



Unified Enterprise Survey – Annual

## **2004 Survey of Service Industries: Accounting and Bookkeeping Services**

*Si vous préférez recevoir ce document en français, veuillez nous téléphoner au numéro sans frais suivant : 1 888 881-3666*

# **Reporting Guide**

This guide is designed to provide additional information as you work through your questionnaire. If further assistance is required, please call us. A Statistics Canada employee will be happy to assist you.

**Help Line: 1 888 881-3666**



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Canada owes the success of its statistical system to a long-standing co-operation involving Statistics Canada, the citizens of Canada, its businesses, governments and other institutions. Accurate and timely statistical information could not be produced without their continued co-operation and goodwill.

## 2002 Survey Highlights

- Operating revenues dropped 3% from 2001 to \$7.92 billion. This decrease was due, in part, to the organizational restructuring that took place in 2002. Multi-disciplinary firms re-focused on traditional accounting and auditing services. Public accounting firms spun off their consulting and legal services into separate entities in order to eliminate the appearance of conflicts of interest.
- In terms of the services offered within the industry, consulting activities saw a dramatic decline in 2002. Consulting activities dropped significantly from 15% of total operating revenues in 2001 to 7% in 2002.
- Traditional accounting and auditing services remain the backbone of the profession. Services in this area increased 4 percentage points overall from 2001 as it continues to be the major service representing 59% of total operating revenues.
- Accounting firms operating in Ontario had a market share of 47%, followed by those in Quebec (18%), British Columbia (16%) and Alberta (11%). Ontario, British Columbia and Alberta posted declining revenues while Quebec posted a remarkable 5% growth in operating revenues compared to 2001.
- The industry employed approximately 61,000 paid employees in 2002. These figures do not include the contribution of the partners and proprietors working in the industry.
- Despite declining revenues, the industry continues to be profitable. The industry's pre-tax operating profit margin was 30.0% in 2002, a slight increase from 28.9% in 2001.
- Spending on salaries and wages dropped 6% to \$3.05 billion. Salaries remain the single largest expense item, comprising 55% of total industry operating expenses.
- Market share of the 20 largest firms represented 48% of operating revenues in 2002, virtually unchanged from 2001.

## The *Statistics Act*

The *Statistics Act* requires businesses and individuals to provide information needed to produce official statistics. Mandatory response is required for this business survey because the results are used directly or indirectly for programs that are legally mandated by Parliament. You can consult a copy of the *Statistics Act* on the Statistics Canada Web site (go to [www.statcan.ca](http://www.statcan.ca), and follow the links "About Statistics Canada", then "Protecting confidentiality and privacy").

## Name and address

Please make sure the information pre-printed on the front page of this questionnaire is correct. If not, please make the necessary changes in the corresponding boxes.

## A - General Information

### Survey Purpose

Statistics Canada requires information on this industry in order to measure its trends in areas such as employment, revenue and expenses as well as its contribution to the Canadian economy. In completing this questionnaire, you are helping to measure the country's economic production—the Gross Domestic Product or (GDP). Businesses and governments depend on such information to make vital economic decisions. For example, the Bank of Canada uses the GDP to make decisions that influence interest and exchange rates, which in turn affect the cost of doing business.

This survey is part of the Unified Enterprise Survey (UES) program that incorporates several annual business surveys into a single framework using questionnaires with a consistent look, structure and content. Through the unified approach, firms operating in different industries provide similar information for each branch operation.

### Benefits of Data to the Accounting and Bookkeeping Industry

Survey results allow accounting and bookkeeping firms to:

- have current information about the size and characteristics of the industry;
- compare themselves to the entire industry using survey information as a benchmark;
- conduct market analysis;
- determine the breakdown of industry costs, operating ratios, expenditures, revenues and sales;
- better understand the importance of the industry to the Canadian economy.

Survey results will provide a clearer picture of the size and structure of the industry. For example: the share of industry revenue and profits of small firms compared to large firms, the average revenue per firm and per partner, the average number of professional and non-professional employees by size of firm.

