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## **AICPA/State Societies' Joint Strategic Planning Survey, November 1994**

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**AICPA/STATE CPA SOCIETIES'  
JOINT STRATEGIC  
PLANNING SURVEY**

**NOVEMBER 1994**

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**AICPA**

American  
Institute of  
Certified  
Public  
Accountants

*Planning & Research Division*

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**AICPA/STATE CPA SOCIETIES'  
JOINT STRATEGIC PLANNING SURVEY**

**Prepared by  
The Planning & Research Division  
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
November, 1994**



## TABLE OF CONTENTS

<b>Foreword.....</b>	<b>1</b>
<b>Executive Summary.....</b>	<b>5</b>
<b>Profile Respondents.....</b>	<b>13</b>
Personal Characteristics.....	14
Professional Characteristics.....	16
<b>Importance of Membership.....</b>	<b>19</b>
Familiarity with AICPA Activities.....	20
Importance of Membership in AICPA.....	23
Membership in a State Society.....	26
Reasons for Not Belonging to a State CPA Society.....	28
Familiarity with State Society Activities .....	32
Importance of Membership in State CPA Society.....	34
Reasons for Belonging to AICPA.....	36
Variations in Reasons for Belonging to AICPA.....	38
Other Important Reasons for Belonging to AICPA.....	42
Reasons for Belonging to a State CPA Society .....	43
Variations in Reasons for Belonging to a State Society....	45
Other Important Reasons for Belonging to a State CPA Society.....	48
Participation in AICPA/State Society Activities Over the Past Three Years.....	49
Change in Involvement in AICPA Activities Over the Past Three Years.....	51
Change in Involvement in State Society Activities Over the Past Three Years.....	53
Employer Position Toward Membership in AICPA.....	55
Employer Position Toward Membership in a State CPA Society.....	57
Financing of Annual Dues.....	59
<b>Current and Future Services and Programs.....</b>	<b>61</b>
Importance of Current and Future Services and Programs....	63
Variations in Importance of Current and Future Services and Programs.....	66
Other Services/Programs that Should be Provided to Better Serve Members' Professional Needs and the Public Interest.....	75
Perceptions of AICPA.....	76
Variations in Members' Perceptions of AICPA.....	80
Overall Evaluation of AICPA.....	88
Variations in Overall Evaluation of AICPA.....	90
Suggestions on How AICPA Could Improve Its Performance.....	96
Perceptions of State CPA Society.....	97
Variations in Members' Perceptions of State CPA Society...	102
Overall Evaluation of State Society.....	109
Suggestions on How State CPA Society Could Improve Its Performance.....	115

**TABLE OF CONTENTS (CONT'D.)**

<b>Future Issues and Trends.....</b>	<b>117</b>
Importance of Future Issues and Trends .....	119
Variations in the Importance of Future Issues and Trends..	122
Additional Issues of Importance to the Profession Over the Next Five to Ten Years .....	128
<b>Appendix.....</b>	<b>129</b>
Additional Tables.....	132
Survey Questionnaire.....	148

LIST OF TABLES

<u>TABLE</u>	<u>PAGE</u>
Table 1A - Personal Characteristics.....	15
Table 1B - Professional Characteristics.....	17
Table 2A - Familiarity with AICPA Activities.....	21
Table 2B - Familiarity with AICPA Activities 1986 to 1994.....	22
Table 3A - Importance of Membership in AICPA.....	24
Table 3B - Importance of Membership in AICPA 1986 to 1994.....	25
Table 4 - Membership in a State Society.....	27
Table 5A - Reasons for Not Belonging to a State Society....	29
Table 5B - Variations in Reasons for Not Belonging to a State Society.....	30
Table 6 - Familiarity with State Society Activities.....	33
Table 7 - Importance of Membership in State Society.....	35
Table 8A - Importance of Reasons for Belonging to AICPA....	37
Table 8B - Variations in Reasons for Belonging to AICPA 1994.....	40
Table 9A - Importance of Reasons for Belonging to a State Society.....	44
Table 9B - Variations in Reasons for Belonging to a State Society.....	46
Table 10 - Service on Committees, Task Forces, or Other Governing Bodies in Past Three Years.....	50
Table 11 - Change in Involvement in AICPA Activities Over Past Three Years.....	52
Table 12 - Change in Involvement in State Society Activities Over Past Three Years.....	54
Table 13 - Employer Position Toward Membership in AICPA....	56
Table 14 - Employer Position Toward Membership in State Society.....	58

**LIST OF TABLES (CONT'D.)**

<b><u>TABLE</u></b>	<b><u>PAGE</u></b>
Table 15 - Employers Paying Part or All Annual Dues.....	60
Table 16A - Importance of Current and Future AICPA and/or State Society Services/Programs.....	64
Table 16B - Variations in Importance of Current and Future AICPA and/or State Society Services/ Programs.....	69
Table 17A - Perceptions of AICPA.....	78
Table 17B - Variations in Members' Perceptions of AICPA.....	82
Table 18A - Overall Job AICPA is Doing.....	89
Table 18B - Variations in Overall Job AICPA is Doing.....	91
Table 18C - Overall Evaluation of AICPA 1986 to 1994 .....	95
Table 19A - Perceptions of State CPA Society.....	100
Table 19B - Variations in Members' Perceptions of State CPA Society.....	103
Table 20A - Overall Job State Society is Doing.....	111
Table 20B - Variations in Overall Job State Society is Doing .....	112
Table 21A - Importance of Future Issues and Trends.....	120
Table 21B - Variations in Importance of Future Issues and Trends.....	124
 <b><u>APPENDIX</u></b>	
Table 22 - Variations in Reasons for Belonging to AICPA 1986 to 1994.....	132
Table 23 - Variations in Importance of Current and Future AICPA and/or State Society Services/Programs 1986 to 1994.....	134
Table 24 - Perceptions of AICPA 1986 to 1994.....	139
Table 25 - Variations in Importance of Future Issues and Trends 1986 to 1994.....	144



## Foreword

As part of an ongoing effort to collaborate on planning for the future of the accounting profession, the American Institute of Certified Public Accountants and State CPA Societies undertook a nationwide survey of members in May, 1994, to collect information on the expectations and needs of their joint memberships. The results of the survey provide the basis for this report.

To accomplish this objective, the AICPA Planning & Research Division, in conjunction with a "working group" of Executive Directors and members of the AICPA Strategic Planning Committee and Collaborative Planning Subcommittee, reviewed various information as well as member needs surveys provided by 24 State CPA Societies (ranging in size from more than 8,000 members to fewer than 500 members) and developed the questionnaire utilized in this survey.

To guarantee that Institute members from all 54 jurisdictions were surveyed, the Institute's membership was stratified by jurisdiction prior to drawing the sample. Smaller jurisdictions were oversampled to ensure enough responses for tabulation of the data by each jurisdiction individually. However, the results were weighted to ensure that this oversample did not affect the "All Respondents" and other results presented in this report. The sample of 22,700 members were sent survey questionnaires in mid-May, 1994, and then follow-up questionnaires at the end of the

month.

