



1998 Survey of Service Industries: Accounting and Bookkeeping

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

Confidential when completed

Si vous préférez recevoir ce questionnaire en français,
veuillez appeler au numéro de téléphone indiqué dans
la boîte ombragée ci-dessous.

Correct pre-printed label information if necessary
using the corresponding boxes below:

| | | | |
|------|---|------|-------------|
| 0001 | Legal Name | | |
| 0002 | Business Name | | |
| 0003 | C/O | | |
| 0004 | No. & Street | | |
| 0005 | City | | |
| 0006 | Province | 0007 | Postal code |
| 0008 | Contact Name | | |
| 0010 | Language preference: <input type="radio"/> English <input type="radio"/> French | | |

A - Introduction

Survey Purpose:

This survey collects the financial and operating data needed to produce statistics concerning your industry. These data will be aggregated with information from other sources to produce official estimates of national and provincial economic production in Canada, as well as official estimates of activity by industry. These estimates are used by government for national and regional programs and policy planning and by the private sector for industry performance measurement and market development.

Coverage:

Please complete this questionnaire for the operation(s) and location(s) described on the address label above. You should only report for those operations located in Canada.

Confidentiality:

Statistics Canada is prohibited by law from publishing any statistics which would divulge information obtained from this survey that relates to any identifiable business. **The data reported on this questionnaire will be treated in strict confidence**, used for statistical purposes and published in aggregate form only. The confidentiality provisions of the Statistics Act are not affected by either the Access to Information Act or any other legislation.


Returning your questionnaire:

Please complete and return within 30 days of receipt. Please send the completed questionnaire(s) in the enclosed envelope or, if you wish to send the questionnaire by facsimile, please see **Reporting Instructions**, in **section A**, for further details. Thank you.

Do you need another questionnaire?

Do you have any questions?

Please refer to the following telephone number (1-888-881-3666).

| | | | |
|---|--------------|---------------|------------------------------|
| Name of person completing this questionnaire: (please print) | | | |
| 0026 | 0013 | | |
| <input type="radio"/> Mr. <input type="radio"/> Mrs. <input type="radio"/> Miss <input type="radio"/> Ms. | First Name | | Last Name |
| Title 0014 | | | |
| Telephone # 0017 | Ext. 0027 | Fax # 0016 | Date completed YYYY MM DD |
| Signature:  | | | 0015 |
| I certify that the information contained herein is complete and correct to the best of my knowledge. | | | |

Thank you for your co-operation.



Reporting Period Information

"Business Unit" refers to the operation(s) and/or location(s) described on the address label.

Reporting Period:

Please report information for your **12 month fiscal period** for which the **FINAL DAY** occurs on or between January 1, 1998 and December 31, 1998. For example, if your fiscal period ends March 31, please report for the period April 1, 1997 to March 31, 1998.

1. From ⁰⁰¹¹

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

 To ⁰⁰¹²

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

2. If you **DID NOT** operate this business unit for the **full year**, please check the appropriate box(es) below:

0042 Seasonal operation

0032 New business

0033 Change of fiscal year end

0034 Change of ownership

0035 Ceased operations

0036 Temporarily closed (Please specify reason):

⁰⁰³⁷

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

3. ⁰⁰³⁸ Other (Please specify):

⁰⁰³⁹

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

Main Business Activity

Please check the **MAIN** activity, at this business unit, which most accurately describes the principal source of operating revenue. (Please check **ONE** only)

1. 541212 ⁰²⁹⁰ **Offices of Accountants**
(CA, CMA or CGA)

541213 ⁰²⁹¹ **Tax Preparation Services**

541215 ⁰²⁹² **Bookkeeping, Payroll and Related Services**

2. ⁰⁰⁴⁰ **None of the above** (please describe briefly the nature of your business activity)

⁰⁰⁴¹

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

If you have responded '**None of the above**', please refer to the following telephone number (1-888-881-3666) and call us for further instructions.

Data Sharing Agreements

To avoid duplicating survey activity, Statistics Canada has entered into agreements with provincial and territorial statistical agencies for the sharing of data. This is done in accordance with the federal Statistics Act and corresponding provincial and territorial legislation. The data are to be kept confidential and used for statistical purposes only. **Individual responses are not shared with Revenue Canada.** More details are provided on a separate sheet included in this package.

Reporting Instructions

1. Report all dollar amounts in CANADIAN DOLLARS (\$ CDN).
2. All dollar amounts reported should be rounded to whole dollars (e.g. \$8,555,417.40 should be reported as \$8,555,417).
3. Percentages should be rounded (e.g. 37.3% to 37%, 75.8% to 76%).
4. Your best estimates are acceptable when precise figures are not available.
5. Please print clearly.
6. This survey questionnaire can be sent back to Statistics Canada using facsimile communications. If you are reporting by facsimile, please refer to the following fax number (1-888-883-7999).

