



2007 Survey of Service Industries: Accounting Services

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

Reporting Guide

This guide is designed to assist you as you complete the 2007 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 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.

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Table of contents

	Page
B - Main business activity	2
C - Reporting period information	2
F - Industry characteristics	2
G - Personnel	4
H - Sales by type of client	4
I - Sales by client location	5
General information	5
Survey purpose	5
Data-sharing agreements	5



B - Main business activity

1. Please describe the nature of your business.

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 unit.

2. Please check the one main activity which most accurately represents your main source of revenue.

Below is a description of each main activity.

Professional accounting services

Business units primarily engaged in providing a range of accounting services such as the:

- preparation of financial statements;
- preparation of management accounting reports;
- review and auditing of accounting records;
- development of budgets;
- design of accounting systems;
- provision of advice on matters related to accounting.

These business units may also provide related services such as:

- bookkeeping services;
- tax return preparation services;
- payroll services;
- management consulting services;
- insolvency services.

Include:

- professional accountants;
- professional accounting services;
- offices of certified accountants;
- offices of public accountants;
- offices of registered industrial accountants;
- auditing accountants;
- chartered accountants.

Exclude:

- business units primarily engaged in providing tax return preparation services **without** accounting or auditing services;
- business units primarily engaged in providing bookkeeping, billing and payroll processing services **without** accounting or auditing services.

Tax preparation services

Business units primarily engaged in providing **only** tax return preparation services. These business units do not provide accounting, bookkeeping, billing or payroll processing services.

Include:

- income tax return preparation services;
- tax return preparation services.

Exclude:

- business units providing a range of accounting services.

Bookkeeping, payroll and related services

Business units primarily engaged in providing bookkeeping, billing or payroll processing services. These business units 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.

Include:

- billing and bookkeeping services;
- payroll processing services.

Exclude:

- business units providing a range of accounting services;
- business units providing tax return preparation services, **without** accounting or auditing services.

If none of the above activities describes your main source of revenue, please call **1-888-881-3666** for further instructions.

C - Reporting period information

Please report information for your **fiscal year** (normal business year) **ending between** April 1, 2007 and March 31, 2008. Please indicate the reporting period covered by this questionnaire.

F - Industry characteristics

1. Auditing and other assurance services

Include:

- financial auditing;
- tax auditing;
- review of financial statements with or without compilation;
- agreed-upon procedures for financial information;
- other assurance and related services.

2. General accounting services (include financial statement compilation services)

Include:

- bookkeeping;
- compilation of financial statements.

A compilation engagement is one in which an accountant receives information from a client and arranges it into the form of a financial statement. The accountant assures that the assembly of information is arithmetically correct. However, the accountant does not attempt to verify the accuracy or completeness of the information provided, and no endorsement or expression of assurance is provided.

3. Bookkeeping services

A service consisting of general transaction entry.

Include:

- maintenance of all journals and ledgers;
- preparation of trial balances and bank reconciliations;
- production of management information reports;
- billing and collection of accounts receivable;
- processing of accounts payable.

May **include** payroll calculation but not the overall payroll services.

4. Payroll services

Include:

- payroll processing;
- withholding deductions;
- remitting deductions and employer's contributions to government-mandated and other plans;
- filing reports.

5. Tax preparation and representation services for corporate and other clients

Services for corporate and other clients such as:

- preparation of income and other tax returns;
- review of returns prepared by others;
- filing of returns;
- preparation of supplementary documents associated with returns;
- preparation for representation at tax audits and appeals.

Include compilation of financial statements when provided as a package with tax preparation for a single fee.

6. Tax preparation and representation services for individuals and unincorporated businesses

Services for individuals and unincorporated businesses such as:

- preparation of income and other tax returns;
- review of returns prepared by others;
- filing of returns;
- preparation of supplementary documents associated with returns;
- preparation for and representation at tax audits and appeals.

Include compilation of financial statements when provided as a package with tax preparation for a single fee.

7. Tax planning and consulting services

Planning and consulting in order to minimize the impact of taxation, and interpreting tax law.

8. Insolvency and receivership services

Include:

- overseeing the dissolution (bankruptcy) of a firm;
- payment of all creditors possible;
- filing of the necessary documents in compliance with government regulation.

9. Management consulting services

Management consulting services in the areas of strategic and organizational planning, finance, human resources, marketing and production.

10. Other sales

All other sales of services not specified elsewhere such as:

- business incorporation services;
- personal financial planning services;
- legal services;
- accounting training services;
- litigation support services;
- business valuation services;
- computerized accounting systems services.

(Please specify):

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

11. Total sales

The sum of amounts reported at questions 1 to 10 above.

G - Personnel

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

1. Number of partners and proprietors, non-salaried (if salaried, report at question 2 below)

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

2. Paid employees

a) Average number of paid employees during the reporting period

To calculate the average number employed, add the number of employees in the last pay period of each month of the reporting period and divide this sum by the number of months (usually 12).

Exclude:

- partners and proprietors, non-salaried reported at question 1 above.

b) Percentage of paid employees (from question 2a) who worked full time

Full-time employment consists of persons who usually work 30 hours or more per week. Please specify the percentage of paid employees who have been working full time by rounding the percentage to the nearest whole number.

3. Number of contract workers for whom you did not issue a T4, such as freelancers and casual workers (estimates are acceptable)

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.

4. Number of volunteers during the reporting period (estimates are acceptable)

Please report the number of unpaid workers employed by your organization during the fiscal year.

5. Number of hours worked by all volunteers during the reporting period (estimates are acceptable)

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 provide a percentage breakdown of your sales by type of client.

Please ensure that the sum of percentages reported in this section equals 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, not-for-profit organizations and public institutions (e.g., hospitals, schools)

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

Please report the share of total sales to customers or clients located outside Canada including foreign businesses, foreign individuals, foreign institutions and/or governments.

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 sum of percentages reported in this section equals 100%.

The percentage in question 14 must equal question 2 in section H.

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, to plan marketing strategies or to 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, Manitoba, Saskatchewan, Alberta, British Columbia and Yukon. These statistical agencies have been established under provincial and territorial 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 the Canada Revenue Agency.

For more information about these data-sharing agreements, please contact Statistics Canada at **1-888-881-3666** or visit our website at **www.statcan.ca**.

Thank you!