



Unified Enterprise Survey - Annual

2000 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.

This document is confidential when completed.

Si vous préférez recevoir ce questionnaire en français, veuillez nous appeler sans frais au numéro de téléphone suivant : 1 888 881-3666.

For Information Only

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

0001	Legal name	0004	Number and street		
0002	Business name	0005	City	0006	Province or State
0003	C/O	0053	Country	0007	Postal code/Zip code
0008	First name of contact	0028	Last name of contact		
0052	Please report for:	0010	Language preference 1 <input type="radio"/> English 2 <input type="radio"/> French		

A - Introduction

Survey Purpose

This survey collects the financial and operating data needed to produce statistics concerning your industry. For more information on survey purpose, please consult the enclosed booklet entitled "Statistics Canada Business Surveys".

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.

Please return the completed questionnaire(s) in the enclosed envelope **within 30 days** of receipt. The questionnaire(s) can also be faxed back to Statistics Canada at **1 888 883-7999**. Thank you.

If you need further information or help, please call 1 888 881-3666.

Name of the primary person completing this questionnaire:		0013	[Grid for name]		
0026		0054	[Grid for name]		
<input type="radio"/> Mr. <input type="radio"/> Mrs. <input type="radio"/> Miss <input type="radio"/> Ms.		First name			
		Last name			
Title: 0014	E-mail address: 0018		Web site address: 0020		
Telephone number: 0017 ()	Extension: 0027	Fax number: 0016 ()	Date completed: YYYY MM DD		
Signature:		0015	[Grid for date]		

I certify that the information contained herein is complete and correct to the best of my knowledge.

Coverage

Please complete this questionnaire for the business unit(s) described in the pre-printed area on the front page of this questionnaire. Report only for the operation(s) located in Canada.

Reporting Instructions

When precise figures are not available, your best estimates are acceptable.

1. Please report all dollar amounts in CANADIAN DOLLARS (\$ CDN).
2. All dollar amounts reported should be rounded to the nearest whole dollar (e.g., \$55,417.40 should be reported as \$55,417).
3. All percentages reported should be rounded to the nearest whole percent (e.g., 37.3% to 37%, 75.8% to 76%).
4. Please include all electronic commerce transactions.
5. Please write clearly in ink.
6. This survey questionnaire can be faxed back to Statistics Canada at **1 888 883-7999**.

Statistics Canada advises you that there could be a risk of disclosure during the facsimile transmission. 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*.

Reporting Period Information

Reporting Period

Please report information for your **most recent available 12-month fiscal period** ending between January 1, 2000 and March 31, 2001. Please indicate below the period covered by this questionnaire.

1. From ⁰⁰¹¹ YYYY MM DD To ⁰⁰¹² YYYY MM DD

2. Do the dates reported above represent a change in your fiscal year?

0059 Yes No

3. Were any of the operating units of this business unit temporarily or seasonally inactive during the reporting period?

0061 Yes No

4. Has this business unit acquired any operating units during the reporting period?

0064 Yes No

5. Has this business unit disposed of/sold any operating units during the reporting period?

0066 Yes No

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 kept confidential and used for statistical purposes only. **Your responses are not shared with Canada Customs and Revenue Agency (formerly Revenue Canada).** More details on data-sharing are included in this package.

Business Unit Organization

1. Type of organization (please check **one** only):

- 0024 1 Unincorporated sole proprietorship 2 Unincorporated partnership 3 Incorporated company 4 Co-operative
- 5 Joint venture 6 Government business entity 7 Government 8 Non-profit organization

Sole Purpose of this Business Unit

1. Is the sole purpose of this business unit to provide services to your parent company, an affiliated company or a professional practice?

- 0029 Yes → If yes, please name the company or professional practice. No → If no, please go to the **Main Business Activity** section.

0030

Main Business Activity

Please check the **main** activity, at this business unit, that 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 list the main activities of this business unit and indicate the estimated percentage of total operating revenue associated with each one:

0041

Note: If you responded "**None of the above**", please call 1 888 881-3666 for further instructions.

B - Revenue

- Please include:**
- all Canadian revenue (including electronic commerce) recorded in your accounts for sales or transfers to other businesses and to other units of your business;
 - all revenue (including electronic commerce) received from outside Canada by this business unit.
- Please exclude:**
- federal or provincial sales taxes collected for remittance to a government agency.

