

2017 Annual Survey of Service Industries: Accounting Services

CONFIDENTIAL once completed.

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1-800-972-9692 ou ATS 1-855-382-7745

This information is collected under the authority of the *Statistics Act*, Revised Statutes of Canada, 1985, Chapter S-19.
COMPLETION OF THIS QUESTIONNAIRE IS A LEGAL REQUIREMENT UNDER THIS ACT.

Introduction

Survey purpose

This survey collects the financial and operating data needed to develop national and regional economic policies and programs. Your information may also be used by Statistics Canada for other statistical and research purposes. Please access www.statcan.gc.ca/survey-enquete/index-eng.htm for more information on this survey.

Security of emails and faxes

Statistics Canada advises you that there could be a risk of disclosure during facsimile or email. However, upon receipt, Statistics Canada will provide the guaranteed level of protection afforded all information collected under the authority of the *Statistics Act*.

Note: Our online questionnaires are secure, there is no risk of data interception when responding to Statistics Canada online surveys.

Confidentiality

The *Statistics Act* protects the confidentiality of information collected by Statistics Canada.

Data-sharing agreements

To reduce respondent burden, Statistics Canada has entered into data-sharing agreements with provincial and territorial statistical agencies and other government organizations, which have agreed to keep the data confidential and use them only for statistical purposes.

Information on confidentiality, data-sharing agreements and record linkages can be found on the last page of this questionnaire.

DO NOT USE TO REPORT INFORMATION COPY REPORT

Please return the questionnaire within 21 days.

Please mail the completed questionnaire in the enclosed envelope or fax it to Statistics Canada at 1-888-883-7999.

If you are unable to complete within 21 days **OR** if you need help, call us at **1-800-972-9692** or **TTY 1-855-382-7745**.

Statistics Canada
Operations and Integration Division
150 Tunney's Pasture Driveway
Ottawa, Ontario K1A 0T6

Visit our website, www.statcan.gc.ca

Reporting instructions

- Please print in ink.
- **Report** dollar amounts in **thousands of Canadian dollars** ('000).
- **Exclude** sales tax.
- Percentages should be rounded to whole numbers.
- When precise figures are not available, please provide your best estimates.
- Consult the reporting guide at www.statcan.gc.ca/guides-e for further information.

Business or organization and contact information

1. Please **provide** the business or organization's **legal and operating name**.

Legal name

Operating name (if applicable)

2. Please **provide the contact information** of the designated business or organization **contact person** for this questionnaire.

Note: The designated contact person is the person who should receive this questionnaire.

The designated contact person may not always be the one who actually completes the questionnaire.

First name

Last name

Title

Preferred language of communication

English

French

Mailing address (number and street)

City

Province, territory or state

Postal code or ZIP code

Example: A9A 9A9 or 12345-1234

Country

Email address

Example: user@example.gov.ca

Telephone number (including area code)

Example: 123-123-1234

Extension number

(if applicable)

Fax number (including area code)

Example: 123-123-1234

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3. Please **provide the current operational status** of the business or organization identified by the legal and operating name.

B00323

1 Operational → Go to question 4

2 Not currently operational

e.g., temporarily or permanently closed, change of ownership

Why is this business or organization not currently operational?

B00309

2 Seasonal operations → Go to question 3a.

3 Ceased operations → Go to question 3b.

4 Sold operations → Go to question 3c.

5 Amalgamated with other businesses or organizations → Go to question 3d.

6 Temporarily inactive but will re-open → Go to question 3e.

7 No longer operating due to other reasons → Go to question 3f.

3a. Seasonal operations

When did this business or organization close for the season?

Date B00217 YYYY MM DD
[][][][] [][][] [][][] [][][]

When does this business or organization expect to resume operations?

Date B00218 YYYY MM DD
[][][][] [][][] [][][] [][][] → Go to question 4

3b. Ceased operations

When did this business or organization cease operations?

Date B00211 YYYY MM DD
[][][][] [][][] [][][] [][][]

Why did this business or organization cease operations?

B00311

1 Bankruptcy

2 Liquidation

3 Dissolution

4 Other
Specify the other reasons for ceased operations

B00312

[]

} → Go to question 4

3c. Sold operations

When was this business or organization sold?

YYYY MM DD
B00212

What is the legal name of the buyer?