The survey questionnaire was designed to gather information on a variety of topics in four major categories: (1) importance of AICPA/State CPA Society membership; (2) evaluation of current and future AICPA and/or State CPA Society services and programs; (3) evaluation of the Institute's and State CPA Societies' performance and policies; and (4) evaluation of future issues and trends. The survey also included a couple of questions about members' participation in AICPA and State CPA Society activities, as well as several demographic questions. A total of 8,474 completed questionnaires are included in the analysis that follows. An additional 170 were received subsequent to the survey cut-off date. This translates into a usable response rate of just over 37 percent and an overall response rate of 38 percent.

Members who responded to the survey are representative of the AICPA membership at large. Respondents generally match the entire membership in terms of primary area of employment, age, years as a CPA, length of membership in the AICPA, and region of the country in which they work. Moreover, respondents in public accounting generally match all public accounting members with regard to the size of the firm with which they are affiliated.

The sampling process, the representative characteristics of the respondents, and the response rate provide a high degree of confidence that the "All Respondents" results contained in this

report are within a few percentage points of the results that would have been obtained had the entire Institute membership been polled.



## Executive Summary

### Profile of Respondents

- Twenty six percent of members responding to the survey are female, compared to 19 percent in 1990 and 16 percent in 1986.
- Two thirds of the respondents are less than 46 years of age, with a median age of about 41 years. The median age of the 1990 respondents was 39 years and in 1986 it was 38 years.
- Twenty two percent of the respondents are from the Northeast, 24 percent are from the Midwest, 34 percent are from the South, and 20 percent are from the West. The regional breakdown of respondents in 1986 and 1990 was essentially the same.
- Eighty five percent of the respondents are members of a State CPA Society, compared to 90 percent in 1990 and 88 percent in 1986.
- Survey respondents have been CPAs for a median of 13.3 years. The corresponding medians for 1990 and 1986, respectively were 12 years and nine years.
- Survey respondents have been members of the AICPA and their State CPA Society (where applicable) for a median of 12.1 years.
- Forty eight percent of the respondents are employed in public accounting, 37 percent are employed in industry, five percent are in government, three percent are in education, and seven percent are in "other" areas (such as retired/unemployed, law firms, non-profit organizations, consulting). In 1990 and 1986, 51 percent and 52 percent of the respondents, respectively, were employed in public accounting.
- Among the respondents in public accounting, 75 percent are with rural/local firms, 12 percent are with regional firms, two percent are with national firms, and 11 percent are with multinational/international firms.
- Thirty eight percent of the respondents in public accounting are with small firms (defined as those with 2-10 AICPA members), 27 percent are sole practitioners, 20 percent are with medium-sized firms (those with 11-100 AICPA members), and 15 percent are from large firms (those with over 100 AICPA members). The median firm size is seven AICPA members. The 1990 and 1986 breakdowns were virtually the same.

### Membership in the AICPA

- Familiarity with AICPA - When asked how familiar they are with the activities of the AICPA, more than eight out of every ten respondents indicated they are at least somewhat familiar.

There is , however, some variation: males, older CPAs, as well as those with longer membership in the AICPA or a State CPA Society, are more likely to possess a higher degree of familiarity, while industry members are less familiar with the activities of the AICPA. Females, educators, and sole practitioners are among those whose familiarity with Institute activities has increased since the 1986 survey.

- Importance of Membership in AICPA - 85 percent of the members feel that their membership in AICPA is either very or somewhat important, a viewpoint which generally held across the various membership segments. There has, however, been a slight decline since 1986 in the importance sole practitioners attach to membership in the AICPA.

#### Membership in State CPA Society

- Eighty percent of the respondents reported being members of one State CPA Society, five percent are members of more than one State Society, and 15 percent are not members of a State CPA Society. [Respondents who are members of more than one State Society were asked to indicate the Society which they consider to be their primary affiliation, and the one to which their answers to questions in the survey would apply.] Respondents in public accounting are relatively more likely to belong to a State CPA Society, while those in government are least likely.
- The most common reasons members cited for not belonging to a State CPA Society were: "see no benefit/cost versus benefit"; "not in public practice"; and "too expensive/dues too high." Males and respondents in government and public accounting (particularly sole practitioners and those from large firms) are relatively more likely to cite "see no benefit/cost versus benefit" than are other respondents.
- Familiarity with State CPA Society - Nearly 90 percent of the respondents who belong to a State CPA Society said they are at least somewhat familiar with the activities of their Society. Males, older CPAs, as well as those who have longer memberships in the Institute or their State CPA Society, tend to be more familiar with their Society's activities, while members in industry and large public accounting firms are less familiar.
- Importance of Membership in State CPA Society - 86 percent of those who belong to a State CPA Society feel their membership in the Society is important. Members in industry and those employed in large public accounting firms are relatively less likely to say membership in a State CPA Society is "very important" than were other respondents.

#### Reasons for Belonging to AICPA or State CPA Society

- AICPA - The reasons members have for belonging to the AICPA have

not changed since 1986 with "keeping up to date on technical and professional developments" and "being part of the organized CPA profession" ranking as the top two reasons, respectively. Younger, as well as more recent, AICPA or State Society members, are more likely to cite "professional recognition, affiliation, and prestige" as an important reason for belonging than are their older or longer-tenured counterparts. However, the 1994 results also reveal a steady increase in the importance members attach to being able to participate in insurance and other benefit plans as a reason for belonging.

- State CPA Society - Respondents indicated "source of continuing professional education" and "keeping up to date on technical and professional developments" as the top two reasons, respectively, for belonging to their Society. However, state CPA Society members employed in large public accounting firms are relatively less likely than those from smaller firms to indicate these as important reasons for belonging to their Society.

#### Participation in AICPA/State CPA Society Activities

- Two percent of the respondents said that they have served on an AICPA committee, task force, or governing body within the past three years. Among those who are members of a State CPA Society, the corresponding percentage is 21 percent. State CPA Society members employed in education and in medium-sized public accounting firms are relatively more likely to have served on a committee, task force, or other governing body of their Society than are those in other areas, while younger respondents and those in industry are less likely.
- About three-fourths of the members responding to the survey said that their involvement in AICPA activities has stayed the same over the past three years.
- Among those who are members of a State CPA Society, 62 percent said that their involvement in their Society's activities has stayed the same over the past three years. State CPA Society members employed in education and in medium-sized public accounting firms are relatively more apt to say their involvement in their Society's activities has increased over the past three years than are respondents in other areas.

#### Employer Position Toward Membership

- AICPA Membership - 24 percent of the respondents indicated that their employer requires them to be a member of the Institute, 22 percent said their employer prefers such membership, while 49 percent said membership in the Institute is optional or their employer takes no position in the matter. Five percent said their employer does not encourage membership in the Institute.
- State CPA Society Membership - 22 percent of the respondents

indicated that their employer requires them to be a member of a State CPA Society, 22 percent said their employer prefers such membership, while half said membership in a State Society is optional or their employer takes no position in the matter. Six percent said their employer does not encourage membership in a State CPA Society.

