

2016 Annual Survey of Service Industries: Accounting Services

CONFIDENTIAL once completed.

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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 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.

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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** or **TTY 1-855-382-7745**.

Statistics Canada
Operations and Integration Division
150 Tunney's Pasture Driveway
Ottawa, Ontario K1A 0T6

Visit our website, www.statcan.gc.ca

Reporting instructions

- Please print in ink.
- **Report** dollar amounts in **thousands of Canadian dollars** ('000).
- **Exclude** sales tax.
- Percentages should be rounded to whole numbers.
- When precise figures are not available, please provide your best estimates.
- Consult the reporting guide at www.statcan.gc.ca/guides-e for further information.

Business or organization and contact information

1. Please **verify or provide** the business or organization's **legal and operating name** and correct where needed.

Note: Legal name modifications should only be done to correct a spelling error or typo.

Legal name

Operating name (if applicable)

2. Please **verify or provide the contact information** of the designated business or organization contact person for this questionnaire and correct where needed.

Note: The designated contact person is the person who should receive this questionnaire. The designated contact person may not always be the one who actually completes the questionnaire.

First name

Last name

Title

Preferred language of communication

English French

Mailing address (number and street)

City

Province, territory or state

Postal code or ZIP code

Example: A9A 9A9 or 12345-1234

Country

Email address

Example: user@example.gov.ca

Telephone number (including area code)

Example: 123-123-1234

Extension number
(if applicable)

Fax number (including area code)

Example: 123-123-1234

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3. Please **verify or provide the current operational status** of the business or organization identified by the legal and operating name.

B00323

001 Operational → **Go to question 4**

002 Not currently operational

e.g., temporarily or permanently closed, change of ownership

→ Why is this business or organization not currently operational?

B00309

002 Seasonal operations → **Go to question 3a.**

003 Ceased operations → **Go to question 3b.**

004 Sold operations → **Go to question 3c.**

005 Amalgamated with (an) other business(es) or organization(s) → **Go to question 3d.**

006 Temporarily inactive but will re-open → **Go to question 3e.**

007 No longer operating due to other reason(s) → **Go to question 3f.**

3a. Seasonal operations

When did this business or organization close for the season?

Date YYYY MM DD
B00217

When does this business or organization expect to resume operations?

Date YYYY MM DD
B00218 → **Go to question 4**

3b. Ceased operations

When did this business or organization cease operations?

Date YYYY MM DD
B00211

Why did this business or organization cease operations?

B00311

001 Bankruptcy

002 Liquidation

003 Dissolution

004 Other reasons — specify:

B00312

} → **Go to question 4**

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3c. Sold operations

When was this business or organization sold?

Date B00212

What is the legal name of the buyer?

B00406

→ Go to question 4

3d. Amalgamated with (an) other business(es) or organization(s)

When did this business or organization amalgamate?

Date B00213

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

B00407

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

B00408

→ Go to question 4

3e. Temporarily inactive but will re-open

When did this business or organization become temporarily inactive?

Date B00214

When does this business or organization expect to resume operations?

Date B00215

Why is this business or organization temporarily inactive?

B00313

→ Go to question 4

3f. No longer operating due to other reason(s)

When did this business or organization cease operations?

Date B00216

Why did this business or organization cease operations?

B00314

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4. Please **verify or provide the current main activity** of the business or organization identified by the legal and operating name.

Note: The described activity was assigned using the North American Industry Classification System (NAICS).

B05002

001

#{NAICS_Title_E.Prefill}



Go to next section

002

Other main activity → Please provide a **brief but precise description** of this business or organization's **main activity**.

e.g., breakfast cereal manufacturing, shoe store, software development

B05003

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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, 2016 and March 31, 2017.

	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 <input type="checkbox"/> seasonal operations	B00301_r5 <input type="checkbox"/> ceased operations
B00301_r2 <input type="checkbox"/> new business	B00301_r6 <input type="checkbox"/> temporarily inactive
B00301_r3 <input type="checkbox"/> change of ownership	B00301_r7 <input type="checkbox"/> other reason — please specify:
B00301_r4 <input type="checkbox"/> change of fiscal year	B00301_r8 <input type="text"/>

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 <input type="checkbox"/> strike or lockout	B00302_t10 <input type="checkbox"/> sold business units
B00302_t2 <input type="checkbox"/> exchange rate impact	B00302_t11 <input type="checkbox"/> expansion
B00302_t3 <input type="checkbox"/> price changes in goods or services sold	B00302_t12 <input type="checkbox"/> new/lost contract
B00302_t4 <input type="checkbox"/> contracting out	B00302_t13 <input type="checkbox"/> plant closures
B00302_t5 <input type="checkbox"/> organizational change	B00302_t14 <input type="checkbox"/> acquisition of business units
B00302_t6 <input type="checkbox"/> price changes in labour or raw materials	B00302_t15 <input type="checkbox"/> other change or event — please specify:
B00302_t7 <input type="checkbox"/> natural disaster	B00302_t16 <input type="text"/>
B00302_t8 <input type="checkbox"/> recession	B00302_t17 <input type="checkbox"/> no change or event
B00302_t9 <input type="checkbox"/> change in product line	

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

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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?