B00406

→ Go to question 4

3d. Amalgamated with other businesses or organizations

When did this business or organization amalgamate?

YYYY MM DD
B00213

What is the legal name of the resulting or continuing business or organization?

B00407

What are the legal names of the other amalgamated businesses or organizations?

B00408

→ Go to question 4

3e. Temporarily inactive but will re-open

When did this business or organization become temporarily inactive?

YYYY MM DD
B00214

When does this business or organization expect to resume operations?

YYYY MM DD
B00215

Why is this business or organization temporarily inactive?

B00313

→ Go to question 4

3f. No longer operating due to other reasons

When did this business or organization cease operations?

YYYY MM DD
B00216

Why did this business or organization cease operations?

B00314

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4. Please **verify or provide the current main activity** of the business or organization identified by the legal and operating name.

Note: The described activity was assigned using the North American Industry Classification System (NAICS).

B05002

1 This is the current main activity. → **Go to next section**

2 This **is not** the current main activity.

Please provide a **brief but precise description** of this business or organization's **main activity**.

e.g., breakfast cereal manufacturing, shoe store, software development

B05003



5. Was this business or organization's main activity ever classified as:

B05111

1 **Yes**

2 **No → Go to next section**

6. When did the main activity change?

Date B00219

| YYYY | MM | DD |
|----------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> |

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Revenue

- Notes:**
- A detailed breakdown may be requested in other sections.
 - These questions are asked of many different industries. Some questions may not apply to this business.
 - Refer to the reporting guide for detailed instructions.
 - Please report all amounts in **thousands of Canadian dollars**.

What was this business's revenue from each of the following sources?

| | | CAN\$ '000 |
|----|--|--|
| 1. | Sales of goods and services Include: sales, commissions, rental and leasing revenue if they are this business's primary revenue source | F43008 \$ <input type="text"/> ,000 |
| 2. | Rental and leasing (report only if this is a secondary revenue source; if rental and leasing are your primary revenue source report in question 1) | F45801 \$ <input type="text"/> ,000 |
| 3. | Commissions (report only if this is a secondary revenue source; if commissions are your primary revenue source report in question 1) | F45701 \$ <input type="text"/> ,000 |
| 4. | Subsidies Include: grants, donations, fundraising and sponsorships | F47101 \$ <input type="text"/> ,000 |
| 5. | Royalties, rights, licensing and franchise fees | F47201 \$ <input type="text"/> ,000 |
| 6. | Dividends | F51101 \$ <input type="text"/> ,000 |
| 7. | Interest | F51201 \$ <input type="text"/> ,000 |
| 8. | Other revenue — please specify: Include: intracompany transfers | |
| | F51302 <input type="text"/> | F51301 \$ <input type="text"/> ,000 |
| 9. | Total revenue (sum of questions 1 to 8) | F40000 \$ <input type="text"/> ,000 |

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E-Commerce

1. For this reporting period, what was this business's total revenue?

Please report all amounts in **thousands of Canadian dollars**.

Include: sales of goods and services; rental, leasing and property management; commissions; subsidies, grants, donations, fundraising and sponsorships; royalties; rights; licensing and franchise fees; dividends, interest and other revenue.

CAN\$ '000

F4000PF1

€\$,000

2. Did this business have any e-commerce revenue in this reporting period?

E-commerce revenue: sale of goods and services conducted over the Internet with or without online payment.

Include: all revenue for which an order is received and the commitment to purchase is made via the Internet, although payment can be made by other means, such as orders made on Web pages, an extranet, mobile devices or Electronic Data Interchange (EDI).

Exclude: orders made by telephone, facsimile or email.

B05163

1 Yes → Go to question 3

3 No → Go to question 6

CAN\$ '000

F43459

3. What was the total e-commerce revenue in this reporting period?

If precise figures are not available, please provide your best estimate.