- Respondents in public accounting and those with longer membership in the Institute or their State CPA Society are relatively more likely to indicate that their employer requires AICPA or State CPA Society membership than were other respondents in these segments. Members in government, on the other hand, are more likely to say that their employer does not encourage AICPA or State CPA Society membership.

#### Financing of Annual Dues

- AICPA - 77 percent of the respondents indicated that their employer paid all or part of their AICPA dues in the past year.
- State CPA Society - 82 percent of the State CPA Society members responding to the survey said that their employer paid all or part of their State Society dues over the past year.
- Members in public accounting and industry are relatively more likely than those employed in other areas to say their employer paid all or part of their AICPA or State CPA Society dues in the past year.

#### Current and Future Services and Programs

Members were asked to rate the importance to them as CPAs of 26 services and programs which are currently offered, or which may be offered in the future, by the AICPA and/or State CPA Societies.

- Services - Continuing professional education courses for members and technical conferences and materials placed first and second, respectively, in terms of their importance to members responding to the survey. In contrast, information on international accounting and auditing matters placed at the bottom of the list.

When responses are grouped according to the various membership segments, there is some variation. For example, females attach relatively more importance to the following services than do males: pamphlets and newsletters for use by CPAs; research support and library materials; an "800" number to respond to member inquiries; expanded services for members with specialized interests; and tax forms services. As age and length of membership in the AICPA or State Society increases, the degree of importance members attach to most of the services listed decreases.



- Programs - Promoting adoption of uniform requirements for the CPA certificate, enforcement of professional standards, and development of professional standards ranked at the top of the list of programs in terms of their importance to members.

Once again, newer members generally attach more importance to many of the programs listed than do their longer-tenured counterparts. In addition, public accounting members view programs such as peer review/quality review and advertising programs to inform the public of the value of CPA services, with a higher degree of importance than respondents in other areas. Sole practitioners place less importance on most of the programs listed than do other respondents in public accounting.

- By and large, members attach the same level of importance to the various services and programs now as they did in 1986 and 1990. There has, however, been a steady increase in the importance members attach to public relations campaigns to improve the public's perception and understanding of the CPA's function, as well as to the peer review/quality review programs.

#### Perceptions of the AICPA

- The AICPA - More than three-fourths of the respondents agree that the AICPA effectively represents the profession to governments, regulatory bodies, and other organizations, and does a good job in communicating its views and positions to the membership. However, while 58 percent of the respondents agree that the Institute regularly consults with members in developing views and positions, many more --83 percent-- feel that the Institute is oriented toward large firms.
- AICPA Member Services - A solid majority of respondents agree that the AICPA provides services and benefits that are of value, while more than eight out of every ten agree that the Institute provides relevant seminar/group study course offerings, CPE conference offerings, and self-study course offerings.
- AICPA and the Profession - The statements concerning the profession also drew high levels of agreement from respondents. Eight out of every ten agree that the AICPA promotes uniform certification and licensing standards for CPAs at the highest possible level, works effectively in helping to improve the quality of CPA practice, and effectively monitors professional performance to enforce professional standards and requirements.
- AICPA and the Public - The majority of respondents agree that the AICPA promotes a better public understanding of the profession and compares favorably with other professional organizations in promoting public service among members.
- The statements on the AICPA, its member services, the profession, and the public are generally viewed the same by the various membership segments. However, there are some

differences. For instance, while respondents from large public accounting firms are more apt to agree that the Institute regularly consults with its members in developing views and positions, they are also more likely to feel that the Institute is oriented toward small- and medium-sized firms. Younger and newer AICPA/State CPA Society members have a greater tendency to agree that the Institute does a good job in helping members adjust to changes in the economic and political environments than do their older counterparts. Members in education and those over age 55 are more likely to agree that the Institute promotes a better public understanding of the profession.

In comparing the statements common to the 1994, 1990, and 1986 surveys, it is evident that members' attitudes have changed somewhat. The most obvious is that 91 percent now agree that the Institute provides services and benefits that are of value, as compared to 79 percent who agree in 1990. In addition, there has been a steady increase in members' agreement that the Institute effectively represents the profession to governments, regulatory bodies, and other organizations.

- AICPA Overall - The Institute received generally positive reviews when members were asked to rate its overall performance. Eighty five percent, 72 percent, and 69 percent of the respondents, respectively, feel that the Institute is doing a "good" or "excellent" job in meeting the needs of the profession, in meeting their needs, and in serving the public interest. However, sole practitioners, respondents from small firms, and those who have been members of their State CPA Society for more than ten years, have a greater tendency to rate the AICPA "fair" in terms of meeting their needs and the needs of the profession.

Members in government and "other areas have been giving the Institute higher marks over the years in terms of meeting their needs. In addition, members in nearly all segments now hold a more favorable view of the Institute in regard to serving the public interest.

#### Perceptions of State CPA Society

- State CPA Society - More than seven out of every ten State CPA Society members agree that their Society provides opportunities for effective participation in the organization's activities, effectively represents the profession to governments, regulatory bodies, and other organizations, and does a good job in communicating its views and positions to the membership. Seventy two percent feel that their Society is oriented toward small- and medium-sized firms, while 62 percent hold this view with regard to their Society and large firms.
- State CPA Society Member Services - The statement that "[your State CPA Society] provides relevant seminar/group study course offerings" drew agreement from 90 percent of State CPA Society members responding to the survey. More than eight out of every

ten agree that their Society provides relevant CPE conference offerings, and services and benefits that are of value.

- State CPA Society and the Profession - More than seven out of every ten State CPA Society members agree that their Society promotes uniform certification and licensing standards for CPAs at the highest possible level, works effectively in helping to improve the quality of CPA practice, and effectively monitors professional performance to enforce professional standards and requirements.
- State CPA Society and the Public - About two-thirds of the State CPA Society members responding feel that their Society compares favorably with other organizations in promoting public service among members and promotes a better public understanding of the profession.
- State CPA Society members' perceptions about their Society are fairly uniform across the different membership segments. A few variations do exist, however. For example, those from large public accounting firms are less likely to agree that their Society responds to change in a timely manner or does a good job in communicating the views of the profession to the general public. Younger as well as newer AICPA/State CPA Society members are more apt to agree that their Society does a good job in helping members adjust to changes in the economic environment, while members in education and those over age 55 are more likely to agree that their Society promotes a better public understanding of the profession.
- State CPA Society Overall - State CPA Societies received generally positive reviews when members were asked to rate overall performance. Seventy nine percent, 74 percent, and 66 percent of the respondents, respectively, feel that their Society is doing a "good" or "excellent" job in meeting the needs of the profession, in meeting their needs, and in serving the public interest. These viewpoints are uniform across all membership segments.

#### Future Issues and Trends

- Respondents rated the importance of 23 issues and trends that might be significant to the profession over the next five to ten years. Although the majority of members generally view all of the listed issues/trends as important, the widespread application of computers and other technologies topped the list: 98 percent of the respondents rate this as a very or moderately important issue. Retaining self-regulation, concerns about litigation, and challenges to improving and maintaining the quality of CPA practice, are very or moderately important to nine out of every ten responding members. By comparison, members view "the capital needs of CPA firms" as being of least importance.