Statistics Canada advises you that there could be a risk of disclosure during the facsimile communication process. However, upon receipt of your facsimile, Statistics Canada will provide the guaranteed level of protection afforded all information collected under the authority of the Statistics Act.

B - Revenue

- Please include:**
- revenue recorded in your accounts for sales or transfers to other businesses and to other units of your business.
 - all foreign revenue recorded by this business unit.
- exclude:**
- federal or provincial **sales taxes** collected for remittance to a government agency.

| | \$ CDN |
|---|---|
| 1. Total sales of services and goods produced | 2299 |
| 2. All other operating revenue Exclude: interest income and dividends and report in section B, on line 4. | 2077 |
| Please name major items: | |
| 2071 _____ | |
| 2072 _____ | |
| 2073 _____ | |
| 3. Total operating revenue | 2080 |
| 4. Non-operating revenue (i.e. interest income plus dividends) | 2097 |
| 5. Total revenue (add lines 3 and 4 above) | 2098 |
| 6. Please estimate the percentage of your total operating revenue (in section B, on line 3) that was generated by new or substantially improved services or other products introduced by your business unit during the three-year period 1996-1998. | <div style="border: 1px solid black; padding: 5px; width: 80px; margin: 0 auto;"> % 2910 </div> |

Revenue by Type of Service or Good

Please report your Total sales of services and goods produced (as reported in section B, on line 1, Total sales of services and goods produced), by the following categories.

| | | \$ CDN |
|---|--|--------|
| Assurance, accounting and bookkeeping: | | 2531 |
| 7. | Financial auditing services | 2533 |
| Accounting review services: | | 2534 |
| 8. | Review engagements with compilation | 2553 |
| 9. | Review engagements without compilation | 2535 |
| 10. | Other assurance services (e.g. audit and review services not reported above) | 2536 |
| 11. | Compilation of financial statements services | 2537 |
| 12. | Other accounting services | 2539 |
| 13. | Bookkeeping services, except tax returns | 2540 |
| Taxation Services: | | 2541 |
| 14. | Corporate tax planning and consulting services | 2542 |
| 15. | Corporate tax return preparation and review services | 2543 |
| 16. | Individual tax preparation and planning services | 2544 |
| 17. | Commodity taxes | 2543 |
| 18. | Other taxation services | 2544 |
| 19. Insolvency and Receivership Services | | |

Revenue by Type of Service or Good (continued)

| | | \$ CDN |
|--------------------|--|---------------|
| Consulting: | | 2546 |
| 20. | Strategic management and planning, organizational structure and review | 2547 |
| 21. | Financial management consulting services (e.g. business valuations for mergers and/or acquisitions; analysis of capital investment proposals, etc.) | 2548 |
| 22. | Human resource management and planning | 2549 |
| 23. | Executive search services (including outplacement) | 2550 |
| 24. | Marketing management consulting services | 2551 |
| 25. | Production management consulting services (e.g. strategic utilization of material in the production process; inventory management and control; quality control standards, etc.) | 2554 |
| 26. | Computer consultancy services | 2552 |
| 27. | Other management consulting services (e.g. education and training, etc.) | 2556 |
| 28. | Business process outsourcing (e.g. providing services which were formerly internal to the client firm) | 2557 |
| 29. | Personal financial planning | 2000 |
| 30. | Sales of all other services and goods produced | |
| | Please name major items: | |
| | 2001 | |
| | 2002 | |
| | 2003 | |
| 31. Total | (Sum of entries must equal the amount entered in section B, on line 1, Total sales of services and goods produced.) | 2305 |

C - Expenses

Please: include all foreign expenses recorded by this business unit.

exclude income tax and the portion of federal or provincial **sales taxes** refunded by government.

\$ CDN

3010

1. Wages and Salaries of Employees

- Please report wages and salaries of your employees **before deductions**.
- Employees are defined as those workers for whom you completed a Revenue Canada **T4 Supplementary Form**.
- Include those amounts deposited to **foreign accounts**.

