

Service bulletin

Accounting Services

2007



Highlights

- The Canadian accounting services industry experienced another growth year in 2007. Operating revenue reached \$11.4 billion, up 3.2% from 2006. This growth is modest but since it follows significant increases of 11.6% in 2006 and 13.6% in 2005, everything indicates that the industry is in quite good health. Compared to 2002, the industry has seen uninterrupted and sustained growth of up to 45%.
- In 2007, as in preceding years, most of the industry's revenue came from traditional accounting service fields. Thus, audit, certification, compilation, review, bookkeeping and payroll services represented 61% of the industry's operating revenue. These were followed by taxation services (24%), management consulting services (7%), insolvency and receivership services (2%) and other goods and services (6%).
- Most of the industry's operating revenue (44%) was earned by Ontario firms, followed by Quebec (19%), Alberta (15%) and British Columbia (14%) firms. Since 2004, Quebec's share of operating revenue has decreased slightly and gradually while Ontario has only seen similar drops since 2005. Moreover, Alberta's share has increased constantly since 2005 while that of British Columbia remained stable during that time.
- All provinces posted higher operating revenue in 2006 to 2007, with Nova Scotia (20.1%), New Brunswick (12.0%) and Alberta (10.2%) seeing the greatest increases. However, growth in Quebec (0.1%), Newfoundland (1.2%), Ontario (1.8%) and British Columbia (2.1%) was more modest.
- The accounting services industry consists of a small number of very large firms with high revenue and a considerable number of small firms with much smaller revenue. In 2007, the 20 largest firms generated 51% of the industry's operating revenue, up from 49% in 2006.
- Salaries, wages and employee benefits are the only major operating expense item. It represented \$4.5 billion dollars in 2007 and accounted for as much as 55% of total operating expenses. The total cost of remuneration would have been much higher had it included the remuneration of many partners and owners who work in their own accounting businesses.
- Although the industry's before-tax operating profit margin is generally stable, it has nevertheless declined slightly from 30.2% in 2004 to 28.9% in 2007.

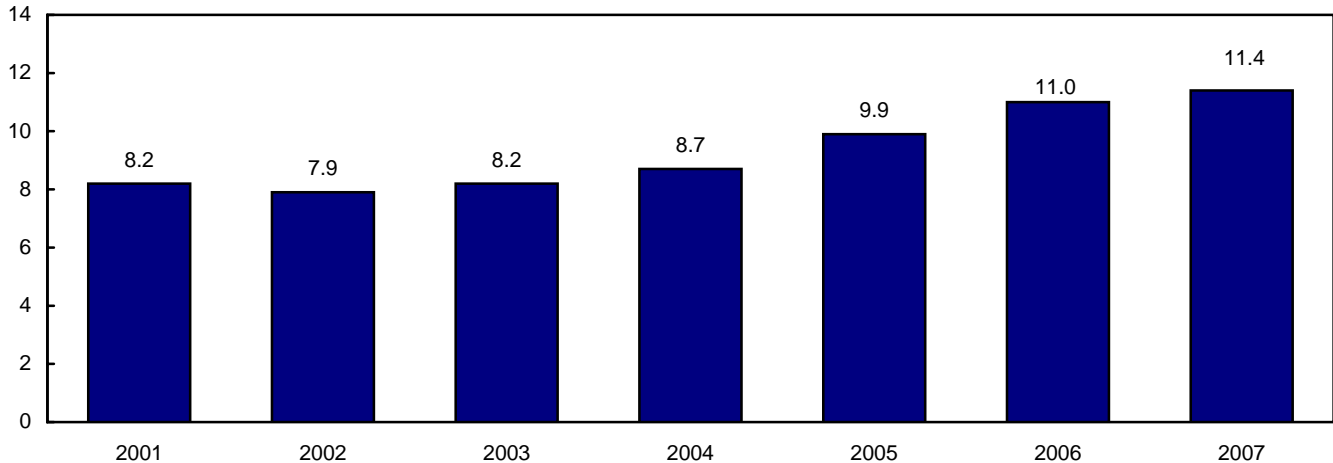
2007 survey detailed results

Total operating revenue

The Canadian accounting services industry experienced another growth year in 2007. Operating revenue reached \$11.4 billion in 2007, up 3.2% over 2006.

Chart 1
Operating revenue

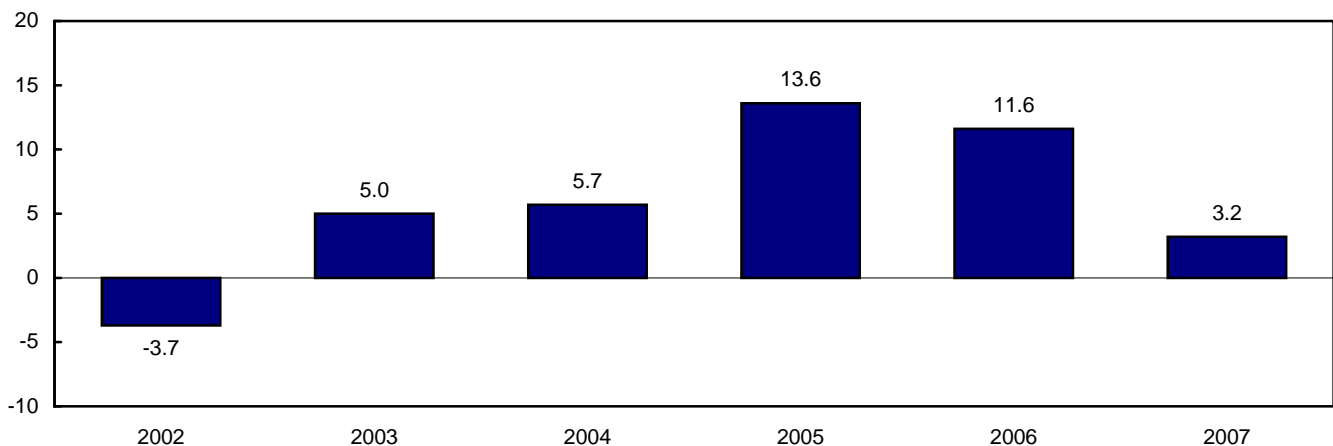
billions of dollars



This growth is modest but since it follows significant increases of 11.6% in 2006 and 13.6% in 2005, everything indicates that the industry is in quite good health. Compared to 2002, the industry has experienced uninterrupted and sustained growth of up to 45%.

