



AICPA PCPS / CPA.com MAP Survey Reports Guide

Results displayed in this report are for: FY2022

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

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

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

Private and Confidential

We print "Private and Confidential" atop the reports because this report contains information that many firms confine to owners. Benchmark quality is proportional to the number of participants; we lose a valuable incentive for future participation if participating firms share their report with non-participating firms.

Medians

Statistics have been prepared using medians. The median value represents the middle value in a data range. Median values help to prevent unusually large or small data points (outliers) from skewing results. **Note that the median and respective percentiles are calculated for each metric.**

Multiple Choice Questions

Results for multiple choice questions is based on firms that provided information for that section. This approach delivers the most accurate picture in these categories eliminating "nil" or "zero" answers, because not all firms had data to incorporate into those sections.

Report Formatting

The results within the Excel workbook into several categories. The 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, location, service lines and more.

Key Performance Indicators – detailed calculations provide valuable results and insight into how your firm is performing.

Financial – detailed income and expense data as well as breakdown of fee sources and billing protocols statistics.

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

Cyber Liability & Security – details on cyber liability programs, coverage and practices.

Other important information

FTE (Full-Time Equivalent)

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

Comparison with past years

Some respondents may compare this year's results to prior years. With each fielding of the MAP Survey, different firms respond and questions are updated. These differences can have significant impacts on observed metrics. In 2018, significant data mapping was performed to streamline data collection and the n/a option was implemented on survey questions that may not be applicable to all firm respondents. In instances when n/a was selected, the response was treated as "nil" and removed from the reported results. Some changes from year to year may be an artifact of the different firms who completed the survey or use of the n/a option.

Top Performers

Top Performers are included in the Personalized Report only. "Top Performing" firms include the top 25% of firms with regard to net income per partner. Statistics in this column are the median of this controlled group for each metric. Top Performers are based only on earnings, not benefits or balance.

Insufficient Data

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.

AICPA PCPS/CPA.com 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	109	22	24	46	48	78	37	64	99	38	30
Demographics											
Primary Office Location - Region											
Northeast	-	-	-	-	-	-	-	-	-	-	-
South	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Midwest	-	-	-	-	-	-	-	-	-	-	-
West	-	-	-	-	-	-	-	-	-	-	-
Primary Office Location - Sub-Region											
East North Central	-	-	-	-	-	-	-	-	-	-	-
East South Central	-	-	-	-	10%	14%	8%	14%	8%	22%	20%
Mid-Atlantic	-	-	-	-	-	-	-	-	-	-	-
New England	-	-	-	-	-	-	-	-	-	-	-
South Atlantic	-	-	-	-	50%	60%	53%	48%	46%	46%	40%
West North Central	-	-	-	-	-	-	-	-	-	-	-
West South Central	100%	100%	100%	100%	40%	26%	39%	38%	46%	32%	40%
Mountain	-	-	-	-	-	-	-	-	-	-	-
Pacific	-	-	-	-	-	-	-	-	-	-	-
Firm footprint in the next 2-5 years											
Our firm does not have any physical office space	9%	24%	4%	2%	38%	17%	-	3%	4%	-	-
No change this year	68%	71%	87%	65%	58%	74%	89%	83%	67%	66%	62%
Plan to increase our real estate footprint by 1 to 20%	12%	5%	-	15%	2%	1%	6%	6%	14%	21%	24%
Plan to increase our real estate footprint by 21 to 50%	7%	-	4%	13%	-	1%	3%	2%	8%	8%	-
Plan to increase our real estate footprint by more than 50%	2%	-	-	2%	-	1%	-	3%	1%	-	-
Plan to decrease our real estate footprint by 1 to 20%	-	-	-	-	-	3%	-	2%	2%	5%	10%
Plan to decrease our real estate footprint by 21 to 50%	1%	-	-	2%	-	1%	-	2%	2%	-	3%
Plan to decrease our real estate footprint by more than 50%	1%	-	4%	-	2%	1%	3%	-	1%	-	-
Profile											
Equity Owners in firm	1	1	1	3	1	1	1	2	2	5	11
CPAs in firm	3	1	2	9	1	1	1	3	7	18	46
Number of Years in Business											
Less than one year	1%	-	-	-	2%	-	-	-	-	-	-
1 to 5 years	10%	5%	4%	11%	27%	8%	8%	3%	8%	-	3%
6 to 10 years	15%	23%	17%	7%	19%	21%	8%	9%	3%	3%	-
11 to 20 years	17%	23%	29%	11%	19%	22%	38%	23%	15%	8%	3%
21 or more years	58%	50%	50%	72%	33%	50%	46%	64%	74%	89%	93%
Firm's major revenue service line											
Advisory/Consulting Services	4%	14%	4%	-	6%	4%	5%	3%	3%	-	-
Audit & Assurance Services	13%	9%	8%	22%	2%	6%	3%	8%	12%	16%	37%
Client Accounting Advisory Services	7%	5%	8%	2%	13%	8%	11%	6%	9%	3%	-
Tax Services	75%	73%	79%	74%	77%	81%	81%	83%	75%	82%	63%
Other	1%	-	-	2%	2%	1%	-	-	1%	-	-