Wages and salaries, for example, **include:**

- Vacation pay
- Directors' fees
- Bonuses (including profit sharing)
- Commissions
- Gratuities
- Taxable allowances (e.g. room and board, gifts such as air tickets for holidays, etc.)
- Retroactive wage payments

Exclude:

1. All payments and expenses associated with outside contract workers. (Please report these payments on the appropriate line of the "Purchased Service Expenses" sub-section, in Section C.)
For example:
 - the cost of a receptionist or filing clerk under direct contract to you should be reported on line 10 "Other professional and business service fees".
 - the cost of maintenance or cleaning staff under direct contract to you should be reported on line 5 "Purchased maintenance and repair".**Otherwise** report these payments in section C, on line 22, All other operating expenses.
2. Payments to employment agency or personnel supplier (e.g. pay for temporary workers paid through an agency and/or charges for personnel search services). (Please report these payments in the "Purchased Service Expenses" sub-section, in section C, on line 6, Payments to employment agency or personnel supplier.)
Otherwise report these payments in section C, on line 22, All other operating expenses.
3. Payments to casual labour without a T4 Supplementary Form. (Please report these payments in section C, on line 22, All other operating expenses).

\$ CDN

3040

2. Employer portion of employee benefits

Include payments for:

- Employee life and extended health care insurance plans (e.g. medical, dental, drug and vision care plans)
- CPP/QPP contributions
- Employer pension contributions
- Workers' compensation (provincial plan applicable to this business unit)
- Employment Insurance Premiums (E.I.)
- Retiring allowances or lump sum payments to employees at time of termination or retirement
- All other employee benefits such as childcare and supplementary unemployment benefit (SUB) plans.

Exclude: contributions to provincial health and education payroll taxes (applicable to this business unit). Please report these payments in Section C, on line 22, "All other operating expenses".

Purchased Service Expenses

Include: only expenses for services purchased from another business or from a separate unit of your business.

Exclude: services that you produce within this business unit.

\$ CDN

| | |
|--|------|
| 3. Telephone and other telecommunications expenses Include: <ul style="list-style-type: none"> • Telephone, fax, cellular phone, or pager services for transmission of voice, data or image. • Internet access charge. • Purchased cable and satellite transmission of television, radio and music programs. | 4101 |
| 4. Rental and leasing expenses Include: office space or other real estate, motor vehicles, computers and peripherals, other machinery and equipment, and other goods. | 4115 |
| 5. Purchased maintenance and repair service expenses Include: materials, parts and labour. Include: janitorial and cleaning services. | 4175 |
| 6. Payments to employment agency or personnel supplier (e.g. pay for temporary workers paid through an agency and/or charges for personnel search services) | 3080 |
| 7. Accounting or bookkeeping work sub-contracted to others | 3081 |
| 8. Legal, accounting and auditing fees | 4230 |
| 9. Consulting fees | 4270 |
| 10. Other professional and business service fees Include: fees for education and training, research and development, payroll preparation, etc. | 4275 |
| 11. Financial service fees (e.g. bank charges, etc.) Exclude: interest expenses. (report in section C, on line 24) | 4325 |
| 12. Insurance premiums (liability, auto, building, equipment, etc.) | 4350 |
| 13. Advertising expenses | 4365 |
| 14. Travel expenses Include: passenger transportation, accommodation, meals while travelling, and other travel allowances. | 4366 |
| 15. Meals and entertainment expenses Include: purchases for clients. | 4367 |
| 16. Property and business taxes, licences and permits Include: <ul style="list-style-type: none"> • Property taxes (except those which are covered in your rental and leasing expenses). • Property transfer taxes. • Vehicle licence fees. | 4410 |
| 17. Royalties and franchise fees | 4440 |

Other Operating Expenses

| | | \$ CDN | | | |
|---|------|--------|------|------|------|
| 18. Office supplies Include: paper; photocopier, printer and fax machine supplies; diskettes; writing utensils and other office supplies, etc. Also, if not capitalized, include: computers, computer software and office furniture. Exclude: postage and courier expenses, and telephone and other telecommunications expenses. (Please report these payments on the appropriate line of the "Purchased Service Expenses" sub-section, in section C, otherwise report these payments in section C, on line 22, All other operating expenses.) Exclude: capital expenditures. | 3301 | | | | |
| 19. All other materials, components and supplies Please name major items: <table border="1" style="margin-left: 20px;"> <tr><td style="width: 100px;">3393</td></tr> <tr><td>3394</td></tr> <tr><td>3395</td></tr> </table> | | 3393 | 3394 | 3395 | 3392 |
| 3393 | | | | | |
| 3394 | | | | | |
| 3395 | | | | | |
| 20. Energy (e.g. electricity, gasoline, fuel oil, diesel fuel, natural gas, propane) Exclude: energy expenses that are covered in your rental and leasing expenses. (Please report rental and leasing expenses in the purchased services sub-section in section C, otherwise report rental and leasing expenses in section C, on line 22, All other operating expenses.) | 4027 | | | | |
| 21. Depreciation and amortization (your own assets including capital lease obligations) | 4520 | | | | |
| 22. All other operating expenses (e.g. contributions to provincial health and education payroll taxes, allowances for bad debts, write-offs, donations, and inventory adjustments) Exclude: interest expenses and report in section C, on line 24. | 4569 | | | | |
| Please name major items: <table border="1" style="margin-left: 20px;"> <tr><td style="width: 100px;">4561</td></tr> <tr><td>4562</td></tr> <tr><td>4563</td></tr> </table> | 4561 | 4562 | 4563 | 4599 | |
| 4561 | | | | | |
| 4562 | | | | | |
| 4563 | | | | | |
| 23. Total operating expenses | 4630 | | | | |
| 24. Interest expenses (i.e. interest expenses on capital lease obligations plus all other miscellaneous interest expenses) (e.g. interest on loans and interest portion of mortgage payments) | 4699 | | | | |
| 25. Total expenses (add lines 23 and 24 above) | | | | | |

