

**TEXAS SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS**  
**MEMBERSHIP STATISTICS**  
December 2017

|                               | Dec. 2017     | Dec. 2016     |
|-------------------------------|---------------|---------------|
| <b>Beginning of FY</b>        | <b>27,989</b> | <b>28,261</b> |
| New Members                   | 174           | 179           |
| New Free Members              | 866           | 1,209         |
| Candidates                    | 104           | 78            |
| Students                      | 433           | 319           |
| Academic Affiliates           | 1             | 2             |
| International Affiliates      | 2             | 0             |
| Non-CPA Employee Affiliates   | 34            | 32            |
| <b>Total New Participants</b> | <b>1,614</b>  | <b>1,819</b>  |
| <b>Total Reinstates</b>       | <b>751</b>    | <b>1,039</b>  |
| Deceased                      | -64           | -79           |
| Terminated                    | -4,604        | -4,884        |
| <b>Total Terminated</b>       | <b>-4,668</b> | <b>-4,963</b> |
| <b>Other</b>                  | <b>-2</b>     | <b>-1</b>     |
|                               |               |               |
| <b>Total</b>                  | <b>25,684</b> | <b>26,155</b> |

|                                 | Dec. 2017  | Dec.2016   | Change       |
|---------------------------------|------------|------------|--------------|
| <b>Activity for Month</b>       |            |            |              |
| New Participants                | 227        | 241        | -5.8%        |
| Reinstatements                  | 88         | 92         | -4.3%        |
| Deceased                        | -8         | -1         | 700.0%       |
| Terminated                      | 0          | -4         | -100.0%      |
| Other                           | 0          | 0          |              |
|                                 |            |            |              |
| <b>Total Activity for Month</b> | <b>307</b> | <b>328</b> | <b>-6.4%</b> |

|                            | Dec. 2017     | Dec. 2016     | Change       |
|----------------------------|---------------|---------------|--------------|
| Public Practice            | 11,829        | 11,844        | -0.1%        |
| Industry                   | 6,896         | 7,403         | -6.8%        |
| Government                 | 391           | 419           | -6.7%        |
| Education                  | 524           | 541           | -3.1%        |
| Academic Affiliate         | 14            | 19            | -26.3%       |
| International Affiliate    | 13            | 15            | -13.3%       |
| Non-CPA Employee Affiliate | 292           | 265           | 10.2%        |
| Candidates                 | 827           | 762           | 8.5%         |
| Students                   | 756           | 673           | 12.3%        |
| Retired                    | 1,682         | 1,726         | -2.5%        |
| Unknown                    | 2,460         | 2,488         | -1.1%        |
|                            |               |               |              |
| <b>Total</b>               | <b>25,684</b> | <b>26,155</b> | <b>-1.8%</b> |

**TEXAS SOCIETY OF CPAs  
DECEMBER 2017**

**DECEASED**

| <b>TSCPA ID</b> | <b>Name</b>          | <b>Chapter</b>      |
|-----------------|----------------------|---------------------|
| 141226          | Brown Homer A        | Dallas Chapter      |
| 110582          | Wilder Altus E       | Dallas Chapter      |
| 105333          | Hancock John Douglas | East Texas Chapter  |
| 104091          | Lingren Dale C.      | Fort Worth Chapter  |
| 109820          | McDonald James O.    | Houston Chapter     |
| 111081          | Smith Ronald Eugene  | Houston Chapter     |
| 160591          | Wood Fred Doyle      | Houston Chapter     |
| 118476          | Willmann Larry R     | San Antonio Chapter |

## CHAPTER FYTD STATISTICS AS OF DECEMBER 2017

*\*Note: Chapter statistics shown below do not include transfers in and out of chapters.*

| <b>Abilene</b>                    |  |            |
|-----------------------------------|--|------------|
| Beginning of FY                   |  | 308        |
| New Participants                  |  | 10         |
| Reinstatements                    |  | 3          |
| Deceased                          |  | -2         |
| Terminated                        |  | -11        |
| Other                             |  | 0          |
| YTD Activity                      |  | 0          |
| <b>*Membership as of 12/31/17</b> |  | <b>305</b> |

| <b>Austin</b>                     |  |              |
|-----------------------------------|--|--------------|
| Beginning of FY                   |  | 2,243        |
| New Participants                  |  | 127          |
| Reinstatements                    |  | 67           |
| Deceased                          |  | -3           |
| Terminated                        |  | -376         |
| Other                             |  | 0            |
| YTD Activity                      |  | -185         |
| <b>*Membership as of 12/31/17</b> |  | <b>2,058</b> |

