

# 2015 Annual Survey of Service Industries: Accounting Services

**CONFIDENTIAL once completed.**

Selon nos dossiers votre langue de préférence est l'anglais, si vous préférez recevoir ce document en français, veuillez nous appeler au numéro sans frais suivant : 1-800-972-9692.

Please verify the business or organization name, contact person and address for this questionnaire and correct where needed.

|                              |                         |
|------------------------------|-------------------------|
| Legal name                   |                         |
| Operating name               |                         |
| First name                   |                         |
| Last name                    |                         |
| Title                        |                         |
| Address (number and street)  |                         |
| City                         |                         |
| Province, territory or state | Postal code or ZIP code |
| Country                      |                         |

## Business or organization and contact information

Email address

Telephone number (including area code)

Extension number

Preferred language of communication

English

French

Fax number (including area code)

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](http://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.

**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**.

Statistics Canada  
Operations and Integration Division  
150 Tunney's Pasture Driveway  
Ottawa, Ontario K1A 0T6  
Visit our website, [www.statcan.gc.ca](http://www.statcan.gc.ca)

## Business status

1. Is this business or organization currently in operation?

B00309

- Yes ► **Go to next section**
- No, seasonal operations ► **Go to question 2**
- No, ceased all operations ► **Go to question 4**
- No, sold all operations ► **Go to question 6**
- No, amalgamated with (an) other business(es) ► **Go to question 8**
- No, temporarily inactive but will re-open ► **Go to question 11**
- No, no longer operating due to other reason(s) ► **Go to question 14**

2. When did this business or organization close for the season?

YYYY MM DD

B00217

Date

3. When does this business or organization expect to resume operations?

YYYY MM DD

B00218

Date         ► **Go to next section**

4. When did this business or organization cease all operations?

YYYY MM DD

B00211

Date

5. Why did this business or organization cease all operations?

B00311

- Bankruptcy
- Liquidation
- Dissolution
- Other reason — please specify:

B00312

► **Go to next section**

6. When was this business or organization sold?

YYYY MM DD

B00212

Date

7. What is the legal name of the buyer?

B00406

▶ Go to next section

8. When did this business or organization amalgamate?

YYYY MM DD

B00213

Date

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

B00407

10. What is (are) the legal name(s) of the other amalgamated business(es) or organization(s)?

B00408

▶ Go to next section

11. When did this business or organization become temporarily inactive?

YYYY MM DD

B00214

Date

12. When does this business or organization expect to resume operations?

YYYY MM DD

B00215

Date

13. Why is this business or organization temporarily inactive?

B00313

▶ Go to next section

14. When did this business or organization cease operations?

YYYY MM DD

B00216

Date

15. Why did this business or organization cease operations?

B00314

▶ Go to next section

## Reporting instructions

1. Please print in ink.
2. Report all dollar amounts in **thousands of Canadian dollars**.
3. Do not include sales tax.
4. Percentages should be rounded to whole numbers.
5. Consult the reporting guide at [www.statcan.gc.ca/guides-e](http://www.statcan.gc.ca/guides-e) for further information.
6. When precise figures are not available, please provide your best estimates.

## Business activity

1. Statistics Canada uses the **North American Industrial Classification System** to classify the activities of each business or organization. According to our records, this business or organization's **main activity** is classified as:

Is this the **main activity** of this business or organization?

B05002

- Yes, this is the **main activity** of this business or organization. ► **Go to question 1c**
- No, this is **not the main activity** of this business or organization. ► **Go to question 1a**

- a. Was this business or organization's main activity, which typically generates the most revenue, **ever** classified as described above?

B05111

Yes ► **When did the main activity change?** ►

Date :

YYYY MM DD

B00219

|  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|

No ► **Go to question 1b**

- b. Please provide a **brief but precise description** of this business or organization's **main activity** (e.g., "breakfast cereal manufacturing" or "shoe store" or "software development").

B05003

- c. Approximately what **percentage of this business or organization's revenue** is generated by this **main activity**?

B05004

Estimates are acceptable. .... %

|  |  |  |  |
|--|--|--|--|
|  |  |  |  |
|--|--|--|--|

Are there any other activities that **contribute significantly** (at least 10%) to this **business or organization's revenue**?

B05024

Yes ► **Go to question 1d**

No ► **Go to next page**

- d. Please provide a **brief but precise description** of this business or organization's **secondary activity**. (e.g., "breakfast cereal manufacturing" or "shoe store" or "software development").

B05005

- e. Approximately what **percentage of this business or organization's revenue** is generated by this **secondary activity**?

