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Sources and Occupations of AICPA Membership, 1986

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Sources and Occupations of AICPA membership.

AIPCA. 1986.

AICPA
INTERNAL
MEMORANDUM

Date: August 8, 1986

To: EXECUTIVE STAFF
DIVISION DIRECTORS
ALL COST CENTERS

Phone Ext.:

From: Donald L. Adams

Phone Ext.:

Subject: Membership Statistics as of July 31, 1986

Attached is the current update of the AICPA's membership statistics. As you will note, for the first time in 99 years, less than 50% of the Institute's membership is engaged in the practice of public accounting.

As of the date of this memo, the official Institute membership for public dissemination should be reported as 240,000.



DONALD L. ADAMS

DLA:er
Attachment

SOURCES AND OCCUPATIONS OF AICPA MEMBERSHIP

	<u>1980</u>	<u>1981</u>	<u>1982</u>	<u>1983</u>	<u>1984</u>	<u>1985</u>	<u>1986</u>
Total AICPA Membership	161,319	173,900	188,706	201,764	218,855	231,333	240,947
Public Accounting	54.1%	53.3%	52.5%	53.0%	51.5%	51.0%	49.1%
Business & Industry	35.5%	36.1%	37.6%	36.9%	38.4%	38.8%	39.5%
Education	2.9%	2.8%	2.5%	2.7%	2.7%	2.7%	2.8%
Government	3.3%	3.3%	3.2%	3.3%	3.3%	3.3%	3.2%
Retired & Miscellaneous	4.2%	4.3%	4.2%	4.1%	4.1%	4.2%	5.4%
Membership in Public Practice	87,339	93,082	99,141	106,870	112,673	117,850	118,226
Firms with one member	23.8%	21.8%	23.5%	22.6%	23.1%	23.9%	25.1%
Firms with 2 to 9 members	33.1%	34.5%	34.0%	34.0%	34.0%	33.7%	34.3%
Firms with 10 or more members, except the 25 largest firms	13.0%	14.2%	14.5%	15.0%	15.1%	15.1%	15.0%
25 largest firms	30.1%	29.5%	28.0%	28.4%	27.8%	27.3%	25.6%