| <b>Brazos Valley</b>              |  |            |
|-----------------------------------|--|------------|
| Beginning of FY                   |  | 299        |
| New Participants                  |  | 4          |
| Reinstatements                    |  | 7          |
| Deceased                          |  | -2         |
| Terminated                        |  | -66        |
| Other                             |  | 0          |
| YTD Activity                      |  | -57        |
| <b>*Membership as of 12/31/17</b> |  | <b>237</b> |

| <b>Central Texas</b>              |  |            |
|-----------------------------------|--|------------|
| Beginning of FY                   |  | 569        |
| New Participants                  |  | 9          |
| Reinstatements                    |  | 8          |
| Deceased                          |  | -1         |
| Terminated                        |  | -49        |
| Other                             |  | 0          |
| YTD Activity                      |  | -33        |
| <b>*Membership as of 12/31/17</b> |  | <b>535</b> |

| <b>Corpus Christi</b>             |  |            |
|-----------------------------------|--|------------|
| Beginning of FY                   |  | 405        |
| New Participants                  |  | 18         |
| Reinstatements                    |  | 5          |
| Deceased                          |  | -1         |
| Terminated                        |  | -36        |
| Other                             |  | 0          |
| YTD Activity                      |  | -14        |
| <b>*Membership as of 12/31/17</b> |  | <b>389</b> |

| <b>Dallas</b>                     |  |              |
|-----------------------------------|--|--------------|
| Beginning of FY                   |  | 6,404        |
| New Participants                  |  | 475          |
| Reinstatements                    |  | 187          |
| Deceased                          |  | -7           |
| Terminated                        |  | -1,212       |
| Other                             |  | 0            |
| YTD Activity                      |  | -557         |
| <b>*Membership as of 12/31/17</b> |  | <b>5,852</b> |

| <b>East Texas</b>                 |  |            |
|-----------------------------------|--|------------|
| Beginning of FY                   |  | 799        |
| New Participants                  |  | 41         |
| Reinstatements                    |  | 11         |
| Deceased                          |  | -7         |
| Terminated                        |  | -59        |
| Other                             |  | 0          |
| YTD Activity                      |  | -14        |
| <b>*Membership as of 12/31/17</b> |  | <b>787</b> |

| <b>El Paso</b>                    |  |            |
|-----------------------------------|--|------------|
| Beginning of FY                   |  | 380        |
| New Participants                  |  | 12         |
| Reinstatements                    |  | 5          |
| Deceased                          |  | -1         |
| Terminated                        |  | -33        |
| Other                             |  | 0          |
| YTD Activity                      |  | -17        |
| <b>*Membership as of 12/31/17</b> |  | <b>363</b> |

| <b>Fort Worth</b>                 |  |              |
|-----------------------------------|--|--------------|
| Beginning of FY                   |  | 2,447        |
| New Participants                  |  | 91           |
| Reinstatements                    |  | 48           |
| Deceased                          |  | -5           |
| Terminated                        |  | -274         |
| Other                             |  | 0            |
| YTD Activity                      |  | -140         |
| <b>*Membership as of 12/31/17</b> |  | <b>2,312</b> |

| <b>Houston</b>                    |  |              |
|-----------------------------------|--|--------------|
| Beginning of FY                   |  | 8,036        |
| New Participants                  |  | 464          |
| Reinstatements                    |  | 267          |
| Deceased                          |  | -15          |
| Terminated                        |  | -1,622       |
| Other                             |  | -1           |
| YTD Activity                      |  | -907         |
| <b>*Membership as of 12/31/17</b> |  | <b>7,117</b> |

| <b>Panhandle</b>                  |  |            |
|-----------------------------------|--|------------|
| Beginning of FY                   |  | 487        |
| New Participants                  |  | 6          |
| Reinstatements                    |  | 2          |
| Deceased                          |  | -1         |
| Terminated                        |  | -23        |
| Other                             |  | 0          |
| YTD Activity                      |  | -16        |
| <b>*Membership as of 12/31/17</b> |  | <b>467</b> |

| <b>Permian Basin</b>              |  |            |
|-----------------------------------|--|------------|
| Beginning of FY                   |  | 517        |
| New Participants                  |  | 61         |
| Reinstatements                    |  | 11         |
| Deceased                          |  | -2         |
| Terminated                        |  | -83        |
| Other                             |  | 0          |
| YTD Activity                      |  | -13        |
| <b>*Membership as of 12/31/17</b> |  | <b>507</b> |

| <b>Rio Grande Valley</b>          |  |            |
|-----------------------------------|--|------------|
| Beginning of FY                   |  | 365        |
| New Participants                  |  | 7          |
| Reinstatements                    |  | 7          |
| Deceased                          |  | -1         |
| Terminated                        |  | -43        |
| Other                             |  | 0          |
| YTD Activity                      |  | -30        |
| <b>*Membership as of 12/31/17</b> |  | <b>333</b> |