€\$,000

4. During this reporting period, did this business make sales over the Internet through any of the following methods?

Select all that apply.

a. Via a mobile app

B05164_m1

b. Via your company website

B05164_m2

c. Via a third-party website

B05164_m3

d. Via Electronic Data Interchange (EDI)

B05164_m4

e. Other methods — please specify:

B05164_m5

B05164_m6

5. Does this business have any full-time staff dedicated solely to activities related to e-commerce?

B20052

1 Yes

3 No

6. If you answered No at question 2, please identify the reasons why this business did not make sales over the Internet:

Select all that apply.

a. Goods and services do not lend themselves to online sales

B05165_r1

b. Prefer to maintain current business model

B05165_r2

c. Lack of skilled workers to implement and maintain e-commerce infrastructure

B05165_r3

d. Cost of development is too high

B05165_r4

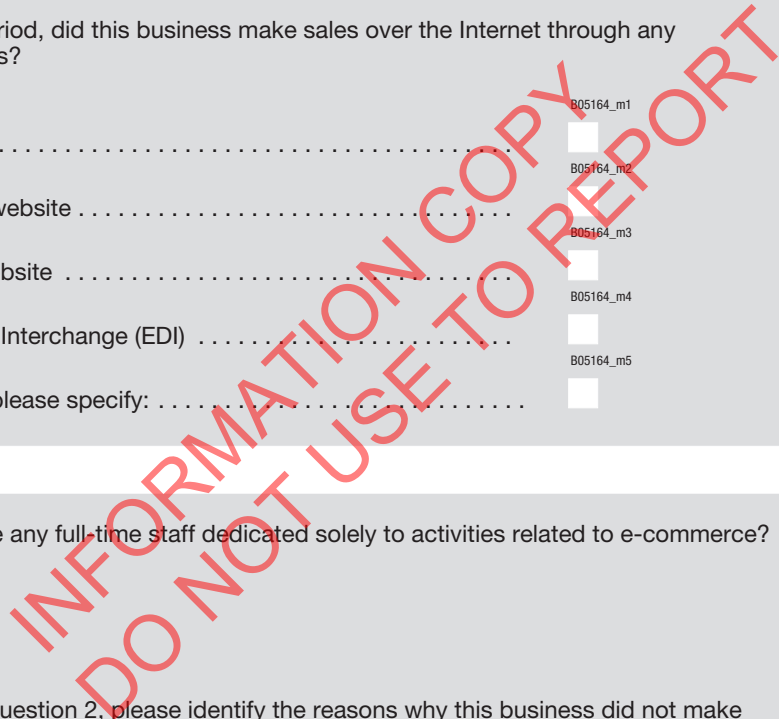
e. Security concerns

B05165_r5

f. Other reasons — please specify:

B05165_r6

B05165_r7



Expenses

- Notes:**
- A detailed breakdown may be requested in other sections.
 - These questions are asked of many different industries. Some questions may not apply to this business.
 - Refer to the reporting guide for detailed instructions.
 - Please report all amounts in **thousands of Canadian dollars**.

What were this business's expenses for the following items?

| | | |
|--|--|---|
| 1. Cost of goods sold | | CAN\$ '000 |
| | | F61206 |
| a. | opening inventories | \$ <input type="text"/> ,000 |
| b. | purchases Include: raw materials, goods purchased for resale and non-returnable containers Exclude: change in inventories | F61306 \$ <input type="text"/> ,000 |
| c. | closing inventories | F61406 \$ <input type="text"/> ,000 |
| d. | cost of goods sold (opening inventories plus purchases minus closing inventories) | CAN\$ '000 F61101 \$ <input type="text"/> ,000 |
| 2. Employment costs and expenses Include: all employees who were issued a T4 Exclude: commissions paid to non-employees (report at question 3) | | |
| a. | salaries, wages and commissions | F61501 \$ <input type="text"/> ,000 |
| b. | employee benefits (please refer to the reporting guide for the list of inclusions and exclusions) | F61502 \$ <input type="text"/> ,000 |
| 3. Subcontracts Include: commissions paid to non-employees Exclude: research and development | | F62503 \$ <input type="text"/> ,000 |
| 4. Research and development fees Exclude: in-house research and development | | F62504 \$ <input type="text"/> ,000 |
| 5. Professional and business fees (e.g., legal, accounting, consulting, scientific and property management fees) | | F62601 \$ <input type="text"/> ,000 |
| 6. Utilities (e.g., electricity, water and gas) | | F61801 \$ <input type="text"/> ,000 |
| 7. Office and computer related expenses (e.g., office supplies, postage and computer upgrades) | | F62505 \$ <input type="text"/> ,000 |
| 8. Telephone, Internet and other telecommunication | | F61802 \$ <input type="text"/> ,000 |
| 9. Business taxes, licenses and permits (e.g., beverage tax, business tax, license fees and property taxes) | | F61901 \$ <input type="text"/> ,000 |
| 10. Royalties, franchise fees and memberships Exclude: Crown royalties | | F62001 \$ <input type="text"/> ,000 |
| 11. Crown charges (for logging, mining and energy industries only) | | F62506 \$ <input type="text"/> ,000 |