- Views on the importance of issues and trends are fairly uniform across the different membership segments. Differences do occur, however. For instance, issues such as CPAs providing services and products in non-traditional areas, increased employee emphasis on quality of life considerations, advancement of women and minorities in the profession, and expansion of international financial activities and markets, are of relatively greater importance to those in large public accounting firms than to those in smaller firms. Members under 36 years of age tend to attach more importance to many of the aforementioned issues than do their older counterparts.
- With respect to the issues and trends common to the 1994, 1990, and 1986 surveys, there is generally little difference in their perceived importance to members. However, members across all segments view increased employee emphasis on quality of life considerations with a much higher degree of importance today than they did in 1990.

**PROFILE OF RESPONDENTS**

### **Personal Characteristics**

Members responding to the survey were asked several questions about their personal characteristics (TABLE 1A).

- Nearly three-fourths (74 percent) of members responding to the survey are male, while 26 percent are female.
- Two thirds of the respondents are less than 46 years of age, with a median age of about 41 years.
- Twenty two percent of the respondents are from the Northeast, 24 percent are from the Midwest, 34 percent are from the South, and 20 percent are from the West.

**TABLE 1A**  
**PERSONAL CHARACTERISTICS**  
**(Percentage Distributions)**

<u>Gender</u>	<u>1986</u>	<u>1990</u>	<u>1994</u>
Male	84	81	74
Female	16	19	26
<u>Age Last Birthday</u>			
Under 26 years	3	1	2
26 - 35 years	38	38	29
36 - 45 years	35	34	35
46 - 55 years	14	16	22
56 - 65 years	8	7	7
Over 65 years	2	4	5
Median	38 yrs.	39 yrs.	40.9 yrs.
<u>Region</u>			
Northeast	22	23	22
Midwest	22	24	24
South	35	34	34
West	21	19	20

### **Professional Characteristics**

The survey also yielded a mini-profile of respondents' professional backgrounds (TABLE 1B).

- Eighty five percent of the respondents are members of a State CPA Society.
- Survey respondents have been CPAs for a median of 13.3 years.
- Survey respondents have been members of the AICPA and their State CPA Society (where applicable) for a median of 12.1 years.
- Forty eight percent of the respondents are employed in public accounting, 37 percent are employed in industry, five percent are in government, three percent are in education, and seven percent are in "other" areas (such as retired/unemployed, law firms, non-profit organizations, consulting).
- Among the respondents in public accounting, 75 percent are with rural/local firms, 12 percent are with regional firms, two percent are with national firms, and 11 percent are with multinational/international firms.
- Thirty eight percent of the respondents in public accounting are with small firms (defined as those with 2-10 AICPA members), 27 percent are sole practitioners, 20 percent are with medium-sized firms (those with 11-100 AICPA members), and 15 percent are from large firms (those with over 100 AICPA members). The median firm size is seven AICPA members.



**TABLE 1B**  
**PROFESSIONAL CHARACTERISTICS**  
**(Percentage Distributions)**

<u>Membership in State Society</u>	<u>1986</u>	<u>1990</u>	<u>1994</u>
Yes	88	90	85
No	12	10	15
<u>Years as a CPA</u>			
Under 6 years	27	20	20
6 - 10 years	27	27	21
11 - 20 years	28	33	35
Over 20 years	18	20	23
Median	9 yrs.	12 yrs.	13.3 yrs.
<u>Years in AICPA</u>			
Under 1 year	♦	♦	3
1-2 years	♦	♦	9
3-5 years	♦	♦	13
6-10 years	♦	♦	21
11-20 years	♦	♦	33
Over 20 years	♦	♦	21
Median			12.1 yrs.
<u>Years in State Society</u>			
Less than 1 year	♦	♦	2
1-2 years	♦	♦	9
3-5 years	♦	♦	14
6-10 years	♦	♦	21
11-20 years	♦	♦	33
Over 20 years	♦	♦	21
Median			12.1 yrs.
<u>Primary Job Function</u>			
Public Accounting	51	52	48
Industry	33	34	37
Government	3	3	5
Education	5	4	3
Other	8	7	7

---

♦ Question first appeared on survey in 1994.

TABLE 1B (Cont'd.)

<u>Type of Firm (Public Accounting)</u>	<u>1986</u>	<u>1990</u>	<u>1994</u>
Rural/Local	♦	♦	75
Regional	♦	♦	12
National	♦	♦	2
Multinational/International	♦	♦	11

  

<u>Firm Size (Public Accounting)*</u>	<u>Professionals</u>	<u>AICPA Members</u>	<u>AICPA Members</u>
Sole Practitioner	18	25	27
Small Firms (2-10)	36	36	38
Medium Firms (11-100)	25	20	20
Large Firms (Over 100)	21	19	15
Median	9	6	7

---

♦ Question first appeared on survey in 1994.

\* In the 1986 survey, public accounting respondents were asked to indicate the total number of professionals in their firm, whereas in the 1990 and 1994 surveys they were asked to indicate the total number of AICPA members. Therefore, it is important to note that the firm size breakdowns for 1986 are not strictly comparable to the breakdowns for 1990 and 1994, nor are the firm size cross-tabulations for 1986 comparable to the cross-tabulations for 1990 and 1994.

## **IMPORTANCE OF MEMBERSHIP**

### Familiarity with AICPA Activities

The majority of members responding to the survey feel they have at least some knowledge of the Institute's activities (TABLE 2A). Thirteen percent indicated that they are "very familiar" with the Institute's activities and 68 percent are "somewhat familiar", while only 16 percent and three percent, respectively, said they are "somewhat unfamiliar" or "very unfamiliar."

Stratifying responses by the various membership segments reveals, not surprisingly, that as age and length of membership in the AICPA or a State CPA Society increase, so does the level of familiarity with the Institute's activities. By comparison, industry members are less inclined to say they are "very familiar" with the activities of the AICPA than are respondents employed in other areas.

TABLE 2B shows that, overall, members' familiarity with Institute activities has remained basically unchanged since 1986. A few differences are revealed, however, when responses are stratified by the various membership segments. For instance, females, as well as respondents employed in education, are relatively more familiar with the Institute's activities now than they were in 1990. Moreover, familiarity with Institute activities among respondents in "other" areas, sole practitioners, and those in small public accounting firms, has steadily increased since 1986.

