%	1.0%	1.3%
Firm turnover ratio (percentage)	8.16%	0.00%	0.00%	10.53%	0.00%	0.00%	11.11%	9.55%	9.41%	11.24%	12.50%
<b>Service Fees as a % of Net Client Fees (for firms offering the service)</b>											
Audit & Attest Fees as a % of NCF	26%	-	17%	27%	16%	20%	19%	18%	17%	23%	35%
Comps & Reviews Fees as a % of NCF	6%	10%	11%	5%	15%	8%	15%	9%	7%	6%	5%
Tax Service Fees as a % of NCF	57%	66%	55%	52%	58%	60%	52%	53%	48%	43%	41%
Outsourced Accounting & CFO Service Fees as a % of NCF	15.1%	21.0%	18.0%	13.0%	28.5%	20.5%	25.0%	12.3%	13.0%	10.5%	-
All Other Service Fees	19%	20%	19%	16%	28%	16%	21%	18%	20%	16%	17%
<b>Average Billing Rates</b>											
Equity Partners/Owners	\$ 200.00	\$ 150.00	\$ 190.00	\$ 246.50	\$ 125.00	\$ 155.00	\$ 175.00	\$ 195.00	\$ 235.00	\$ 275.00	\$ 288.00
Directors/Non-Equity Partners (11+ Yrs Exp)	\$ 154.00	-	\$ 140.00	\$ 200.00	-	-	-	\$ 146.50	\$ 192.50	\$ 239.00	\$ 255.00
Senior Managers (8-10 Yrs Exp)	\$ 146.00	-	\$ 140.50	\$ 153.21	-	\$ 131.00	\$ 130.00	\$ 135.00	\$ 165.00	\$ 176.25	\$ 200.89
Managers (6-7 Yrs Exp)	\$ 137.50	-	-	\$ 150.00	-	-	\$ 110.00	\$ 120.00	\$ 149.00	\$ 157.00	\$ 167.50
Senior Associates (4-5 Yrs Exp)	\$ 120.00	-	\$ 110.00	\$ 120.71	-	-	\$ 92.50	\$ 100.00	\$ 120.00	\$ 130.63	\$ 135.00
Associates (1-3 Yrs Exp)	\$ 94.50	-	-	\$ 94.00	-	\$ 65.00	\$ 80.50	\$ 85.00	\$ 93.00	\$ 107.04	\$ 98.50
New Professionals (<1Yr Exp)	\$ 81.00	-	-	\$ 81.00	-	-	-	\$ 75.00	\$ 86.00	\$ 86.56	\$ 82.00
Prof Subcontractors	\$ 127.00	-	-	-	-	-	-	-	\$ 145.00	-	-
<b>Average Chargeable Hours</b>											
Equity Partners/Owners	1,228	1,456	1,622	1,052	1,400	1,441	1,196	1,482	1,100	1,088	1,050
Directors/Non-Equity Partners (11+ Yrs Exp)	1,233	-	1,515	1,140	-	-	-	1,531	1,350	1,030	1,014
Senior Managers (8-10 Yrs Exp)	1,438	-	1,600	1,384	-	1,550	1,630	1,540	1,407	1,384	1,315
Managers (6-7 Yrs Exp)	1,459	-	-	1,458	-	-	1,500	1,375	1,511	1,478	1,429
Senior Associates (4-5 Yrs Exp)	1,555	-	1,389	1,585	-	-	1,338	1,473	1,554	1,504	1,615
Associates (1-3 Yrs Exp)	1,472	-	-	1,472	-	1,394	1,361	1,434	1,477	1,511	1,465
New Professionals (<1Yr Exp)	1,320	-	-	1,356	-	-	-	1,492	1,173	1,518	1,445
Prof Subcontractors	-	-	-	-	-	-	-	-	445	-	-



Yes	25%	24%	19%	29%	17%	35%	40%	53%	47%	50%	59%
No	74%	76%	77%	71%	76%	65%	57%	47%	53%	50%	41%
N/A	1%	-	3%	-	7%	-	2%	-	-	-	-
<b>Billing Protocols</b>											
Percent of fees based on standard hourly billing	93%	88%	90%	95%	60%	80%	75%	90%	90%	93%	88%



