



Prices Division

Price Report for Accounting Services

Survey of Prices of Accounting Services

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 (613) 951-6916.

Please correct the pre-printed information, if necessary, using the boxes below:

Legal Name
 Business Name
 Contact Name
 Address
 City
 Province / State Postal Code / Zip Code
 Country

PURPOSE OF THIS SURVEY

The data collected in this survey are used to produce indexes that measure changes in the prices of accounting, audit, tax and bookkeeping services. Businesses use these indexes to assess their performance and to monitor their costs, while Statistics Canada uses these indexes to better measure the volume of accounting services activity in Canada.

CONFIDENTIALITY

Statistics Canada is prohibited by law from publishing any statistics that would divulge information related to your business without your prior written consent. The data reported on your questionnaire will be treated with strict confidence, used for statistical purposes only, and published only in aggregate form. The confidentiality provisions of the Statistics Act are not affected by the Access to Information Act or by any other legislation.

INSTRUCTIONS

Please complete this report following the instructions and examples provided at the beginning of each section. You will find definitions of the classes of service in the "Respondent's Guide" accompanying this report.

Estimates are acceptable whenever actual figures are not available.

NEED HELP?

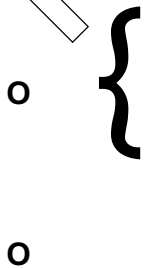
If you require assistance in completing this questionnaire or expect delays in returning the survey, please contact:

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Please complete and return this questionnaire within 45 days of receipt.

A. Main Business Activity

Please check the first circle below if the activity that most accurately describes the principle source of your operating revenue is among one of the three classes of service described. If none is applicable, please check the second circle.



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 bookkeeping, billing and payroll processing services.

None of the above: Please describe the nature of your firm's main business activity and return the questionnaire in the envelope provided. Thank you for your cooperation.

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B. Distribution of Revenue by Class of Service

The purpose of this section is to obtain the percentage share of your operating revenue by class of service.

► **Please follow the instructions below:**

Step 1 In the 'Step 1' column, please report the percentage share of your operating revenue by class of service for fiscal year 2004.

Estimates are acceptable whenever actual figures are not available.

For definitions of class of service, please refer to the Respondents Guide.

| Fiscal Year 2004 | STEP 2 |
|---|-------------|
| | 2004 |
| Class of Service | |
| 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 | |
| F. Other services | |
| Total | 100% |

C. Provision of Services: Typical Engagement

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

Please select a representative engagement for each class of service you have identified above and report them in section C. If 100% of your revenue is from one class of service please provide two (2) representative engagements and report them in section C. Do not include an engagement for service E - other services.

The Engagements that you 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.

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:

Step 3 Each letter corresponds to the class of service 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 It is your own reference number for the engagement. In a few words, outline the reason for any changes in the engagement between 2003 and 2004.

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.

Step 7 Indicate whether the change in the value of the engagement between 2003 and 2004 is due solely to a price change. If YES, please do not complete the last column. If NO, please identify in the last column, to the best of your judgement, the amount of the year-over-year change in the value of the engagement that is due to a change in the service provided vis-à-vis a change in its price (if any).

| Example | | | | | | | |
|------------------|---|--|-------------------------|------------------|--|---|-----------------|
| STEP 3 Engag. | 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 Calendar Year | | Is the year-over-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. | |
| | | | 2003 | 2004 | | Service \$ | Price \$ |
| 1. A | 1998 | ID#: 9816910898 <i>From 1998 to present: 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="checkbox"/> | \$ (4 000) | \$ 1 000 |
| 2. E | 1997 | ID#: 9715473108 | \$ 150 | \$ 140 | Yes <input checked="" type="checkbox"/> No <input type="radio"/> | \$ | \$ |

Following the example above, please fill out the following table.

NOTE: In order for Statistics Canada to be able to produce relevance and accurate information on price movements it is imperative that we receive data on the same selected engagements year over year.

| STEP 3 Engag. | 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 Calendar Year | | Is the year-over-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. | |
|------------------|---|---|-------------------------|------|--|---|----------|
| | | | 2003 | 2004 | | Service \$ | Price \$ |
| 1. | | ID#: | \$ | \$ | Yes <input type="radio"/> No <input type="radio"/> | \$ | \$ |
| 2. | | ID#: | \$ | \$ | Yes <input type="radio"/> No <input type="radio"/> | \$ | \$ |
| 3. | | ID#: | \$ | \$ | Yes <input type="radio"/> No <input type="radio"/> | \$ | \$ |
| 4. | | ID#: | \$ | \$ | Yes <input type="radio"/> No <input type="radio"/> | \$ | \$ |
| 5. | | ID#: | \$ | \$ | Yes <input type="radio"/> No <input type="radio"/> | \$ | \$ |