**Accounting and bookkeeping firms** will be able to use the data as a benchmark, to compare profit margins and expenses with averages for similar firms. The data can be used to assess client base and market share.

**Associations of accountants** can use the data to promote the accounting services industry and get a more accurate picture of its growth and trends.

**Business and government analysts** will use these data to better understand the accounting and bookkeeping industry and its interdependence with other sectors of the economy.

**Investors** will be able to consult key data on the industry's performance, which could result in better access to investment capital, particularly for smaller firms.

**Governments** need accurate data on all industries to produce national production statistics (GDP), broken down by province/territory and industry. These statistics are used to monitor business cycles and promote an efficient, competitive economic climate. The results from this survey will generate more accurate data on inter-provincial/territorial trade, which will improve the quality of provincial/territorial economic statistics. These statistics are the basis for calculating each province's/territory's fair share of federal-provincial transfer payments for health, education and social programs.

### Data-sharing Agreements

To avoid duplicating surveys and to ensure more uniform statistics, Statistics Canada has entered into data-sharing agreements with provincial and territorial statistical agencies and with several government departments and agencies that also require your data. The objective is to share data from some surveys for those business establishments operating within their respective jurisdictions. **These agreements require that the shared data be used for statistical purposes and be kept confidential.** Survey participants are always informed at the time of collection if a sharing agreement applies to a particular survey.

There are two types of data-sharing agreements that exist under the *Statistics Act*.

**Agreements under Section 11** of the *Statistics Act* allow to share information from the Unified Enterprise Survey program with the statistical agencies of *Newfoundland and Labrador, Nova Scotia, New Brunswick, Quebec, Ontario, Manitoba, Saskatchewan, Alberta and British Columbia*. These statistical agencies have been established under provincial legislation authorizing them to collect this information on their own or jointly with Statistics Canada. Their legislation also provides the same confidentiality protection and outlines similar penalties for disclosure of confidential information as the federal *Statistics Act*.

**Agreements under Section 12** of the *Statistics Act* allow to share information from the Unified Enterprise Survey program with the statistical agencies of *Prince Edward Island, the Yukon, the Northwest Territories and Nunavut*. All these Section 12 agreements require that the information be kept strictly confidential.

Under Section 12, you may refuse to share your information with any of these agencies by writing a letter of objection to the Chief Statistician of Canada and returning it with your completed questionnaire. Please specify those agencies from which data shall be withheld.

**Note regarding Section 12 agreements:**

For business units in the manufacturing and forestry industries, Section 12 agreements also exist to share information with the following government departments and agencies:

*Natural Resources Canada* for all business units in the manufacturing industries.

*The Newfoundland and Labrador Department of Natural Resources, the New Brunswick Department of Natural Resources and Energy, the Quebec Ministry of Natural Resources, the Ontario Ministry of Northern Development and Mines, the Manitoba Department of Energy and Mines and the British Columbia Ministry of Energy, Mines and Petroleum Resources* for business units in Non-Ferrous Metal (except Aluminium), Smelting and Refining, Clay Building Material and addition to allowing the use of the information for statistical purposes, the agreements with these agencies also allow them to use the information in accordance with the provisions of their governing legislation.

*The Ontario Ministry of Natural Resources* for business units in Logging, Sawmills (except Shingle and Shake Mills), Hardwood Veneer and Plywood Mills, Softwood Veneer and Plywood Mills, Wood Preservation, Particle Board and Fibreboard Mills, Waferboard Mills, Mechanical Pulp Mills, Chemical Pulp Mills, Paper (except Newsprint) Mills, Newsprint Mills and Paperboard Mills.

In cases where the information is reported on an amalgamated basis and relates to operations in more than one province or territory, Statistics Canada may allocate a portion of the reported information to those other operations. The allocated information will be shared in accordance with the Section 11 or 12 agreements of the *Statistics Act*, as described above.

In cases where there is a separate head office, Statistics Canada may adjust the reported revenues of that head office so that those revenues more fully reflect the value of the services the head office provides. In such cases, there will be a corresponding adjustment to the reported expenses of the units served. The adjusted information will be shared in accordance with the Section 11 or 12 agreements of the *Statistics Act*, as described above.