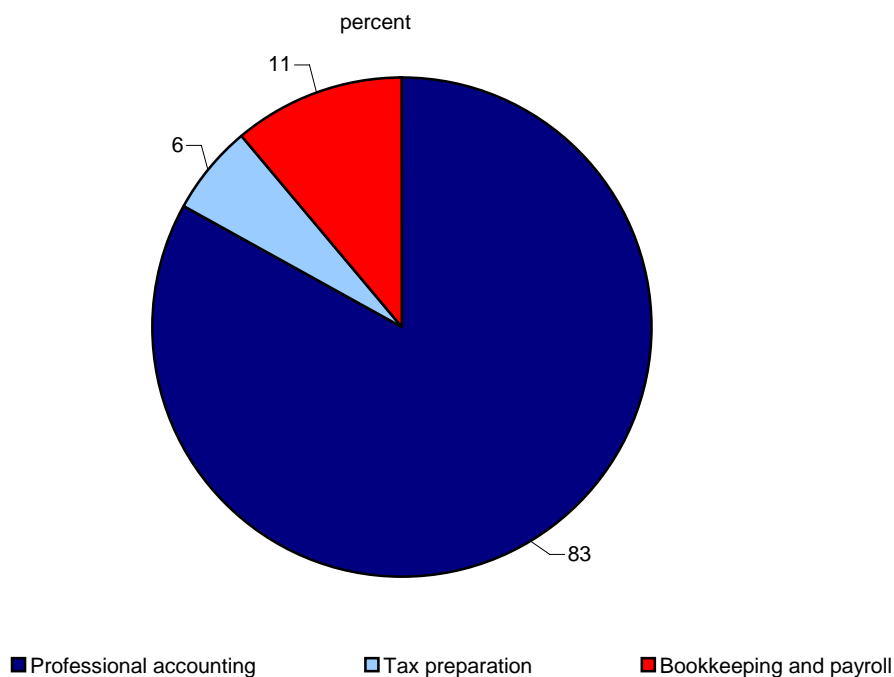
Chart 2
Growth rate of operating revenue

percent



In 2007, firms whose main activity is the delivery of professional accounting services (NAICS 541212) accounted for 83% (82% in 2006) of the industry's operating revenue. They were followed by firms for which the primary activity is bookkeeping and payroll services (NAICS 541215) and tax return preparation services (NAICS 541213), which respectively generated 11% (13% in 2006) and 6% (5% in 2006) of the industry's operating revenue. Notwithstanding these slight variations, the proportions have remained steady from year to year.

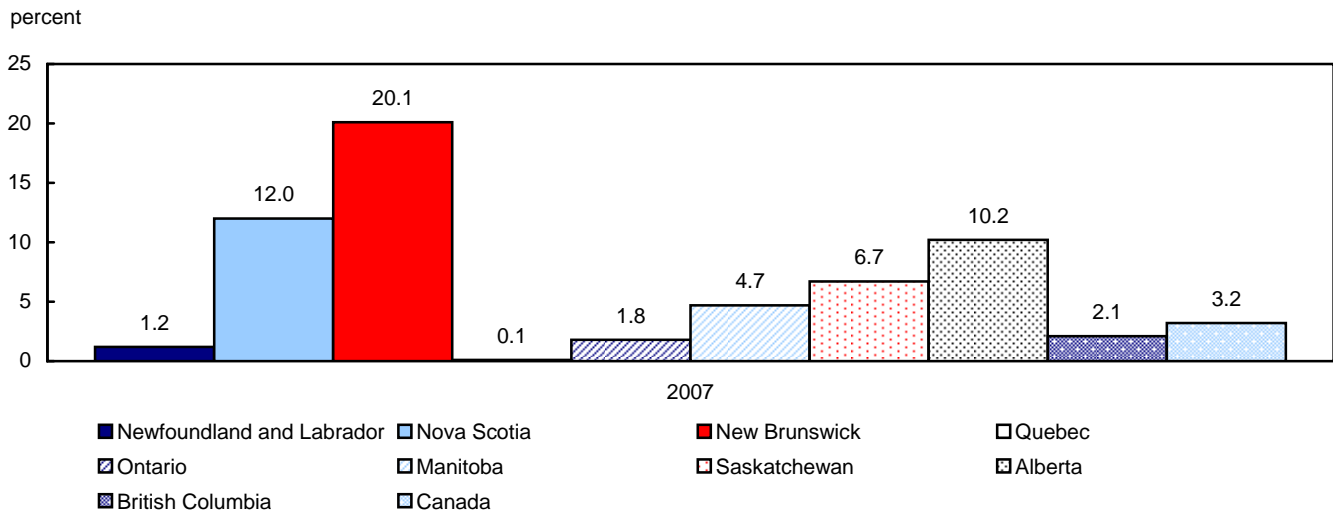
Chart 3
Industry distribution of 2007 operating revenue



Total operating revenue by province

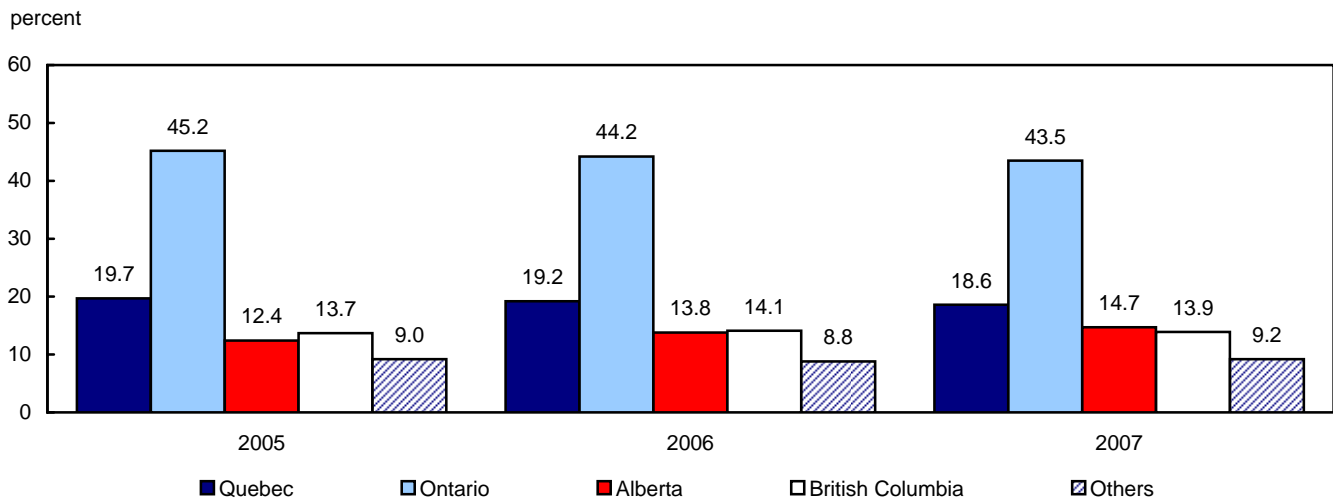
All provinces reported increases in their operating profit from 2006 to 2007, with the greatest growth occurring in Nova Scotia (20.1%), New Brunswick (12.0%) and Alberta (10.2%). However, growth in Quebec (0.1%), Newfoundland (1.2%), Ontario (1.8%) and British Columbia (2.1%) was more modest.