Total Non-Professionals	3.00	1.00	2.00	5.00	1.00	1.00	1.15	2.20	5.00	8.31	27.00
<b>Average Chargeable Hours per Position</b>											
Administrator/Office Manager	367	-	441	326	-	433	400	450	310	22	-
Clerical (data entry, etc.)	414	-	781	381	-	940	426	432	381	279	279
HR	-	-	-	-	-	-	-	-	-	-	-
IT/technical support	-	-	-	-	-	-	-	-	101	58	16
Marketing	-	-	-	-	-	-	-	-	-	-	-
Paraprofessional	1,323	-	1,290	1,412	380	1,232	1,325	1,323	1,448	1,516	1,437
Subcontractors	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Average Billing Rate per Position</b>											
Administrator/Office Manager	\$ 68.00	-	\$ 58.25	\$ 69.00	-	\$ 61.50	\$ 55.00	\$ 70.00	\$ 75.00	\$ 100.00	\$ 104.00
Clerical (data entry, etc.)	\$ 55.00	-	\$ 50.00	\$ 59.00	-	\$ 50.00	\$ 64.50	\$ 50.00	\$ 58.00	\$ 71.50	\$ 80.00
HR	-	-	-	-	-	-	-	-	-	-	\$ 108.50
IT/technical support	-	-	-	-	-	-	-	-	\$ 97.50	\$ 130.00	\$ 112.00
Marketing	-	-	-	-	-	-	-	-	-	-	-
Paraprofessionals	\$ 80.00	-	\$ 83.00	\$ 80.00	\$ 60.00	\$ 65.00	\$ 84.00	\$ 75.00	\$ 82.00	\$ 84.00	\$ 94.00
Subcontractors	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Average Compensation per Position</b>											
Administrator/Office Manager	\$ 50,915	-	\$ 39,006	\$ 55,987	-	\$ 34,421	\$ 42,000	\$ 39,185	\$ 52,768	\$ 69,423	\$ 73,000
Clerical (data entry, etc.)	\$ 31,349	-	\$ 23,061	\$ 35,698	-	\$ 25,500	\$ 28,322	\$ 30,009	\$ 35,063	\$ 40,660	\$ 46,286
HR	-	-	-	-	-	-	-	-	-	-	\$ 74,490
IT/technical support	\$ 65,000	-	-	\$ 65,000	-	-	-	-	\$ 59,711	\$ 64,729	\$ 64,979
Marketing	-	-	-	-	-	-	-	-	-	-	\$ 57,515
Paraprofessionals	\$ 43,928	-	\$ 44,429	\$ 43,990	\$ 13,500	\$ 29,042	\$ 43,023	\$ 40,544	\$ 44,414	\$ 54,045	\$ 49,898
Subcontractors	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Compensation per Compensated Hour</b>											
Administrator/Office Manager	\$ 23.86	-	\$ 18.26	\$ 27.03	-	\$ 17.14	\$ 20.84	\$ 19.23	\$ 24.11	\$ 33.29	\$ 33.18
Clerical	\$ 16.61	-	\$ 13.56	\$ 18.00	-	\$ 12.99	\$ 14.90	\$ 15.55	\$ 16.82	\$ 18.53	\$ 22.25
HR	-	-	-	-	-	-	-	-	-	-	\$ 36.48
IT/Technical Support	\$ 30.11	-	-	\$ 30.11	-	-	-	-	\$ 30.05	\$ 30.21	\$ 31.27
Marketing	-	-	-	-	-	-	-	-	-	-	\$ 30.15
Paraprofessionals	\$ 20.83	-	\$ 21.33	\$ 20.87	\$ 15.44	\$ 16.74	\$ 19.56	\$ 21.16	\$ 21.60	\$ 27.69	\$ 22.89
Subcontractors	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
<b>New Hires</b>											
Grads hired - with 150 hour req	2.00	-	-	2.00	-	-	-	1.00	1.00	2.00	6.65
Avg annual salary grads - with 150 hour req	\$ 46,500	-	-	\$ 47,000	-	-	-	\$ 42,250	\$ 45,000	\$ 49,778	\$ 48,000
Grads hired - w/o 150 hour req	1.50	-	-	2.00	-	2.00	1.00	1.00	1.00	1.50	-
Avg annual salary grads- w/o 150 hour req	\$ 41,600	-	-	\$ 42,000	-	\$ 34,320	\$ 37,440	\$ 39,500	\$ 40,500	\$ 47,000	-