AICPA PCPS/CPA.com 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	109	22	24	46	48	78	37	64	99	38	30
Net Client Fees (NCF)											
Total Net client fees	\$1,584,372	\$222,081	\$866,700	\$4,158,954	\$85,688	\$323,263	\$610,000	\$1,068,757	\$2,550,186	\$7,330,351	\$18,880,494
Net client fees earned - prior FY	\$1,325,164	\$241,373	\$802,939	\$3,916,910	\$80,700	\$323,350	\$562,141	\$955,065	\$2,231,426	\$6,560,083	\$16,624,831
Net client fees per partner/owner	\$873,400	\$222,081	\$676,108	\$1,231,058	\$79,675	\$296,010	\$568,139	\$749,573	\$1,045,000	\$1,405,839	\$1,811,306
Net client fees per FTE professional	\$201,524	\$126,955	\$168,939	\$224,142	\$64,946	\$138,380	\$201,767	\$171,149	\$198,215	\$237,844	\$226,036
% change in net client fees from prior year	11.60%	12.09%	10.83%	12.89%	14.09%	6.08%	7.58%	9.51%	11.74%	10.47%	14.76%
Partner Compensation and Net Remaining Per Owner											
Compensation - equity partner/owner	\$271,279	\$106,719	\$120,021	\$371,392	\$33,412	\$97,697	\$130,000	\$174,200	\$270,990	\$356,620	\$504,329
Net remaining per partner/owner	\$282,472	\$113,998	\$233,846	\$469,944	\$43,140	\$125,888	\$210,500	\$206,457	\$359,344	\$464,909	\$581,976
Net remaining for partner/owners as % of net client fees	36.3%	54.3%	29.2%	34.7%	61.5%	44.8%	45.1%	29.6%	35.2%	32.7%	32.7%
Ratios and Expenses											
Firm leverage ratio	3.40	-	2.50	5.50	1.00	1.90	2.00	2.61	4.08	5.03	7.65
Firm realization %	99.0%	100.0%	99.1%	92.5%	100.0%	100.0%	98.0%	99.0%	95.0%	92.0%	83.5%
Utilization % - firmwide	58.2%	51.4%	58.7%	60.5%	44.2%	52.9%	58.2%	59.3%	59.4%	62.8%	60.5%
Total expenses (leverage ratio)	65.0%	45.7%	74.0%	66.3%	40.6%	59.0%	57.9%	70.6%	65.2%	69.1%	67.4%
Salary expenses (excluding owners) as a % of net client fees	35.4%	20.8%	35.9%	37.9%	12.5%	24.8%	27.3%	32.7%	35.4%	37.9%	39.7%
Office rent and other occupancy expenses as a % of net client fees	4.0%	2.7%	4.4%	4.0%	1.2%	5.4%	5.0%	4.8%	3.9%	4.3%	3.9%
Firm turnover ratio %	6.00%	0.00%	0.00%	17.00%	0.00%	0.00%	0.00%	0.00%	8.00%	12.50%	13.50%
Service Fees (for firms offering the service)											
Audit & Attest Service Fees	\$879,745	-	-	\$1,122,956	-	\$48,650	\$58,063	\$175,000	\$515,545	\$1,037,742	\$6,684,563
Review, compilation & preparation Service Fees	\$140,489	-	\$60,533	\$351,675	-	\$50,175	\$61,533	\$72,319	\$135,365	\$550,000	\$809,928
SOC Reporting Service Fees	-	-	-	-	-	-	-	-	-	-	-
Tax-Individual Compliance and planning for compliance Service Fees	\$355,000	\$103,135	\$262,757	\$1,011,962	\$30,135	\$112,233	\$168,495	\$300,000	\$600,000	\$1,680,881	\$2,674,871
Tax-Business Compliance and planning Service Fees	\$584,000	\$69,097	\$229,000	\$1,366,468	\$18,000	\$84,867	\$142,704	\$269,364	\$626,038	\$1,595,135	\$5,417,207