D - Employment Characteristics

Question 1- Paid Employees

Please estimate the number of employees on your payroll in a typical pay period.

Exclude: contract workers (i.e. those not on your payroll who were engaged for a specific project or term.)
Please allocate this number by the following:

| | Number |
|---|--------|
| 1. Full-time Employees Employees who worked the standard work week as observed by the business. | 6310 |
| 2. Part-time Employees Employees who worked fewer hours than standard or who worked only for a given period or season. | 6311 |
| 3. Total number of paid employees (full-time and part-time) | 6312 |

Question 2 - Categories of Paid Employees (refer to category definitions below)

Report each employee only once - if an employee could belong to more than one category, report him/her in the 'highest' category in the table (i.e. a professional who is also a manager should be reported as a manager only.)

Definitions

| | |
|---|--|
| Managers | Those who carry out the functions of management by planning, organizing, coordinating, directing, controlling, staffing and formulating, implementing or enforcing policy, either directly or through other levels of management. Supervisors who do not carry out any of the above functions are not considered to be managers. Examples: President, senior partners, vice-presidents, junior partners, department heads, heads of specific product lines, assistant managers. |
| Professionals | Employees requiring at least an undergraduate university degree or the equivalent. Exclude anyone reported as a manager above. Examples: Lawyers, accountants, architects, engineers, science professionals, computer professionals, marketing and research professionals and project managers and supervisors not in the "Manager" group. |
| Technical / Trades | Employees requiring a community college certificate/diploma, vocational/trades accreditation or equivalent and who are not primarily involved in sales/marketing. Exclude anyone reported as a manager above. Examples: Technologists, lab technicians, legal secretaries, computer programmers, draftspersons, construction trades, machinists, stationary engineers, mechanics, repair occupations. |
| Marketing / Sales | Non-supervisory staff primarily engaged in sales/marketing of products/services. Exclude anyone reported as a manager above. Examples: Retail sales clerk, telemarketers, real estate agents, insurance agents. Exclude employees whose duties require a university degree or college certification or those whose duties are primarily supervisory. |
| Administrative, clerical, production and support staff | Staff providing clerical/administrative services and staff in production or maintenance positions that require no vocational/trades accreditation or the equivalent in on-the-job training. Exclude anyone reported as a manager above. Examples: Secretaries, receptionists, claims adjusters, mail/distribution clerks, assemblers, packers, sorters, machine operators, warehousemen, cleaning staff, transportation equipment operators (drivers), and jobs that require no more than one-month's training for someone with no vocational/trade accreditation. |
| Other | If you have employees that do not fit into any of the above categories, please write in their occupation(s). |

| | |
|---|------|
| 4. Managers Include: partners and working proprietors. | 6331 |
| 5. Professionals | 6332 |
| 6. Technical/Trades | 6333 |
| 7. Marketing/Sales | 6337 |
| 8. Administrative, clerical, production and support staff | 6334 |
| 9. All others Please specify: <input type="text" value="6336"/> | 6335 |
| 10. Total (Sum of the above must equal the number of paid employees (full-time and part-time) from lines 1 and 2 above.) | 6339 |
| Question 3 - Contract Workers Please report the number of contract workers usually engaged at this business unit (i.e. during a typical pay period.) | 6320 |
| 11. Contract workers Individuals engaged only for the duration of a specific project or term. | |

E - Distribution of Operating Revenue by Type of Client

Data on your revenue by type of client will be used to improve information on the origins of demand for goods and services. We recognize that this may be a difficult question to answer, and we welcome your comments on how to improve it.