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Number of Firms	131	30	35	47	72	89	50	87	102	32	18

Paid Time Off - Exempt											
Vacation days (0-5 yrs of svcs/exp)	10.0	5.0	10.0	10.0	0.0	10.0	10.0	10.0	10.0	10.0	-
Vacation days (5-10 yrs of svcs/exp)	15.0	9.0	14.5	15.0	0.0	10.0	14.5	12.0	15.0	15.0	-
Vacation days (10-15 yrs of svcs/exp)	15.0	-	15.0	15.0	0.0	12.0	15.0	15.0	15.0	15.0	-
Vacation days (15+ yrs of svcs/exp)	15.0	-	15.0	18.0	0.0	12.0	15.0	15.0	16.5	15.0	-
Sick days	5.0	2.5	5.0	6.0	0.0	5.0	5.0	5.0	5.0	5.0	-
Holidays	8.0	7.5	8.0	8.0	0.0	8.0	8.0	8.0	8.0	8.0	-
Other PTO	0.0	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-
PTO - incl holidays (0-5 yrs of svcs/exp)	18.5	14.0	16.5	22.0	0.0	9.0	15.0	19.0	20.5	22.0	24.5
PTO - incl holidays (5-10 yrs of svcs/exp)	22.0	-	16.0	24.0	0.0	9.5	15.0	21.5	23.0	26.0	29.0
PTO - incl holidays (10-15 yrs of svcs/exp)	23.0	-	20.0	27.0	0.0	9.0	18.0	22.5	25.0	27.0	32.0
PTO -incl holidays (15+ yrs of svcs/exp)	24.0	-	20.0	27.0	0.0	9.0	20.0	23.0	26.0	28.0	33.0

Paid Time Off - Non-Exempt											
Vacation days (0-5 yrs of svcs/exp)	10.0	10.0	10.0	10.0	0.0	10.0	10.0	10.0	10.0	10.0	-
Vacation days (5-10 yrs of svcs/exp)	12.0	10.0	10.0	15.0	0.0	10.0	14.0	10.0	15.0	15.0	-
Vacation days (10-15 yrs of svcs/exp)	15.0	-	15.0	15.0	0.0	10.0	15.0	15.0	15.0	15.0	-
Vacation days (15+ yrs of svcs/exp)	15.0	12.0	15.0	15.0	0.0	10.0	15.0	15.0	15.0	15.0	-
Sick days	5.0	5.0	5.0	6.0	0.0	5.0	5.0	5.0	5.0	6.0	-
Holidays	8.0	9.0	8.0	8.0	0.0	7.5	7.0	8.0	8.0	8.0	-
Other PTO	0.0	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-
PTO - incl holidays (0-5 yrs of svcs/exp)	21.0	14.5	19.0	22.5	0.0	9.5	15.0	19.0	21.0	22.0	23.0
PTO - incl holidays (5-10 yrs of svcs/exp)	23.0	-	20.0	24.0	0.0	10.0	15.0	24.0	23.0	25.0	29.0
PTO - incl holidays (10-15 yrs of svcs/exp)	24.0	-	21.0	27.0	0.0	11.5	20.0	24.0	23.8	27.0	29.0
PTO - incl holidays (15+ yrs of svcs/exp)	24.5	-	21.0	27.0	0.0	14.0	20.0	24.0	25.0	28.0	30.0