**Please note that Statistics Canada does not share any individual survey information with Canada Customs and Revenue Agency.**

For more information about these data-sharing agreements, please contact Statistics Canada at **1 888 881-3666**.

## Confidentiality

**Your answers are confidential.** The *Statistics Act* ensures the confidentiality of information collected by Statistics Canada. All Statistics Canada employees take an oath of secrecy and face penalties for any breach of confidentiality. Information cannot be disclosed under the *Access to Information Act* or any other Act.

Statistics Canada only publishes data as statistical summaries, tables and graphs so no released information can identify any individual business.

## Reporting Instructions

**Note:** Please provide information for **only** the business unit(s)<sup>1</sup> shown on the front page of the questionnaire. Some businesses may have divisions or units which operate in industries not covered by the survey (e.g., in construction, retail, manufacturing). If you cannot provide separate information for the specified business unit(s), please explain this in the **Comments** section at the end of the questionnaire.

A "Business unit" is defined as the level of the firm for which there is a common set of activities and separate records are kept for such details as revenues, expenses and employment.

<sup>1</sup> A business unit is sometimes referred to as an establishment.

## B - Main Business Activity

To ensure that you have received the appropriate questionnaire, you are asked to provide a brief description of the nature of your business activity for the reporting period you have indicated under **Reporting Period Information**. The description should briefly state the main activities of your business unit.

Please select the **one** business activity that is the main source of your revenue.

### Description of the Accounting and Bookkeeping Industry Based on the North American Industry Classification (NAICS)

The categories to select from on the questionnaire use a coding system called the **North American Industry Classification System (NAICS)**. The NAICS system was developed by the statistical agencies of Canada, Mexico and the United States against the background of the North American Free Trade Agreement. It is designed to provide common definitions of the industrial structure of the three countries and a common statistical framework to facilitate the analysis of the three economies.

In order to help you choose the category that best describes the activity of your business, here is a short of description of each category.

Under the NAICS, the accounting and bookkeeping industry includes three types of business services. These services are defined as follows:

#### Offices of Accountants

This Canadian industry comprises business units primarily engaged in providing a range of accounting services, such as the preparation of financial statements, the preparation of management accounting reports, the review and auditing of accounting records, the development of budgets, the design of accounting systems, and the provision of advice on matters related to accounting. They may also provide related services, such as bookkeeping services, tax return preparation services, payroll services, management consulting services and insolvency services.

#### Inclusions:

- accountant, professional;
- accounting services, professional;
- auditing accountants, offices of;
- chartered accountant, offices of;
- professional accounting firm;
- public accountants, offices of.

#### Exclusions:

Business units primarily engaged in:

- providing tax return preparation services, without also providing accounting or auditing services (classified under tax preparation services);

- providing bookkeeping, billing and payroll processing services, without also providing accounting or auditing services (classified under bookkeeping, payroll and related services).

#### Tax Preparation Services

This Canadian industry comprises business units primarily engaged in providing only tax return preparation services. They do not provide accounting, bookkeeping, billing or payroll processing services.

#### Inclusions:

- income tax return preparation services (without accounting, auditing, or bookkeeping services);
- tax return preparation services (without accounting, auditing, or bookkeeping services).

#### Exclusions:

Business units primarily engaged in:

- providing a range of accounting services (classified under offices of accountants).

#### Bookkeeping, Payroll and Related Services

This Canadian industry comprises business units primarily engaged in providing bookkeeping, billing or payroll processing services. They do not provide accounting services, such as the preparation of financial statements, the preparation of management accounting reports, and the review and auditing of accounting records.

#### Inclusions:

- billing and bookkeeping services;
- payroll processing services.

#### Exclusions:

Business units primarily engaged in:

- providing a range of accounting services (classified under offices of accountants);
- providing tax return preparation services, without also providing accounting or auditing services (classified under tax preparation services).

## C - Reporting Period Information

The reporting period for this survey is the business unit's **fiscal year** ending between April 1, 2004 and March 31, 2005.

If this business did not operate for the full reporting period indicated at question 1, please indicate the reason by checking the appropriate box at question 2.