Chart 4
Growth rate by province of operating revenue



Most of the industry's operating revenue (44%) was earned by Ontario firms, followed by Quebec (19%), Alberta (15%) and British Columbia (14%) firms. Since 2004, Quebec's share of operating revenue has decreased slightly and gradually while Ontario has only seen similar drops since 2005. Moreover, Alberta's share has increased constantly since 2005 while that of British Columbia remained stable during that time.

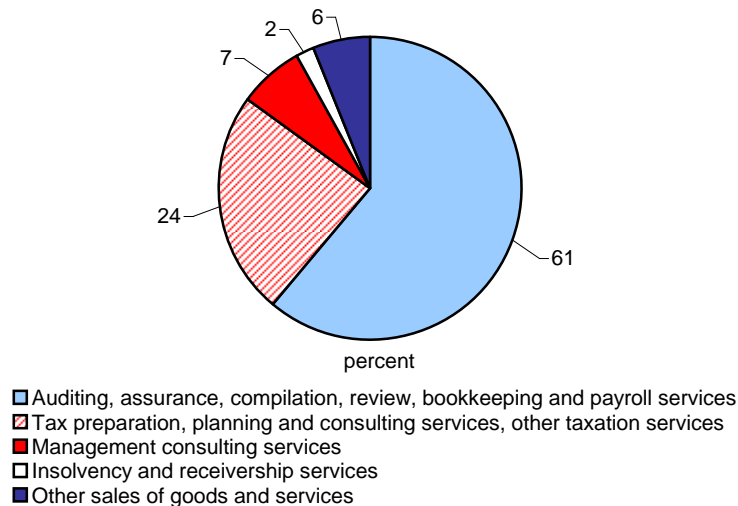
Chart 5
Provincial distribution of operating revenue



Sales by type goods and services

The “sampled” portion¹ shows that in 2007, as in preceding years, most of the industry’s revenue came from traditional accounting service sectors. Thus, audit, certification, compilation, review, bookkeeping and payroll services represented 61% of all sales. These were followed by taxation services (24%), management consulting services (7%), insolvency and receivership services (2%) and other goods and services (7%).

Chart 6
2007 sales distribution by type of goods and services

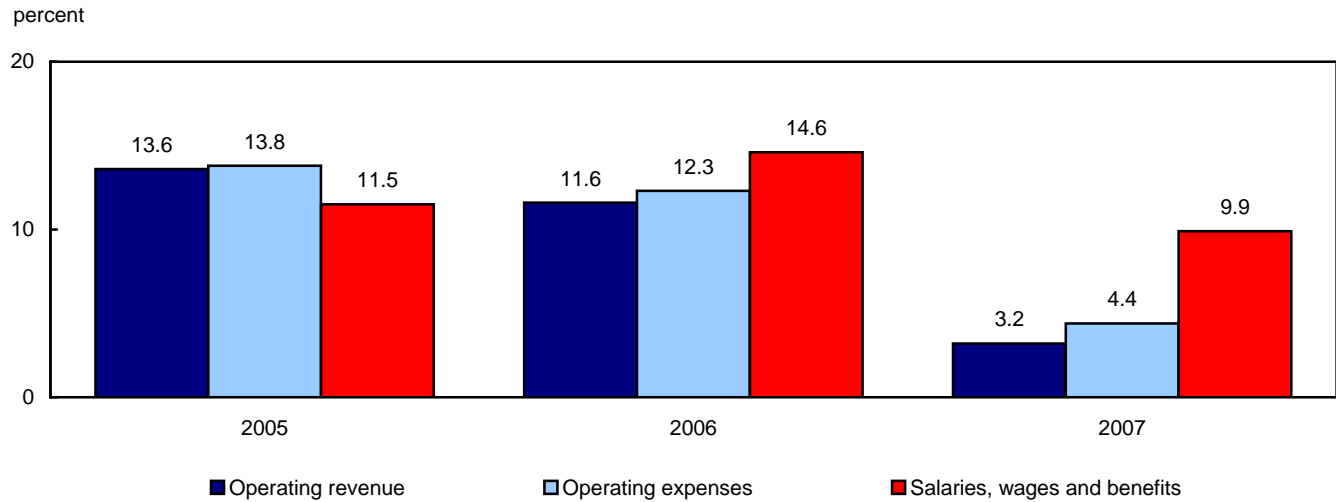


Industry operating expenses

In 2007, the industry’s operating expenses reached \$8.1 billion, up 4.4%, slightly larger than the 3.2% growth in operating revenue.

1. The smallest firms (in terms of earned revenue) are not included in these estimates. Those firms account for only a small portion of the industry’s total revenue.

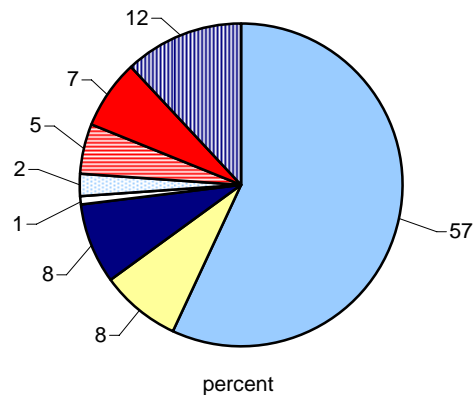
Chart 7
Growth rate of important variables



Salaries, wages and employee benefits represented 55% of the industry's total operating expenses, up from 2003 to 2006 when they accounted for between 51% and 52%.

Based on the "sampled" portion¹ for 2007, salaries, wages and employee benefits is the only major category of operating expenses, accounting for 57%. The remaining 43% of operating expenses fall into a number of other expenditure categories.