Tax-Other Service Fees	\$90,649	-	\$61,675	\$173,279	\$5,000	\$9,750	\$22,018	\$52,924	\$100,000	\$375,583	\$783,817
Client Accounting Advisory Service Fees	\$199,773	\$38,122	\$95,000	\$650,746	\$19,294	\$63,345	\$127,036	\$100,000	\$447,326	\$1,105,000	\$2,111,505
Business Valuation Service Fees	-	-	-	-	-	-	-	-	\$63,386	\$64,261	\$328,950
Cybersecurity Assurance and Consulting Service Fees	-	-	-	-	-	-	-	-	-	-	-
ESG/Sustainability assurance and consulting/advisory Service Fees	-	-	-	-	-	-	-	-	-	-	-
Individual Planning Service Fees	\$57,500	-	-	-	-	\$8,541	-	\$24,956	\$80,000	-	-
Forensic Accounting Service Fees	-	-	-	-	-	-	-	-	-	-	-
Other Services Fees	\$160,838	-	\$118,541	\$250,051	\$9,500	\$30,958	\$65,000	\$129,673	\$199,500	\$690,000	\$1,699,118
Net Hourly Rate											
Net hourly rate	\$173	\$171	\$142	\$181	\$98	\$140	\$161	\$142	\$170	\$175	\$185
Average Hourly Billing Rates											
Equity Partners/Owners	\$285.00	\$207.50	\$240.00	\$323.00	\$150.00	\$200.00	\$200.00	\$232.50	\$271.15	\$310.00	\$378.00
Directors/Non- Equity Partners (11+ Yrs Exp)	\$230.00	-	-	\$268.00	-	-	-	\$150.00	\$193.00	\$290.00	\$309.00
Senior Managers (8-10 Yrs Exp)	\$225.00	-	-	\$245.00	-	-	-	\$130.00	\$200.00	\$217.67	\$251.50
Managers (6-7 Yrs Exp)	\$188.00	-	-	\$188.00	-	-	-	\$150.00	\$155.00	\$191.00	\$216.25
Senior Associates (4-5 Yrs Exp)	\$150.00	-	-	\$159.00	-	-	-	\$120.00	\$130.00	\$159.00	\$175.00
Associates (1-3 Yrs Exp)	\$119.00	-	\$107.50	\$131.00	-	\$75.00	-	\$117.00	\$101.50	\$130.50	\$140.00
New Professionals (<1Yr Exp)	\$122.50	-	-	\$125.00	-	-	-	\$80.00	\$100.00	\$112.00	\$131.00
Paraprofessionals	\$100.00	-	-	\$110.00	-	\$80.00	\$85.00	\$75.00	\$91.50	\$115.00	\$122.50
Interns	\$100.00	-	-	\$100.00	-	-	-	-	\$75.00	\$80.00	\$102.50
Prof Subcontractors	\$175.00	-	-	\$180.00	-	-	-	-	\$155.00	-	-
Average Chargeable Hours											
Equity Partners/Owners	1,110	1,200	1,245	1,026	1,000	1,240	1,302	1,222	1,200	1,124	990
Directors/Non- Equity Partners (11+ Yrs Exp)	1,149	-	-	1,099	-	-	-	1,457	1,447	1,198	1,091
Senior Managers (8-10 Yrs Exp)	1,352	-	-	1,313	-	-	-	1,450	1,349	1,271	1,295
Managers (6-7 Yrs Exp)	1,331	-	-	1,316	-	-	-	1,408	1,465	1,324	1,416
Senior Associates (4-5 Yrs Exp)	1,500	-	-	1,493	-	1,521	-	1,486	1,489	1,493	1,490
Associates (1-3 Yrs Exp)	1,426	-	1,292	1,437	-	1,288	-	1,500	1,426	1,397	1,430
New Professionals (<1Yr Exp)	1,201	-	-	1,237	-	-	-	1,146	1,073	1,366	1,273
Paraprofessionals	1,119	-	-	1,418	-	608	595	1,199	954	1,448	1,409
Interns	1,105	-	-	1,399	-	-	-	627	568	1,252	1,111
Prof Subcontractors	1,087	-	-	1,173	-	-	-	-	1,237	-	-

