

2002 PCPS / TSCPA National MAP Survey

Prepared for: Texas Society of CPAs

Appendix II - Texas

PRIVATE & CONFIDENTIAL

Texas	All State	All Multi-Owner Firms						All Single Owner Firms					
		Firm Size			Metro Population			Firm Size			Metro Population		
		Small	Medium	Large	<250K	250K-2M	2M+	Small	Medium	Large	<250K	250K-2M	2M+
E3A. Firms who:													
a. Have a Web site	66%	57%	79%	97%	77%	81%	79%	38%	42%	64%	30%	53%	57%
b. File electronic tax returns	55%	43%	53%	62%	77%	56%	33%	46%	58%	68%	75%	59%	39%
i. Average charge/e-filing	\$27.11	\$31.25	\$35.56	\$30.42	\$31.33	\$32.86	\$35.00	\$8.00	\$23.29	\$26.45	\$20.63	\$22.38	\$15.33
E3B. Internet resources used:													
a. Planning	50%	30%	61%	59%	47%	66%	45%	42%	38%	61%	45%	47%	48%
b. Tax research	91%	90%	95%	95%	87%	100%	95%	88%	85%	93%	90%	91%	83%
c. Recruiting	33%	20%	39%	78%	37%	50%	52%	4%	8%	29%	5%	12%	22%
d. Accounting research	67%	70%	84%	73%	80%	69%	79%	50%	62%	50%	55%	53%	52%
e. Marketing	27%	13%	32%	41%	23%	31%	33%	29%	19%	21%	15%	21%	30%
f. Supplies	77%	80%	79%	86%	80%	84%	81%	71%	69%	71%	70%	76%	61%
g. Other	21%	20%	21%	11%	23%	16%	14%	25%	27%	25%	30%	26%	22%
h. Email	99%	100%	100%	100%	100%	100%	100%	96%	96%	100%	90%	100%	100%
E3C. % of rev. spent on tech													
a. Less than 1%	6%	7%	8%	8%	7%	9%	7%	0%	4%	4%	0%	0%	9%
b. 1.00% -- 2.49%	37%	20%	54%	53%	45%	50%	37%	25%	38%	21%	25%	35%	17%
c. 2.50% -- 3.99%	27%	23%	27%	28%	31%	25%	24%	17%	23%	39%	15%	35%	26%
d. 4.00% -- 4.99%	14%	23%	3%	3%	14%	3%	10%	29%	19%	18%	30%	18%	22%
e. More than 5.00%	17%	27%	8%	8%	3%	13%	22%	29%	15%	18%	30%	12%	26%
E3D. Tax research resources													
a. Paper	64%	50%	82%	81%	70%	78%	69%	42%	54%	61%	40%	62%	48%
b. CD-ROM	75%	60%	71%	78%	73%	72%	67%	79%	81%	82%	75%	91%	70%
c. Online Subscriptions	56%	57%	74%	86%	60%	88%	71%	21%	31%	46%	30%	35%	30%
d. Internet	77%	77%	76%	86%	80%	84%	76%	67%	85%	68%	60%	76%	78%

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Appendix II - South Region

South Region	All South	All Multi-Owner Firm Detail						All Single-Owner Firms					
		Firm Size			Metro Population			Firm Size			Metro Population		
		Small	Medium	Large	<250K	250K-2M	2M+	Small	Medium	Large	<250K	250K-2M	2M+
Number of Firms	774	148	112	166	133	169	117	123	107	118	132	143	69
A. Demographics													
A1. Region of U.S.													
a. Northeast	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
b. South	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
c. Midwest	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
d. West	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
A2. Metro area (not listed here)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
A3. Metro area population													
a. < 75K	15%	15%	20%	5%	39%	0%	0%	19%	21%	16%	48%	0%	0%
b. 75K-249K	20%	23%	15%	19%	61%	0%	0%	21%	18%	20%	52%	0%	0%
c. 250K - 499K	10%	7%	13%	10%	0%	25%	0%	10%	7%	10%	0%	22%	0%
d. 500K - 999K	13%	14%	12%	12%	0%	31%	0%	8%	16%	16%	0%	32%	0%
e. 1M - 1,999K	18%	15%	21%	18%	0%	44%	0%	23%	18%	16%	0%	46%	0%
f. 2M or more	24%	26%	20%	35%	0%	0%	100%	18%	21%	21%	0%	0%	100%
A4. Practice unit type													
a. Single office	89%	96%	89%	65%	80%	81%	86%	99%	99%	94%	95%	99%	99%
b. Unified multi-office	9%	3%	9%	30%	17%	15%	11%	1%	0%	5%	4%	1%	1%
c. Office of regional firm	2%	1%	2%	5%	2%	4%	3%	0%	1%	1%	1%	1%	0%
A5. % with satellite offices?	10%	6%	15%	27%	22%	17%	9%	2%	3%	4%	3%	3%	3%
A6. +-20% change in firm size?													
a. Increase	13%	12%	8%	11%	9%	11%	10%	21%	15%	15%	16%	17%	19%
b. Decrease	2%	1%	0%	0%	2%	0%	0%	3%	4%	3%	1%	4%	9%
c. No change	85%	87%	92%	89%	89%	89%	90%	76%	81%	82%	83%	80%	72%
A7. Length in business (yrs)													
a. Less than 5	12%	14%	5%	2%	9%	6%	5%	33%	12%	8%	18%	20%	13%
b. 6 to 10	16%	17%	13%	2%	7%	13%	10%	32%	20%	18%	23%	22%	26%
c. 11 to 20	29%	33%	21%	21%	25%	24%	28%	24%	47%	33%	30%	34%	42%
d. 21 or more	43%	36%	61%	75%	59%	58%	56%	11%	21%	41%	29%	24%	19%
A8. Date of last FY end													
a. Pre-December, 2001	3%	1%	2%	8%	5%	3%	4%	1%	1%	2%	2%	1%	0%
b. December, 2001	89%	95%	85%	72%	84%	82%	85%	98%	98%	93%	96%	97%	97%
c. Post-December, 2001	8%	4%	13%	20%	11%	15%	11%	1%	1%	5%	2%	3%	3%