Chart 8
Expenses as a percentage of total operating expenses

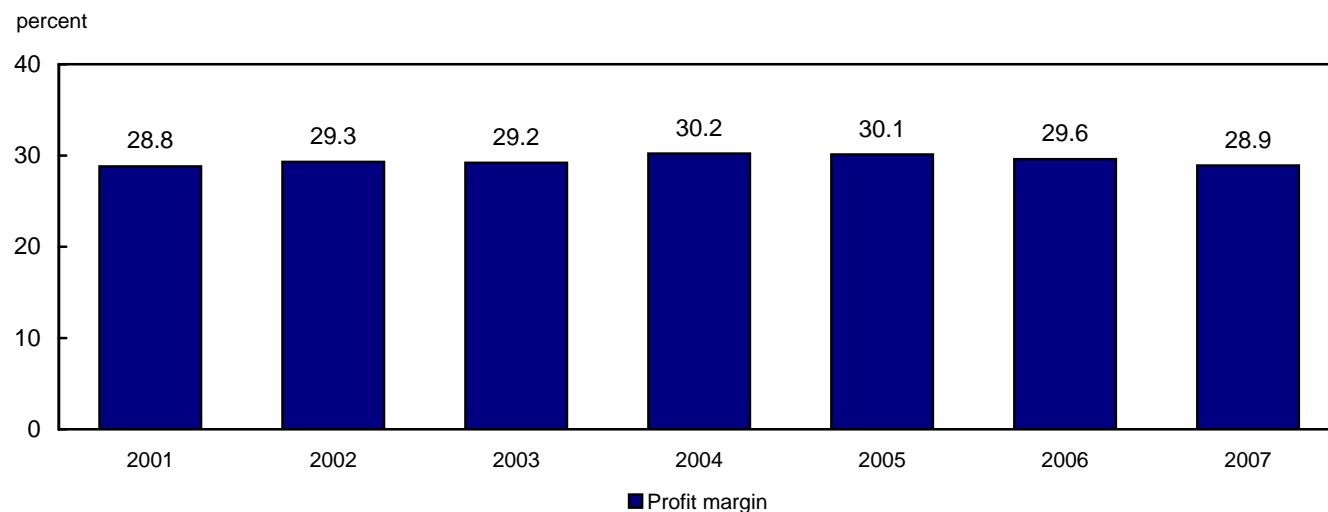


- Salaries, wages and benefits
- Other labour costs
- Rental, leasing, utilities and telecommunications
- Repair and maintenance expenses
- Depreciation charges
- Advertising, marketing, promotions, travel, meals and entertainment
- Other purchased goods and services
- Other operating expenses

Operating profits

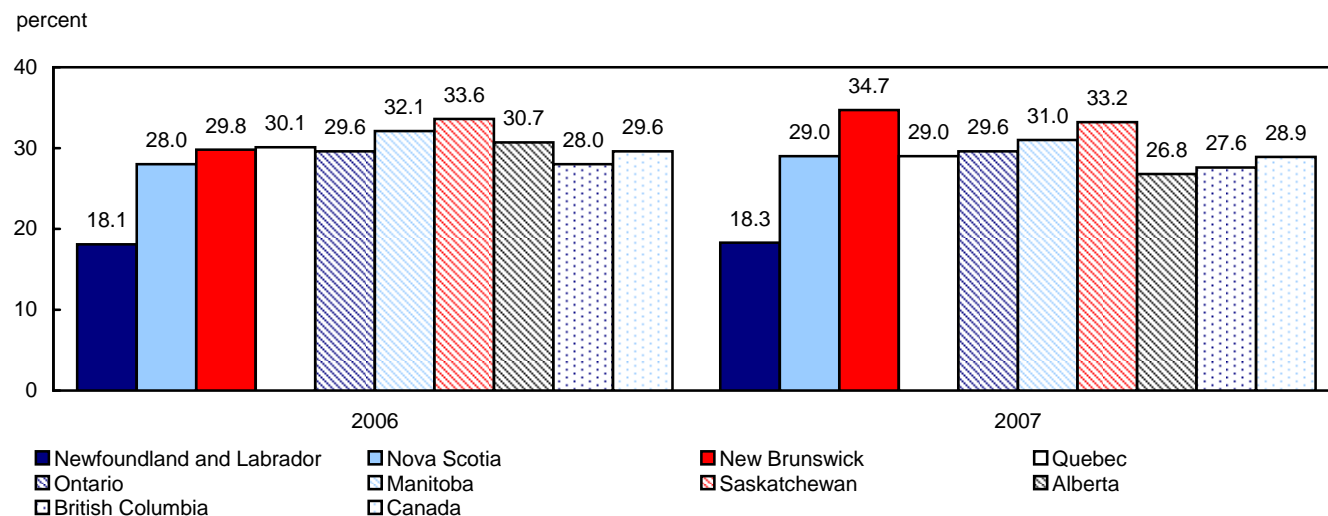
Expressed in percentage, industry operating profits reached 28.9% in 2007, down from 29.6% in 2006. Since 2001, operating profits have remained very stable, ranging between 28.8% and 30.2%.

Chart 9
Operating profit margin



For each of the provinces, operating revenue changed little from 2006 to 2007 except for New Brunswick where profits grew (from 29.8% to 34.7%) and Alberta where they dropped (from 30.7% to 26.8%).

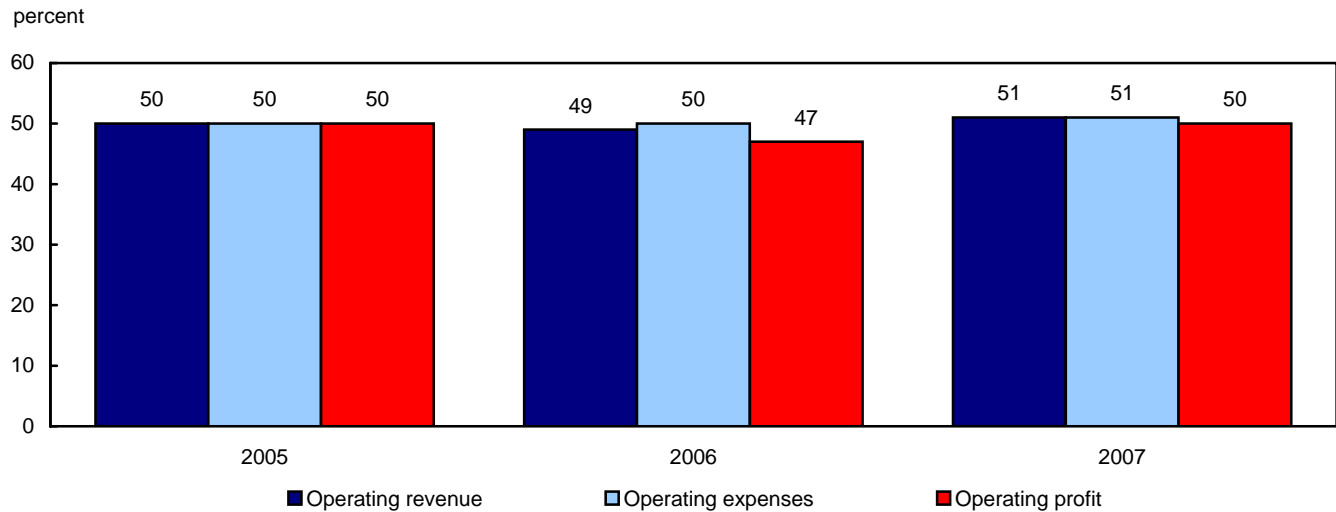
Chart 10
Operating profit margin per province