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Number of Firms	109	22	24	46	48	78	37	64	99	38	30
Income Analysis											
Income											
Net client fees earned	\$1,584,372	\$222,081	\$866,700	\$4,158,954	\$85,688	\$323,263	\$610,000	\$1,068,757	\$2,550,186	\$7,330,351	\$18,880,494
Other income	\$75	\$0	\$53	\$4,121	\$0	\$0	\$0	\$53	\$290	\$10,898	\$2,885
Net Client Fees (NCF)											
Net Client Fees % changed from Prior FY	11.60%	12.09%	10.83%	12.89%	14.09%	6.08%	7.58%	9.51%	11.74%	10.47%	14.76%
NCF per partner/owner	\$873,400	\$222,081	\$676,108	\$1,231,058	\$79,675	\$296,010	\$568,139	\$749,573	\$1,045,000	\$1,405,839	\$1,811,306
Net client fees per FTE professional	\$201,524	\$126,955	\$168,939	\$224,142	\$64,946	\$138,380	\$201,767	\$171,149	\$198,215	\$237,844	\$226,036
Net client fees per total FTE employees (excludes Equity Partners and Subcontractors)	\$139,115	\$89,793	\$101,154	\$213,071	\$87,489	\$99,050	\$120,377	\$109,838	\$146,238	\$197,372	\$208,862
Firm realization %	99.0%	100.0%	99.1%	92.5%	100.0%	100.0%	98.0%	99.0%	95.0%	92.0%	83.5%
Net Remaining for Partner/Owner											
Net remaining for partner/owner	\$424,980	\$113,998	\$300,194	\$1,703,928	\$44,546	\$138,228	\$251,818	\$372,282	\$857,614	\$2,626,920	\$6,262,925
Net remaining for partner/owners as % of net client fees	36.3%	54.3%	29.2%	34.7%	61.5%	44.8%	45.1%	29.6%	35.2%	32.7%	32.7%
Net remaining for partner/owner as a % of total income	35.5%	54.3%	29.2%	34.7%	59.5%	42.9%	42.1%	29.5%	35.1%	31.9%	32.6%
Net remaining per partner/owner	\$282,472	\$113,998	\$233,846	\$469,944	\$43,140	\$125,888	\$210,500	\$206,457	\$359,344	\$464,909	\$581,976
Net remaining per partner/owner per hour	\$61.63	\$70.73	\$86.80	\$43.88	\$30.77	\$60.30	\$67.85	\$60.27	\$78.39	\$36.71	\$19.91
Expense Analysis											
Expenses as a % of Net Client Fees											
Salary expenses (excluding partner/owner)	35.4%	20.8%	35.9%	37.9%	12.5%	24.8%	27.3%	32.7%	35.4%	37.9%	39.7%
Payments to retired partners	2.8%	-	-	2.8%	-	-	-	0.0%	2.2%	2.4%	2.2%
Retirement plan costs (excluding partner/owner)	1.1%	-	1.0%	1.2%	-	0.8%	0.8%	1.0%	1.0%	1.4%	1.2%
Payroll taxes and other employment expenses (including partner/owner)	4.3%	2.3%	4.0%	5.4%	0.1%	3.5%	3.7%	4.0%	4.3%	5.1%	6.8%
Office rent and other occupancy costs	4.0%	2.7%	4.4%	4.0%	1.2%	5.4%	5.0%	4.8%	3.9%	4.3%	3.9%
Computer software	3.7%	4.0%	3.5%	3.7%	7.9%	4.0%	4.1%	4.3%	3.5%	4.0%	3.6%
Outsourced IT services and other computer/technology	1.2%	0.7%	1.0%	1.5%	0.8%	0.7%	0.8%	1.0%	1.6%	1.5%	1.1%
Other expenses (i.e., insurance, dues expenses, CPE expenses, marketing, depreciation, etc.)	10.3%	12.5%	15.8%	8.9%	15.3%	13.1%	14.5%	13.6%	10.2%	9.6%	10.0%
Expenses as a % of Total Income											
Salary expenses (excluding partner/owner)	35.4%	20.8%	35.9%	37.9%	12.5%	24.6%	25.8%	32.6%	35.4%	37.4%	39.7%
Payments to retired partners	2.8%	-	-	2.8%	-	-	-	0.0%	2.2%	2.3%	2.2%
Retirement plan costs (excluding partner/owner)	1.1%	-	1.0%	1.2%	-	0.8%	0.8%	1.0%	1.0%	1.3%	1.2%
Payroll taxes and other employment expenses (including partner/owner)	4.1%	2.3%	3.9%	5.3%	0.1%	3.5%	3.6%	3.9%	4.2%	5.0%	6.8%
Office rent and other occupancy costs	4.0%	2.7%	4.4%	4.0%	1.2%	5.3%	5.0%	4.8%	3.9%	4.2%	3.9%
Computer software	3.7%	4.0%	3.5%	3.7%	7.9%	4.0%	4.1%	4.3%	3.5%	3.9%	3.6%
Outsourced IT services and other computer/technology	1.2%	0.7%	1.0%	1.4%	0.8%	0.7%	0.8%	1.0%	1.5%	1.5%	1.1%
Other expenses (i.e., insurance, dues expenses, CPE expenses, marketing, depreciation, etc.)	10.3%	12.5%	15.8%	8.1%	15.3%	13.1%	14.5%	13.5%	9.8%	9.6%	9.9%
Billing Protocols											
Billings as a % of Total Revenues											
Value pricing and value billing	22.5%	-	25.0%	10.0%	80.0%	37.0%	35.0%	30.0%	13.5%	20.0%	9.0%
Hourly-based billing	76.0%	78.0%	30.0%	80.0%	30.0%	71.0%	76.5%	50.0%	74.7%	75.0%	60.0%
Fixed pricing	24.0%	25.0%	20.0%	21.5%	61.0%	28.0%	25.0%	21.0%	25.0%	20.0%	32.0%
Per tax form fee	20.0%	-	-	-	-	34.0%	-	-	-	-	-
Other	4.0%	-	-	-	-	-	-	9.6%	-	-	-
Tax services billing practices											
Deposit required	14%	21%	13%	10%	12%	12%	13%	10%	8%	13%	14%
Retainer required	15%	11%	21%	15%	19%	10%	9%	13%	12%	19%	17%
Full payment required to begin work	4%	-	-	8%	5%	1%	-	-	2%	9%	7%
No upfront payment required	84%	68%	75%	98%	69%	84%	91%	87%	92%	100%	100%
Audit and assurance services billing practices											
Deposit required	13%	-	-	14%	-	4%	18%	5%	7%	10%	10%
Retainer required	19%	-	-	24%	-	13%	9%	9%	15%	14%	20%
Full payment required to begin work	-	-	-	-	-	4%	9%	-	2%	-	3%
No upfront payment required	85%	-	-	84%	-	83%	82%	86%	80%	100%	97%
Client Accounting Services (CAS) billing practices											
Deposit required	8%	9%	11%	6%	5%	9%	8%	8%	8%	14%	14%
Retainer required	19%	9%	17%	24%	14%	13%	8%	13%	13%	29%	25%
Full payment required to begin work	8%	-	11%	6%	18%	6%	19%	6%	5%	14%	7%
No upfront payment required	81%	82%	72%	88%	77%	81%	81%	85%	86%	82%	93%
Other Advisory services billing practices											
Deposit required	10%	-	11%	12%	9%	11%	9%	14%	8%	7%	24%
Retainer required	24%	-	16%	35%	14%	20%	23%	18%	22%	37%	38%
Full payment required to begin work	3%	-	5%	3%	5%	2%	5%	2%	5%	4%	7%
No upfront payment required	79%	100%	68%	79%	73%	80%	73%	76%	73%	89%	83%