TABLE 2A

FAMILIARITY WITH AICPA ACTIVITIES  
(Percentage Distributions)

	<u>Very Familiar</u>	<u>Somewhat Familiar</u>	<u>Somewhat Unfamiliar</u>	<u>Very Unfamiliar</u>
<u>All Respondents</u>	13	68	16	3
<u>Gender</u>				
Male	15	68	15	2
Female	7	68	20	5
<u>Years in AICPA</u>				
Under 6 years	4	64	26	6
6-10 years	10	72	16	2
11-20 years	14	71	13	2
Over 20 years	27	63	9	1
<u>Primary Job Function</u>				
Public Accounting	16	69	13	2
Industry	8	68	20	4
Education	22	68	10	*
Government	14	61	22	3
Other	18	63	16	3
<u>Firm Size (Public Accounting)</u>				
Sole Practitioner	16	70	12	2
Small Firms	17	71	11	1
Medium Firms	15	69	14	2
Large Firms	15	64	17	4
<u>Age</u>				
Under 36	6	68	22	4
36 - 45	12	71	15	2
46 - 55	18	66	14	2
Over 55	29	61	8	2
<u>Membership in State Society</u>				
Yes	14	69	15	2
No	8	65	21	6
<u>Years in State Society</u>				
Under 6 years	5	66	25	4
6-10 years	11	71	16	2
11-20 years	15	72	12	1
Over 20 years	28	63	8	1
<u>Service on State Society Committee, Task Force or Governing Body</u>				
Yes	24	65	10	1
No	11	69	17	3

\* Less than 0.5 percent.

**TABLE 2B**  
**FAMILIARITY WITH AICPA ACTIVITIES**  
**1986 TO 1994**  
**(Percent Indicating Very or Somewhat Familiar)**

	<u>1986</u>	<u>1990</u>	<u>1994</u>
<u>All Respondents</u>	79	78	81
<u>Gender</u>			
Male	80	81	83
Female	69	66	75
<u>Years of Experience</u> ♦			
	<u>As</u> <u>a CPA</u>	<u>As</u> <u>a CPA</u>	<u>In</u> <u>AICPA</u>
Under 6 years	69	65	68
6 - 10 years	77	73	82
11 - 20 years	84	81	85
Over 20 years	88	91	90
<u>Primary Job Function</u>			
Public Accounting	83	83	85
Industry	73	71	76
Education	91	81	90
Government	82	74	75
Other	69	71	81
<u>Firm Size (Public Accounting)*</u>			
Sole Practitioner	78	83	86
Small Firms	76	79	88
Medium Firms	83	89	84
Large Firms	81	82	79

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♦ In 1986 and 1990, responses were stratified by "Years as a CPA", whereas in 1994, "Years [of membership] in AICPA" was used. Because of the close correlation between these two factors, the 1994 numbers can be compared to the 1986 and 1990 numbers.

\* In 1986, small firms were defined as those with 2-10 professionals, medium firms those with 11-100 professionals, and large firms those with over 100 professionals. The firm size definitions for 1990 and 1994 are given in Table 1B.

### Importance of Membership in AICPA

By and large, respondents feel their membership in the AICPA is important with 34 percent indicating "very important" and 51 percent indicating "somewhat important" (TABLE 3A). Thirteen percent of the respondents, however, feel their membership in the AICPA is "somewhat unimportant", while two percent feel it is "very unimportant."

The importance respondents attach to membership in the Institute tends to be fairly uniform across the various segments, but there are a few exceptions. While respondents in public accounting are more likely to say their membership in the Institute is "very important" than are respondents in other segments, sole practitioners have a greater tendency to say their membership in the Institute is "somewhat unimportant." In addition, as age and length of membership in the Institute or a State Society increases, so does the tendency for respondents to indicate that membership is "somewhat unimportant."

A comparison of the 1994 results to those from 1986 and 1990 (TABLE 3B) reveals little change in the importance "All Respondents" attach to membership in the Institute. However, there has been a slight decline since 1986 in the importance that sole practitioners attach to their membership in the AICPA. By comparison, respondents in "other" areas attach more importance now than they did in 1990 and 1986.

**TABLE 3A**  
**IMPORTANCE OF MEMBERSHIP IN AICPA**  
**(Percentage Distributions)**

	<u>Very Important</u>	<u>Somewhat Important</u>	<u>Somewhat Unimportant</u>	<u>Very Unimportant</u>
<b><u>All Respondents</u></b>	34	51	13	2
<b><u>Gender</u></b>				
Male	34	50	14	2
Female	34	55	10	1
<b><u>Years in AICPA</u></b>				
Under 6 years	35	56	8	1
6-10 years	32	56	11	1
11-20 years	34	49	15	2
Over 20 years	35	45	17	3
<b><u>Primary Job Function</u></b>				
Public Accounting	38	47	13	2
Industry	29	56	14	1
Education	32	56	11	1
Government	34	54	11	1
Other	32	51	14	3
<b><u>Firm Size (Public Accounting)</u></b>				
Sole Practitioner	35	44	18	3
Small Firms	40	47	11	2
Medium Firms	41	51	8	*
Large Firms	36	51	12	1
<b><u>Age</u></b>				
Under 36	34	56	9	1
36 - 45	34	52	13	1
46 - 55	32	50	15	3
Over 55	38	43	16	3
<b><u>Membership in State Society</u></b>				
Yes	35	51	12	2
No	27	55	16	2
<b><u>Years in State Society</u></b>				
Under 6 years	38	52	9	1
6-10 years	32	55	12	1
11-20 years	34	51	13	2
Over 20 years	36	44	17	3
<b><u>Service on State Society Committee, Task Force or Governing Body</u></b>				
Yes	40	49	10	1
No	34	51	13	2

\* Less than 0.5 percent.



**TABLE 3B**  
**IMPORTANCE OF MEMBERSHIP IN AICPA**  
**1986 TO 1994**  
**(Percent Indicating Very or Somewhat Important)**

	<u>1986</u>	<u>1990</u>	<u>1994</u>
<u>All Respondents</u>	83	87	85
<u>Gender</u>			
Male	84	87	84
Female	82	88	89
<u>Years of Experience</u> ♦			
	<u>As</u>	<u>As</u>	<u>In</u>
	<u>a CPA</u>	<u>a CPA</u>	<u>AICPA</u>
Under 6 years	81	93	91
6 - 10 years	85	87	88
11 - 20 years	80	86	83
Over 20 years	90	85	80
<u>Primary Job Function</u>			
Public Accounting	89	89	85
Industry	76	86	85
Education	94	90	88
Government	84	89	88
Other	69	81	83
<u>Firm Size (Public Accounting)*</u>			
Sole Practitioner	85	82	79
Small Firms	85	89	87
Medium Firms	86	96	92
Large Firms	81	93	87

♦ In 1986 and 1990, responses were stratified by "Years as a CPA", whereas in 1994, "Years [of membership] in AICPA" was used. Because of the close correlation between these two factors, the 1994 numbers can be compared to the 1986 and 1990 numbers.

\* In 1986, small firms were defined as those with 2-10 professionals, medium firms those with 11-100 professionals, and large firms those with over 100 professionals. The firm size definitions for 1990 and 1994 are given in Table 1B.

### Membership in a State Society

Eighty percent of the respondents reported being members of one State CPA Society, five percent are members of more than one State Society, and 15 percent are not members of a State CPA Society (TABLE 4). [Respondents who are members of more than one State Society were asked to indicate the Society which they consider to be their primary affiliation, and the one to which their answers to questions in the survey would apply.]