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Appendix II - South Region

South Region	All South	All Multi-Owner Firm Detail						All Single-Owner Firms					
		Firm Size			Metro Population			Firm Size			Metro Population		
		Small	Medium	Large	<250K	250K-2M	2M+	Small	Medium	Large	<250K	250K-2M	2M+
B1. Financial (Avg \$)													
I. Prior fiscal year													
a. Accounts receivable	342,141	115,205	231,855	1,198,244	428,110	572,540	755,668	16,035	46,117	90,795	47,769	48,921	64,375
b. Work-in progress	149,744	45,303	129,962	477,403	215,370	207,094	325,182	3,100	11,712	37,572	22,405	15,401	19,894
c. Net client fees earned	1,483,218	568,382	1,326,445	4,900,576	1,710,576	2,465,650	3,302,480	70,041	199,499	525,708	249,499	262,328	306,309
II. Last fiscal year revenues													
d. Gross fees	1,773,999	654,003	1,526,694	6,020,495	2,024,584	3,052,607	4,006,138	80,426	219,430	614,573	297,038	294,396	351,122
e. <u>Write-up/(down)</u>	<u>(215,198)</u>	<u>(67,054)</u>	<u>(138,961)</u>	<u>(656,192)</u>	<u>(231,181)</u>	<u>(319,652)</u>	<u>(488,494)</u>	<u>(2,844)</u>	<u>(7,647)</u>	<u>(50,377)</u>	<u>(22,683)</u>	<u>(24,357)</u>	<u>(23,916)</u>
f. Net client fees (d+e)	1,558,801	586,949	1,387,733	5,364,302	1,793,403	2,732,955	3,517,644	77,582	211,783	564,196	274,355	270,039	327,206
g. Interest income	82	137	85	45	74	99	91	51	111	72	85	68	73
h. <u>Other income</u>	<u>10,215</u>	<u>1,446</u>	<u>8,146</u>	<u>38,364</u>	<u>10,885</u>	<u>14,447</u>	<u>29,700</u>	<u>85</u>	<u>748</u>	<u>2,718</u>	<u>1,545</u>	<u>610</u>	<u>1,741</u>
i. Total income	1,569,098	588,532	1,395,965	5,402,711	1,804,363	2,747,501	3,547,434	77,717	212,643	566,986	275,985	270,718	329,020
III. Last fiscal year expenses													
a. Non-owner prof'l salaries	403,936	93,689	285,679	1,496,594	427,723	698,443	995,825	3,003	19,097	135,061	50,533	51,620	61,947
b. Paraprof'l. salaries	56,567	38,408	68,938	139,433	83,699	85,935	92,101	3,532	18,991	40,383	22,419	20,981	18,015
c. Other salaries	97,837	34,354	75,628	338,437	111,117	168,895	219,915	3,047	12,859	35,931	19,397	15,703	17,169
d. Retirement plan costs	16,963	5,094	16,236	57,925	21,442	27,059	38,867	125	1,187	6,776	2,551	2,664	3,249
e. Other employee benefits	62,304	11,799	40,711	238,928	74,883	105,080	151,896	602	2,634	16,096	8,437	4,607	6,956
f. Dues, library, CPE	31,915	12,214	30,429	104,107	40,187	54,917	64,821	2,954	5,239	10,853	6,308	6,436	6,345
g. Insurance (excl health)	15,408	7,185	16,761	46,591	20,109	26,302	29,568	967	2,422	7,402	3,720	3,325	4,093
h. Office rent & related exp.	100,601	40,049	87,638	333,510	110,271	170,750	228,992	5,888	13,888	38,556	17,071	19,511	24,587
i. Interest	11,186	4,856	9,401	34,599	13,607	20,182	19,087	1,044	3,077	5,806	3,669	2,851	3,592
j. Computer/technology	38,208	15,309	32,570	124,123	41,023	64,605	84,159	4,005	5,650	16,588	9,269	8,319	9,190
k. Promotion/marketing	23,022	5,468	15,089	84,362	26,835	37,836	54,131	1,772	3,271	6,337	4,015	3,379	4,311
l. <u>Other expenses</u>	<u>195,192</u>	<u>84,418</u>	<u>169,152</u>	<u>627,295</u>	<u>213,921</u>	<u>294,667</u>	<u>479,334</u>	<u>12,699</u>	<u>33,111</u>	<u>88,169</u>	<u>44,920</u>	<u>40,612</u>	<u>52,806</u>
m. Total expenses	1,053,139	352,842	848,232	3,625,905	1,184,816	1,754,671	2,458,695	39,638	121,426	407,957	192,309	180,007	212,260
IV. Net remaining for owners	515,959	235,690	547,733	1,776,806	619,546	992,830	1,088,740	38,079	91,217	159,029	83,676	90,710	116,760
V. Key Statistics													
a. Net remaining per owner	180,213	104,126	169,934	251,664	156,952	217,061	232,875	38,079	91,217	159,029	83,676	90,710	116,760
b. Net client fees / CPA	153,025	130,408	149,386	164,139	138,668	159,611	167,727	66,337	140,735	148,662	124,769	128,767	142,396
c. Net client fees / charged hour	87	69	80	101	72	92	106	54	65	73	64	67	77

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		Firm Size			Metro Population			Firm Size			Metro Population		
		Small	Medium	Large	<250K	250K-2M	2M+	Small	Medium	Large	<250K	250K-2M	2M+
B1. Financial Statistics (% of LY Total Revenues)													
I. Prior fiscal year													
a. Accounts receivable	21.8%	19.6%	16.6%	22.2%	23.7%	20.8%	21.3%	20.6%	21.7%	16.0%	17.3%	18.1%	19.6%
b. Work-in progress	9.5%	7.7%	9.3%	8.8%	11.9%	7.5%	9.2%	4.0%	5.5%	6.6%	8.1%	5.7%	6.0%
c. Net client fees earned	94.5%	96.6%	95.0%	90.7%	94.8%	89.7%	93.1%	90.1%	93.8%	92.7%	90.4%	96.9%	93.1%
II. Last fiscal year revenues													
d. Gross fees	113.1%	111.1%	109.4%	111.4%	112.2%	111.1%	112.9%	103.5%	103.2%	108.4%	107.6%	108.7%	106.7%
e. Write-up/(down)	-13.7%	-11.4%	-10.0%	-12.1%	-12.8%	-11.6%	-13.8%	-3.7%	-3.6%	-8.9%	-8.2%	-9.0%	-7.3%
f. Net Client Fees (d+e)	99.3%	99.7%	99.4%	99.3%	99.4%	99.5%	99.2%	99.8%	99.6%	99.5%	99.4%	99.7%	99.4%
g. Interest Income	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%
h. Oth. Income (rents/royalties)	<u>0.7%</u>	<u>0.2%</u>	<u>0.6%</u>	<u>0.7%</u>	<u>0.6%</u>	<u>0.5%</u>	<u>0.8%</u>	<u>0.1%</u>	<u>0.4%</u>	<u>0.5%</u>	<u>0.6%</u>	<u>0.2%</u>	<u>0.5%</u>
i. 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%	100.0%
III. Last fiscal year expenses													
a. Non-owner prof'l salaries	25.7%	15.9%	20.5%	27.7%	23.7%	25.4%	28.1%	3.9%	9.0%	23.8%	18.3%	19.1%	18.8%
b. Paraprof'l salaries	3.6%	6.5%	4.9%	2.6%	4.6%	3.1%	2.6%	4.5%	8.9%	7.1%	8.1%	7.8%	5.5%
c. Other salaries	6.2%	5.8%	5.4%	6.3%	6.2%	6.1%	6.2%	3.9%	6.0%	6.3%	7.0%	5.8%	5.2%
d. Retirement plan costs	1.1%	0.9%	1.2%	1.1%	1.2%	1.0%	1.1%	0.2%	0.6%	1.2%	0.9%	1.0%	1.0%
e. Other employee benefits	4.0%	2.0%	2.9%	4.4%	4.2%	3.8%	4.3%	0.8%	1.2%	2.8%	3.1%	1.7%	2.1%
f. Dues, library, CPE	2.0%	2.1%	2.2%	1.9%	2.2%	2.0%	1.8%	3.8%	2.5%	1.9%	2.3%	2.4%	1.9%
g. Insurance (excl health)	1.0%	1.2%	1.2%	0.9%	1.1%	1.0%	0.8%	1.2%	1.1%	1.3%	1.3%	1.2%	1.2%
h. Office rent & related exp.	6.4%	6.8%	6.3%	6.2%	6.1%	6.2%	6.5%	7.6%	6.5%	6.8%	6.2%	7.2%	7.5%
i. Interest	0.7%	0.8%	0.7%	0.6%	0.8%	0.7%	0.5%	1.3%	1.4%	1.0%	1.3%	1.1%	1.1%
j. Computer/technology	2.4%	2.6%	2.3%	2.3%	2.3%	2.4%	2.4%	5.2%	2.7%	2.9%	3.4%	3.1%	2.8%
k. Promotion/marketing	1.5%	0.9%	1.1%	1.6%	1.5%	1.4%	1.5%	2.3%	1.5%	1.1%	1.5%	1.2%	1.3%
l. <u>Other expenses</u>	<u>12.4%</u>	<u>14.3%</u>	<u>12.1%</u>	<u>11.6%</u>	<u>11.9%</u>	<u>10.7%</u>	<u>13.5%</u>	<u>16.3%</u>	<u>15.6%</u>	<u>15.6%</u>	<u>16.3%</u>	<u>15.0%</u>	<u>16.0%</u>
m. Total expenses	67.1%	60.0%	60.8%	67.1%	65.7%	63.9%	69.3%	51.0%	57.1%	72.0%	69.7%	66.5%	64.5%
IV. Net remaining for owners	32.9%	40.0%	39.2%	32.9%	34.3%	36.1%	30.7%	49.0%	42.9%	28.0%	30.3%	33.5%	35.5%