| <b>San Angelo</b>                 |  |            |
|-----------------------------------|--|------------|
| Beginning of FY                   |  | 174        |
| New Participants                  |  | 8          |
| Reinstatements                    |  | 3          |
| Deceased                          |  | 0          |
| Terminated                        |  | -12        |
| Other                             |  | 0          |
| YTD Activity                      |  | -1         |
| <b>*Membership as of 12/31/17</b> |  | <b>171</b> |

| <b>San Antonio</b>                |  |              |
|-----------------------------------|--|--------------|
| Beginning of FY                   |  | 2,521        |
| New Participants                  |  | 166          |
| Reinstatements                    |  | 78           |
| Deceased                          |  | -5           |
| Terminated                        |  | -423         |
| Other                             |  | 0            |
| YTD Activity                      |  | -184         |
| <b>*Membership as of 12/31/17</b> |  | <b>2,348</b> |

| <b>South Plains</b>               |  |            |
|-----------------------------------|--|------------|
| Beginning of FY                   |  | 453        |
| New Participants                  |  | 4          |
| Reinstatements                    |  | 5          |
| Deceased                          |  | 0          |
| Terminated                        |  | -23        |
| Other                             |  | 0          |
| YTD Activity                      |  | -14        |
| <b>*Membership as of 12/31/17</b> |  | <b>434</b> |

| <b>Southeast Texas</b> |  |     |
|------------------------|--|-----|
| Beginning of FY        |  | 338 |
| New Participants       |  | 5   |
| Reinstatements         |  | 4   |
| Deceased               |  | 0   |
| Terminated             |  | -53 |
| Other                  |  | -1  |
| YTD Activity           |  | -45 |

| <b>Texarkana</b> |  |     |
|------------------|--|-----|
| Beginning of FY  |  | 104 |
| New Participants |  | 0   |
| Reinstatements   |  | 6   |
| Deceased         |  | -1  |
| Terminated       |  | -11 |
| Other            |  | 0   |
| YTD Activity     |  | -6  |

|                                   |            |
|-----------------------------------|------------|
| <b>*Membership as of 12/31/17</b> | <b>293</b> |
|-----------------------------------|------------|

|                                   |            |
|-----------------------------------|------------|
| <b>Victoria</b>                   |            |
| Beginning of FY                   | 241        |
| New Participants                  | 27         |
| Reinstatements                    | 5          |
| Deceased                          | 0          |
| Terminated                        | -24        |
| Other                             | 0          |
| YTD Activity                      | 8          |
| <b>*Membership as of 12/31/17</b> | <b>247</b> |

|                                   |           |
|-----------------------------------|-----------|
| <b>*Membership as of 12/31/17</b> | <b>98</b> |
|-----------------------------------|-----------|

|                                   |            |
|-----------------------------------|------------|
| <b>Wichita Falls</b>              |            |
| Beginning of FY                   | 248        |
| New Participants                  | 32         |
| Reinstatements                    | 4          |
| Deceased                          | -2         |
| Terminated                        | -14        |
| Other                             | 0          |
| YTD Activity                      | 20         |
| <b>*Membership as of 12/31/17</b> | <b>269</b> |

**TSCPA Demographic Profile - Summary**

| Membership Status Code    | #             | %              |
|---------------------------|---------------|----------------|
| Active                    | 25,668        | 99.94%         |
| Suspended                 | 16            | 0.06%          |
| <b>Total</b>              | <b>25,684</b> | <b>100.00%</b> |
| <b>Preferred Chapter</b>  | <b>#</b>      | <b>%</b>       |
| Abilene Chapter           | 305           | 1.19%          |
| Austin Chapter            | 2,058         | 8.01%          |
| Brazos Valley Chapter     | 237           | 0.92%          |
| Central Texas Chapter     | 535           | 2.08%          |
| Corpus Christi Chapter    | 389           | 1.51%          |
| Dallas Chapter            | 5,852         | 22.78%         |
| East Texas Chapter        | 787           | 3.06%          |
| El Paso Chapter           | 363           | 1.41%          |
| Fort Worth Chapter        | 2,312         | 9.00%          |
| Houston Chapter           | 7,117         | 27.71%         |
| Out-of-State Chapter      | 562           | 2.18%          |
| Panhandle Chapter         | 467           | 1.82%          |
| Permian Basin Chapter     | 507           | 1.97%          |
| Rio Grande Valley Chapter | 333           | 1.30%          |
| San Angelo Chapter        | 171           | 0.67%          |
| San Antonio Chapter       | 2,348         | 9.14%          |
| South Plains Chapter      | 434           | 1.69%          |
| Southeast Texas Chapter   | 293           | 1.14%          |
| Texarkana Chapter         | 98            | 0.38%          |
| Victoria                  | 247           | 0.96%          |
| Wichita Falls Chapter     | 269           | 1.05%          |
| <b>Total</b>              | <b>25,684</b> | <b>100.00%</b> |