AICPA PCPS/CPA.com National MAP Survey

Texas State Report - All Results are Reported on Median Values

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	109	22	24	46	48	78	37	64	99	38	30
New Hires											
Graduates hired - meet 150 hour requirement	2.00	-	-	2.00	-	-	-	1.00	1.00	2.00	4.00
Average annual salary for graduates hired - meet 150 hour requirement	\$60,000	-	-	\$60,000	-	-	-	\$50,000	\$55,000	\$58,000	\$60,000
Graduates hired - do not meet 150 hour requirement	1.00	-	-	1.50	-	-	-	1.00	1.00	2.50	4.00
Average annual salary for graduates hired - do not meet 150 hour requirement	\$55,000	-	-	\$55,000	-	-	-	\$50,000	\$53,500	\$54,000	\$56,000
Firm Staffing Details											
Firm outsources domestically											
Currently doing; and plan to increase use in the future	11%	-	-	3%	-	12%	-	-	13%	4%	13%
Currently doing; but plan to decrease use in the future	6%	-	10%	7%	-	4%	10%	3%	2%	-	9%
Currently doing; will maintain same level of use in the future	21%	-	-	31%	-	8%	-	9%	19%	13%	17%
Not currently doing; but plan to use in the future	17%	-	20%	17%	-	12%	20%	6%	19%	38%	22%
Not currently doing; and no plan to do in the near future	45%	-	70%	41%	-	65%	70%	83%	46%	46%	39%
Firm outsources offshore											
Currently doing; and plan to increase use in the future	20%	-	-	17%	-	4%	27%	12%	11%	23%	44%
Currently doing; but plan to decrease use in the future	-	-	-	-	-	-	-	-	2%	4%	4%
Currently doing; will maintain same level of use in the future	7%	-	-	10%	-	9%	-	-	2%	8%	19%
Not currently doing; but plan to use in the future	16%	-	-	21%	-	-	-	9%	13%	35%	19%
Not currently doing; and no plan to do in the near future	57%	-	-	52%	-	87%	73%	79%	72%	31%	15%
Firm is culling clients											
Currently doing; and plan to increase use in the future	23%	-	17%	29%	21%	31%	22%	16%	25%	53%	44%
Currently doing; but plan to decrease use in the future	5%	-	8%	3%	14%	3%	-	16%	2%	3%	4%
Currently doing; will maintain same level of use in the future	30%	-	42%	31%	-	23%	39%	27%	33%	20%	19%
Not currently doing; but plan to use in the future	26%	-	25%	26%	29%	21%	17%	27%	24%	13%	26%
Not currently doing; and no plan to do in the near future	16%	-	8%	11%	36%	23%	22%	14%	16%	10%	7%
Firm utilizes non-accountants in client-facing roles											
Currently doing; and plan to increase use in the future	21%	-	25%	10%	18%	18%	19%	14%	22%	25%	17%
Currently doing; but plan to decrease use in the future	-	-	-	-	9%	5%	-	-	-	-	-
Currently doing; will maintain same level of use in the future	35%	-	50%	32%	18%	44%	57%	58%	40%	29%	50%
Not currently doing; but plan to use in the future	12%	-	-	19%	-	10%	-	2%	5%	18%	17%
Not currently doing; and no plan to do in the near future	32%	-	25%	39%	55%	23%	24%	26%	34%	29%	17%
Compensation Year Basis											
Fiscal year	12%	5%	4%	17%	7%	7%	3%	8%	10%	37%	24%
Calendar year	87%	90%	96%	83%	88%	92%	97%	92%	89%	61%	72%
Other	1%	5%	-	-	5%	1%	-	-	1%	3%	3%
Compensation Statistics											
Average annual base salary percentage increase (for professionals)	6.8%	3.0%	5.3%	8.0%	0.0%	3.0%	6.0%	6.0%	7.0%	9.0%	9.5%
