

PRICE REPORT OF ACCOUNTING SERVICES

2009

Purpose of this Survey

The data collected in this survey produces indexes that measure changes in the prices of accounting, audit, tax preparation and bookkeeping services. Businesses can use these indexes to benchmark their performance with similar companies and to analyze their costs. Statistics Canada uses these indexes to measure the volume of accounting services activity in Canada. To augment the information you provide, Statistics Canada will combine responses from your organization with the information you previously provided.

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*. The confidentiality provisions of the *Statistics Act* are not affected by either the Access to Information Act or any other legislation. Therefore, for example, the Canada Revenue Agency cannot access identifiable survey records from Statistics Canada.

Information from this survey will be used for statistical purposes only and will be published in aggregate form only.

CONFIDENTIAL when completed.

Collected under the authority of the Statistics Act, Revised Statutes of Canada, 1985, Chapter S19. Completion of this questionnaire is a legal requirement under this Act.

Si vous préférez recevoir ce questionnaire en français veuillez composer le 1-888-881-3666.

Your Participation is Important

Your participation is vital to ensuring that the information collected in this survey is accurate and comprehensive.

Fax or Other Electronic Transmission Disclosure

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

Return Procedures.... Need Help?

Please return the completed questionnaire to Statistics Canada **within 30 days** of receipt by mail using the return envelope. You can also fax it to 1-888-883-7999 or email to business.surveys.unit.oid@statcan.ca.

Lost the return envelope or need help? Call us at 1-888-881-3666 or mail to: Statistics Canada, Business Survey Section/Central Region, 150 Tunney's Pasture Driveway, Ottawa ON K1A 0T6

C0011

--	--

If necessary, please make address label corrections in the boxes below (please print)	
C0001 Legal Name	
C0002 Business Name	C0021 Title of Contact
C0008 First Name of contact	C0028 Last Name of contact
C0004 Address (number and street)	C0005 City
C0006 Province/ territory or state	C0007 Postal Code/Zip Code
C0053 Country	C0010 Language Preference 1 <input type="radio"/> English 2 <input type="radio"/> French

Section A. Main Business Activity

Please check ✓ the first circle below if your company has operating revenue attributable to *at least one* of the three Classes of Services described. If none are applicable, please check ✓ the second circle, and return the questionnaire in the envelope provided.

- C0199 ☐ { **Accounting Services :** Includes business units whose main activity is to supply a range of accounting services, such as the preparation, review and auditing of financial statements, the design of accounting systems and the provision of accounting advice.
- Tax Preparation Services :** Includes business units whose main activity is the provision of tax preparation services.
- Bookkeeping, Payroll and Related Services :** Includes business units whose main activity is providing book-keeping, billing and payroll processing services.
- C0200 ☐ **None of the above :** Please describe the nature of your firm's main business activity. Please return the questionnaire in the envelope provided. Thank you for your cooperation.
- C0200TXT _____

Please complete this report following the instructions and example provided at the beginning of each section. You will find definitions of the "Class of Services" in the *Respondent's Guide* accompanying this report.

Section B. Distribution of Revenue by Class of Services

The purpose of this section is to obtain the percentage share of your operating revenue by **Class of Services**.

- **Please follow the instructions below:**
Step 1 & 2

In **Step 1** and **Step 2** below, please report the percentage share of your operating revenue by **Class of Services** for the fiscal year indicated.

Estimates are acceptable whenever actual figures are not available.
For definitions of Class of Services, please refer to the Respondent's Guide.

	Step 1	Step 2
Class of Services	2008	2009
A. Audit, review and related services	C0201	C0202
B. Other assurance services	C0203	C0204
C. Bookkeeping, compilation and general accounting services	C0205	C0206
D. Tax preparation services for corporate clients	C0207	C0208
E. Tax preparation services for individuals and unincorporated businesses	C0209	C0210
F. Other services	C0211	C0212
Total	100%	100%

Section C. Provision of Services: Typical Engagement

The purpose of this section is to report information about prices and price changes for engagements that you will select to represent your firm's activities.

