CONFIDENTIAL when completed.

Collected under the authority of the Statistics Act. Revised Statues 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:

Legai Name	
Business Name	
Contact Name	
Address	
City	
Province / State	Postal Code / Zip Code
Country	
	4

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 rosts, 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 Apt are not affected by the Access to Information Act or by any other legislation.

INSTRUCTIONS

Last year, your business received a similar questionnaire. This yar, we are asking you to provide us with updated prices for the engagements that you selected last year. You will find instructions a the beginning of each section and you will find definitions for each class of service in the 'Respondent Guide' that accompanies this report. (note: each class of service remains the same as last year).

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: Kin Lagraix

Satistics Canada - Prices Division

tel: (C13) 951-6916 fax: (613) 951-2848

e-mail: kim.lacroix@statcan.ca

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

Main Business Activity

Please check $ec{ar V}$ 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 $\sqrt{}$ the second circle.

O

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.

5-4105-001.1: 2002-01-24 STC/PRI-420-75159



Canada

Statistique Canada



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:

Steps 1 - 2 In the 'Step 1' and 'Step 2' columns, please report the percentage share of your operating revenue by class of service for the fiscal years indicated below.

Estimates are acceptable whenever actual figures are not available.

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

	STEP 1	STEP 2
Fiscal Year 2004 and 2005	2004	2005
Class of Service		
A. Audit, review and related services		(
B. Other assurance services	4	
C. Bookkeeping, compilation and general accounting services		
D. Tax preparation services for corporate clients		
E. Tax preparation services for individuals and unincorpated businesses		
F. Other services		
Total	100%	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.

Reminder

- ▶ Do not forget that each selected engagement should be recurrent, stable and representative of your firm's activities.
 - **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
 - $\ensuremath{\textbf{D}}$ 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 from one year to the next.
 - **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 from year to year 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).

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Example STEP 7 STEP 3 STEP 4 STEP 5 STEP 6 Is the year-over-year If NO, please indicate the Your own identification number for change in the value of change in value that is due Calendar Year Year of first the engagement due to to a change in service and the engagement and explanation of engagement Engag. a change in price only? in price. changes (if applicable). with this 2004 2005 client <u>1.</u> 9816910898 Yes 0 Service Price From 1998 to present: Audit of 1998 35 000 32 000 Α financial statements that 1 000 requires a smaller collection of No (4000)appropriate evidence 2 ID#: 9715473108 Yes √ Service Price В 1997 150 140 \$ \$ No 0

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. In the case of engagements that have not been renewed, we ask that you replace them with similar ones for reasons of comparability. These replacements engagements can be added in the Supplemental Engagement section found on page 4.

STEP 7

STEP 3	STEP 4	STEP 5	SI	EP 6			,		
			Calen	dar Year	change in	ar-ov	er-year	If NO, pleas	se indicate the alue that is due
Engag.	Year of first engagement with this client	Your own identification number for the engagement and explanation of changes (if applicable).	2004	2005	ti e engaç a change	gemer	nt due to	to a change	in service and price.
1.		ID#:	\$	\$	Yes No	0	>	Service \$	Price \$
2.		ID#:	\$	\$	Yes No	0	>	Service \$	Price \$
3.	*	1D :	\$	\$	Yes No	0	>	Service \$	Price \$
4.		ID#:	\$	\$	Yes No	0	•	Service \$	Price \$
5.		ID#:	\$	\$	Yes No	0	>	Service \$	Price \$

Supp 1.		2004	2005				
supp I.	ID#:	\$	\$				
				Yes ()	Service	Price
				165	,	\$	\$
				No C	>		
Supp 2.	ID#:	\$	\$				
				Yes ()	Service	Price
				105		\$	\$
				No C	>		
	•		•	•		•	•
D. Comm	ents						
Ve welcome	any suggestions that y	ou mav have for i	mproving our acc	counting serv	ices pr	ice survey.	
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Thank you for completing this questionnaire. 5-4105-001.1