



2005 Survey of Service Industries: Accounting 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 assist you as you complete the 2005 Survey of Service Industries. If you need more information, please call the Statistics Canada help line at the number below.

Help Line: 1 888 881-3666

Your answers are confidential

The *Statistics Act* protects the confidentiality of information collected by Statistics Canada. All Statistics Canada employees take an oath of secrecy and face severe penalties for any breach of confidentiality. The collected information cannot be disclosed under the *Access to Information Act* or any other Act. **The Canada Customs and Revenue Agency cannot access any individual survey records from Statistics Canada.**

All survey results are carefully screened before publication to ensure they cannot be used to derive information about a particular business.

Table of Contents

	Page
B - Main Business Activity	2
F - Industry Characteristics	2
G - Personnel.....	3
H - Sales by Type of Client.....	3
I - Sales by Client Location	4
J - International Transactions in Services	4
General Information	4
Survey Purpose.....	4
Data-sharing Agreements	4



B - Main Business Activity

To ensure that you have received the appropriate questionnaire, you are asked to describe the nature of your business. The description should briefly state the main activities of your business.

Professional accounting services

These business units are primarily engaged in providing services such as the preparation of financial statements and management accounting reports, review and audit of accounting records, development of budgets, design of accounting systems, and provision of advice on matters related to accounting. Related services include bookkeeping, tax return preparation, payroll, management consulting and insolvency services.

Includes:

- professional accountants;
- professional accounting services;
- auditing accountants;
- chartered accountants;
- professional accounting firms;
- public accountants.

Excludes:

- business units primarily engaged in providing **only** tax return preparation services;
- business units primarily engaged in providing **only** bookkeeping, billing or payroll processing services.

Tax preparation services

These business units provide only tax preparation services.

Excludes:

- business units providing a range of accounting services.

Bookkeeping, payroll and related services

These business units provide only bookkeeping, billing or payroll processing services.

Excludes:

- business units providing a range of accounting services;
- business units primarily engaged in providing **only** tax return preparation services.

F - Industry Characteristics

1. Audit and assurance services

A financial statement audit engagement is carried out in order to express an opinion on whether financial statements present fairly, 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 an assurance engagement, the accounting professional explicitly states the level of assurance that the professional has been able to obtain from his/her work.

2. Compilation and review services

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. A review engagement consists primarily of inquiry, analytical procedures and discussion related to financial information provided by the client.

3. General bookkeeping and accounting services

Includes the classification and entry of commercial transactions in financial records (in either paper or electronic format) and may include payroll services. The accountant may compile financial statements and prepare tax returns.

4. Payroll services

Includes payroll and other human resource administrative services.

5. and 6. Taxation services for individuals, corporate and unincorporated clients

Includes one or more of the following:

- tax planning;
- preparation of income and other tax returns;
- 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.

7. Other taxation 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.

8. Insolvency and receivership services

It is the role of bankruptcy trustees to:

- safeguard the assets of a business;
- reorganize business finances;
- liquidate inventories;
- manage day-to-day business operations;
- dissolve other assets;

- provide the distribution of dissolution proceeds to creditors;
- file the required documentation.

9. Consulting services

This class of services provides strategic management and planning, organizational structure and review.

Includes:

- advice and operational assistance concerning business policy, strategy and the overall planning, structuring and control of an organization;
- advice and operational assistance concerning matters related to financial planning and control;
- human resource consultants providing actuarial, benefit and compensation consulting services;
- organization development consulting services;
- personnel management consulting services;
- analysis and formulation of marketing strategies;
- formulation of customer service and pricing policies;
- quality control standards;
- other advisory services such as computerized accounting system services.

10. Other sales

Includes:

- business incorporation services;
- personal financial planning services;
- legal services;
- education and training services;
- business process outsourcing;
- all other services not elsewhere specified.

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

G - Personnel

To fully measure the contribution of all human capital in this industry, we require information on the number of owners, partners and proprietors as well as the number and classification of workers.

1. Number of non-salaried partners and proprietors

For unincorporated businesses, please report the number of partners and owners for whom earnings will be the net income of the partnership or proprietorship.

2. Number of paid employees

Include all employees who were issued a T4 information slip for the period covered by this survey.

Exclude non-salaried partners and proprietors reported above.

3. Percentage of paid employees who worked full-time

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

4. Number of contract workers

Contract workers are not employees, but workers contracted to perform a specific task or project in your organization for a specific duration, such as self employed persons, freelancers and casual workers. These workers are not issued a T4 information slip. Please report the number of contract workers employed by your organization during the fiscal year.

5. Number of volunteers

Include unpaid interns and co-op students. Please report the number of unpaid workers employed by your organization during the fiscal year.

6. Number of hours worked by volunteers during the reporting period

Please report the number of hours recorded by your organization for the work performed by volunteers during the fiscal year.

H - Sales by Type of Client

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

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

1. Clients in Canada

a) Businesses

Percentage of sales sold to the business sector should be reported here. Include sales to crown corporations.

b) Individuals and households

Please report the percentage of sales to individuals and households who do not represent the business or government sector.

c) Governments and public institutions

The percentage of sales to federal, provincial/territorial and municipal governments should be reported here. Include sales to hospitals, schools, universities and public utilities.

2. Clients outside Canada

Report the share of total sales to customers or clients located outside Canada including foreign businesses, foreign individuals, foreign institutions and/or governments. Please also include sales to foreign subsidiaries and affiliates.

I - Sales by Client Location

Please provide a percentage estimate of your total sales (**first point of sale**) by client location. Please ensure that the percentages reported in this section add to 100%.

J - International Transactions in Services

This section is intended to measure the value of **imported services** purchased outside Canada as well as the value of **exported services** to clients/customers outside Canada. Such services cover a variety of industrial, professional, trade and business services, as well as royalties and licences.

Exclude imports and exports of **goods**.

General Information

Survey Purpose

Statistics Canada conducts this survey to obtain detailed and accurate data on this industry, which is recognised as being an important contributor to the Canadian economy. Your responses are critically important to produce reliable statistics used by businesses, non-profit organizations and all levels of government to make informed decisions in many areas.

The information from this survey can be used by your business to benchmark your performance against an industry standard, plan marketing strategies or prepare business plans for investors. Governments use the data to develop national and regional economic policies and to develop programs to promote domestic and international competitiveness. The data are also used by trade associations, business analysts and investors to study the economic performance and characteristics of your industry.

Data-sharing Agreements

To avoid duplicating surveys and to ensure more uniform statistics, Statistics Canada has entered into data-sharing agreements with many provincial and territorial statistical agencies. The objective of these data-sharing agreements 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 only 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 the sharing of information from the Unified Enterprise Survey program with the statistical agencies of *Newfoundland and Labrador, Nova Scotia, New Brunswick, Quebec, Ontario, Saskatchewan, Alberta, British Columbia and Yukon*. 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 the sharing of information from the Unified Enterprise Survey program with the statistical agencies of *Prince Edward Island, 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.

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**.

Thank you!