The industry's 20 largest firms

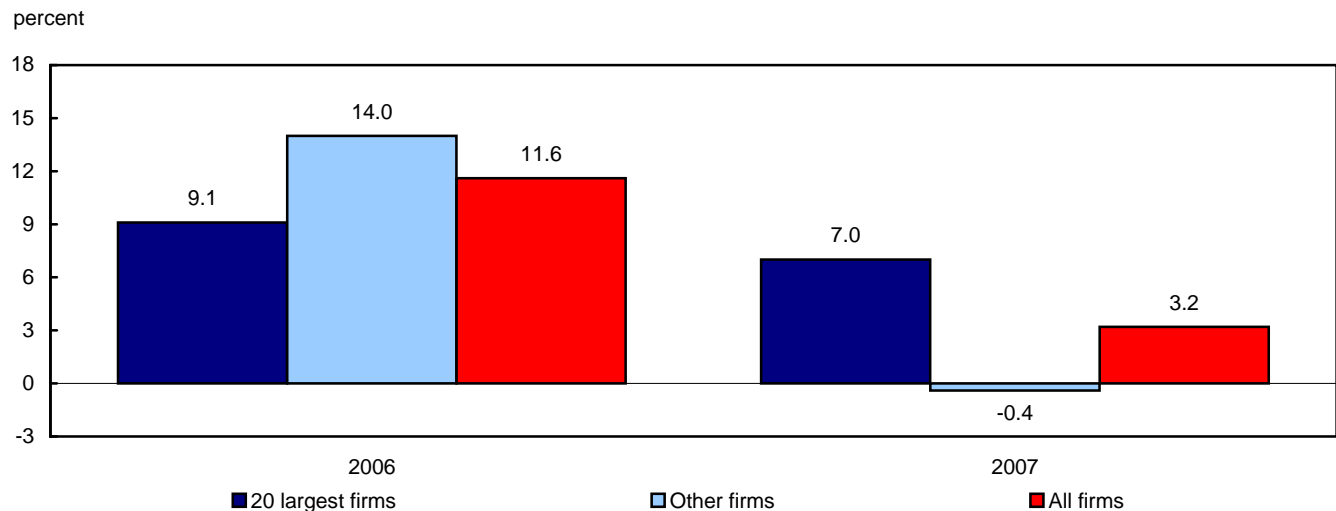
The accounting services industry is characterized by a small number of high-revenue firms and a large number of more modest-revenue firms. Year after year, the 20 largest firms account for half of the industry. In 2007, those firms generated 51% of the industry's operating revenue, accounted 51% of its operating expenses and realized 50% of its operating profit. These proportions are very similar to those for 2005 and 2006.

Chart 11
Share of the industry's 20 largest firms



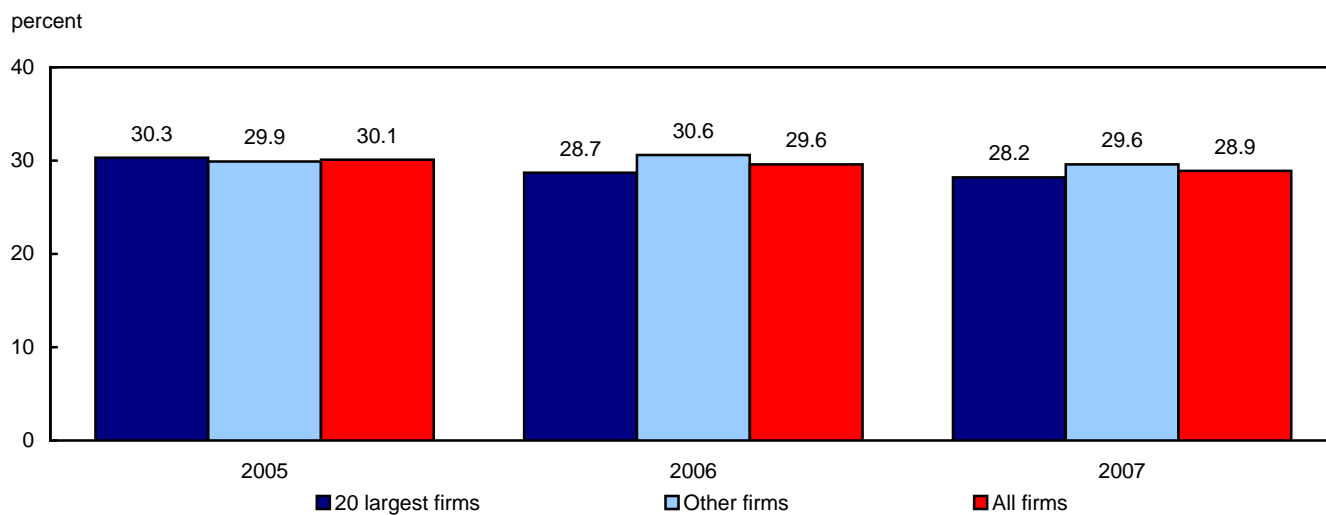
The 7.0% increase in operating revenue posted in 2007 by the 20 largest firms contrasts to a slight drop of 0.4% for all other firms in the industry. This is a reversal of the situation in 2006.

Chart 12
Growth rate of operating revenue



Expressed in percentage, operating profits in 2007 were lower for the 20 largest firms (28.2%) than for other firms (29.6%). This situation is similar to that found in 2006 but in contrast to that of 2005.

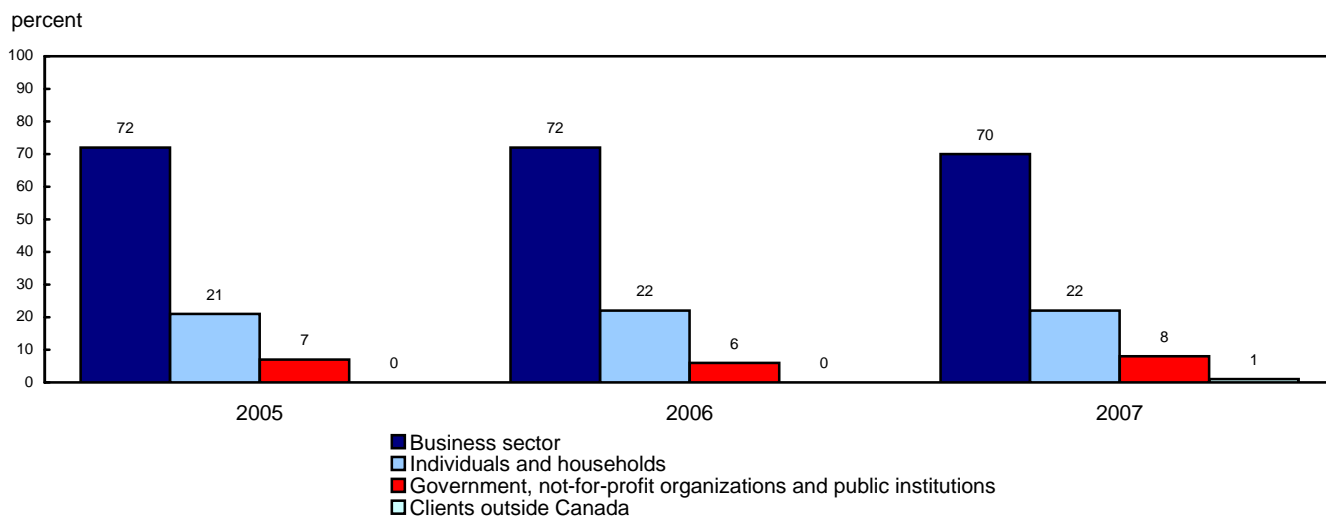
Chart 13
Profit margin



Sales by client type

Data on the “sampled” portion¹ of the industry shows that in 2007 almost all (99.4%) of the industry’s sales were to Canadian clients. Year after year, of those sales in Canada, the great majority meet business sector needs.