Please select a representative engagement for each Class of Service you identified in **Section B**, Page 2 and report them in **Section C**. If 100% of your revenue is from only one **Class of Service**, please provide two (2) representative engagements and report them in **Section C**. **Do not include an engagement for service F- Other Services**

The Engagements that you have selected to report should be :

Recurrent: It is important that you choose engagements that have occurred in the past and are expected to be repeated in the future for the same client.

Stable: The work performed under these engagements should be similar from year to year. If small changes occur within the engagement, please report explanations this in **Step 5**. If large changes occur within the engagement, please replace it with a new one and provide current and previous year's data.

Representative: These engagements should account for a significant portion of your operating revenue and reflect the type of work that you typically perform in a given Class of Service.

HOW TO ENTER THE INFORMATION REQUESTED (also, please see the example below):

Step 3 Each letter corresponds to the Class of Services provided under a given engagement.

A - Audit, review and related services

B - Other assurance services

C - Bookkeeping, compilation and general accounting services

D - Tax preparation services for corporate clients

E - Tax preparation services for individuals and unincorporated businesses

Step 4 This represents the year you started doing business with the client associated with the selected engagement.

Step 5 **Identification number** : It is your own reference number for the engagement. Briefly, outline the reason for any changes in the engagement from one year to the next (if applicable).

Step 6 Please enter the total value of the engagement (**without taxes**). The period of time in which the engagement is being fulfilled should be comparable from year to year. **If you are a new respondent, please provide current and previous year's data.**

Step 7 Indicate whether the change in the engagement's value from year to year is due solely to a change in price. If **YES**, please do not complete the last column of **Step 7**. If **NO**, please identify in **STEP 7**, to the best of your ability, the amount of change from year to year in the engagement's value that is due to a change in service and/or a change in price. Ensure that negative changes are also identified (with a negative sign or brackets).

Example

STEP 3 Engagement	STEP 4 Year of first engagement with this client	STEP 5 Your own identification number for the engagement and explanation of changes (if applicable)	STEP 6 Value		Is the year to year change in the value of the engagement due to a change in price only?	STEP 7 If NO, please indicate the change in value that is due to a change in service and in price.	
			Fiscal 2008	Fiscal 2009		Service	Price
1. A	1998	#ID: 9816910853 <i>From past year to current year: Audit of financial statements that requires a smaller collection of appropriate evidence.</i>	\$ 35 000	\$ 32 000	Yes <input type="radio"/> No <input checked="" type="radio"/> ►	\$ (4 000)	\$ 1 000
2. B	1997	#ID: 9715473108	\$ 150	\$ 140	Yes <input checked="" type="radio"/> No <input type="radio"/> ►	\$	\$

Section C. Provision of Services: Typical Engagement

Following the example on the previous page, please fill out the following table.

In order for Statistics Canada to produce relevant and accurate information on price movements, it is imperative that you provide data on the same selected engagements year over year.

Supplemental Engagement(s)

NOTE: If you can no longer provide data for engagement(s) shown under **STEP 3** below, please **Add** new engagement(s) that will be used to replace the engagement that can no longer be provided for. Please provide data for the two years requested so that a price comparison can be made.