Firm turnover ratio (percentage)	6.00%	0.00%	0.00%	17.00%	0.00%	0.00%	0.00%	0.00%	8.00%	12.50%	13.50%
Primary reasons for voluntary turnover at the firm											
Retirement	18%	-	11%	27%	7%	5%	13%	6%	16%	24%	48%
Left the profession/career change	37%	7%	11%	60%	11%	12%	17%	28%	39%	49%	69%
Accepted position at another firm	39%	14%	22%	53%	-	9%	13%	25%	36%	59%	62%
Employee or family member relocation/moved to another city/state	17%	7%	17%	22%	-	4%	-	8%	16%	19%	31%
Safety concerns	-	-	-	-	-	-	-	-	-	-	-
Remote work not available	5%	-	6%	4%	-	-	4%	4%	4%	-	10%
Need for more flexibility to manage family demands	15%	21%	6%	16%	7%	7%	4%	13%	10%	11%	21%
Unknown	11%	21%	22%	2%	29%	23%	26%	15%	13%	14%	7%
Other	27%	36%	28%	22%	61%	47%	39%	21%	16%	24%	34%
Firm Operations Staff in Position (FTE)											
Total Firm Operations Staff	4.00	1.00	3.25	7.23	0.38	2.00	3.00	5.00	6.50	10.27	17.25
Client-facing Professionals											
Number of client-facing professionals that are not accounting graduates or CPAs	2	1	2	2	1	1	1	2	2	6	10
Staff Working Remotely											
Percent of firm staff working remotely (part-time or full-time)	25%	63%	33%	13%	100%	25%	5%	10%	15%	17%	18%
Professionals											
Professionals in position (FTE)											
Equity Partners/Owners	2.00	1.00	1.00	3.00	1.00	1.00	1.00	2.00	2.00	5.39	10.00
Total Professionals (Includes Equity/Partners)	8.00	1.50	6.00	18.88	1.00	2.00	3.00	6.60	12.88	31.10	90.31
Average Chargeable Hours per Position											
Equity Partners/Owners	1,110	1,200	1,245	1,026	1,000	1,240	1,302	1,222	1,200	1,124	990
Directors (11+ Yrs Exp)	1,149	-	-	1,099	-	-	-	1,457	1,447	1,198	1,091
Sr Managers (8-10 Yrs Exp)	1,352	-	-	1,313	-	-	-	1,450	1,349	1,271	1,295
Managers (6-7 Yrs Exp)	1,331	-	-	1,316	-	-	-	1,408	1,465	1,324	1,416
Sr Associates (4-5 Yrs Exp)	1,500	-	-	1,493	-	1,521	-	1,486	1,489	1,493	1,490
Associates (1-3 Yrs Exp)	1,426	-	1,292	1,437	-	1,288	-	1,500	1,426	1,397	1,430
New Professionals (<1Yr Exp)	1,201	-	-	1,237	-	-	-	1,146	1,073	1,366	1,273
Paraprofessionals	1,119	-	-	1,418	-	608	595	1,199	954	1,448	1,409
Interns	1,105	-	-	1,399	-	-	-	627	568	1,252	1,111
Prof Subcontractors	1,087	-	-	1,173	-	-	-	-	1,237	-	-
Average Hourly Billing Rate per Position											
Equity Partners/Owners	\$285.00	\$207.50	\$240.00	\$323.00	\$150.00	\$200.00	\$200.00	\$232.50	\$271.15	\$310.00	\$378.00
Directors (11+ Yrs Exp)	\$230.00	-	-	\$268.00	-	-	-	\$150.00	\$193.00	\$290.00	\$309.00
Sr Managers (8-10 Yrs Exp)	\$225.00	-	-	\$245.00	-	-	-	\$130.00	\$200.00	\$217.67	\$251.50
Managers (6-7 Yrs Exp)	\$188.00	-	-	\$188.00	-	-	-	\$150.00	\$155.00	\$191.00	\$216.25
Sr Associates (4-5 Yrs Exp)	\$150.00	-	-	\$159.00	-	-	-	\$120.00	\$130.00	\$159.00	\$175.00
Associates (1-3 Yrs Exp)	\$119.00	-	\$107.50	\$131.00	-	\$75.00	-	\$117.00	\$101.50	\$130.50	\$140.00
New Professionals (<1Yr Exp)	\$122.50	-	-	\$125.00	-	-	-	\$80.00	\$100.00	\$112.00	\$131.00
Paraprofessionals	\$100.00	-	-	\$110.00	-	\$80.00	\$85.00	\$75.00	\$91.50	\$115.00	\$122.50
Interns	\$100.00	-	-	\$100.00	-	-	-	-	\$75.00	\$80.00	\$102.50