As of December 31, 2017

| Gender                | #             | %              |
|-----------------------|---------------|----------------|
| Female                | 10,744        | 41.83%         |
| Male                  | 14,913        | 58.06%         |
| Unknown               | 27            | 0.11%          |
| <b>Total</b>          | <b>25,684</b> | <b>100.00%</b> |
| <b>Ethnicity Code</b> | <b>#</b>      | <b>%</b>       |
| African American      | 235           | 0.91%          |
| American Indian       | 52            | 0.20%          |
| Asian                 | 465           | 1.81%          |
| Caucasian             | 13,113        | 51.06%         |
| Confidential          | 1,001         | 3.90%          |
| Hispanic/Latino       | 904           | 3.52%          |
| Other                 | 163           | 0.63%          |
| Unknown               | 9,751         | 37.97%         |
| <b>Total</b>          | <b>25,684</b> | <b>100.00%</b> |

| Job Function              | #             | %              |
|---------------------------|---------------|----------------|
| Accountant                | 2,802         | 10.91%         |
| Administrator             | 88            | 0.34%          |
| Analyst                   | 280           | 1.09%          |
| Attorney                  | 133           | 0.52%          |
| Auditor                   | 935           | 3.64%          |
| Chief Financial Officer   | 1,358         | 5.29%          |
| Consultant                | 417           | 1.62%          |
| Controller                | 1,380         | 5.37%          |
| Executive Officer         | 585           | 2.28%          |
| Managing Partner          | 465           | 1.81%          |
| Officer                   | 374           | 1.46%          |
| Other                     | 339           | 1.32%          |
| Partner                   | 1,755         | 6.83%          |
| Principal                 | 592           | 2.30%          |
| Professor/Teacher/Trainer | 170           | 0.66%          |
| Retired                   | 1,682         | 6.55%          |
| Shareholder               | 1,091         | 4.25%          |
| Sole Practitioner         | 1,867         | 7.27%          |
| Unemployed                | 360           | 1.40%          |
| Unknown                   | 6,092         | 23.72%         |
| <b>Total</b>              | <b>25,684</b> | <b>100.00%</b> |

| Age                   | #             | %              |
|-----------------------|---------------|----------------|
| Blank                 | 266           | 1.04%          |
| Less Than 20 Years    | 26            | 0.10%          |
| Over 20 and <30 Years | 3,154         | 12.28%         |
| Over 30 and <40 Years | 3,994         | 15.55%         |
| Over 40 and <50 Years | 3,809         | 14.83%         |
| Over 50 and <60 Years | 5,712         | 22.24%         |
| Over 60 and <70 Years | 5,832         | 22.71%         |
| Over 70 and <80 Years | 2,227         | 8.67%          |
| Over 80 and <90 Years | 528           | 2.06%          |
| Over 90 Years         | 136           | 0.53%          |
| <b>Total</b>          | <b>25,684</b> | <b>100.00%</b> |

| Member Type                | #             | %              |
|----------------------------|---------------|----------------|
| 40 Year Member             | 454           | 1.77%          |
| Academic Affiliate         | 15            | 0.06%          |
| Candidate                  | 827           | 3.22%          |
| CPA                        | 18,172        | 70.75%         |
| CPA - First Time           | 258           | 1.00%          |
| CPA - New Licensee         | 1,667         | 6.49%          |
| CPA - Retired              | 294           | 1.14%          |
| CPA - Retired w/SB         | 640           | 2.49%          |
| CPA - Unemployed           | 314           | 1.22%          |
| CPA - Waiver               | 63            | 0.25%          |
| Faculty Representative     | 36            | 0.14%          |
| Honorary CPA               | 30            | 0.12%          |
| Honorary Member            | 15            | 0.06%          |
| Life Member                | 1,838         | 7.16%          |
| Non-CPA Employee Affiliate | 292           | 1.14%          |
| Student Member             | 756           | 2.94%          |
| <b>Total</b>               | <b>25,684</b> | <b>100.00%</b> |

| Current Dues Billing Class | #             | %              |
|----------------------------|---------------|----------------|
| AA                         | 20,097        | 78.25%         |
| AF                         | 774           | 3.01%          |
| BB                         | 1,284         | 5.00%          |
| CC                         | 1,946         | 7.58%          |
| SD                         | 1,583         | 6.16%          |
| <b>Total</b>               | <b>25,684</b> | <b>100.00%</b> |