For Office Use Only	STEP 3	STEP 4	STEP 5	STEP 6		STEP 7	
	Engagement	Year of first engagement with this client	Your own identification number for the engagement and explanation of changes (if applicable)	Value		Is the year to year change in the engagement's value due to a change in price only?	If NO, please indicate the change in value that is due to a change in service and in price.
				Fiscal 2008	Fiscal 2009		
C0399_1	C0400_1 1.	C0401_1	C0402_1 ID#: C0402TXT_1	C0403_1 \$	C0404_1 \$	C0405_1 Yes O ₁ No O ₃ ►	C0406_1 Service \$ C0407_1 Price \$
C0399_2	C0400_2 2.	C0401_2	C0402_2 ID#: C0402TXT_2	C0403_2 \$	C0404_2 \$	C0405_2 Yes O ₁ No O ₃ ►	C0406_2 Service \$ C0407_2 Price \$
C0399_3	C0400_3 3.	C0401_3	C0402_3 ID#: C0402TXT_3	C0403_3 \$	C0404_3 \$	C0405_3 Yes O ₁ No O ₃ ►	C0406_3 Service \$ C0407_3 Price \$
C0399_4	C0400_4 4.	C0401_4	C0402_4 ID#: C0402TXT_4	C0403_4 \$	C0404_4 \$	C0405_4 Yes O ₁ No O ₃ ►	C0406_4 Service \$ C0407_4 Price \$
C0399_5	C0400_5 5.	C0401_5	C0402_5 ID#: C0402TXT_5	C0403_5 \$	C0404_5 \$	C0405_5 Yes O ₁ No O ₃ ►	C0406_5 Service \$ C0407_5 Price \$

Section C. Provision of Services: Typical Engagement (continued)

Supplemental Engagement(s)

NOTE: If you can no longer provide data for engagement(s) shown under **STEP 3** below, please **Add** new engagement(s) that will be used to replace the engagement that can no longer be provided for. **Please provide data for the two years requested so that a price comparison can be made.**

For Office Use Only	STEP 3	STEP 4	STEP 5	STEP 6		STEP 7	
	Engagement	Year of first engagement with this client	Your own identification number for the engagement and explanation of changes (if applicable)	Value		Is the year to year change in the engagement's value due to a change in price only?	If NO, please indicate the change in value that is due to a change in service and in price.
				Fiscal 2008	Fiscal 2009		
C0399_6	C0400_6 6.	C0401_6	C0402_6 ID#: C0402TXT_6	C0403_6 \$	C0404_6 \$	C0405_6 Yes O ₁ No O ₃ ▶	C0406_6 Service \$ C0407_6 Price \$
C0399_7	C0400_7 7.	C0401_7	C0402_7 ID#: C0402TXT_7	C0403_7 \$	C0404_7 \$	C0405_7 Yes O ₁ No O ₃ ▶	C0406_7 Service \$ C0407_7 Price \$
C0399_8	C0400_8 8.	C0401_8	C0402_8 ID#: C0402TXT_8	C0403_8 \$	C0404_8 \$	C0405_8 Yes O ₁ No O ₃ ▶	C0406_8 Service \$ C0407_8 Price \$
C0399_9	C0400_9 9.	C0401_9	C0402_9 ID#: C0402TXT_4	C0403_9 \$	C0404_9 \$	C0405_9 Yes O ₁ No O ₃ ▶	C0406_9 Service \$ C0407_9 Price \$
C0399_10	C0400_10 10.	C0401_10	C0402_10 ID#: C0402TXT_5	C0403_10 \$	C0404_10 \$	C0405_10 Yes O ₁ No O ₃ ▶	C0406_10 Service \$ C0407_10 Price \$

Comments

We welcome any suggestions that you may have for improving our *Price Report of Accounting Services*.

C9920

C9913

C9914

C9915

C9916

C9917

C9918

Certification I certify that the information contained herein is complete and correct to the best of my knowledge.

Signature of authorized person

C0015 Date Completed

Name of person to contact for further information (please print)

C0013 First Name

C0054 Last Name

C0014 Title

C0017 Telephone number

C0027 Ext.

C0016 Fax No.

C0018 E-mail address

Time to complete questionnaire

C9909

How long did you spend collecting and reporting the information needed to complete this questionnaire?

Minutes

Pre-filled Questionnaire

In order to facilitate the completion of next year's questionnaire, we can provide you with a copy of the information you provided this year. Do you authorize us to send you next year a pre-filled questionnaire containing the information you provided this year?:

C0800 Please check

☐

1 YES

Please send a pre-filled questionnaire

☐

3 NO

Please send a blank questionnaire

Date :

Signature :

Please make a copy of this completed questionnaire for your records.

Thank you for completing this questionnaire.