**Benefit Options**

Benefit Programs Offered	All TX	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
Cafeteria Plan	38%	8%	18%	72%	4%	12%	22%	31%	62%	94%	82%
Continuing education course	86%	75%	82%	98%	58%	79%	87%	90%	94%	97%	94%
CPA examination fees	45%	17%	42%	64%	9%	25%	46%	46%	64%	65%	82%
CPA examination review courses	35%	17%	30%	47%	9%	15%	17%	27%	42%	74%	82%
Dental insurance	32%	13%	15%	53%	15%	14%	30%	26%	51%	68%	94%
Dependent health insurance	35%	21%	21%	53%	17%	16%	15%	37%	54%	71%	76%
Graduate degrees	9%	17%	6%	9%	9%	4%	-	13%	7%	13%	12%
Health insurance	77%	50%	67%	100%	32%	52%	61%	79%	98%	100%	100%
Life insurance	47%	17%	21%	83%	13%	19%	30%	51%	80%	90%	94%
Long term disability	32%	8%	12%	62%	13%	4%	20%	24%	64%	74%	94%
Professional dues	83%	54%	85%	98%	57%	63%	91%	87%	97%	97%	100%
Professional licenses	84%	54%	85%	98%	55%	60%	87%	88%	98%	94%	100%
Retirement plan	71%	38%	70%	94%	28%	53%	72%	85%	92%	100%	100%
Voluntary benefits (Life, LTD, and/or Accident Plans)	24%	-	9%	47%	6%	4%	17%	23%	38%	77%	88%
None of these	5%	17%	3%	-	23%	7%	2%	1%	-	-	-

**Health Insurance Details**

Health Insurance Options Offered	All TX	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
HMO	13%	5%	26%	11%	5%	7%	6%	20%	16%	26%	12%
HSA	34%	5%	19%	55%	10%	17%	24%	20%	43%	58%	59%
MSA	1%	-	4%	-	-	-	-	1%	-	-	-
POS	2%	-	4%	2%	-	-	6%	11%	7%	10%	6%
PPO	60%	19%	44%	85%	18%	36%	32%	32%	67%	71%	88%
Traditional	13%	10%	19%	13%	10%	19%	26%	24%	19%	19%	24%
Other	8%	24%	7%	2%	8%	14%	6%	12%	4%	10%	-
None	11%	38%	11%	-	55%	25%	15%	8%	-	-	-
Not sure	-	-	-	-	3%	2%	3%	-	-	-	-

Firm Contribution to Health Insurance	All TX	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
0-20%	3%	13%	-	-	11%	6%	13%	7%	2%	-	-
21-40%	2%	-	-	4%	-	-	-	-	2%	6%	-
41-60%	13%	4%	23%	9%	5%	13%	13%	17%	12%	6%	29%
61-80%	11%	4%	10%	15%	2%	7%	5%	12%	25%	19%	24%
81-100%	57%	48%	39%	72%	32%	45%	51%	53%	58%	68%	47%
N/A	15%	30%	29%	-	50%	29%	18%	11%	1%	-	-

**AICPA PCPS/TSCPA 2014 National MAP Survey**

Private and Confidential	Texas State Report - All Results are Reported on Median Values											
	TX by Net Client Fees				South Region by Net Client Fees							
	All TX	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+	
Number of Firms	131	30	35	47	72	89	50	87	102	32	18	

**Policies and Practices**

Technology Usage	All TX	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
Accept credit cards	64%	48%	69%	67%	63%	60%	68%	64%	66%	73%	76%
Actively maintain a website	80%	76%	76%	81%	71%	64%	71%	85%	84%	97%	100%
Provide remote access to the firm's network/server	71%	43%	69%	86%	44%	43%	71%	81%	85%	93%	100%
Publish a blog	18%	14%	21%	16%	19%	9%	17%	11%	10%	27%	41%
Use cloud-based remote back-up	47%	62%	48%	42%	56%	46%	37%	44%	48%	57%	41%
Use cloud-based software	47%	43%	38%	56%	56%	33%	34%	32%	52%	50%	71%
Use cloud-based server(s)	18%	14%	10%	21%	19%	12%	15%	14%	26%	23%	24%
Use Skype or similar service	28%	24%	24%	33%	25%	9%	17%	17%	31%	33%	47%

Social Media Usage	All TX	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
For business development	50%	46%	33%	56%	38%	30%	39%	37%	54%	72%	88%
For recruiting staff	25%	13%	3%	47%	7%	6%	16%	8%	42%	66%	94%
To provide timely content/reminders to clients	26%	13%	10%	40%	19%	10%	23%	18%	32%	48%	38%
To stay connected with existing clients	31%	29%	23%	33%	34%	20%	36%	26%	28%	45%	56%
Other	3%	-	3%	4%	3%	1%	5%	-	5%	-	13%
Firm does not promote use of social media	47%	54%	60%	40%	52%	61%	55%	60%	38%	21%	6%