This pattern tended to hold across the membership segments with just a couple of exceptions: respondents in public accounting are relatively more likely to belong to a State CPA Society, while those in government are least likely.

**TABLE 4**  
**MEMBERSHIP IN A STATE SOCIETY**  
**(Percentage Distributions)**

	<u>None</u>	<u>One</u>	<u>More Than One</u>
<b><u>All Respondents</u></b>	15	80	5
<b><u>Gender</u></b>			
Male	14	80	6
Female	17	80	3
<b><u>Years in AICPA</u></b>			
Under 6 years	18	79	3
6-10 years	18	78	4
11-20 years	13	81	6
Over 20 years	10	81	9
<b><u>Primary Job Function</u></b>			
Public Accounting	6	87	7
Industry	20	77	3
Education	25	71	4
Government	40	59	1
Other	23	70	7
<b><u>Firm Size (Public Accounting)</u></b>			
Sole Practitioner	9	85	6
Small Firms	3	89	8
Medium Firms	2	90	8
Large Firms	9	84	7
<b><u>Age</u></b>			
Under 36	17	80	3
36 - 45	16	79	5
46 - 55	13	80	7
Over 55	9	82	9
<b><u>Membership in State Society</u></b>			
Yes	N/A	94	6
No	N/A	N/A	N/A
<b><u>Service on State Society Committee, Task Force, or Governing Body</u></b>			
Yes	*	91	9
No	*	95	5

N/A Not Applicable.  
 \* Less than 0.5 percent.

**Reasons for Not Belonging  
to a State CPA Society**

When respondents who do not belong to a State CPA Society were asked why, 34 percent answered "see no benefit/cost versus benefit," 21 percent said "not in public practice," while 20 percent said "too expensive/dues too high" (TABLE 5A).

Grouping responses by membership segments reveals a few differences in the reasons members cite for not belonging to a State Society (TABLE 5B). For instance, males and respondents in government and public accounting (particularly sole practitioners and those from large firms) are relatively more likely to cite "see no benefit/cost versus benefit" than are other respondents. Sole practitioners and respondents from small firms are, relatively speaking, the most likely to indicate "too expensive/dues too high" as a reason for not belonging to a State CPA Society, while members in industry are least likely to indicate this reason. In addition, respondents from medium-sized public accounting firms are more likely to cite "employer won't reimburse dues/employer only pays for one membership" than are other respondents.

**TABLE 5A**

**REASONS FOR NOT BELONGING TO A STATE SOCIETY  
(Percentage of Respondents)\***

<b>Reason</b>	
See no benefit/cost versus benefit.	34
Not in public practice.	21
Too expensive; dues too high.	20
Recently moved; not living in state with license.	13
Employer won't reimburse dues; only pays for one membership.	5
No time to devote.	5
Little in common with members; not responsive to my needs.	5
In process of joining.	5
Never contacted me; never asked me to join.	3
Retired.	3
Meetings too far away.	1
Other reasons.	4

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\* Percentages add to more than 100% due to multiple responses.

TABLE 5B

VARIATIONS IN REASONS FOR NOT BELONGING TO A STATE SOCIETY  
(Percentage of Respondents)<sup>1</sup>

Reasons	All Resp.	Gender		Years in AICPA				Primary Job Function				
		Male	Fe- male	Less 6	6- 10	11- 20	Over 20	Pub Acct	Ind	Edu	Govt	Other
See no benefit/cost versus benefit.	34	37	27	34	38	36	20	37	32	26	44	22
Not in public practice.	21	21	20	14	16	27	30	1	27	22	17	32
Too expensive; dues too high.	20	19	22	17	26	19	17	20	15	29	30	23
Recently moved; not living in state with license.	13	13	14	16	12	12	10	10	17	25	4	9
Employer won't reimburse dues; only pays for one membership.	5	4	6	8	6	2	2	4	6	2	7	1
No time to devote.	5	4	5	6	1	6	5	6	5	5	4	2
Little in common with members; not responsible to my needs.	5	5	6	4	7	5	4	5	5	3	8	1
In process of joining.	5	4	8	10	3	2	6	10	4	6	2	3
Never contacted me; never asked me to join.	3	2	3	4	3	2	1	1	3	2	3	2
Retired.	3	4	1	*	*	2	18	1	*	1	*	25
Meetings too far away.	1	1	2	1	1	1	2	1	1	*	3	*
Other reasons.	4	4	5	6	5	3	5	9	3	*	5	1

<sup>1</sup> Percentages add to more than 100% due to multiple responses.

\* Less than 0.5 percent.

TABLE 5B (Cont'd)

Reasons	All Resp.	Age				Firm Size			
		Under 36	36-45	46-55	Over 55	Sole Pract	Small Firms	Med. Firms	Large Firms
See no benefit/cost versus benefit.	34	28	43	34	16	44	25	18	41
Not in public practice.	21	17	22	24	22	1	*	*	*
Too expensive; dues too high.	20	18	19	25	17	35	17	2	5
Recently moved; not living in state with license.	13	18	13	8	6	6	14	7	17
Employer won't reimburse dues; only pays for one membership.	5	9	4	1	1	*	1	27	5
No time to devote.	5	5	4	4	3	2	12	1	9
Little in common with members; not responsive to my needs.	5	4	6	6	2	6	5	13	*
In process of joining.	5	8	1	6	6	4	15	30	12
Never contacted me; never asked me to join.	3	3	3	1	2	*	*	*	5
Retired.	3	*	*	*	35	*	1	*	5
Meetings too far away.	1	1	*	3	*	*	1	2	*
Other reasons.	4	5	4	5	3	14	12	2	2

1 Percentages add to more than 100% due to multiple responses.

\* Less than 0.5 percent.

### **Familiarity with State Society Activities**

Eighty eight percent of the respondents who belong to a State CPA Society said they are either "very familiar" (24 percent) or "somewhat familiar" (64 percent) with the activities of their Society (TABLE 6). By comparison, 10 percent are "somewhat unfamiliar" and two percent are "very unfamiliar" with their Society's activities.

Stratifying responses by the various membership segments reveals a few differences in members' level of familiarity with their Society's activities:

- There is a positive correlation between age and length of membership in the AICPA or State Society and how familiar members are with their Society's activities. For example, 38 percent of respondents who have been members of their State Society for over 20 years are "very familiar" with the Society's activities as compared to only 12 percent of those who have been members of their Society for under six years.
- Males are more likely to say they are "very familiar" with their Society's activities than are females.
- Members in industry and large public accounting firms are relatively less likely to say they are "very familiar" with their State CPA Society's activities.
- Respondents who have served on a State Society committee, task force, or governing body in the past three years are much more apt to say they are "very familiar" with their Society's activities than are those who have not served.