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		Firm Size			Metro Population			Firm Size			Metro Population		
		Small	Medium	Large	<250K	250K-2M	2M+	Small	Medium	Large	<250K	250K-2M	2M+
B2. Premises													
a. Primary office location type													
i. Owned by the firm	13%	13%	11%	12%	19%	11%	5%	8%	17%	19%	19%	13%	10%
ii. Home office	8%	2%	0%	3%	3%	1%	3%	38%	7%	2%	17%	15%	13%
iii. Leased/rented office	79%	85%	89%	85%	78%	88%	92%	54%	77%	79%	64%	72%	77%
b. Primary office area (ft ²)	4,785	2,903	5,417	12,726	6,321	7,582	8,487	636	1,360	2,614	1,690	1,378	1,641
c. Annual rent / square foot (\$)	14	13	14	17	11	15	19	10	12	15	10	13	15
d. Offices provided to staff													
i. "Hotel" offices	1%	0%	2%	1%	1%	0%	3%	0%	1%	0%	1%	0%	0%
ii. Private offices	77%	86%	89%	89%	92%	88%	85%	30%	70%	90%	66%	62%	58%
iii. Cubicles/workstations	34%	31%	36%	69%	36%	50%	53%	8%	18%	30%	19%	16%	23%
iv. Shared offices	23%	19%	22%	32%	20%	31%	22%	23%	21%	18%	19%	24%	17%
v. Other	5%	1%	0%	1%	0%	1%	0%	23%	4%	1%	11%	10%	6%
g. Square feet / FTE	315	424	382	266	310	301	287	440	497	418	452	413	489
B3. Total number of owners	2.86	2.26	3.22	7.06	3.95	4.57	4.68	1.00	1.00	1.00	1.00	1.00	1.00
B4. Sources of fees													
a. Auditing and attestation	12.3%	11.7%	18.1%	22.0%	17.6%	18.0%	16.9%	3.1%	6.0%	9.4%	7.5%	6.0%	4.2%
b. Reviews	2.9%	3.0%	3.4%	3.7%	2.8%	4.1%	2.9%	1.6%	2.2%	3.5%	2.4%	2.2%	2.9%
c. Compilations	9.5%	11.4%	6.2%	6.1%	7.8%	7.2%	9.4%	11.6%	12.4%	10.3%	11.9%	10.7%	11.8%
d. Tax services	46.8%	44.8%	46.4%	40.3%	43.4%	42.5%	44.9%	52.0%	55.4%	45.4%	49.6%	51.2%	52.4%
e. Write-up/data processing	13.8%	15.7%	12.1%	9.4%	14.2%	12.0%	10.9%	15.3%	14.7%	16.6%	18.1%	14.2%	14.3%
f. Consulting services	7.3%	6.3%	7.1%	7.8%	6.4%	6.9%	7.4%	9.1%	5.6%	7.6%	6.1%	8.8%	6.7%
g. Business valuation	0.8%	0.9%	1.0%	1.0%	0.7%	0.9%	1.1%	0.8%	0.1%	0.7%	0.3%	0.3%	1.6%
h. Litigation support	1.5%	1.2%	1.8%	1.8%	1.1%	1.7%	1.7%	0.7%	0.6%	3.0%	0.3%	1.8%	3.0%
i. IT services	0.9%	0.6%	0.7%	2.2%	0.9%	1.4%	1.4%	0.8%	0.5%	0.4%	0.5%	0.7%	0.5%
j. IT hardware	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%
k. Financial advisory svcs	1.0%	0.9%	0.9%	1.0%	0.6%	1.1%	1.2%	1.1%	0.6%	1.5%	0.7%	1.4%	1.1%
l. Mergers & acquisitions	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%
m. Other svcs	2.8%	2.9%	2.1%	3.9%	3.5%	3.5%	2.1%	3.9%	1.9%	1.4%	2.6%	2.5%	1.5%

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Appendix II - South Region

South Region	All South	All Multi-Owner Firm Detail						All Single-Owner Firms					
		Firm Size			Metro Population			Firm Size			Metro Population		
		Small	Medium	Large	<250K	250K-2M	2M+	Small	Medium	Large	<250K	250K-2M	2M+
B5. Accounts receivable													
a. Current	49%	51%	40%	39%	44%	42%	43%	66%	56%	48%	56%	57%	59%
b. Over 30 days	15%	15%	17%	18%	16%	16%	17%	9%	15%	15%	12%	12%	16%
c. Over 60 days	10%	9%	13%	12%	11%	11%	13%	5%	8%	12%	8%	10%	8%
d. Over 90 days	25%	25%	30%	31%	28%	30%	27%	18%	18%	25%	23%	20%	16%
e. Bad debt written off	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
f. % charging interest on A/R?	42%	41%	49%	61%	62%	52%	37%	18%	30%	45%	36%	27%	30%
C. Personnel & Staffing													
C1A. Personnel													
a. Total Staff -- FT Employees													
i. Active owners	2.86	2.26	3.22	7.06	3.95	4.57	4.68	1.00	1.00	1.00	1.00	1.00	1.00
ii. CPA >10 yrs exp	1.78	0.57	1.73	5.77	2.32	3.05	3.45	0.04	0.14	1.07	0.48	0.37	0.43
iii. CPA 6-10 yrs exp	1.14	0.36	0.97	3.95	1.62	1.86	2.40	0.02	0.09	0.44	0.24	0.12	0.22
iv. CPA 4-5 yrs exp	1.12	0.30	0.91	4.07	1.34	1.99	2.52	0.01	0.08	0.33	0.14	0.13	0.19
v. CPA 1-3 yrs exp	1.53	0.45	1.15	5.57	1.86	2.51	3.78	0.02	0.07	0.44	0.17	0.21	0.14
vi. CPA <1 yr exp	<u>0.59</u>	<u>0.07</u>	<u>0.21</u>	<u>2.43</u>	<u>0.41</u>	<u>0.95</u>	<u>1.90</u>	<u>0.01</u>	<u>0.01</u>	<u>0.11</u>	<u>0.01</u>	<u>0.04</u>	<u>0.12</u>
via Total CPAs	9.02	4.01	8.21	28.84	11.50	14.92	18.73	1.10	1.39	3.39	2.03	1.87	2.10
vii Computer professional	0.33	0.04	0.22	1.32	0.48	0.53	0.79	0.00	0.01	0.05	0.04	0.01	0.01
vii Administrator/OM	0.60	0.45	0.79	1.34	0.71	0.94	1.02	0.04	0.18	0.55	0.21	0.32	0.22
ix. Paraprofessionals	1.36	0.83	1.45	3.52	2.48	2.02	1.57	0.07	0.51	0.99	0.67	0.48	0.33
x. Clerical	1.57	0.68	1.47	5.19	2.52	2.95	2.46	0.07	0.26	0.45	0.36	0.21	0.19
xi. Other	<u>0.39</u>	<u>0.05</u>	<u>0.22</u>	<u>1.58</u>	<u>0.34</u>	<u>0.37</u>	<u>1.57</u>	<u>0.00</u>	<u>0.02</u>	<u>0.06</u>	<u>0.03</u>	<u>0.01</u>	<u>0.04</u>
xii Non-CPAs	<u>4.25</u>	<u>2.04</u>	<u>4.15</u>	<u>12.95</u>	<u>6.53</u>	<u>6.82</u>	<u>7.42</u>	<u>0.19</u>	<u>0.98</u>	<u>2.10</u>	<u>1.30</u>	<u>1.03</u>	<u>0.80</u>
xii Total Staff (inc. owners)	13.28	6.05	12.36	41.79	18.03	21.75	26.15	1.28	2.37	5.49	3.33	2.90	2.90