Sales of Goods and Services Produced

	\$ CDN
1. Total sales of goods and services produced	2299
2. All other operating revenue Exclude interest income and dividends. Please report this amount in this section at question 4, "Non-operating revenue".	2077
Please name major items:	
2071	
2072	
2073	

Revenue Totals

	\$ CDN
3. Total operating revenue (add amounts reported in questions 1 and 2 above)	2080
4. Non-operating revenue (e.g., interest income and dividends)	2097
5. Total revenue (add amounts reported in questions 3 and 4 above)	2098
6. Please estimate the percentage of your " Total operating revenue " reported in this section at question 3, that was generated by new or substantially improved services or other products introduced by your business unit during the last three years .	%
	2910

B - 1 Revenue by Type of Goods and Services

Please report your "Total sales of goods and services produced" reported in **Section B - Revenue**, at question 1, "Total sales of goods and services produced", by the following categories.

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

B - 1 Revenue by Type of Goods and Services (continued)

	\$ CDN
Consulting:	2546
14. Strategic management and planning, organizational structure and review	2547
15. Financial management consulting services (e.g., business valuations for mergers and/or acquisitions; analysis of capital investment proposals)	2548
16. Human resource management and planning	2549
17. Executive search services (including outplacement)	2550
18. Marketing management consulting services	2551
19. Production management consulting services (e.g., strategic utilization of material in the production process; inventory management and control; quality control standards)	2554
20. Computer consultancy services	2552
21. Other management consulting services (e.g., education and training)	2556
22. Business process outsourcing (e.g., providing services which were formerly internal to the client firm)	2557
23. Personal financial planning	2000
24. Sales of all other goods and services produced	
Please name major items:	
2001	
2002	
2003	
25. Total (sum of amounts reported at questions 1 to 24 must equal the amount entered in Section B - Revenue , at question 1, "Total sales of goods and services produced")	2305

C - Expenses

Please include: • all expenses (including electronic commerce) within or outside Canada recorded by this business unit.

Please exclude: • GST/HST and TVQ (Quebec).

Labour Remuneration

	\$ CDN
1. Wages and salaries paid to employees for whom you issued a T4 - Statement of Remuneration Paid form (include vacation pay, bonuses and commissions)	3010
2. Employer portion of employee benefits paid for all employees for whom you issued a T4 - Statement of Remuneration Paid form (include employer contributions to pension, medical/life insurance plans, employment insurance and workers' compensation)	3040
3. Total labour remuneration (add amounts reported at questions 1 and 2 above)	3041

Purchased Service Expenses

Please **exclude** services that you produce within this business unit.

	\$ CDN
4. Telephone and other telecommunication expenses Include: • 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
5. Rental and leasing expenses Include office space or other real estate, motor vehicles, computers and peripherals, other machinery and equipment, and other goods. Also please include , if applicable, all purchased energy, fuel and water expenses.	4115
6. Purchased maintenance and repair service expenses, including janitorial and cleaning services Include materials, parts and labour. Exclude property management fees.	4175
7. Payments to employment agency or personnel supplier (e.g., pay for temporary workers paid through an agency and charges for personnel search services)	3080
8. Accounting or bookkeeping work sub-contracted to others	3081
9. Legal, accounting and auditing fees	4230
10. Consulting fees	4270
11. Other professional and business service fees Include fees for education and training, research and development, payroll preparation, etc.	4275
12. Financial service fees (e.g., bank charges, credit and debit card commissions) Exclude interest expenses. Please report these amounts in this section at question 26, "Other expenses".	4325
13. Insurance premiums (e.g., liability, auto, building, equipment) Exclude premiums paid directly to your Head Office, if applicable. Please report this amount in this section at question 23, "Management fees or any other service fees paid to head office and other business support units".	4350

Purchased Service Expenses (continued)

	\$ CDN
14. Advertising expenses	4365
15. Travel expenses Include passenger transportation, accommodation, meals while travelling, and other travel allowances.	4366
16. Meals and entertainment expenses (e.g., performing arts events, sports events) Include purchases for clients.	4367
17. Property and business taxes, licences and permits Include: <ul style="list-style-type: none"> • property taxes (except those covered in your rental and leasing expenses); • property transfer taxes; • vehicle licence fees. 	4410
18. Royalties and franchise fees	4440

Purchases of Materials, Components and Supplies

Please **exclude** capital expenditures

	\$ CDN
19. Office supplies Include: <ul style="list-style-type: none"> • paper and supplies for photocopier, printer and fax machine; diskettes; writing instruments and other office supplies, etc. Also, if not capitalized, include computers, printers, photocopiers, computer software and office furniture, etc. Exclude: <ul style="list-style-type: none"> • postage and courier expenses. Please report this amount in this section at question 24, "All other operating expenses". • telephone and other telecommunication expenses. Please report this amount in this section at question 4, "Telephone and other telecommunication expenses". 	3301
20. All other materials, components and supplies	3392
Please name major items:	
3393	
3394	
3395	