Prof Subcontractors	\$175.00	-	-	\$180.00	-	-	-	-	\$155.00	-	-	-
Average Compensation per Position												
Equity Partners/Owners	\$271,279	\$106,719	\$120,021	\$371,392	\$33,412	\$97,697	\$130,000	\$174,200	\$270,990	\$356,620	\$504,329	
Directors (11+ Yrs Exp)	\$142,902	-	-	\$145,936	-	-	-	\$105,550	\$119,515	\$188,333	\$201,094	
Sr Managers (8-10 Yrs Exp)	\$123,236	-	-	\$135,392	-	-	-	\$85,750	\$105,000	\$120,210	\$140,458	
Managers (6-7 Yrs Exp)	\$93,933	-	-	\$97,622	-	-	-	\$72,000	\$85,689	\$90,237	\$107,656	
Sr Associates (4-5 Yrs Exp)	\$74,000	-	-	\$74,821	-	\$53,097	-	\$59,572	\$67,330	\$73,897	\$75,985	
Associates (1-3 Yrs Exp)	\$57,009	-	\$52,000	\$62,830	-	\$41,500	\$51,116	\$57,667	\$56,928	\$58,000	\$63,005	
New Professionals (<1Yr Exp)	\$56,000	-	-	\$56,000	-	-	-	\$49,360	\$49,887	\$48,573	\$60,000	
Paraprofessionals	\$49,000	-	-	\$60,250	-	\$27,478	\$39,052	\$49,000	\$53,000	\$60,250	\$68,089	
Interns	\$26,500	-	-	\$38,835	-	-	-	\$18,000	\$16,725	\$33,835	\$44,870	
Prof Subcontractors	\$71,508	-	-	\$76,207	-	-	-	-	\$63,254	-	-	
Utilization per Position												
Equity Partners/Owners	53.4%	57.7%	59.8%	49.3%	48.1%	59.6%	62.6%	58.8%	57.7%	54.0%	47.6%	
Directors (11+ Yrs Exp)	55.2%	-	-	52.9%	-	-	-	70.0%	69.6%	57.6%	52.4%	
Sr Managers (8-10 Yrs Exp)	65.0%	-	-	63.1%	-	-	-	69.7%	64.8%	61.1%	62.3%	
Managers (6-7 Yrs Exp)	64.0%	-	-	63.3%	-	-	-	67.7%	70.4%	63.6%	68.1%	
Sr Associates (4-5 Yrs Exp)	72.1%	-	-	71.8%	-	73.1%	-	71.4%	71.6%	71.8%	71.6%	
Associates (1-3 Yrs Exp)	68.5%	-	62.1%	69.1%	-	61.9%	-	72.1%	68.5%	67.2%	68.7%	
New Professionals (<1Yr Exp)	57.7%	-	-	59.5%	-	-	-	55.1%	51.6%	65.7%	61.2%	
Paraprofessionals	53.8%	-	-	68.2%	-	29.2%	28.6%	57.6%	45.9%	69.6%	67.7%	
Interns	53.1%	-	-	67.3%	-	-	-	30.1%	27.3%	60.2%	53.4%	
Prof Subcontractors	52.2%	-	-	56.4%	-	-	-	-	59.5%	-	-	
Compensation per Compensated Hour												
Equity Partners/Owners	\$117.42	\$52.61	\$58.85	\$173.34	\$24.04	\$43.19	\$60.00	\$73.74	\$124.53	\$161.94	\$252.16	
Directors (11+ Yrs Exp)	\$65.00	-	-	\$81.60	-	-	-	\$53.52	\$60.10	\$79.16	\$100.11	
Sr Managers (8-10 Yrs Exp)	\$56.79	-	-	\$59.26	-	-	-	\$40.87	\$50.22	\$51.01	\$65.80	
Managers (6-7 Yrs Exp)	\$46.24	-	-	\$50.93	-	-	-	\$38.99	\$42.30	\$44.79	\$52.81	
Sr Associates (4-5 Yrs Exp)	\$34.94	-	-	\$35.30	-	\$27.25	-	\$33.19	\$33.49	\$33.97	\$37.96	
Associates (1-3 Yrs Exp)	\$28.45	-	\$26.44	\$29.89	-	\$21.41	\$25.76	\$28.57	\$27.60	\$26.60	\$31.12	
New Professionals (<1Yr Exp)	\$28.45	-	-	\$28.45	-	-	-	\$23.64	\$26.53	\$23.13	\$29.18	
Paraprofessionals	\$25.36	-	-	\$28.97	-	\$20.19	\$25.11	\$24.46	\$26.30	\$28.97	\$31.68	
Interns	\$20.00	-	-	\$24.67	-	-	-	\$15.00	\$15.52	\$19.57	\$24.09	
Prof Subcontractors	\$68.76	-	-	\$70.44	-	-	-	-	\$62.84	-	-	
Billing Rate/Compensation per Compensated Hour												
Equity Partners/Owners	2.38	-	3.98	1.80	5.16	3.87	2.97	3.31	2.20	2.04	1.67	
Directors (11+ Yrs Exp)	3.38	-	-	3.38	-	-	-	3.69	3.25	3.84	3.48	
Sr Managers (8-10 Yrs Exp)	3.69	-	-	3.86	-	-	-	3.18	3.71	4.38	4.10	
Managers (6-7 Yrs Exp)	3.82	-	-	3.82	-	-	-	4.05	3.50	4.27	4.62	
Sr Associates (4-5 Yrs Exp)	4.22	-	-	4.29	-	-	-	4.06	3.92	4.47	4.57	
Associates (1-3 Yrs Exp)	4.09	-	-	4.09	-	4.34	-	3.79	3.69	4.53	4.56	
New Professionals (<1Yr Exp)	3.88	-	-	3.88	-	-	-	-	3.86	4.40	4.33	
Paraprofessionals	3.97	-	-	3.91	-	4.23	3.09	3.34	3.53	3.97	4.11	
Interns	4.06	-	-	4.06	-	-	-	-	4.40	3.90	4.00	
Prof Subcontractors	2.50	-	-	2.56	-	-	-	-	2.78	-	-	