Please indicate the percentage of "Total operating revenue" (reported in section B, on line 3) by type of client to whom the good or service was delivered.

| | % |
|---|-------------|
| Clients in Canada: | 8100 |
| 1. Individuals and households | 8120 |
| 2. Public Institutions (hospitals, schools, universities, etc.) | 8130 |
| 3. Government (federal, provincial, territorial and municipal administration) | 8112 |
| 4. Financial Businesses (e.g. financial intermediaries including banks, trust companies, financial crown corporations, etc.) | 8115 |
| 5. All other businesses (including non-financial crown corporations) | 8140 |
| 6. Clients outside Canada (exports) | |
| Total | 100% |

Name of **person** reporting **Type of Client information** (if different from name on page 1) (Please print)

8190

| | |
|------------|-----------|
| First Name | Last Name |
|------------|-----------|

Telephone number 8192
(include area code)

F - Distribution of Operating Revenue by Client Location

Data on your revenue by client location will be used to improve information on the movement of goods and services between provinces and to other countries. We recognize that this may be a difficult question to answer, and we welcome your comments on how to improve it.

Please indicate the percentage of "Total operating revenue" (reported in section B, on line 3) by the location of the client to whom the service or good was delivered.

| | % |
|---|-------------|
| 1. Newfoundland | 8400 |
| 2. Prince Edward Island | 8415 |
| 3. Nova Scotia | 8405 |
| 4. New Brunswick | 8410 |
| 5. Quebec | 8420 |
| 6. Ontario | 8425 |
| 7. Manitoba | 8430 |
| 8. Saskatchewan | 8435 |
| 9. Alberta | 8440 |
| 10. British Columbia | 8445 |
| 11. Yukon | 8455 |
| Northwest Territories: | |
| 12. Northwest Territories (excluding Nunavut) | 8451 |
| 13. Nunavut | 8452 |
| 14. Northwest Territories (old boundaries) (sum of lines 12 and 13 above) | 8450 |
| Clients outside Canada (exports): | |
| 15. United States | 8465 |
| 16. Mexico | 8470 |
| 17. All other countries | 8476 |
| Total | 100% |

G - Events that may have affected your business unit

Compared to last fiscal year, was there any event(s) that may have caused significant differences in reported values of your business unit during this reporting period?

1. If **yes**, please check the boxes that best reflect this change.

- | | |
|--|--|
| 9930 <input type="checkbox"/> Longer scheduled work week | 9931 <input type="checkbox"/> Shorter scheduled work week |
| 9932 <input type="checkbox"/> Increase in business | 9933 <input type="checkbox"/> Decrease in business |
| 9934 <input type="checkbox"/> More overtime | 9935 <input type="checkbox"/> Less overtime |
| 9936 <input type="checkbox"/> Foreign exchange | 9937 <input type="checkbox"/> Merger/Acquisition |
| 9938 <input type="checkbox"/> Layoffs | 9939 <input type="checkbox"/> Increase in hiring |
| 9940 <input type="checkbox"/> Temporary shutdown | 9941 <input type="checkbox"/> Permanent shutdown |
| 9942 <input type="checkbox"/> Strike | 9943 <input type="checkbox"/> Adverse weather or natural disaster |
| 9944 <input type="checkbox"/> Change in supplier | 9945 <input type="checkbox"/> Change in product line |
| 9946 <input type="checkbox"/> Price changes, goods and/or services sold (output) | 9947 <input type="checkbox"/> Price changes, labour and/or raw materials (input) |
| 9948 <input type="checkbox"/> Changes in industry regulation | 9949 <input type="checkbox"/> Changes in government taxes (duty levies - dumping duties from offshore companies) |

2. 9950 Other, please specify:

H - Comments

1. How long did you spend collecting the data and completing this form?

9910 hours

2. **Comments?**

We invite your help in improving our business survey program. Your comments on the following range of suggested topics along with your more general remarks would be greatly appreciated:

- | | |
|---|---|
| <ul style="list-style-type: none"> • questionnaire content • new questions of interest to your industry • questionnaire language • use of business terminology • comprehension of questions (e.g. through definitions, examples of inclusions and exclusions, code sheets, instruction sheets, reporting guides, etc.) | <ul style="list-style-type: none"> • order and flow of questions • timing of receipt of questionnaire and the period given for response • other sources of data to further reduce response burden • potential for electronic data reporting • general (non-proprietary) business software packages in use. |
|---|---|

9920

Lost the postpaid envelope?



Please refer to the following telephone number (1-888-881-3666)
or
the following FAX number (1-888-883-7999).

Thank you for completing the questionnaire.

Statistics Canada's publications are available for use in Statistics Canada's regional offices and all major libraries. As well, please visit our web site at www.statcan.ca.