**TABLE 6**  
**FAMILIARITY WITH STATE SOCIETY ACTIVITIES**  
**(Percentage Distributions)**

	<u>Very Familiar</u>	<u>Somewhat Familiar</u>	<u>Somewhat Unfamiliar</u>	<u>Very Unfamiliar</u>
<u>All Respondents</u>	24	64	10	2
<u>Gender</u>				
Male	27	63	9	1
Female	17	69	12	2
<u>Years in AICPA</u>				
Under 6 years	13	67	17	3
6-10 years	22	68	9	1
11-20 years	26	65	8	1
Over 20 years	37	55	6	2
<u>Primary Job Function</u>				
Public Accounting	30	62	7	1
Industry	15	69	14	2
Education	33	56	10	1
Government	23	58	19	*
Other	27	59	13	1
<u>Firm Size (Public Accounting)</u>				
Sole Practitioner	27	65	7	1
Small Firms	35	60	4	1
Medium Firms	31	62	6	1
Large Firms	18	65	14	3
<u>Age</u>				
Under 36	13	70	14	3
36 - 45	25	65	9	1
46 - 55	30	60	8	2
Over 55	39	54	6	1
<u>Membership in State Society</u>				
Yes	24	64	10	2
No	NA	NA	NA	NA
<u>Years in State Society</u>				
Under 6 years	12	67	18	3
6-10 years	22	68	9	1
11-20 years	27	65	7	1
Over 20 years	38	55	6	1
<u>Service on State Society Committee, Task Force, or Governing Body</u>				
Yes	54	43	2	1
No	16	70	12	2

\* Less than 0.5 percent.

NA Not Applicable.

### Importance of Membership in State CPA Society

A solid majority of the respondents who belong to a State Society feel their membership in the Society is important (TABLE 7). Thirty seven percent and 49 percent, respectively, say membership in their State Society is "very important" or "somewhat important." By comparison, 12 percent feel it is "somewhat unimportant" and two percent feel it is "very unimportant."

While this viewpoint generally held across the various membership segments, respondents in industry, those employed in large public accounting firms, and those who have not served on a State Society committee, task force or governing body in the past three years are relatively less likely to say membership in a State Society is "very important" than were respondents in other areas.

TABLE 7

IMPORTANCE OF MEMBERSHIP IN STATE SOCIETY  
(Percentage Distributions)

	<u>Very Important</u>	<u>Somewhat Important</u>	<u>Somewhat Unimportant</u>	<u>Very Unimportant</u>
<u>All Respondents</u>	37	49	12	2
<u>Gender</u>				
Male	37	48	13	2
Female	37	52	9	2
<u>Years in AICPA</u>				
Under 6 years	37	52	10	1
6-10 years	34	55	10	1
11-20 years	38	47	13	2
Over 20 years	38	45	13	4
<u>Primary Job Function</u>				
Public Accounting	44	45	9	2
Industry	27	55	16	2
Education	36	52	11	1
Government	35	47	14	4
Other	37	50	11	2
<u>Firm Size (Public Accounting)</u>				
Sole Practitioner	42	43	13	2
Small Firms	47	45	6	2
Medium Firms	47	46	6	1
Large Firms	32	49	16	3
<u>Age</u>				
Under 36	33	55	11	1
36 - 45	38	49	12	1
46 - 55	38	45	13	4
Over 55	43	42	12	3
<u>Membership in State Society</u>				
Yes	37	49	12	2
No	NA	NA	NA	NA
<u>Years in State Society</u>				
Under 6 years	36	52	11	1
6-10 years	33	55	11	1
11-20 years	39	47	12	2
Over 20 years	39	44	13	4
<u>Service on State Society Committee, Task Force, or Governing Body</u>				
Yes	54	40	5	1
No	32	52	14	2

NA = Not Applicable.

### Reasons for Belonging to AICPA

Respondents were presented with a list of possible reasons for belonging to the AICPA and asked to indicate how important each is to them (TABLE 8A).

Topping the list are "keeping up to date on technical and professional developments" and "being part of the organized CPA profession," which garnered "very important" responses from 63 percent and 49 percent, respectively. Other "very important" reasons respondents have for belonging to the Institute are "source of continuing professional education" (44 percent) and "being able to participate in insurance and other benefit plans" (41 percent). In contrast, respondents consider "being able to contribute to the affairs of the profession through committee and other work" (74 percent) and "developing personal and professional relationships with fellow CPAs" (52 percent) to be "somewhat unimportant" or "very unimportant" reasons for belonging to the AICPA.

TABLE 8A

IMPORTANCE OF REASONS FOR BELONGING TO AICPA  
(Percentage Distributions)

<u>Reasons</u>	<u>Very Important</u>	<u>Somewhat Important</u>	<u>Somewhat Unimportant</u>	<u>Very Unimportant</u>
Keeping up to date on technical and professional developments.	63	31	5	1
Being part of the organized CPA profession.	49	40	8	3
Source of continuing professional education.	44	36	14	6
Being able to participate in insurance and other benefit plans.	41	28	15	16
Professional, recognition, affiliation and prestige.	31	40	18	11
Support for standard setting in the private sector.	28	41	21	10
Support of efforts to represent CPAs before governmental entities.	21	38	25	16
Developing personal and professional relationships with fellow CPAs.	11	37	35	17
Being able to contribute to the affairs of the profession through committee and other work.	4	22	45	29

**Variations in Reasons  
for Belonging to AICPA**

Differences in the level of importance members attach to the given reasons for belonging to the Institute can be found among the various membership segments, some of which are noted below (TABLE 8B).

- Respondents who have been members of the Institute or their State CPA Society for over 20 years, those employed in large public accounting firms, and those in education and "other" areas are relatively less likely than their respective counterparts to say that the Institute's being a "source of continuing professional education" is an important reason for belonging.
- Younger, as well as newer, AICPA and State Society members are more likely to cite "professional recognition, affiliation, and prestige" as an important reason for belonging than are their older or longer-tenured counterparts. In addition, as [public accounting] firm size increases, so does the likelihood of respondents citing this as an important reason for belonging to the Institute.
- Respondents who have served on a State Society committee, task force or governing body within the past three years are more likely than those who have not served to say that being able to contribute to the affairs of the profession through committee and other work is an important reason for belonging to the AICPA.

TABLE 22 in the Appendix compares the 1994 responses of the various membership segments to those of 1986 and 1990. The results show a few changes in the importance members attach to the various reasons for belonging to the Institute. For example, the level of importance members attach to "being able to participate in insurance and other benefit plans" has, for the most part, steadily increased since 1986. Moreover, after a decline in 1990 over 1986, members now attach a higher level of importance to "developing personal and professional relationships with fellow CPAs" as a reason for belonging to the AICPA. Respondents in government and

"other" areas, as well as those in medium-size and large public accounting firms attach much greater importance to "being able to contribute to the affairs of the profession through committee and other work" than did their 1986 and 1990 counterparts.