Other Operating Expenses

	\$ CDN			
21. Energy expenses (e.g., electricity, gasoline, fuel oil, diesel fuel, propane, natural gas) Exclude energy expenses that are covered in your rental and leasing expenses. Please report these payments in this section at question 5, "Rental and leasing expenses".	4027			
22. Depreciation and amortization (e.g., vehicles, buildings, equipment) (including this business unit's assets and capital lease obligations)	4520			
23. Management fees or any other service fees (e.g., legal, advertising, insurance) paid to head office and other business support units (e.g., warehouses, sales centres, trucking facilities)	4555			
24. All other operating expenses (e.g., contributions to provincial health and education payroll taxes, allowances for bad debts, donations, and inventory adjustments) Exclude interest expenses. Please report these amounts in this section at question 26, "Other expenses".	4569			
Please name major items: <table border="1" style="margin-left: 20px; width: 50%;"> <tr> <td style="width: 100px;">4561</td> </tr> <tr> <td>4562</td> </tr> <tr> <td>4563</td> </tr> </table>	4561	4562	4563	
4561				
4562				
4563				

Expense Totals

	\$ CDN
25. Total operating expenses (add amounts reported at questions 3 to 24 above)	4599
26. Other expenses (e.g., interest expenses on capital lease obligations plus all other miscellaneous interest expenses such as interest on loans and the interest portion of mortgage payments)	4630
27. Total expenses (add amounts reported at questions 25 and 26 above)	4699

For information only

D - Employment Characteristics

Paid Employees

Please estimate the **number** of salaried and hourly 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 (add numbers reported at questions 1 and 2 above)	6312

Categories of Paid Employees and Definitions (refer to category definitions below)

Please 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).

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 usually requiring an undergraduate university degree or the equivalent. Exclude anyone reported as a manager above.
Examples: consultants, engineers, lawyers, accountants, articling accounting students, valuation experts, computer professionals, editors, 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: bookkeepers, desktop publishers, computer programmers.

Marketing / Sales Non-supervisory staff primarily engaged in sales/marketing of products/services. Exclude anyone reported as a manager above.
Examples: sales and marketing staff, telemarketers. 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, mail/distribution clerks, cleaning staff 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 specify their occupation(s).

	Number
4. Managers	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): 6336	6335
10. Total (add numbers reported at questions 4 to 9 above)	6339

D - Employment Characteristics (continued)

Contract Workers

Please report the **number** of contract workers usually engaged at this business unit (i.e., during a typical pay period).

Number

6320

11. Contract workers

Individuals engaged only for the duration of a specific project or term.

Working Proprietors / Partners (Unincorporated Businesses Only)

If your firm is an unincorporated business, please report the **number** of working proprietors and/or partners.

Number

6321

12. Working proprietors and/or partners

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 welcome your suggestions on how to improve it in the **Comments** Section at the end of the questionnaire.

Please indicate the percentage of "Total operating revenue" (reported in **Section B - Revenue**, at question 3, "Total operating revenue") by type of client to whom the goods or services were delivered.

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

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 welcome your suggestions on how to improve it in the **Comments** Section at the end of the questionnaire.

Please indicate the percentage of "Total operating revenue" (reported in **Section B - Revenue**, at question 3, "Total operating revenue") by the location of the client to whom the goods or services were delivered.

	%
Clients in Canada	
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
12. Northwest Territories (excluding Nunavut)	8451
13. Nunavut	8452
Clients outside Canada (exports)	
14. United States	8465
15. Mexico	8470
16. Central and South America	8462
17. European Union Countries	8477
18. Other European Countries	8463
19. Africa	8464
20. Middle East	8466
21. Asia	8471
22. Australia, New Zealand	8467
23. All other countries	8476
Total	100%

G - Comments

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

9910

hours

2. Comments?

We invite your comments on the following topics or any others related to our business survey program. We appreciate your assistance.

- events that may have caused significant changes in your reported values from the previous year
- questionnaire content
- new questions of interest to your industry
- questionnaire language
- use of business terminology
- clarity of questions (e.g., definitions, examples of inclusions and exclusions, code sheets, instruction sheets, reporting guides)
- 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

FOR INFORMATION ONLY

Lost the return envelope?

Please telephone 1 888 881-3666 OR fax the questionnaire back to us at 1 888 883-7999
OR
mail your questionnaire to Statistics Canada, Operations and Integration Division,
120 Parkdale Ave., Ottawa, Ontario K1A 0T6



Thank you for your co-operation

Statistics Canada's publications are available for use
in Statistics Canada's regional offices and all major libraries.
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