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Member Profile Summary, as of April 1995 (Percentage Distributions)

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MEMBER PROFILE SUMMARY AS OF APRIL 1995
(Percentage Distributions)

	Entire Membership (n=326,838)	Public Practice (n=136,744)	Industry (n=137,774)	Government (n=14,748)	Education (n=7,781)	Others (n=30,291)	MCS Division Membership (n=3,052)	Tax Division Membership (n=75,277)	PPP Division Membership (n=6,119)	IT Division Membership (n=3,450)
Region										
Northeast	23	23	23	15	21	23	22	24	27	23
Midwest	23	23	25	17	24	21	23	21	22	23
South	34	33	34	47	37	34	31	33	32	31
West	19	20	17	20	17	21	22	22	18	22
International	1	1	1	1	2	1	1	*	1	1
Age										
Under 26 years	1	2	1	1	*	*	*	*	*	*
26-35 years	28	29	32	22	12	12	7	13	10	17
36-45 years	37	35	42	41	37	21	40	42	38	46
46-55 years	21	23	20	29	35	13	37	31	34	30
56-65 years	7	8	4	7	13	15	12	10	13	6
Over 65 years	5	3	1	1	2	39	3	4	4	1
Median	41.1 yrs	40.9 yrs	39.6 yrs	41.9 yrs	46.3 yrs	58.4 yrs	46.7 yrs	43.9 yrs	46.5 yrs	42.5 yrs
Sex										
Male	71	72	71	65	66	76	87	80	85	86
Female	24	23	25	31	29	15	9	15	11	11
Unknown	5	5	4	4	5	8	4	4	4	3
Years as CPA										
Less than 1 year	2	2	1	2	1	*	*	*	*	*
1-2 years	3	5	3	4	1	1	*	1	1	1
3-5 years	13	13	14	16	8	5	3	5	5	7
6-10 years	22	20	25	27	19	12	11	18	14	19
11-20 years	35	34	38	36	44	22	49	47	44	49
Over 20 years	26	26	18	16	27	60	36	29	36	24
Median	13.6 yrs	13.6 yrs	12.7 yrs	11.2 yrs	15.3 yrs	Over 20 yrs	17.6 yrs	16.0 yrs	17.1 yrs	15.2 yrs

* Percentages may not add to 100% due to rounding.
* Less than 0.5 percent.
N/A Not Applicable.

MEMBER PROFILE SUMMARY AS OF APRIL 1995
(Percentage Distributions)
 (Cont'd)

	Entire Membership (n=326,838)	Public Practice (n=136,244)	Industry (n=137,774)	Government (n=14,748)	Education (n=7,781)	Others (n=10,291)	MCS Division Membership (n=5,052)	Tax Division Membership (n=25,277)	PPP Division Membership (n=6,719)	IT Division Membership (n=3,250)
Years in AICPA										
Less than 1 year	5	6	4	5	2	1	1	1	1	1
1-2 years	5	14	4	5	3	1	1	1	1	2
3-5 years	14	14	16	18	11	6	5	8	7	10
6-10 years	22	20	26	28	23	14	16	22	18	22
11-20 years	30	29	32	29	37	20	46	42	41	43
Over 20 years	24	24	18	15	24	58	32	26	33	21
Median	12.2 yrs	12.2 yrs	11.0 yrs	9.1 yrs	13.7 yrs	Over 20 yrs	16.5 yrs	14.9 yrs	16.0 yrs	14.1 yrs
Job Function										
Public Practice	N/A	N/A	N/A	N/A	N/A	N/A	86	72	74	58
Industry	N/A	N/A	N/A	N/A	N/A	N/A	10	20	19	36
Education							1	1	1	2
Government							1	2	1	2
Other							2	5	5	2
Firm Size (Public Practice)										
Sole Practitioner	N/A	21	N/A	N/A	N/A	N/A	22	35	29	15
Small Firm (2-10 members)		42					49	43	47	48
Medium Firm (11-100 members)		18					23	13	15	29
Large Firm (Over 100 members)		19					5	9	9	8
Median	N/A	8 members					7 members	5 members	6 members	8 members

Percentages may not add to 100% due to rounding.
 * Less than 0.5 percent.
 N/A Not Applicable.