Chart 14
Sales by type of clients



Statistical tables

Table 1

Summary statistics for the accounting services industry, by province and territory, 2005 to 2007

	Operating revenue	Operating expenses	Salaries, wages and benefits	Operating profit margin	Statistical establishments
	millions of dollars			percent	number
2007 p					
Newfoundland and Labrador	89.7	73.3	45.2	18.3	246
Prince Edward Island	x	x	x	x	x
Nova Scotia	185.9	132.0	74.1	29.0	554
New Brunswick	145.0	94.7	49.6	34.7	443
Quebec	2,120.9	1,506.4	774.8	29.0	5,574
Ontario	4,966.1	3,496.1	1,926.4	29.6	11,027
Manitoba	325.7	224.6	124.8	31.0	791
Saskatchewan	243.7	162.8	88.5	33.2	720
Alberta	1,680.1	1,229.2	735.5	26.8	4,436
British Columbia	1,585.4	1,148.6	625.8	27.6	4,744
Territories ¹	x	x	x	x	x
Canada	11,405.6	8,114.3	4,470.8	28.9	28,701
2006 r					
Newfoundland and Labrador	88.7	72.6	39.7	18.1	244
Prince Edward Island	x	x	x	x	x
Nova Scotia	166.0	119.5	66.1	28.0	510
New Brunswick	120.7	84.8	50.4	29.8	415
Quebec	2,118.2	1,480.5	766.7	30.1	5,277
Ontario	4,879.3	3,436.0	1,751.1	29.6	10,212
Manitoba	311.1	211.3	119.7	32.1	683
Saskatchewan	228.4	151.7	81.6	33.6	636
Alberta	1,525.1	1,057.6	603.3	30.7	4,004
British Columbia	1,552.8	1,117.6	564.2	28.0	4,736
Territories ¹	x	x	x	x	x
Canada	11,048.5	7,773.4	4,067.3	29.6	26,853
2005 r					
Newfoundland and Labrador	75.8	59.6	36.0	21.4	249
Prince Edward Island	x	x	x	x	x
Nova Scotia	162.0	121.8	61.3	24.8	481
New Brunswick	118.9	77.2	46.1	35.1	385
Quebec	1,951.8	1,345.3	701.5	31.1	5,279
Ontario	4,473.7	3,108.8	1,513.3	30.5	10,186
Manitoba	282.5	194.2	87.3	31.3	647
Saskatchewan	203.9	133.8	67.7	34.4	600
Alberta	1,223.4	903.2	509.7	26.2	3,974
British Columbia	1,358.4	942.4	507.5	30.6	4,384
Territories ¹	x	x	x	x	x
Canada	9,901.2	6,920.1	3,549.7	30.1	26,330

1. Territories include: Yukon Territory, Northwest Territories and Nunavut.

Note(s): According to the North American Industry Classification System (NAICS 5412). See "Data sources, definitions and methodology" at the end of tables for definition of terms.

Table 2
Expenditures as a percentage of total operating expenses for the accounting services industry, by province and territory, 2005 to 2007

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Territories ¹	Canada
	percent											
Salaries, wages and benefits												
2007 P	67.1	x	57.0	54.3	55.3	57.4	56.9	55.6	59.0	56.2	x	57.1
2006 r	59.3	x	56.7	63.3	54.5	53.5	57.8	56.2	57.5	52.9	x	54.5
2005 r	64.6	x	52.8	61.9	54.2	50.2	54.1	52.1	57.7	55.6	x	53.1
Other labour costs												
2007 P	4.6	x	4.6	9.1	10.1	6.9	7.1	7.3	6.6	10.4	x	8.0
2006 r	5.4	x	6.4	1.3	11.1	6.5	5.9	7.9	9.0	8.6	x	7.9
2005 r	4.0	x	3.6	3.6	9.8	5.9	7.8	12.3	5.7	10.2	x	7.3
Rental, leasing, utilities and telecommunications												
2007 P	6.7	x	10.3	9.4	7.6	8.3	7.5	7.9	8.3	8.6	x	8.2
2006 r	7.5	x	6.3	7.7	8.5	7.8	8.4	8.2	8.1	8.8	x	8.1
2005 r	6.1	x	7.7	8.7	8.2	8.7	9.7	7.6	8.6	9.0	x	8.6
Repair and maintenance expenses												
2007 P	1.3	x	0.9	1.5	1.2	1.2	0.9	1.8	1.5	1.5	x	1.3
2006 r	0.6	x	1.3	1.3	1.0	0.9	0.7	1.8	1.0	1.5	x	1.0
2005 r	1.0	x	0.9	1.2	1.0	0.8	1.0	1.5	1.2	1.5	x	1.0
Depreciation charges of tangible and intangible assets												
2007 P	1.3	x	2.1	1.8	1.7	2.0	1.7	2.2	2.1	2.0	x	1.9
2006 r	1.1	x	1.6	2.0	1.6	1.8	2.5	2.3	2.2	2.3	x	1.9
2005 r	1.1	x	1.2	2.0	1.5	1.7	2.2	2.0	1.8	2.5	x	1.8
Advertising, marketing, promotions, travel, meals and entertainment												
2007 P	3.6	x	4.4	4.2	4.3	5.2	6.3	4.4	5.3	4.0	x	4.9
2006 r	5.7	x	3.5	3.6	4.8	4.9	4.8	4.7	4.5	4.8	x	4.8
2005 r	3.6	x	4.2	4.0	4.5	4.6	5.1	4.6	4.9	4.2	x	4.5
Other purchased goods and services												
2007 P	4.7	x	7.4	7.2	6.3	6.7	6.3	7.2	7.2	8.2	x	6.9
2006 r	5.2	x	6.8	7.9	6.7	8.0	6.9	6.7	7.1	8.2	x	7.6
2005 r	5.2	x	5.9	7.3	5.4	6.9	5.4	5.3	5.3	5.4	x	6.1
Other operating expenses												
2007 P	10.7	x	13.3	12.5	13.5	12.2	13.2	13.7	10.0	9.2	x	11.7
2006 r	15.2	x	17.3	13.0	11.7	16.7	13.1	12.2	10.7	12.8	x	14.1
2005 r	14.5	x	23.8	11.3	15.3	21.3	14.8	14.6	14.8	11.7	x	17.5

1. Territories include: Yukon Territory, Northwest Territories and Nunavut.

Note(s): According to the North American Industry Classification System (NAICS 5412). See "Data sources, definitions and methodology" at the end of tables for definition of terms. The smallest firms, in terms of revenues earned, are not included in the estimates of this table. These firms account for a relatively small portion of total industry revenues.