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Appendix II - South Region

South Region	All South	All Multi-Owner Firm Detail						All Single-Owner Firms					
		Firm Size			Metro Population			Firm Size			Metro Population		
		Small	Medium	Large	<250K	250K-2M	2M+	Small	Medium	Large	<250K	250K-2M	2M+
C1B. Personnel -- FT Employees													
a. Total compensated hours													
i. Active owners	6,084	4,699	7,167	16,118	8,778	10,009	10,237	1,691	2,158	2,261	2,045	2,047	1,993
ii. CPA >10 yrs exp	3,664	1,099	3,569	12,296	4,860	6,219	7,317	64	259	2,173	948	752	823
iii. CPA 6-10 yrs exp	2,370	716	2,068	8,462	3,438	3,942	5,027	13	180	836	434	228	425
iv. CPA 4-5 yrs exp	2,325	614	1,951	8,558	2,895	4,199	5,137	2	165	610	256	242	296
v. CPA 1-3 yrs exp	3,113	914	2,392	11,507	3,896	5,157	7,773	50	131	818	337	408	204
vi. CPA <1 yr exp	<u>1,072</u>	<u>134</u>	<u>372</u>	<u>4,550</u>	<u>854</u>	<u>1,722</u>	<u>3,240</u>	<u>12</u>	<u>14</u>	<u>204</u>	<u>18</u>	<u>73</u>	<u>201</u>
via Total CPAs	18,629	8,175	17,519	61,491	24,721	31,248	38,731	1,831	2,907	6,901	4,040	3,750	3,943
vii Computer professional	695	86	449	2,785	977	1,148	1,642	0	0	106	79	0	0
vii Administrator/OM	1,262	885	1,679	2,930	1,498	2,016	2,168	82	348	1,104	429	641	425
ix. Paraprofessionals	2,701	1,650	2,967	6,947	4,896	4,108	3,106	140	1,005	1,969	1,290	977	652
x. Clerical	3,040	1,292	2,964	10,230	4,974	5,854	4,836	104	423	870	665	360	311
xi. Other	<u>726</u>	<u>90</u>	<u>399</u>	<u>3,034</u>	<u>566</u>	<u>725</u>	<u>3,150</u>	<u>0</u>	<u>9</u>	<u>98</u>	<u>38</u>	<u>28</u>	<u>56</u>
xia Non-CPAs	<u>8,423</u>	<u>4,002</u>	<u>8,458</u>	<u>25,926</u>	<u>12,911</u>	<u>13,851</u>	<u>14,902</u>	<u>326</u>	<u>1,786</u>	<u>4,148</u>	<u>2,502</u>	<u>2,006</u>	<u>1,444</u>
xii Total Staff (inc. owners)	27,052	12,177	25,977	87,417	37,632	45,099	53,633	2,157	4,693	11,049	6,542	5,756	5,387
b. Comp hours per employee													
i. Active owners	2,125	2,076	2,224	2,283	2,224	2,188	2,190	1,691	2,158	2,261	2,045	2,047	1,993
ii. CPA >10 yrs exp	2,054	1,936	2,060	2,133	2,092	2,041	2,119	1,573	1,851	2,035	1,987	2,030	1,893
iii. CPA 6-10 yrs exp	2,080	1,999	2,125	2,141	2,127	2,122	2,093	771	1,921	1,898	1,792	1,917	1,956
iv. CPA 4-5 yrs exp	2,068	2,064	2,142	2,105	2,163	2,112	2,037	189	1,957	1,844	1,879	1,920	1,573
v. CPA 1-3 yrs exp	2,040	2,049	2,077	2,067	2,089	2,055	2,058	2,040	2,003	1,856	2,025	1,943	1,409
vi. CPA <1 yr exp	1,832	1,797	1,738	1,874	2,066	1,819	1,708	1,500	1,500	1,854	2,400	1,745	1,735
vii Computer professional	2,093	2,112	2,013	2,111	2,030	2,155	2,065	0	0	2,094	2,094	0	0
vii Administrator/OM	2,096	1,984	2,137	2,181	2,119	2,143	2,131	2,029	1,962	2,004	2,024	1,992	1,954
ix. Paraprofessionals	1,991	1,985	2,051	1,975	1,973	2,030	1,975	1,915	1,956	1,986	1,935	2,025	1,955
x. Clerical	1,935	1,912	2,012	1,972	1,975	1,983	1,965	1,417	1,617	1,938	1,868	1,715	1,652
xi. Other	1,847	1,898	1,788	1,915	1,672	1,945	2,003	0	500	1,644	1,263	2,000	1,280

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Appendix II - South Region

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South Region	All South	All Multi-Owner Firm Detail						All Single-Owner Firms					
		Firm Size			Metro Population			Firm Size			Metro Population		
		Small	Medium	Large	<250K	250K-2M	2M+	Small	Medium	Large	<250K	250K-2M	2M+
C1C. Personnel -- Part-Time Ees													
a. Total compensated hours													
i. Active owners	113	148	10	255	124	135	222	104	21	59	73	53	71
ii. CPA >10 yrs exp	751	311	872	2,337	813	1,442	1,475	16	107	308	126	184	98
iii. CPA 6-10 yrs exp	371	154	321	1,221	414	627	833	9	35	177	52	54	163
iv. CPA 4-5 yrs exp	334	119	268	1,193	399	567	823	8	37	69	52	31	25
v. CPA 1-3 yrs exp	487	198	466	1,660	630	972	892	8	25	139	25	100	37
vi. CPA <1 yr exp	366	99	319	1,330	593	832	426	4	10	91	24	56	15
via Total CPAs	2,422	1,028	2,255	7,996	2,973	4,575	4,672	150	234	843	351	478	409
vii Computer professional	75	29	25	286	120	166	92	-	4	25	3	3	37
vii Administrator/OM	98	108	119	156	111	103	196	19	60	103	37	76	73
ix. Paraprofessionals	561	240	745	1,444	872	938	675	55	278	330	207	210	223
x. Clerical	623	216	564	1,956	576	1,091	1,268	110	158	269	225	130	200
xi. Other	153	52	107	578	255	249	333	-	15	12	14	6	6
xia Non-CPAs	1,510	645	1,560	4,421	1,933	2,546	2,564	184	516	739	486	425	539
xii Total Staff (inc. owners)	3,933	1,673	3,815	12,416	4,906	7,122	7,236	334	749	1,582	836	903	948
b. PT Employee full-time equiv.													
i. Active owners	0.05	0.07	0.00	0.12	0.06	0.07	0.11	0.05	0.01	0.03	0.03	0.03	0.03
ii. CPA >10 yrs exp	0.36	0.15	0.42	1.12	0.39	0.69	0.71	0.01	0.05	0.15	0.06	0.09	0.05
iii. CPA 6-10 yrs exp	0.18	0.07	0.15	0.59	0.20	0.30	0.40	0.00	0.02	0.09	0.03	0.03	0.08
iv. CPA 4-5 yrs exp	0.16	0.06	0.13	0.57	0.19	0.27	0.40	0.00	0.02	0.03	0.03	0.02	0.01
v. CPA 1-3 yrs exp	0.23	0.10	0.22	0.80	0.30	0.47	0.43	0.00	0.01	0.07	0.01	0.05	0.02
vi. CPA <1 yr exp	0.18	0.05	0.15	0.64	0.29	0.40	0.20	0.00	0.00	0.04	0.01	0.03	0.01
via Total CPAs	1.16	0.49	1.08	3.84	1.43	2.20	2.25	0.07	0.11	0.41	0.17	0.23	0.20
vii Computer professional	0.04	0.01	0.01	0.14	0.06	0.08	0.04	0.00	0.00	0.01	0.00	0.00	0.02
vii Administrator/OM	0.05	0.05	0.06	0.07	0.05	0.05	0.09	0.01	0.03	0.05	0.02	0.04	0.04
ix. Paraprofessionals	0.27	0.12	0.36	0.69	0.42	0.45	0.32	0.03	0.13	0.16	0.10	0.10	0.11
x. Clerical	0.30	0.10	0.27	0.94	0.28	0.52	0.61	0.05	0.08	0.13	0.11	0.06	0.10
xi. Other	0.07	0.03	0.05	0.28	0.12	0.12	0.16	0.00	0.01	0.01	0.01	0.00	0.00
xia Non-CPAs	0.73	0.31	0.75	2.13	0.93	1.22	1.23	0.09	0.25	0.36	0.23	0.20	0.26
xii Total Staff (inc. owners)	1.89	0.80	1.83	5.97	2.36	3.42	3.48	0.16	0.36	0.76	0.40	0.43	0.46

