



Prices Division

# Price Report for Accounting Services 2005

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

Last year, your business received a similar questionnaire. This year, we are asking you to provide us with updated prices for the engagements that you selected last year. You will find instructions at 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:

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Statistics Canada - Prices Division  
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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.

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**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:**

**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.***

Fiscal Year 2004 and 2005	STEP 1	STEP 2
	2004	2005
<b>Class of Service</b>		
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		
<b>Total</b>	<b>100%</b>	<b>100%</b>

## 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
- 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).

**Example**

STEP 7							
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?	If NO, please indicate the change in value that is due to a change in service and in price.	
			2004	2005			
1.  A	1998	ID#: 9816910898  <i>From 1998 to present: Audit of financial statements that requires a smaller collection of appropriate evidence</i>	\$	\$	Yes <input type="radio"/> No <input checked="" type="checkbox"/> ►	Service	Price
			35 000	32 000		\$ (4 000)	\$ 1 000
2.  B	1997	ID#: 9715473108	\$	\$	Yes <input checked="" type="checkbox"/> No <input type="radio"/> ►	Service	Price
			150	140		\$	\$

**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 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?	If NO, please indicate the change in value that is due to a change in service and in price.	
			2004	2005			
1.		ID#:	\$	\$	Yes <input type="radio"/> No <input type="radio"/> ►	Service	Price
						\$	\$
2.		ID#:	\$	\$	Yes <input type="radio"/> No <input type="radio"/> ►	Service	Price
						\$	\$
3.		ID#:	\$	\$	Yes <input type="radio"/> No <input type="radio"/> ►	Service	Price
						\$	\$
4.		ID#:	\$	\$	Yes <input type="radio"/> No <input type="radio"/> ►	Service	Price
						\$	\$
5.		ID#:	\$	\$	Yes <input type="radio"/> No <input type="radio"/> ►	Service	Price
						\$	\$