If the organization of this business has changed during the reporting period, please check the appropriate box at question 3.

## D - Business Unit Organization

Please indicate the type of your business unit by checking the appropriate box. Check one only. Definitions of these business units are given below:

**Unincorporated sole proprietorship:** Ownership of an unincorporated business by an individual.

**Unincorporated partnership:** Ownership of an unincorporated business by two or more individuals who combine resources and activities in a joint undertaking.

**Incorporated company:** A legal entity (corporation) operating under a grant of authority from the provincial/territorial or federal government. Basic attributes of a corporation are:

- it holds an exclusive name under which it can hold property, contract services, and sue or be sued;
- it has limited liability, and is not liable for its debts and obligations beyond the amount of its capital assets.

**Co-operative:** A corporation incorporated under a federal or provincial/territorial law providing for the establishment of such a corporation. The main purpose of a cooperative corporation must be:

- marketing (including processing) of natural products belonging to its members or customers or acquired from them;
- purchasing of supplies, equipment or household necessities for its members or customers;
- performance of services for its members or customers.

**Joint venture:** A joint venture is a business undertaking entered into by two or more parties, which terminate upon completion of the project.

**Government business entity:** Entity that is regulated by government departments.

**Government:** Division of government of Canada or of the government of a province or territory or municipality.

**Non-profit organization:** Organization usually formed for social, philanthropic or similar purpose in which there is normally no transferable ownership interest and that does not carry on business with a view to distribution or use of any profits or the pecuniary gains of the members.

## E - Revenue

Revenue data are used to calculate economic statistics that provide an indication of the industry's contribution to the overall Canadian economy.

Please complete this section for each province and territory in which this business unit has operations.

For questions 1 to 17, please report or estimate revenue for each of these services. Please **exclude** federal or provincial sales taxes collected for remittance to a government agency. Data relating to these questions are used to determine the extent of revenue generated from services often provided by businesses in the accounting and bookkeeping industry. Descriptions of these services are listed below.

### 1. Audit engagements

A financial statement audit engagement is carried out in order to express an opinion on whether financial statements present fairly, in every important respect, the financial position of an entity, the results of its operations and changes in its financial position in accordance with generally accepted accounting principles. In some cases, an audit engagement may include tax return preparation.

### 2. Review engagements

A review engagement consists primarily of inquiry, analytical procedures and discussion related to financial information provided by the client. It has the limited objective of assessing whether the information reported on is plausible within the framework of the appropriate criteria. The accountant may compile financial statements and may prepare tax returns.

### 3. Compilation engagements

A compilation engagement involves preparing financial statements based on information provided by a client. No opinion is rendered on the reliability of the clients' financial statements.

### 4. Other assurance services

Engagements that culminate in the delivery of a report expressing a conclusion as to the reliability of information for which another party is responsible. In an assurance engagement, the accounting professional explicitly states the level of assurance that the professional has been able to obtain from his/her work. Such engagements include attest engagements and direct reporting engagements. Other assurance services offer a high or moderate level of assurance. Other assurance and related services pertain to subject matter other than financial statements or financial information.

**5. Bookkeeping and payroll services**

Bookkeeping services **include** the classification and entry of commercial transactions in financial records (in either paper or electronic format). Payroll processing services.

**6. Corporate tax planning**

Tax planning for corporate clients.

**7. Corporate tax preparation**

This class of service includes one or more of the following:

- reparation of income and other tax returns for corporate clients;
- review of returns prepared by corporate clients;
- filing of returns;
- preparation of supplementary documents associated with returns;
- compilation of financial statements when they are packaged with tax preparation.

**8. Individual and non-corporate tax services**

Tax preparation services for individuals and non-corporate businesses are the same as those listed for corporate clients above.

**9. Commodity and other tax services**

This class of services includes one or more of the following:

- assembly of interim financial reports;
- preparation of commodity tax forms;
- review of returns prepared by others;
- filing of returns;
- review of commodity tax strategies.