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South Region	All South	All Multi-Owner Firm Detail						All Single-Owner Firms					
		Firm Size			Metro Population			Firm Size			Metro Population		
		Small	Medium	Large	<250K	250K-2M	2M+	Small	Medium	Large	<250K	250K-2M	2M+
C1D. Personnel -- hrs charged													
a. Total hours charged													
i. Active owners	3,705	3,078	4,250	8,247	5,155	5,828	5,897	1,084	1,410	1,512	1,273	1,361	1,413
ii. CPA >10 yrs exp	3,023	1,037	3,093	9,396	3,875	5,229	5,771	47	272	1,784	699	722	700
iii. CPA 6-10 yrs exp	1,950	651	1,749	6,693	2,744	3,315	4,031	16	135	744	352	187	451
iv. CPA 4-5 yrs exp	1,952	564	1,716	6,930	2,465	3,526	4,218	0	129	495	204	196	280
v. CPA 1-3 yrs exp	2,593	789	2,142	9,411	3,311	4,452	6,133	44	105	674	246	355	187
vi. CPA <1 yr exp	<u>987</u>	<u>163</u>	<u>509</u>	<u>3,903</u>	<u>1,070</u>	<u>1,668</u>	<u>2,550</u>	<u>10</u>	<u>0</u>	<u>218</u>	<u>34</u>	<u>86</u>	<u>146</u>
vii Total CPAs	14,211	6,283	13,459	44,579	18,619	24,018	28,601	1,201	2,051	5,427	2,809	2,908	3,176
viii Computer professional	147	56	109	494	259	251	251	0	0	36	23	0	0
ix Administrator/OM	229	275	283	185	231	269	303	38	169	308	147	198	163
x Paraprofessionals	2,155	1,313	2,501	5,254	3,955	3,317	2,349	98	826	1,603	1,024	752	614
xi Clerical	943	546	906	2,093	1,545	1,611	1,150	93	221	360	281	155	278
xii Other	<u>174</u>	<u>55</u>	<u>125</u>	<u>487</u>	<u>162</u>	<u>195</u>	<u>507</u>	<u>0</u>	<u>7</u>	<u>39</u>	<u>28</u>	<u>13</u>	<u>12</u>
xiii Non-CPAs	<u>3,646</u>	<u>2,246</u>	<u>3,924</u>	<u>8,512</u>	<u>6,153</u>	<u>5,643</u>	<u>4,559</u>	<u>229</u>	<u>1,223</u>	<u>2,347</u>	<u>1,503</u>	<u>1,118</u>	<u>1,067</u>
xiv Total Staff (inc. owners)	17,857	8,529	17,383	53,091	24,772	29,662	33,159	1,430	3,274	7,773	4,312	4,026	4,243
b. Hours Charged Per Employee													
i. Active owners	1,270	1,319	1,316	1,148	1,286	1,256	1,233	1,032	1,396	1,470	1,230	1,327	1,366
ii. CPA >10 yrs exp	1,409	1,446	1,438	1,364	1,428	1,398	1,387	975	1,420	1,468	1,301	1,573	1,453
iii. CPA 6-10 yrs exp	1,479	1,507	1,551	1,475	1,512	1,535	1,439	771	1,229	1,414	1,316	1,294	1,524
iv. CPA 4-5 yrs exp	1,520	1,591	1,651	1,494	1,611	1,560	1,446	0	1,267	1,361	1,266	1,388	1,397
v. CPA 1-3 yrs exp	1,473	1,458	1,556	1,479	1,527	1,496	1,458	1,540	1,354	1,328	1,379	1,378	1,149
vi. CPA <1 yr exp	1,297	1,342	1,385	1,272	1,531	1,239	1,213	967	0	1,415	1,790	1,246	1,184
vii Computer professional	399	1,024	465	339	482	409	299	0	0	573	573	0	0
viii Administrator/OM	352	553	336	131	304	271	272	771	821	514	639	553	646
ix Paraprofessionals	1,325	1,387	1,386	1,247	1,364	1,341	1,238	985	1,275	1,394	1,337	1,289	1,394
x Clerical	504	701	519	342	552	463	375	734	656	623	606	569	975
xi Other	372	760	455	261	352	397	292	0	250	602	762	783	259