**AICPA PCPS/TSCPA 2014 National MAP Survey**

Private and Confidential	Texas State Report - All Results are Reported on Median Values										
	TX by Net Client Fees				South Region by Net Client Fees						
	All TX	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
Number of Firms	131	30	35	47	72	89	50	87	102	32	18

**Owner-Partner Programs**

Owner-Partner Programs in Place	All TX	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
Formal partner in training program	6%	-	-	13%	2%	4%	-	3%	9%	23%	44%
Malpractice insurance policy	76%	54%	77%	89%	47%	63%	77%	83%	90%	97%	100%
Partner Compensation Formula includes	25%	-	13%	48%	2%	5%	11%	23%	50%	67%	94%
Practice continuation agreement with another firm	3%	-	6%	-	3%	5%	5%	3%	1%	3%	6%
Written and approved succession plan	11%	-	3%	24%	2%	7%	5%	10%	23%	17%	50%
Written firm partnership agreement	42%	-	16%	83%	2%	4%	18%	29%	76%	87%	88%
None of these	21%	46%	26%	2%	47%	33%	23%	17%	2%	-	-

**Partner Agreement**

Last Update to Partner Agreement	All TX	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
Less than a year ago	17%	-	4%	32%	4%	8%	5%	5%	25%	32%	31%
1 - 3 years ago	22%	-	12%	39%	2%	2%	3%	15%	33%	39%	38%
4 - 5 years ago	4%	-	-	9%	4%	-	8%	3%	15%	11%	19%
5 - 10 years ago	8%	-	8%	11%	-	3%	8%	14%	12%	4%	6%
More than 10 years ago	3%	-	4%	5%	-	-	11%	8%	7%	4%	6%
No agreement in place	46%	100%	73%	5%	90%	88%	66%	56%	9%	11%	-

Partner Agreement Terms include	All TX	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
Buy-out	43%	-	13%	80%	4%	9%	25%	27%	81%	69%	88%
Cap on maximum payments to retired partners	19%	-	4%	36%	2%	2%	-	5%	27%	48%	53%
Conduct	34%	-	9%	64%	7%	5%	11%	17%	62%	66%	88%
Death	53%	-	22%	96%	7%	9%	33%	39%	85%	90%	94%
Disability	52%	-	22%	93%	11%	7%	19%	29%	77%	86%	88%
Early withdraw	41%	-	13%	76%	2%	5%	11%	17%	68%	79%	88%
Managing capital accounts	18%	-	-	36%	2%	5%	11%	15%	34%	34%	41%
Mandatory retirement age	24%	-	4%	47%	-	-	-	3%	35%	69%	71%
Non-competition	39%	-	4%	73%	2%	4%	14%	12%	62%	76%	88%
Notification requirement prior to retirement	29%	-	4%	56%	2%	5%	8%	5%	44%	66%	76%
Retirement	32%	-	9%	60%	2%	5%	11%	11%	59%	76%	88%
No agreement in place	46%	100%	74%	7%	89%	88%	67%	58%	10%	10%	6%

Mandatory retirement age	66.0	-	-	67.0	-	-	-	-	66.0	65.0	65.0
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Partner Compensation Formula includes	All TX	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
Administrative duties	60%	-	53%	64%	32%	47%	43%	53%	58%	72%	93%
Billing realization and collections	76%	-	79%	79%	36%	69%	52%	64%	65%	84%	100%
Client billing volume	57%	-	53%	64%	41%	50%	52%	49%	68%	68%	87%
Compliance w/business plan	19%	-	16%	29%	5%	16%	26%	9%	14%	24%	60%
Interest on capital	26%	-	16%	39%	9%	19%	13%	20%	32%	36%	47%
New business from present clients	34%	-	26%	39%	9%	34%	22%	31%	26%	44%	73%
New clients	40%	-	37%	39%	27%	38%	26%	36%	37%	48%	80%
Niche/new service developed	21%	-	26%	21%	5%	19%	26%	11%	12%	32%	60%
Personal billable time	53%	-	58%	54%	23%	53%	48%	56%	46%	60%	87%
Post-retirement comp formula	7%	-	11%	4%	-	13%	4%	4%	14%	16%	13%
Training/mentoring	10%	-	11%	14%	-	16%	9%	7%	14%	32%	53%
Years of service	29%	-	26%	29%	9%	34%	26%	31%	23%	28%	40%