B05006

Estimates are acceptable. .... %

|  |  |  |  |
|--|--|--|--|
|  |  |  |  |
|--|--|--|--|

## Reporting period information

1. For this survey, please report information for this business or organization most recent **12 month fiscal period**.

**Note:** For this survey, the **End date** should fall between April 1, 2015 and March 31, 2016.

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

2. If the reporting period **does not cover a full year**, please check the reason(s) below (mark all that apply):

B00301\_r1

seasonal operations

B00301\_r2

new business

B00301\_r3

change of ownership

B00301\_r4

change of fiscal year

B00301\_r5

ceased operations

B00301\_r6

temporarily inactive

B00301\_r7

other reason — please specify:

B00301\_r8

3. Please indicate below, any changes or events that may have affected the reported values for this business or organization compared to the last reporting period (mark all that apply):

B00302\_t1

strike or lockout

B00302\_t2

exchange rate impact

B00302\_t3

price changes in goods or services sold

B00302\_t4

contracting out

B00302\_t5

organizational 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/lost contract

B00302\_t13

plant closures

B00302\_t14

acquisition of business units

B00302\_t15

other change or event — please specify:

B00302\_t16

B00302\_t17

no change or event

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

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

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

**CAN\$ '000**  
F43459  
\$ [ ] ,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            |
|--|-----------------------|
| a. opening inventories .....   | F61206<br>\$ [ ] ,000 |
| b. purchases<br><b>Include:</b> raw materials, goods purchased for resale and non-returnable containers<br><b>Exclude:</b> change in inventories ..... | F61306<br>\$ [ ] ,000 |
| c. closing inventories .....   | F61406<br>\$ [ ] ,000 |
| d. cost of goods sold<br>(opening inventories <b>plus</b> purchases <b>minus</b> closing inventories) .....  | F61101<br>\$ [ ] ,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<br>\$ [ ] ,000 |
| b. employee benefits<br>(please refer to the reporting guide for the list of inclusions and exclusions) ..... | F61502<br>\$ [ ] ,000 |

3. Subcontracts

- Include:** commissions paid to non-employees  
**Exclude:** research and development .....

|        |             |
|--------|-------------|
| F62503 | \$ [ ] ,000 |
|--------|-------------|

4. Research and development fees

- Exclude:** in-house research and development .....

|        |             |
|--------|-------------|
| F62504 | \$ [ ] ,000 |
|--------|-------------|

5. Professional and business fees

- (e.g., legal, accounting, consulting, scientific and property management fees) .....

|        |             |
|--------|-------------|
| F62601 | \$ [ ] ,000 |
|--------|-------------|

6. Utilities

- (e.g., electricity, water and gas) .....

|        |             |
|--------|-------------|
| F61801 | \$ [ ] ,000 |
|--------|-------------|

7. Office and computer related expenses

- (e.g., office supplies, postage and computer upgrades) .....

|        |             |
|--------|-------------|
| F62505 | \$ [ ] ,000 |
|--------|-------------|

8. Telephone, Internet and other telecommunication .....

|        |             |
|--------|-------------|
| F61802 | \$ [ ] ,000 |
|--------|-------------|

9. Business taxes, licenses and permits

- (e.g., beverage tax, business tax, license fees and property taxes) .....

|        |             |
|--------|-------------|
| F61901 | \$ [ ] ,000 |
|--------|-------------|

10. Royalties, franchise fees and memberships

- Exclude:** Crown royalties .....

|        |             |
|--------|-------------|
| F62001 | \$ [ ] ,000 |
|--------|-------------|

11. Crown charges

- (for logging, mining and energy industries only) .....

|        |             |
|--------|-------------|
| F62506 | \$ [ ] ,000 |
|--------|-------------|



CAN\$ '000

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

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## Industry characteristics

### Sales

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                             |
|---|--|
| 1. Auditing and other assurance services .....  | F45002<br>\$ <input type="text"/> ,000 |
| 2. Taxation preparation and representation services<br>Include: corporate, individual, tax planning and consulting services ..... | F45003<br>\$ <input type="text"/> ,000 |
| 3. Bookkeeping, financial statement compilation, payroll services .....   | F45004<br>\$ <input type="text"/> ,000 |
| 4. Insolvency and receivership services .....   | F45005<br>\$ <input type="text"/> ,000 |
| 5. Management consulting services .....   | F45006<br>\$ <input type="text"/> ,000 |
| 6. Other sales of goods and services – please specify:<br>F43175 <input type="text"/>   | F43005<br>\$ <input type="text"/> ,000 |
| 7. <b>Total sales of goods and services</b><br>(sum of questions 1 to 6) .....  | F43000<br>\$ <input type="text"/> ,000 |

### Personnel

|  | Number                         |
|--|--------------------------------|
| 1. During this reporting period, how many <b>non-salaried</b> partners and proprietors did this business have? ..... | B20001<br><input type="text"/> |

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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

a. individuals and households .....    %

F43008\_c1

b. businesses .....    %

F43008\_c2

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

F43008\_c3

2. Clients outside of Canada .....    %

F43008\_c4

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"/> % |
| <b>100%</b>                        |   |

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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 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](http://www.statcan.gc.ca)**