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		Firm Size			Metro Population			Firm Size			Metro Population		
		Small	Medium	Large	<250K	250K-2M	2M+	Small	Medium	Large	<250K	250K-2M	2M+
C1D. Personnel Compensation													
a. FT Compensation (\$ / year)													
i. Active owners (net remain)	148,326	115,808	184,234	243,305	160,450	172,613	226,081	41,004	97,343	174,805	94,704	100,831	133,621
ii. CPA >10 yrs exp	63,746	48,892	65,537	73,898	56,406	66,092	80,164	24,579	42,189	58,141	52,236	55,568	54,713
iii. CPA 6-10 yrs exp	53,704	45,140	50,721	59,898	47,336	54,818	64,118	40,000	38,232	46,014	37,545	42,006	59,133
iv. CPA 4-5 yrs exp	43,603	42,047	40,970	46,717	39,664	44,013	51,390	0	31,614	38,819	33,784	40,406	37,255
v. CPA 1-3 yrs exp	37,566	32,909	37,199	41,114	35,136	38,210	43,981	18,583	25,732	33,657	31,948	31,401	30,026
vi. CPA <1 yr exp	32,861	29,391	29,181	35,886	30,039	33,976	36,780	25,000	30,000	26,221	30,000	28,112	24,441
vii Computer professional	49,060	32,757	38,696	53,333	41,352	49,073	59,787	0	0	34,742	38,428	0	20,000
vii Administrator/OM	41,778	32,250	38,988	54,738	38,984	45,108	52,762	21,085	25,674	32,364	29,367	29,987	32,706
ix. Paraprofessionals	32,530	29,775	33,612	37,027	29,502	34,585	39,880	19,743	26,410	30,887	25,606	30,373	33,950
x. Clerical	26,673	22,512	26,113	30,762	24,389	28,052	31,623	19,328	17,866	25,617	21,359	24,367	23,895
xi. Other	40,585	33,250	27,381	45,128	27,754	47,499	44,406	0	0	38,743	27,687	63,541	25,000
b. Comp Per Hour Charged (\$)													
i. Active owners (net remain)	117	88	140	212	125	137	183	40	70	119	77	76	98
ii. CPA >10 yrs exp	45	34	46	54	40	47	58	25	30	40	40	35	38
iii. CPA 6-10 yrs exp	36	30	33	41	31	36	45	52	31	33	29	32	39
iv. CPA 4-5 yrs exp	29	26	25	31	25	28	36	N/A	25	29	27	29	27
v. CPA 1-3 yrs exp	25	23	24	28	23	26	30	12	19	25	23	23	26
vi. CPA <1 yr exp	25	22	21	28	20	27	30	26	N/A	19	17	23	21
vii Computer professional	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
vii Administrator/OM	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
ix. Paraprofessionals	25	21	24	30	22	26	32	20	21	22	19	24	24
x. Clerical	53	32	50	90	44	61	84	26	27	41	35	43	25
xi. Other	109	44	60	173	79	120	152	N/A	N/A	64	36	81	97
c. Compensation year basis													
i. Calendar 2001	86.7%	93.7%	86.2%	75.5%	84.3%	85.3%	83.3%	91.3%	90.8%	91.6%	89.6%	94.5%	87.5%
ii. Other	13.3%	6.3%	13.8%	24.5%	15.7%	14.7%	16.7%	8.7%	9.2%	8.4%	10.4%	5.5%	12.5%
d. Average annual % increase													
i. Professionals	5.8%	5.2%	6.0%	6.5%	5.8%	5.9%	6.2%	2.7%	5.1%	6.1%	5.3%	5.3%	6.0%

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Appendix II - South Region

South Region	All South	All Multi-Owner Firm Detail						All Single-Owner Firms					
		Firm Size			Metro Population			Firm Size			Metro Population		
		Small	Medium	Large	<250K	250K-2M	2M+	Small	Medium	Large	<250K	250K-2M	2M+
C3. Starting salary													
a. New hires -- with 150 hours													
i. % of firms hiring	18.5%	12.8%	21.4%	48.8%	33.1%	24.3%	31.6%	0.8%	1.9%	13.6%	4.5%	4.9%	8.7%
ii. Avg # hired (of those hiring)	2.2	1.1	1.3	3.0	1.9	2.3	3.3	1.0	0.5	1.1	1.0	1.0	1.0
iii. Average salary	35,727	32,395	34,542	37,414	32,409	35,878	40,514	42,500	30,750	33,125	28,333	35,143	36,333
b. New hires -- w/o 150 hours													
i. % of firms hiring	20.2%	19.6%	26.8%	41.0%	38.3%	26.6%	24.8%	2.4%	4.7%	17.8%	4.5%	11.2%	10.1%
ii. Avg # hired (of those hiring)	1.6	1.1	1.4	2.1	1.7	1.6	2.1	1.0	1.4	1.1	1.0	1.1	1.6
iii. Average salary	32,673	31,121	30,867	35,257	30,176	34,167	37,431	20,333	31,300	31,119	26,000	31,563	30,000
C4A. Average billing rates (\$)													
i. Active owners	149	135	156	196	139	163	194	102	139	148	109	144	138
ii. CPA >10 yrs exp	117	101	115	139	103	121	144	84	101	109	97	102	121
iii. CPA 6-10 yrs exp	100	86	93	115	86	102	124	79	78	89	76	87	97
iv. CPA 4-5 yrs exp	85	79	79	94	73	88	103	58	61	80	71	73	85
v. CPA 1-3 yrs exp	72	67	69	79	66	73	86	44	56	67	61	63	68
vi. CPA <1 yr exp	63	59	59	68	56	63	76	55	42	58	56	54	59
vii. Computer professional	87	51	81	97	71	94	105	40	60	71	66	65	71
viii. Administrator/OM	60	48	53	77	55	66	69	40	47	50	49	46	54
ix. Paraprofessionals	57	53	57	66	51	61	69	41	53	55	48	54	61
x. Clerical	42	38	41	51	40	45	50	28	33	39	34	32	41
xi. Other	72	62	54	87	69	73	82	0	33	65	40	83	55
C4B. % NOT using billing rates for													
a. Professional staff	8%	5%	2%	4%	4%	4%	2%	16%	13%	8%	13%	11%	14%
b. Clerical/admin staff	15%	16%	4%	10%	8%	12%	11%	21%	26%	14%	17%	20%	25%
C4C. % using billing rates for													
a. Copying	25%	24%	29%	39%	33%	36%	21%	9%	18%	27%	21%	14%	20%
b. Clerical overtime	5%	6%	5%	7%	10%	7%	1%	2%	3%	6%	5%	3%	3%
c. Technology	31%	24%	45%	48%	38%	44%	32%	20%	17%	26%	20%	23%	22%
d. Fax charges	17%	14%	19%	31%	22%	21%	22%	4%	14%	17%	17%	10%	4%

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		Small	Medium	Large	<250K	250K-2M	2M+	Small	Medium	Large	<250K	250K-2M	2M+
C5A. Billing rates / hourly comp													
i. Active owners	1.28	1.54	1.12	0.92	1.12	1.19	1.06	2.58	2.00	1.25	1.41	1.90	1.41
ii. CPA >10 yrs exp	2.59	2.98	2.53	2.56	2.61	2.55	2.50	3.35	3.40	2.75	2.42	2.88	3.21
iii. CPA 6-10 yrs exp	2.75	2.88	2.84	2.83	2.76	2.85	2.78	1.53	2.51	2.74	2.68	2.67	2.50
iv. CPA 4-5 yrs exp	2.96	2.98	3.19	3.00	2.95	3.10	2.89	N/A	2.44	2.82	2.65	2.50	3.17
v. CPA 1-3 yrs exp	2.83	2.97	2.90	2.85	2.85	2.84	2.86	3.65	2.94	2.66	2.63	2.78	2.61
vi. CPA <1 yr exp	2.49	2.68	2.78	2.42	2.86	2.31	2.52	2.13	N/A	3.13	3.32	2.41	2.88
vii Computer professional	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
vii Administrator/OM	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
ix. Paraprofessionals	2.34	2.49	2.34	2.22	2.38	2.35	2.14	2.03	2.55	2.50	2.49	2.29	2.52
x. Clerical	0.80	1.18	0.81	0.56	0.91	0.74	0.59	1.05	1.22	0.94	0.97	0.76	1.67
xi. Other	0.66	1.42	0.90	0.50	0.87	0.61	0.54	N/A	N/A	1.01	1.10	1.02	0.56
C5B. Billing rate multiple													
a. % of fees based on rates	80%	80%	90%	89%	87%	85%	88%	70%	67%	83%	75%	73%	71%
b. Reported billing rate / comp													
i. 2 x salary / hour	3%	5%	0%	2%	3%	2%	1%	8%	5%	2%	6%	3%	6%
ii. 2.5 x salary / hour	12%	11%	15%	12%	11%	14%	11%	12%	8%	12%	13%	13%	3%
iii. 3 x salary / hour	27%	30%	23%	19%	26%	22%	25%	19%	39%	37%	31%	28%	37%
iv. 3.5 x salary / hour	25%	25%	37%	38%	30%	33%	37%	5%	12%	23%	11%	16%	16%
v. 4 x salary / hour	13%	14%	13%	18%	17%	16%	12%	6%	9%	16%	12%	11%	7%
vi. 4+ x salary / hour	5%	5%	4%	8%	6%	7%	5%	1%	6%	3%	2%	4%	6%
vii. Do not use	15%	11%	7%	4%	7%	6%	9%	48%	21%	7%	26%	25%	24%
c. Est. rate for \$50K EE	83	82	90	90	89	86	88	77	72	85	79	78	76