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CAN\$ '000

| | |
|--|-----------------------|
| 12. Rental and leasing Include: land, buildings, equipment and vehicles | F62101 \$ [] ,000 |
| 13. Repair and maintenance Include: buildings, equipment and vehicles | F62201 \$ [] ,000 |
| 14. Amortization and depreciation | F61601 \$ [] ,000 |
| 15. Insurance | F62301 \$ [] ,000 |
| 16. Advertising, marketing, promotion, meals and entertainment | F62507 \$ [] ,000 |
| 17. Travel, meetings and conventions | F62508 \$ [] ,000 |
| 18. Financial services (e.g., bank charges and transaction fees) | F62401 \$ [] ,000 |
| 19. Interest expense | F69101 \$ [] ,000 |
| 20. Other non-production-related costs and expenses Include: bad debts, loan losses, donations, political contributions and inventory write-down | F62509 \$ [] ,000 |
| 21. All other costs and expenses — please specify: Include: intracompany expenses | |
| F62512 [] | F62511 \$ [] ,000 |
| 22. Total expenses (sum of questions 1 to 21) | F60000 \$ [] ,000 |

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Industry characteristics

1. What were this business's sales for each of the following goods and services?
Please report all amounts in **thousands of Canadian dollars**.

CAN\$ '000

| | | | | |
|---|--------|----|--|------|
| | F45002 | \$ | | ,000 |
| a. Auditing and other assurance services | | | | |
| | F45003 | \$ | | ,000 |
| b. Taxation preparation and representation services Include corporate, individual, tax planning and consulting services. | | | | |
| | F45004 | \$ | | ,000 |
| c. Bookkeeping, financial statement compilation, payroll services | | | | |
| | F45005 | \$ | | ,000 |
| d. Insolvency and receivership services | | | | |
| | F45006 | \$ | | ,000 |
| e. Management consulting services | | | | |
| f. Other — specify all other sales of goods and services | | | | |
| | F43175 | \$ | | ,000 |
| | F43005 | \$ | | ,000 |
| | F43000 | \$ | | ,000 |
| Total sales of goods and services | | | | |

Number

| | | |
|--|--------|--|
| 2. During this reporting period, how many non-salaried partners and proprietors did this business have? | B20001 | |
|--|--------|--|

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Sales by type of client

What was this business's breakdown of sales by the following types of client?

1. Clients in Canada

Percentage

F43008_c1

%

a. individuals and households

F43008_c2

%

b. businesses

F43008_c3

%

c. governments, not-for-profit organizations and public institutions
(e.g., hospitals and schools)

F43008_c4

%

2. Clients outside of Canada

100%

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Sales by consumer location

Please provide the percentage breakdown of this business's sales by consumer location
 Consumer location is the location where the goods or services will ultimately be used.

If ultimate consumer location is not known, the following are acceptable substitutes:

- shipping destination
- client's billing address
- location of this business's retail customers
- location of this business's warehouses/distribution centres.

| | Percentage |
|------------------------------------|---|
| 1. Newfoundland and Labrador | F43008_g1 <input type="text"/> <input type="text"/> <input type="text"/> % |
| 2. Prince Edward Island | F43008_g2 <input type="text"/> <input type="text"/> <input type="text"/> % |
| 3. Nova Scotia | F43008_g3 <input type="text"/> <input type="text"/> <input type="text"/> % |
| 4. New Brunswick | F43008_g4 <input type="text"/> <input type="text"/> <input type="text"/> % |
| 5. Quebec | F43008_g5 <input type="text"/> <input type="text"/> <input type="text"/> % |
| 6. Ontario | F43008_g6 <input type="text"/> <input type="text"/> <input type="text"/> % |
| 7. Manitoba | F43008_g7 <input type="text"/> <input type="text"/> <input type="text"/> % |
| 8. Saskatchewan | F43008_g8 <input type="text"/> <input type="text"/> <input type="text"/> % |
| 9. Alberta | F43008_g9 <input type="text"/> <input type="text"/> <input type="text"/> % |
| 10. British Columbia | F43008_g10 <input type="text"/> <input type="text"/> <input type="text"/> % |
| 11. Yukon | F43008_g11 <input type="text"/> <input type="text"/> <input type="text"/> % |
| 12. Northwest Territories | F43008_g12 <input type="text"/> <input type="text"/> <input type="text"/> % |
| 13. Nunavut | F43008_g13 <input type="text"/> <input type="text"/> <input type="text"/> % |
| 14. United States | F43008_g14 <input type="text"/> <input type="text"/> <input type="text"/> % |
| 15. All other countries | F43008_g15 <input type="text"/> <input type="text"/> <input type="text"/> % |
| 100% | |