**10. Insolvency and receivership services**

In the role of bankruptcy trustees:

- safeguard the assets of a business;
- reorganize business finances;
- liquidate inventories;
- manage day-to-day business operations;
- dissolve other assets;
- distribution of dissolution proceeds to creditors;
- filing of required documentation.

**11. Strategic management consulting services**

Strategic management and planning, organizational structure and review – **Include** advice and operational assistance services concerning business policy and strategy and the overall planning, structuring and control of an organization.

**12. Financial management consulting**

Financial management consulting services – **Include** advice and operational assistance services concerning matters related to financial planning and control.

**13. Human resource and executive search services**

Human resource management consulting services – **Include** human resource consultants providing actuarial, benefit and compensation consulting services; employee assessment consulting services; organization development consulting services and personnel management consulting services.

**14. Marketing services**

Marketing management consulting services – **Include** analysis and formulation of marketing strategies, formulation of customer service and pricing policies, organization of the distribution process.

**15. Production management consulting services**

Production management consulting services – **Include** advice concerning effective utilization of materials in the production process, inventory management and control, quality control standards.

**16. Other management consulting**

Other advisory services such as computerized accounting systems services.

**17. Other sales and services produced**

This class of services encompasses all other services not elsewhere specified and may include:

- business incorporation services;
- personal financial planning services;
- legal services;
- education and training services;
- business process outsourcing.

Please indicate the major items associated with the revenue reported for this category on the line provided. Sales from these goods and services are not generally part of your principal source of revenue. However, they complete the financial picture of the activities of your business unit.

**18. Total operating revenue**

Sum of amounts reported at questions 1 to 17.

- 19. Investment and other income**, please report revenue not directly related to the operation of this business unit. This includes interest and dividend income and capital gains on sales of assets.

**20. Total revenue**

Sum of amounts reported at questions 18 and 19.

**F - Distribution of Operating Revenue by Client Location**

This section is designed to measure the value of services sold to clients located inside and outside the province/territory of location of your business. Please provide a percentage estimate of your total operating revenue (**Section E**, question 18) by the location of client and/or customer to whom your services were delivered. Please ensure that the percentages reported for questions 21 to 43 add to 100%.

**Example:** If your Alberta office provided services to clients residing in Saskatchewan, generating fees representing 2% of the total revenues earned by the Alberta office, please report 2% in question 28 (Saskatchewan).

Data on your revenue by client location will be used to improve information on the movement of goods and services between provinces/territories and to other countries. We recognize that this may be a difficult question to answer and welcome your suggestions on how to improve it in the **Comments** section at the end of the questionnaire.

**G - Expenses**

Please report expenses **excluding** the portion of federal or provincial sales taxes refunded by government. If your bookkeeping practices make this impossible, please indicate which refunds are included.

**1. Total salaries and wages**

Please report salaries and wages of your employees on the appropriate lines.

**Include** amounts deposited to foreign accounts, vacation pay, directors' fees, bonuses (including profit sharing), commissions, taxable allowances and retroactive wage payments.

**Exclude** all payments and expenses associated with outside contract workers and payments to casual labour without a *T4 – Statement of Remuneration Paid*.

**2. Employer portion of employee benefits**

Please report the employer portion of employee benefits.

**Include** contributions to health plans, insurance plans, employment insurance, pension plans, workers' compensation, retiring allowances or lump sum payments to employees upon termination or retirement as well as contributions to any other employee benefits such as child care and supplementary unemployment benefit (SUB) plans.

**Exclude** contributions to provincial health and education payroll taxes. Please report these payments in **Section F**, at question 22.

**3. Total labour remuneration**

Sum of amounts reported at questions 1 and 2.

**4. Temporary help and employment agency services**

**5. Telephone and other telecommunication expenses**

**Include** charges for telephone, fax, cellular phone or pager services for transmission of voice, data or image, Internet access charges and expenses for cable and satellite transmission of television, radio and music programs.

**6a. Rental and leasing of offices and warehousing**

**Include** energy costs covered in your rental and leasing expenses.

**b. Rental and leasing of equipment and vehicles**

**Include** motor vehicles (without driver), computers and peripherals and other machinery and equipment (without driver) and fuel and other energy costs covered in your rental and leasing expenses (if applicable).