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South Region	All South	All Multi-Owner Firm Detail						All Single-Owner Firms					
		Firm Size			Metro Population			Firm Size			Metro Population		
		Small	Medium	Large	<250K	250K-2M	2M+	Small	Medium	Large	<250K	250K-2M	2M+
D. Policies and Procedures													
D1. Personnel policies													
a1. Provide for ptrn retirement?													
i. Yes	45%	40%	68%	67%	61%	59%	53%	20%	34%	36%	26%	29%	42%
ii. No	37%	51%	29%	30%	33%	37%	43%	33%	38%	36%	33%	40%	29%
iii. N/A	17%	7%	3%	1%	5%	2%	4%	46%	27%	24%	40%	30%	25%
a2. Funding / payment method													
i. Funded by ins / other	5%	1%	6%	11%	9%	6%	5%	4%	2%	4%	4%	3%	3%
ii. Funded by ret. plan	34%	39%	37%	28%	36%	34%	31%	21%	34%	47%	27%	32%	51%
iii. Paid by equity buyout	7%	4%	13%	15%	11%	10%	12%	1%	2%	3%	0%	4%	2%
iv. Paid by other	10%	10%	19%	23%	15%	21%	15%	0%	3%	2%	4%	0%	2%
v. N/A	44%	46%	24%	23%	29%	28%	37%	74%	59%	43%	65%	61%	42%
b1. Professionals paid for OT?													
i. Yes, at premium rates	16%	21%	15%	10%	17%	16%	12%	7%	27%	20%	19%	19%	11%
ii. Yes, at regular rates	26%	27%	42%	32%	34%	30%	37%	2%	15%	33%	16%	16%	19%
iii. No	40%	46%	42%	57%	46%	52%	48%	14%	32%	42%	28%	28%	32%
iv. N/A	18%	6%	0%	1%	2%	2%	3%	77%	27%	5%	38%	37%	38%
b2. Paid for non-wking hr travel													
i. Yes, at regular rates	36%	42%	47%	42%	60%	35%	38%	12%	33%	37%	35%	20%	23%
ii. Yes, at other rates	3%	3%	4%	5%	5%	4%	2%	4%	3%	1%	3%	4%	0%
iii. No	38%	44%	44%	44%	32%	50%	47%	13%	33%	45%	23%	33%	39%
iv. N/A	23%	11%	5%	10%	3%	11%	13%	71%	30%	17%	38%	43%	38%
b3. Have a sick leave policy?													
i. Yes, dep illness covered	38%	43%	47%	54%	61%	44%	40%	5%	31%	44%	29%	28%	16%
ii. Yes, w/o dep illness	22%	27%	38%	25%	20%	34%	30%	4%	11%	26%	16%	8%	20%
iii. No	27%	29%	15%	21%	17%	22%	29%	25%	46%	27%	29%	32%	38%
iv. N/A	14%	1%	0%	1%	2%	0%	1%	66%	12%	4%	26%	32%	27%
c1. Policies in place:													
i. Option of OT or comp time	30%	34%	43%	39%	38%	37%	40%	5%	21%	35%	17%	23%	20%
ii. Comp PTO for OT	32%	34%	40%	48%	42%	44%	37%	8%	22%	35%	23%	22%	19%
iii. Incentives for client dev	48%	59%	56%	68%	56%	60%	71%	15%	26%	51%	32%	29%	32%
iv. Time off for the CPA exam	62%	68%	87%	95%	84%	85%	80%	11%	29%	65%	36%	35%	33%
v. PTO/comp - prof'l activities	59%	67%	78%	80%	84%	72%	67%	12%	39%	68%	44%	40%	30%
vi. PTO/comp - comm activities	38%	45%	54%	54%	64%	49%	38%	6%	20%	44%	24%	27%	13%
vii. Maternity leave	17%	16%	22%	28%	27%	22%	18%	3%	9%	16%	12%	8%	7%
c2. % Hiring PT Personnel	80%	86%	89%	93%	93%	86%	92%	51%	72%	82%	66%	70%	71%

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		Firm Size			Metro Population			Firm Size			Metro Population		
		Small	Medium	Large	<250K	250K-2M	2M+	Small	Medium	Large	<250K	250K-2M	2M+
D2. Staff benefits provided													
a. Cafeteria plan	39%	39%	56%	86%	55%	69%	57%	2%	6%	26%	15%	10%	9%
b. Continuing education courses	82%	93%	96%	99%	98%	96%	94%	29%	65%	97%	66%	64%	59%
c. CPA examination fees	34%	46%	46%	40%	41%	49%	38%	5%	19%	45%	20%	27%	20%
d. CPA exam review courses	18%	18%	21%	25%	20%	29%	15%	4%	13%	20%	10%	14%	14%
e. Dependent health insurance	24%	24%	17%	39%	26%	27%	32%	9%	21%	27%	18%	19%	20%
f. Dependent life insurance	7%	4%	6%	15%	7%	11%	9%	1%	3%	11%	5%	6%	1%
g. Dental insurance	20%	22%	21%	39%	19%	33%	34%	4%	10%	17%	10%	12%	9%
h. Health insurance -- HMO	25%	28%	26%	39%	25%	32%	37%	10%	14%	26%	16%	17%	16%
i. Health insurance -- Other	53%	57%	71%	81%	65%	72%	74%	12%	30%	53%	25%	35%	36%
j. Life insurance	52%	52%	70%	90%	71%	73%	68%	8%	25%	53%	33%	27%	23%
k. Long term care insurance	3%	0%	3%	8%	4%	4%	4%	1%	1%	1%	1%	1%	1%
l. Long term disability ins.	27%	19%	40%	63%	35%	43%	48%	2%	6%	20%	9%	8%	12%
m. Master's degree courses	10%	7%	6%	23%	11%	13%	17%	1%	6%	11%	5%	6%	7%
n. Medical savings account	5%	2%	3%	14%	3%	9%	9%	1%	4%	3%	2%	3%	3%
o. Professional dues	78%	89%	100%	98%	97%	96%	93%	27%	51%	89%	57%	56%	52%
p. Professional licenses	76%	87%	98%	98%	96%	95%	91%	24%	50%	86%	52%	55%	52%
q. Retirement plan	68%	72%	93%	93%	88%	84%	85%	14%	45%	81%	50%	44%	45%
r. Short term disability ins.	14%	8%	16%	36%	17%	22%	23%	2%	3%	10%	3%	6%	6%
s. Other	6%	3%	6%	12%	8%	7%	9%	0%	6%	5%	5%	1%	7%
D3. Services provided													
a. Bankruptcy	17%	12%	24%	31%	23%	27%	18%	7%	7%	19%	10%	11%	14%
b. Business valuation	46%	41%	67%	81%	67%	66%	57%	14%	21%	36%	23%	24%	25%
c. Computer hardware sales	4%	1%	3%	10%	5%	5%	6%	2%	2%	2%	1%	1%	4%
d. IT hardware select/install	20%	16%	26%	37%	29%	27%	26%	14%	7%	12%	12%	8%	16%
e. Computer software sales	14%	7%	18%	28%	18%	20%	16%	8%	7%	9%	11%	6%	9%
f. IT software select/install	39%	36%	50%	54%	54%	46%	42%	33%	26%	30%	30%	29%	30%
g. Estate tax planning	74%	81%	96%	95%	93%	91%	85%	33%	55%	73%	60%	50%	48%
h. Executive searches	15%	8%	20%	40%	17%	23%	32%	6%	1%	8%	4%	3%	10%
i. Forensic accounting	24%	18%	27%	45%	26%	30%	38%	16%	9%	19%	10%	16%	25%
j. Human resources	13%	10%	13%	31%	16%	18%	24%	6%	4%	9%	4%	7%	7%
k. Insurance	14%	12%	14%	23%	12%	21%	17%	12%	8%	11%	5%	14%	13%
l. International	10%	7%	6%	25%	5%	13%	25%	6%	5%	5%	2%	4%	12%
m. Investment advisory	24%	23%	31%	39%	27%	36%	32%	13%	15%	14%	11%	15%	16%
n. Litigation support	42%	39%	57%	74%	52%	62%	56%	16%	16%	38%	22%	22%	32%
o. Market feasibility studies	8%	4%	9%	18%	8%	11%	14%	6%	4%	3%	3%	6%	1%
p. Mergers and acquisitions	32%	24%	46%	69%	44%	50%	47%	10%	9%	19%	11%	15%	12%
q. Payroll processing	58%	62%	59%	63%	83%	60%	40%	54%	49%	55%	62%	43%	52%
r. Personal financial planning	52%	56%	67%	71%	68%	64%	61%	32%	40%	40%	42%	30%	41%
s. Securities sales	13%	11%	17%	16%	16%	14%	15%	10%	11%	10%	8%	13%	10%
t. Other	6%	5%	4%	8%	4%	5%	10%	10%	4%	3%	6%	5%	7%