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	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	109	22	24	46	48	78	37	64	99	38	30
Cyber Liability and Security											
Firm purchases insurance to cover Cyber Liability risk											
Yes	84%	76%	76%	91%	64%	78%	83%	72%	89%	97%	96%
No	7%	24%	5%	2%	31%	15%	7%	19%	7%	-	-
No, but plan to purchase this year	9%	-	19%	7%	5%	7%	10%	9%	3%	3%	4%
Type of Cyber Liability insurance policy purchased by firm											
Endorsement to current prof. liability coverage	36%	59%	19%	33%	61%	58%	47%	35%	38%	22%	7%
Module in current mgmt. liability package	6%	-	14%	4%	8%	10%	7%	11%	4%	3%	4%
Separate standalone policy	41%	18%	38%	54%	3%	9%	30%	28%	50%	72%	86%
Other	3%	-	5%	2%	-	-	3%	-	1%	-	-
None	14%	24%	24%	7%	29%	22%	13%	26%	6%	3%	4%
Cyber Liability coverage limit for endorsement or module policy											
Under \$100,000	17%	35%	20%	7%	38%	35%	26%	25%	7%	3%	-
\$250,000	7%	6%	-	9%	12%	15%	11%	-	11%	9%	-
\$500,000	8%	18%	15%	2%	6%	5%	7%	9%	8%	3%	4%
\$1,000,000	10%	-	10%	14%	3%	10%	19%	14%	14%	6%	15%
Over \$1,000,000	2%	-	-	5%	3%	2%	7%	4%	9%	18%	8%
Other	4%	6%	-	2%	6%	5%	-	-	3%	-	-
None	52%	35%	55%	60%	32%	29%	30%	48%	47%	62%	73%
Cyber Liability coverage limit for standalone policy											
Under \$500,000	10%	20%	15%	5%	12%	10%	19%	12%	7%	6%	-
\$1,000,000	28%	20%	20%	37%	3%	7%	22%	22%	34%	39%	15%
\$2,000,000	12%	-	10%	19%	-	-	7%	-	16%	33%	27%
\$3,000,000	5%	-	-	9%	-	2%	-	-	1%	-	38%
\$5,000,000	-	-	-	-	-	2%	-	-	-	-	12%
Over \$5,000,000	-	-	-	-	-	-	-	-	-	-	4%
Other	1%	-	-	-	-	2%	-	4%	2%	-	-
None	43%	60%	55%	30%	85%	78%	52%	63%	39%	22%	4%
Cyber Security annual premium											
Under \$500	16%	38%	25%	2%	50%	49%	54%	7%	3%	3%	-
Between \$501 and \$1,000	17%	31%	20%	11%	12%	16%	7%	30%	19%	6%	-
Between \$1,001 and \$2,000	17%	6%	20%	18%	-	5%	11%	28%	21%	17%	-
Between \$2,001 and \$5,000	17%	-	5%	30%	-	2%	11%	2%	42%	44%	12%
Between \$5,001 and \$10,000	9%	-	-	16%	-	-	-	-	2%	22%	35%
Over \$10,000	6%	-	-	11%	-	-	-	2%	1%	3%	54%
None	18%	25%	30%	11%	38%	28%	18%	31%	11%	6%	-