**7. Repair and maintenance services purchased**

**Include** expenses for the repair and maintenance of buildings and structures (including janitorial and cleaning services), machinery and equipment and other goods. Include expenses relating to materials, parts and labour.

**8. Accounting work subcontracted to others**

**Include** payments made to other firms.

**9. Legal, audit and other professional fees**

**Include** legal fees, accounting and auditing fees, consulting fees, education and training fees, data processing fees, payroll preparation fees, research and development expenses and all other professional and business service fees.

**10. Interest expenses**

**Include** interest on short-term and long-term debt, interest payments on capital leases, interest on bonds and debentures and interest on mortgages.

**11. Financial service fees and other banking charges**

**Include** explicit service charges for financial services, credit and debit card commissions and charges and other financial service fees.  
**Exclude** interest expenses.

**12. Insurance premiums**

**Include** insurance expenses such as liability insurance, bonding, business interruption insurance, fire insurance, motor vehicle insurance, property insurance, etc.  
**Exclude** premiums paid directly to your head office (if applicable).

**13. Advertising**

**Include** advertising and promotional expenses such as newspaper advertising, media expenses, catalogues, business promotion, presentations, displays, etc.

**14. Travel, conference, meal and entertainment expenses**

**Include** passenger transportation, accommodation, meals while travelling, other travel allowances as well as meal, entertainment and hospitality purchases for clients.

**15. Office supplies**

**Include** paper; photocopier, printer and fax machine supplies; diskettes; writing utensils and other office supplies.  
**Exclude** postage and courier expenses and telephone and other telecommunication expenses.

**16. Energy costs**

**Exclude** energy expenses covered in your rental and leasing expenses. Such expenses should be included in the rental and leasing expenses (**Section F**, questions 6 a and 6 b).

**17. Property and business taxes, licences and permits**

**Include** property taxes except those that are covered in your rental and leasing expenses, property transfer taxes and vehicle licence fees.

**18. Delivery, courier and postage expenses**

**19. Amortization and depreciation**

**Depreciation** is the accounting process whereby the cost of capital assets is systematically allocated to current operations over the term of its useful life. This process recognizes the gradual exhaustion of the service capacity of the capital assets.

**Amortization** is the gradual writing off of capitalized costs.

**Include** the depreciation and amortization expenses on this business unit's assets including capital lease obligations.

**20. Education, training and reference materials**

**21. Write-offs, valuation adjustments, capital losses**

Losses from the disposal of capital assets and investments, write downs of asset values to net realizable values because of permanent decline in values, losses because of changing rates of currency, and other such extraordinary losses which result from transactions or events that have all of the following characteristics:

- a) they are not expected to occur frequently over several years;
- b) they do not typify the normal business activities of the entity;
- c) they do not depend primarily on decisions or determinations by management or owners.

**22. All other expenses**

Please specify the major items associated with the expenses reported for this question.

**Include** royalties and franchise fees, contributions to provincial health and education payroll taxes, allowances for bad debts and donations.

**23. Total expenses**

Sum of amounts reported at questions 3 to 22.

## H - International Activities

Commercial services cover a variety of industrial, professional, trade and business services, as well as Transactions in royalties and licences, but **exclude imports and exports of goods**, freight and shipping transactions, travel and interest or profit/loss.

## I - Personnel Characteristics

To fully measure the intellectual contribution of all human capital in this industry, we are asking for the statistics on the number of owners, partners and proprietors as well as the number and classification of employees.

**1. Number of partners and working proprietors (non-salaried)**

For unincorporated businesses, at question 1, please report the number of partners and owners of which earnings will be the net income of the partnership or proprietorship.

**2. Paid employees**

**a) Professionals**

Employees whose duties would normally require at least an undergraduate university degree or the equivalent. Professionals should include accounting students articling with the organization.

**Include** marketing and market research professionals and include computing professionals whose duties would normally require a minimum of an undergraduate degree in computer science. **Exclude** non-salaried partners and proprietors reported above.

**b) Technical and trades**

Technical: employees whose duties would normally require a community college certificate/diploma or the equivalent and who are not primarily involved in marketing/sales of a product or service.