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		Small	Medium	Large	<250K	250K-2M	2M+	Small	Medium	Large	<250K	250K-2M	2M+
E. Other Information													
E1. Hours worked per week													
a. Standard -- 4/15 - 12/31													
i. <40 hours	33%	34%	22%	14%	27%	24%	18%	67%	49%	31%	52%	45%	44%
ii. 40-48 hours	65%	65%	75%	86%	72%	75%	80%	29%	44%	68%	46%	53%	48%
iii. 49-56 hours	2%	1%	2%	1%	1%	1%	1%	3%	5%	1%	2%	3%	7%
iv. 57+ hours	1%	1%	1%	0%	1%	0%	1%	0%	1%	1%	1%	0%	2%
b. Min. expected -- 1/1 - 3/1													
i. <40 hours	6%	4%	0%	1%	1%	2%	1%	24%	8%	4%	9%	8%	18%
ii. 40-48 hours	47%	46%	45%	35%	33%	42%	49%	40%	61%	63%	50%	59%	62%
iii. 49-56 hours	39%	39%	52%	57%	58%	49%	41%	21%	24%	31%	32%	25%	15%
iv. 57+ hours	8%	11%	4%	8%	8%	7%	9%	15%	7%	2%	8%	8%	5%
c. Min. expected -- 3/1 - 4/15													
i. <40 hours	4%	3%	0%	1%	0%	2%	1%	14%	7%	3%	8%	4%	12%
ii. 40-48 hours	26%	28%	17%	15%	21%	20%	18%	33%	41%	30%	36%	32%	36%
iii. 49-56 hours	47%	47%	63%	60%	52%	55%	62%	24%	22%	53%	31%	38%	37%
iv. 57+ hours	23%	23%	20%	24%	27%	23%	19%	29%	30%	14%	25%	27%	15%
d. Avg., last 4 wks/busy season													
i. <40 hours	3%	1%	0%	0%	0%	1%	0%	12%	7%	3%	5%	4%	15%
ii. 40-48 hours	21%	25%	9%	8%	11%	15%	16%	30%	33%	27%	31%	27%	31%
iii. 49-56 hours	36%	31%	46%	48%	34%	44%	47%	19%	20%	44%	30%	32%	21%
iv. 57+ hours	40%	43%	45%	44%	54%	40%	37%	40%	40%	26%	35%	36%	33%
E2. Use seasonal billing rates?													
a. Yes, routinely	11%	12%	5%	11%	10%	9%	11%	15%	15%	9%	15%	14%	10%
b. Occasionally	26%	30%	18%	22%	20%	26%	24%	25%	33%	31%	24%	35%	28%
c. Rarely	26%	30%	28%	25%	30%	27%	25%	24%	30%	23%	27%	23%	23%
d. Never	36%	28%	49%	42%	40%	37%	40%	36%	22%	37%	34%	27%	39%

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		Small	Medium	Large	<250K	250K-2M	2M+	Small	Medium	Large	<250K	250K-2M	2M+
E3A. Firms who:													
a. Have a Web site	60%	51%	79%	96%	68%	80%	79%	30%	36%	53%	38%	39%	43%
b. File electronic tax returns	55%	59%	54%	54%	68%	54%	41%	58%	51%	55%	61%	47%	59%
i. Average charge/e-filing	\$49.89	\$28.54	\$28.19	\$35.13	\$25.14	\$33.41	\$39.72	\$16.94	\$23.18	\$166.97	\$23.98	\$17.94	\$266.86
E3B. Internet resources used:													
a. Planning	44%	39%	54%	54%	46%	53%	46%	38%	29%	45%	36%	41%	35%
b. Tax research	89%	91%	96%	97%	92%	98%	93%	86%	73%	89%	83%	85%	77%
c. Recruiting	29%	18%	38%	68%	32%	44%	54%	2%	7%	25%	8%	10%	19%
d. Accounting research	67%	61%	77%	83%	73%	74%	74%	63%	51%	62%	66%	55%	57%
e. Marketing	26%	19%	24%	51%	26%	33%	40%	20%	15%	19%	11%	21%	26%
f. Supplies	73%	73%	74%	76%	71%	77%	75%	71%	70%	72%	79%	64%	72%
g. Other	19%	19%	20%	13%	22%	18%	10%	24%	22%	19%	23%	22%	20%
h. Email	98%	100%	100%	100%	100%	100%	100%	93%	96%	98%	95%	95%	97%
E3C. % of rev. spent on tech													
a. Less than 1%	5%	3%	5%	5%	3%	2%	9%	5%	6%	4%	3%	4%	10%
b. 1.00% -- 2.49%	34%	38%	44%	43%	40%	45%	39%	22%	30%	26%	27%	25%	26%
c. 2.50% -- 3.99%	26%	24%	27%	26%	31%	23%	22%	16%	25%	37%	22%	32%	25%
d. 4.00% -- 4.99%	14%	17%	10%	13%	15%	14%	12%	15%	15%	15%	17%	15%	12%
e. More than 5.00%	21%	18%	14%	13%	11%	15%	18%	42%	24%	17%	32%	25%	28%
E3D. Tax research resources													
a. Paper	57%	49%	65%	78%	66%	64%	64%	48%	42%	56%	49%	47%	49%
b. CD-ROM	71%	62%	68%	75%	68%	70%	68%	79%	75%	69%	74%	77%	70%
c. Online Subscriptions	55%	50%	73%	86%	68%	71%	70%	27%	35%	52%	39%	38%	36%
d. Internet	70%	72%	72%	83%	69%	82%	75%	67%	54%	67%	61%	62%	71%