Table 3
Sales by type of client for the accounting services industry, by province and territory, 2005 to 2007

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Territories ¹	Canada
	percent											
Clients in Canada												
2007 P	99.2	x	99.9	99.8	99.2	99.8	99.9	100.0	98.6	99.4	x	99.4
2006 r	99.7	x	99.9	99.8	99.7	99.6	99.6	100.0	99.6	99.0	x	99.6
2005 r	99.9	x	99.8	99.7	99.7	99.7	99.7	99.9	99.9	99.6	x	99.7
Individuals and households												
2007 P	20.4	x	24.4	22.2	19.3	23.1	21.4	28.0	22.6	19.1	x	21.8
2006 r	27.1	x	14.6	25.8	22.5	22.6	22.1	31.7	21.8	20.9	x	22.3
2005 r	16.8	x	24.3	21.8	20.6	21.1	31.7	34.1	18.1	17.2	x	20.6
Government and public institutions												
2007 P	4.4	x	5.3	6.4	6.2	7.3	10.1	19.7	9.7	6.2	x	7.6
2006 r	1.6	x	2.9	3.1	6.2	4.7	12.2	12.0	9.7	3.1	x	5.8
2005 r	1.2	x	3.7	2.0	6.6	6.8	9.5	9.7	8.2	5.1	x	6.7
Business sector												
2007 P	74.3	x	70.2	71.1	73.7	69.4	68.5	52.4	66.2	74.2	x	70.0
2006 r	71.1	x	82.3	70.8	71.0	72.4	65.3	56.3	68.1	75.0	x	71.5
2005 r	81.8	x	71.8	76.0	72.5	71.8	58.5	56.1	73.7	77.3	x	72.4
Clients outside Canada												
2007 P	0.8	x	0.1	0.2	0.8	0.2	0.1	0.0	1.4	0.6	x	0.6
2006 r	0.3	x	0.1	0.2	0.3	0.4	0.4	0.0	0.4	1.0	x	0.4
2005 r	0.1	x	0.2	0.3	0.3	0.3	0.3	0.1	0.1	0.4	x	0.3

1. Territories include: Yukon Territory, Northwest Territories and Nunavut.

Note(s): According to the North American Industry Classification System (NAICS 5412). See "Data sources, definitions and methodology" at the end of tables for definition of terms. The smallest firms, in terms of revenues earned, are not included in the estimates of this table. These firms account for a relatively small portion of total industry revenues.

Table 4
Sales by type of goods and services for the accounting services industry, by province and territory, 2005 to 2007

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Territories ¹	Canada
	percent											
Accounting (auditing, assurance, compilation, review), bookkeeping and payroll services												
2007 P	72.8	x	60.1	55.5	63.2	60.7	64.8	54.7	62.4	59.9	x	61.4
2006 r	67.3	x	61.5	58.4	58.6	55.5	62.6	54.1	62.7	57.6	x	57.9
2005 r	69.8	x	60.3	64.6	60.5	58.4	58.5	52.9	61.5	61.7	x	59.8
Taxation services (tax preparation, planning and consulting services, other taxation services)												
2007 P	17.5	x	24.1	28.9	21.4	22.4	22.2	32.4	25.1	27.9	x	23.7
2006 r	18.0	x	22.6	25.5	22.6	26.4	21.5	32.6	22.2	27.5	x	25.1
2005 r	18.6	x	23.8	24.9	22.6	24.7	24.7	36.3	24.9	24.4	x	24.4
Management consulting services												
2007 P	3.0	x	10.3	9.8	6.6	8.2	5.7	4.4	5.1	4.9	x	6.8
2006 r	8.5	x	8.0	8.8	8.0	7.7	8.9	6.6	6.4	6.1	x	7.4
2005 r	5.6	x	6.8	3.9	8.9	7.6	5.5	4.1	6.3	7.1	x	7.4
Insolvency and receivership services												
2007 P	3.3	x	0.7	1.1	2.4	2.2	2.2	2.2	1.7	1.6	x	2.0
2006 r	2.4	x	2.5	0.5	3.6	3.1	2.7	1.7	1.8	2.1	x	2.8
2005 r	1.6	x	4.2	0.5	2.8	2.4	3.1	1.8	1.9	2.1	x	2.4
Other sales of goods and services												
2007 P	3.5	x	4.8	4.7	6.4	6.4	5.1	6.2	5.6	5.7	x	6.0
2006 r	3.8	x	5.4	6.8	7.2	7.3	4.3	5.0	6.9	6.6	x	6.9
2005 r	4.4	x	4.9	6.2	5.2	6.9	8.3	4.9	5.4	4.8	x	6.0

1. Territories include: Yukon Territory, Northwest Territories and Nunavut.

Note(s): According to the North American Industry Classification System (NAICS 5412). See "Data sources, definitions and methodology" at the end of tables for definition of terms. The smallest firms, in terms of revenues earned, are not included in the estimates of this table. These firms account for a relatively small portion of total industry revenues.

Data sources, definitions and methodology

The following information is to ensure a clear understanding of the basic concepts that are being measured, the underlying survey methodology (how the concepts are measured), and key aspects of data quality. This information will provide a better understanding of the strengths and limitations of the data, and of how they can be effectively analysed and used. The information may be of particular importance when making comparisons with data from other surveys or sources of information, and in drawing conclusions regarding changes over time.

Description

This annual sample survey collects the financial and operating data needed to produce statistics on the Accounting Services in Canada. The survey also collects detailed information on the characteristics of the businesses, such as type of revenue and type of client. These data are aggregated with information from other sources to produce official estimates of the national and provincial economic production of the Accounting Services industry in Canada. The results from this survey provide data to businesses, governments, investors, and associations. These data allow these groups to monitor the growth of the industry, measure performance, allow comparison across similar businesses and to better understand this industry to react to trends and patterns.

Target population

The target population consists of all establishments classified to the Accounting Services industry (NAICS 5412) according to the North American Industry Classification System (NAICS) during the reference year. This industry comprises establishments primarily engaged in providing a range of accounting services, such as the preparation of financial statements, the preparation of management accounting reports, the review and auditing of accountings records, the development of budgets, the design of accounting systems, the preparation of tax returns and bookkeeping, billing and payroll processing services.

Industry structure

Under the North American Industrial Classification System (NAICS), the Accounting, Tax Preparation, Bookkeeping and Payroll Services Industry (5412) consists of Offices of Accountants (541212), Tax Preparation Services (541213) and Bookkeeping, Payroll and Related Services (541215).