		CAN\$ '000	
1. Cost of goods sold		F61206	
a. opening inventories	\$	<input type="text"/>	,000
b. purchases		F61306	
Include: raw materials, goods purchased for resale and non-returnable containers		<input type="text"/>	
Exclude: change in inventories	\$	<input type="text"/>	,000
c. closing inventories	\$	F61406	<input type="text"/> ,000
d. cost of goods sold (opening inventories plus purchases minus closing inventories)	\$	F61101	<input type="text"/> ,000
		CAN\$ '000	
2. Employment costs and expenses		F61501	
Include: all employees who were issued a T4		<input type="text"/>	,000
Exclude: commissions paid to non-employees (report at question 3)		F61502	
a. salaries, wages and commissions	\$	<input type="text"/>	,000
b. employee benefits (please refer to the reporting guide for the list of inclusions and exclusions)	\$	<input type="text"/>	,000
3. Subcontracts		F62503	
Include: commissions paid to non-employees		<input type="text"/>	,000
Exclude: research and development	\$	<input type="text"/>	,000
4. Research and development fees		F62504	
Exclude: in-house research and development	\$	<input type="text"/>	,000
5. Professional and business fees (e.g., legal, accounting, consulting, scientific and property management fees)	\$	F62601	<input type="text"/> ,000
6. Utilities (e.g., electricity, water and gas)	\$	F61801	<input type="text"/> ,000
7. Office and computer related expenses (e.g., office supplies, postage and computer upgrades)	\$	F62505	<input type="text"/> ,000
8. Telephone, Internet and other telecommunication	\$	F61802	<input type="text"/> ,000
9. Business taxes, licenses and permits (e.g., beverage tax, business tax, license fees and property taxes)	\$	F61901	<input type="text"/> ,000
10. Royalties, franchise fees and memberships		F62001	
Exclude: Crown royalties	\$	<input type="text"/>	,000
11. Crown charges (for logging, mining and energy industries only)	\$	F62506	<input type="text"/> ,000

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CAN\$ '000

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

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Detail on purchased services

Please provide a breakdown of expenses for the following purchased services.
Please report all amounts in **thousands of Canadian dollars**.

1. Professional and business fees

CAN\$ '000

	F62402	
a. legal services	\$,000
	F62403	
b. accounting, tax preparation, bookkeeping and payroll services	\$,000
	F62404	
c. management, scientific and technical consulting services Include: training	\$,000
	F62405	
d. office administrative services	\$,000
	F62406	
e. freight transportation arrangements and customs brokering services	\$,000
	F62407	
f. brokerage and other insurance related services	\$,000
	F62408	
g. security brokerage and securities dealing services	\$,000
	F62409	
h. other purchased professional services	\$,000
Total expenses for professional and business fees	\$,000

2. Office and computer related expenses

CAN\$ '000

	F61308	
a. data processing, hosting and related services	\$,000
	F61309	
b. business support services Include: reproductions, call centres and debt collection	\$,000
	F61311	
c. other office and computer related purchased services	\$,000
Total expenses for office and computer related expenses	\$,000

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3. **Royalties, franchise fees and membership**

CAN\$ '000

	F62002	\$,000
a. rights to non-financial intangible assets				
	F62603	\$,000
b. membership fees or services				
	F62003	\$,000
c. other royalties, franchise fees and memberships				
Total expenses for royalties, franchise fees and memberships	F62000	\$,000

4. **Rental and leasing services**

CAN\$ '000

	F62411	\$,000
a. non-residential real estate rental				
	F62412	\$,000
b. motor vehicle rental and leasing				
	F62413	\$,000
c. computer equipment rental and leasing				
d. office machinery and equipment rental and leasing services Exclude: computer equipment	F62414	\$,000
e. commercial and industrial machinery and equipment renting and leasing services, without operator Exclude: office equipment	F62415	\$,000
f. other rental services	F62416	\$,000
Total expenses for rental and leasing services	F62410	\$,000

5. **Repair and maintenance services**

CAN\$ '000

	F62417	\$,000
a. security services and investigation				
	F62418	\$,000
b. waste management and remediation services				
	F62419	\$,000
c. motor vehicle repair and maintenance services				
	F62421	\$,000
d. other repair and maintenance services				
Total expenses for repair and maintenance services	F62420	\$,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 \$ <input type="text"/> ,000
2. Taxation preparation and representation services Include: corporate, individual, tax planning and consulting services	F45003 \$ <input type="text"/> ,000
3. Bookkeeping, financial statement compilation, payroll services	F45004 \$ <input type="text"/> ,000
4. Insolvency and receivership services	F45005 \$ <input type="text"/> ,000
5. Management consulting services	F45006 \$ <input type="text"/> ,000
6. Other sales of goods and services – please specify: F43175 <input type="text"/>	F43005 \$ <input type="text"/> ,000
7. Total sales of goods and services (sum of questions 1 to 6)	F43000 \$ <input type="text"/> ,000

Personnel

	Number
1. During this reporting period, how many non-salaried partners and proprietors did this business have?	B20001 <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"/> %
100%	

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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 the 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.

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Thank you for completing this questionnaire.

Please retain a copy for your records.

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