**Examples:** technology trainers and computer programmers and operators whose duties would normally require a community college certificate or diploma.

Trades: employees in positions requiring vocational/trades accreditation or the equivalent that do not normally require a post-secondary certificate or diploma.

**c) Administrative, support staff and other**

Staff providing clerical/administrative services and staff in production and maintenance positions. Generally, training for these positions is on-the-job or requiring vocational training of less than one month. **Examples:** account clerks, receptionists, desk clerks, mail and distribution clerks, filing clerks, warehousing and cleaning staff.

**Total number of paid employees**

Sum of amounts reported at questions 2 a, b and c.

**3. Percentage of paid employees that worked full-time**

Please specify the percentage of paid employees who have been working full-time. Round the percentage to the nearest whole number. A full-time paid employee is defined as a paid employee who has worked the standard work week as observed by the business.

**4. Employee turnover**

- a)** Number of employees hired during the reporting period.
- b)** Number of employees that resigned or were dismissed during the reporting period.

**5. Number of contract workers hired during the year**

Contract workers are not employees, but workers contracted to perform a specific task or project in your organization for a specific duration. Please report the number of contract workers employed by your organization during the fiscal year.

## J - Distribution of Operating Revenue by Client Location

This section is designed to measure which sector of the Canadian economy purchases your services.

**1. Clients in Canada**

**a) Individuals and households**

Individuals and households that purchase your services which do not represent the business or government sector.

**b) Businesses**

Percentage of total operating revenue sold to the business sector. Sales of government and institutional clients should be reported below.

**c) Public Institutions**

Please report the share of total operating revenue from sales to hospitals, schools and universities and utilities.

**d) Governments**

The share of revenues to clients classified as federal, provincial/territorial and municipal government administration organizations should be reported here.

**2. Clients Outside Canada (exports)**

Please report the share of total operating revenue representing sales to customers or clients located outside Canada. Such clients can include foreign businesses, foreign individuals, foreign institutions and/or governments. Please ensure that the percentage reported for clients outside of Canada is equal to the sum of the percentages reported at questions 14 to 23 in **Section J**.

Please ensure that the percentages reported in this section add to 100%.

## K - Certification

If the person completing the questionnaire is not the same person listed on the pre-printed information on the front page of the questionnaire, please provide the information requested on this page. This will allow Statistics Canada to contact the right person, should there be any questions about the information provided by this firm.

Please indicate the approximate time (in hours and minutes) to assemble the information and complete this questionnaire. If you had any major difficulties in completing this question, please describe the nature of these difficulties in the **Comments** section. This information will be very useful to assess response burden and to improve the questionnaire.

## L - Comments

Your comments on our business survey program are most welcome. If necessary, please attach a separate page. Please be assured that all comments are reviewed with the intent of improving the survey. Some of the topics to consider are listed below:

- events that may have caused significant changes in your reported values from the previous year
- questionnaire content
- new questions of interest to your industry
- questionnaire wording
- use of business terminology
- clarity of questions (e.g., definitions, examples of inclusions and exclusions, code sheets, instruction sheets, reporting guides)
- order and flow of questions
- timing of receipt of questionnaire and the period given for response
- other sources of data to further reduce response burden
- potential for electronic data reporting
- general (non-proprietary) business software packages in use

Should there be any questions about the information provided, a representative from Statistics Canada may call you. Retaining a copy of this completed questionnaire for your records allows you to spend less time on the phone.

**Thank you for completing this questionnaire. Please retain a copy for your records.**

We hope this guide was helpful to you in completing the survey as well as providing some information about Statistics Canada. If you have suggestions on ways to improve this guide, please write your ideas in the **Comments** section of the questionnaire.

**Visit the Statistics Canada's Web site at [www.statcan.ca](http://www.statcan.ca)**

Check out some of the most informative pages:

- **The Daily** (The latest Statistics Canada information available daily)
- **Canadian Statistics** (Over 350 statistical tables on a wide array of economic and social topics)
- **Information for survey participants** (Information on household and business surveys conducted by Statistics Canada)
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