Offices of Accountants – NAICS 541212

This industry refers to professional accounting services. This industry comprises establishments primarily engaged in providing a range of accounting services such as the preparation of financial statements, the preparation of management accounting reports, the review and auditing of accounting records, the development of budgets, the design of accounting systems, and the provision of advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping services, tax return preparation services, payroll services, management consulting services and insolvency services.

Tax Preparation Services – NAICS 541213

This industry comprises establishments primarily engaged in providing tax return preparation services.

Bookkeeping, Payroll and Related Services – NAICS 541215

This industry comprises establishments primarily engaged in providing bookkeeping, billing or payroll processing services.

Data users who wish to learn more about NAICS, its underlying principles, and many of the other statistical concepts discussed in this brief summary, are referred to the Introduction section of the Statistics Canada publication “North American Industry Classification System: Canada 2007” (catalogue no. 12-501-X).

Sampling

This is a sample survey with a cross-sectional design.

The frame is the list of establishments from which the portion eligible for sampling is determined and the sample is taken. The frame provides basic information about each firm including address, industry classification, and information from administrative data sources. The frame is maintained by Statistics Canada’s Business Register and is updated using administrative data.

The basic objective of the survey is to produce estimates for the whole industry - incorporated and unincorporated businesses. The data come from two different sources: a sample of all businesses with revenue above or equal to a certain threshold (note: the threshold varies between surveys and sometimes between industries and provinces in the same survey) for which either survey or administrative data may be used; and administrative data only for businesses with revenue below the specified threshold. It should be noted that only financial information is available from businesses below the threshold; e.g., revenue, and expenses such as depreciation and salaries, wages and benefits. Detailed characteristics are collected only for surveyed establishments.

Prior to the selection of a random sample, establishments are classified into homogeneous groups (i.e., groups with the same NAICS codes and same geography). Quality requirements are targeted, and then each group is divided into sub-groups called strata: take-all, must-take, and take-some.

The take-all stratum represents the largest firms in terms of performance (based on revenue) in an industry. The must-take stratum is comprised of units selected based on complex structural characteristics (multi-establishment, multi-legal, multi-NAICS, or multi-province enterprises). All take-all and must-take firms are selected to the sample. Units in the take-some strata are subject to simple random sampling.

The effective sample size for reference year 2007 was 720 collection entities.

Definitions

- **Operating revenue** excludes investment income, capital gains, extraordinary gains and other non-recurring items.
- **Operating expenses** exclude write-offs, capital losses, extraordinary losses, interest on borrowing, and other non-recurring items.
- **Operating profit margin** is derived as follows: operating revenue minus operating expenses, expressed as a percentage of operating revenue. The derived figure excludes corporation income tax paid by incorporated businesses and individual income tax paid by unincorporated businesses. For unincorporated businesses, operating profit margin includes unpaid remuneration to partners and proprietors, which is not recorded as salaries, wages and benefits. Therefore the profit estimate will be higher in industries where unincorporated proprietorships and partnerships are significant contributors.
- **Salaries, wages and benefits** include vacation pay and commissions for all employees for whom a T4 slip was completed. This category also includes the employer portion of employee benefits for items such as Canada/Quebec Pension Plan or Employment Insurance premiums. Salaries and wages do not include working owners’ dividends nor do they include the remuneration of owners of unincorporated business. Therefore the relative level of salaries, wages and benefits will be lower in industries where unincorporated businesses are significant contributors.

- An active **statistical establishment** is one production entity or the smallest grouping of production entities which produces as homogeneous a set of goods and/or services as possible; which does not cross provincial boundaries; and for which records provide data on the value of output together with the cost of principal intermediate inputs used and cost and quantity of labour resources used to produce the output.

Data quality

While considerable effort is made to ensure high standards throughout all stages of collection and processing, the resulting estimates are inevitably subject to a certain degree of error. These errors can be broken down into two major types: non-sampling and sampling.

Non-sampling error is not related to sampling and may occur for many reasons. For example, non-response is an important source of non-sampling error. Population coverage, differences in the interpretation of questions, incorrect information from respondents, and mistakes in recording, coding and processing data are other examples of non-sampling errors.

Sampling error occurs because population estimates are derived from a sample of the population rather than the entire population. Sampling error depends on factors such as sample size, sampling design, and the method of estimation. An important property of probability sampling is that sampling error can be computed from the sample itself by using a statistical measure called the coefficient of variation (CV). The assumption is that over repeated surveys, the relative difference between a sample estimate and the estimate that would have been obtained from an enumeration of all units in the universe would be less than twice the CV, 95 times out of 100. The range of acceptable data values yielded by a sample is called a confidence interval. Confidence intervals can be constructed around the estimate using the CV. First, we calculate the standard error by multiplying the sample estimate by the CV. The sample estimate plus or minus twice the standard error is then referred to as a 95% confidence interval.

Quality evaluation

Prior to dissemination, combined survey results are analyzed for overall quality; in general, this includes a detailed review of individual responses (especially for the largest companies), an assessment of the general economic conditions portrayed by the data, historic trends, and comparisons with other data sources.

Disclosure control

Statistics Canada is prohibited by law from releasing any data which would divulge information obtained under the Statistics Act that relates to any identifiable person, business or organization without the prior knowledge or the consent in writing of that person, business or organization. Various confidentiality rules are applied to all data that are released or published to prevent the publication or disclosure of any information deemed confidential. If necessary, data are suppressed to prevent direct or residual disclosure of identifiable data.

Data accuracy

Of the units contributing to the estimate, the weighted response rate was 86.1%. CVs were calculated for each estimate and are available upon request.

Related products

CANSIM

Available on CANSIM: table 360-0007 - Accounting services, summary statistics, by North American Industry Classification System (NAICS), annual (75 series)

Survey(s)

Definitions, data sources and methods: survey number 4716 - Annual Survey of Service Industries: Accounting Services

Publications

Service Industries Newsletter, Catalogue no. 63-018-X.

Analytical paper series - Service Industries Division, Catalogue no. 63F0002X.

Release date: September 2009

Symbols

The following standard symbols are used in Statistics Canada publications:

.	not available for any reference period
..	not available for a specific reference period
...	not applicable
0	true zero or a value rounded to zero
0 ^s	value rounded to 0 (zero) where there is a meaningful distinction between true zero and the value that was rounded
p	preliminary
r	revised
x	suppressed to meet the confidentiality requirements of the <i>Statistics Act</i>
E	use with caution
F	too unreliable to be published

To access this product

This product, Catalogue no. 63-256-X, is available free in electronic format. To obtain a single issue, visit our website at www.statcan.gc.ca and select "Publications."

Frequency: Annual / ISSN 1916-9892

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Cette publication est également disponible en français.

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