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Changes or events

1. Indicate any changes or events that affected the reported values for this business or organization, compared with the last reporting period.

Select all that apply.

B00302_t1

Strike or lock-out

B00302_t2

Exchange rate impact

B00302_t3

Price changes in goods or services sold

B00302_t4

Contracting out

B00302_t5

Organisational change

B00302_t6

Price changes in labour or raw materials

B00302_t7

Natural disaster

B00302_t8

Recession

B00302_t9

Change in product line

B00302_t10

Sold business units

B00302_t11

Expansion

B00302_t12

New or lost contract

B00302_t13

Plant closures

B00302_t14

Acquisition of business units

B00302_t15

Other changes or events – specify:

B00302_t16

OR

B00302_t17

No changes or events

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Contact person

1. Statistics Canada may need to contact the person who completed this questionnaire for further information.

If the contact person is the same as on cover page, please check → **Go to "Feedback"**

Otherwise, who is the best person to contact about this questionnaire?

First name

Last name

Title

Email address (example: user@example.gov.ca)

Telephone number (including area code)
Example: 123-123-1234

Extension number
(if applicable)

Fax number (including area code)
Example: 123-123-1234

Feedback

2. How long did it take to complete this questionnaire?

Include the time spent gathering the necessary information.

Hours

Minutes

3. We invite your comments about this questionnaire.

B00002

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General information

Confidentiality

Your answers are confidential.

Statistics Canada is prohibited by law from releasing any information it collects which could identify any person, business, or organization, unless consent has been given by the respondent or as permitted by the *Statistics Act*. Statistics Canada will use the information from this survey for statistical purposes.

Data-sharing agreements

To reduce respondent burden, Statistics Canada has entered into data-sharing agreements with provincial and territorial statistical agencies and other government organizations, which have agreed to keep the data confidential and use them only for statistical purposes. Statistics Canada will only share data from this survey with those organizations that have demonstrated a requirement to use the data.

Section 11 of the *Statistics Act* provides for the sharing of information with provincial and territorial statistical agencies that meet certain conditions. These agencies must have the legislative authority to collect the same information, on a mandatory basis, and the legislation must provide substantially the same provisions for confidentiality and penalties for disclosure of confidential information as the *Statistics Act*. Because these agencies have the legal authority to compel businesses to provide the same information, consent is not requested and businesses may not object to the sharing of the data.

For this survey, there are **Section 11** agreements with the provincial and territorial statistical agencies of Newfoundland and Labrador, Nova Scotia, New Brunswick, Quebec, Ontario, Manitoba, Saskatchewan, Alberta, British Columbia and the Yukon. The shared data will be limited to information pertaining to business establishments located within the jurisdiction of the respective province or territory.

Section 12 of the *Statistics Act* provides for the sharing of information with federal, provincial or territorial government organizations. Under **Section 12**, you may refuse to share your information with any of these organizations by writing a letter of objection to the Chief Statistician and returning it with the completed questionnaire. Please specify the organizations with which you do not want to share your data.

For this survey, there are **Section 12** agreements with the statistical agencies of Prince Edward Island, the Northwest Territories and Nunavut.

For agreements with provincial and territorial government organizations, the shared data will be limited to information pertaining to business establishments located within the jurisdiction of the respective province or territory.

Record linkages

To enhance the data from this survey and to minimize the reporting burden, Statistics Canada may combine it with information from other surveys or from administrative sources.

Thank you for completing this questionnaire.
Please retain a copy for your records.
Visit our website, www.statcan.gc.ca