TABLE 8B

VARIATIONS IN REASONS FOR BELONGING TO AICPA  
1994

(Percent Indicating Very or Somewhat Important Reason)

Reasons	All Resp.	Gender		Years in AICPA				Primary Job Function				Firm Size				
		Male	Female	Less than 6	6-10	11-20	Over 20	Pub Acct	Ind	Edu	Govt	Other	Sole Pract Firms	Small Firms	Med. Large Firms	
Keeping up to date on technical and professional developments.	94	93	98	96	96	94	91	95	93	96	95	90	96	96	97	88
Being part of the organized CPA profession.	89	89	92	93	91	87	88	91	87	96	91	86	88	90	95	95
Source of continuing professional education.	80	77	86	82	83	79	73	78	83	64	79	73	80	84	88	48
Being able to participate in insurance and other benefit plans.	69	73	57	60	68	76	70	72	68	59	62	62	72	76	78	56
Professional, recognition, affiliation and prestige.	71	70	73	78	72	68	65	71	70	75	75	71	67	69	76	77
Support for standard setting in the private sector.	69	70	68	66	70	69	72	72	68	70	61	66	68	70	78	76
Support of efforts to represent CPAs before governmental entities.	59	59	58	56	60	60	60	69	48	55	53	56	63	69	76	69
Developing personal and professional relationships with fellow CPAs.	49	48	50	56	48	43	48	52	45	41	45	50	48	51	58	53
Being able to contribute to the affairs of the profession through committee and other work.	26	27	24	30	26	22	29	33	18	34	23	28	29	29	41	42



TABLE 8B (Cont'd)

Reasons	All Resp.	Age			State Society Member		Years in State Soc. Less			Svce on State Soc. Comm. Task Force, or Governing Body			
		Under 36	36-45	46-55	Over 55	Yes	No	6-10	11-20	20	Yes	No	
Keeping up to date on technical and professional developments.	94	96	95	92	93	95	91	96	95	94	93	95	95
Being part of the organized CPA profession.	89	93	88	87	90	90	86	94	91	88	89	91	90
Source of continuing professional education.	80	81	82	76	74	80	75	82	84	80	74	72	82
Being able to participate in insurance and other benefit plans.	69	64	76	70	61	70	62	61	68	78	70	72	70
Professional, recognition, affiliation and prestige.	71	78	69	66	69	71	69	79	71	70	66	74	71
Support for standard setting in the private sector.	69	68	68	69	73	70	63	69	68	71	72	76	69
Support of efforts to represent CPAs before governmental entities.	59	57	59	59	62	61	46	57	62	63	62	68	59
Developing personal and professional relationships with fellow CPAs.	49	52	46	44	54	50	39	57	49	46	49	57	48
Being able to contribute to the affairs of the profession through committee and other work.	26	27	25	23	35	28	18	31	28	24	30	46	23

**Other Important  
Reasons for Belonging to AICPA**

When asked to indicate other important reasons they have for belonging to the AICPA, respondents listed a variety of reasons, many of which were basically restatements of the reasons listed on the survey questionnaire. Among the most commonly mentioned reasons were "access to library/technical support," "prestige," "to receive the Journal of Accountancy," and "keeping informed about changes in the profession." A few members indicated that they consider AICPA membership to be a "true measure of professionalism" while others feel that it "protects the value of the CPA designation." Finally, a handful of respondents mentioned receipt of other Institute publications (such as The CPA Letter and The Tax Adviser) and Section (Tax, PFP, IT) membership as important reasons for belonging to the AICPA.

### Reasons for Belonging to a State CPA Society

Respondents were presented with a list of possible reasons for belonging to a State CPA Society and asked to indicate how important each is to them (TABLE 9A).

The fact that their State Society is a "source of continuing professional education" was cited by 56 percent of responding members as a "very important" reason for belonging, followed by "keeping up to date on technical and professional developments," considered a "very important" reason by 55 percent of responding State Society members. Somewhat fewer --49 percent-- feel that "being part of the organized CPA profession" is an important reason for belonging to their Society. In contrast, only ten percent feel that "being able to contribute to the affairs of the profession through committee and other work" is a "very important" reason for belonging to their State Society.

TABLE 9A

IMPORTANCE OF REASONS FOR BELONGING TO A STATE SOCIETY  
(Percentage Distributions)

<u>Reasons</u>	<u>Very Important</u>	<u>Somewhat Important</u>	<u>Somewhat Unimportant</u>	<u>Very Unimportant</u>
Source of continuing professional education.	56	30	9	5
Keeping up to date on technical and professional developments.	55	33	9	3
Being part of the organized CPA profession.	49	40	8	3
Professional, recognition, affiliation and prestige.	30	40	19	11
Being able to participate in insurance and other benefit plans.	28	27	22	23
Developing personal and professional relationships with fellow CPAs.	22	43	25	10
Support for standard setting in the private sector.	22	39	26	13
Support of efforts to represent CPAs before governmental entities.	21	37	26	16
Being able to contribute to the affairs of the profession through committees and other work.	10	29	39	22

**Variations in Reasons for  
Belonging to a State Society**

When responses are grouped according to the various membership segments, some variations are revealed in the reasons members belong to their State Society (TABLE 9B).

- State CPA Society members employed in large public accounting firms are relatively less likely to indicate "source of continuing professional education" or "keeping up to date on technical and professional developments" as important reasons for belonging to their State Society.
- Educators, respondents under 36 years of age, and those who have been members of the AICPA or their State Society for under six years, attach a higher degree of importance to "professional recognition, affiliation, and prestige" as a reason for belonging than do their respective counterparts.
- Younger members, newer AICPA/State CPA Society members, as well as those employed in education, government, and large public accounting firms, are relatively less likely to say that "being able to participate in insurance and other benefit plans" is an important reason for belonging to their Society than their respective counterparts. By comparison, males attach more importance to this reason than do females.
- Respondents who have served on a State Society committee, task force, or governing body within the past three years are more likely than those who have not served to say that developing personal and professional relationships with fellow CPAs and being able to contribute to the affairs of the profession through committee and other work are important reasons for belonging to their State Society.

TABLE 9B

VARIATIONS IN REASONS FOR BELONGING TO STATE SOCIETY  
(Percent Indicating Very or Somewhat Important Reason)

Reasons	All Resp.	Gender		Years in AICPA				Primary Job Function				Firm Size				
		Male	Female	Less 6	6-10	11-20	Over 20	Pub Acct	Ind	Edu	Govt	Other	Sole Pract Firms	Small Firms	Med. Large Firms	
Source of continuing professional education.	86	85	91	87	89	87	82	87	87	79	82	81	90	93	91	56
Keeping up to date on technical and professional developments.	88	86	94	92	90	86	86	89	88	84	90	88	91	91	92	74
Being part of the organized CPA profession.	89	88	92	92	90	87	88	91	86	94	89	90	89	91	95	90
Professional, recognition, affiliation and prestige.	70	69	73	77	72	66	66	71	68	79	73	72	68	69	75	73
Being able to participate in insurance and other benefit plans.	55	58	46	46	54	61	58	57	55	39	35	53	65	59	58	37
Developing personal and professional relationships with fellow CPAs.	65	64	69	72	65	62	64	69	60	70	62	69	65	70	76	63
Support for standard setting in the private sector.	61	61	63	63	61	60	62	63	60	64	58	62	60	62	67	61
Support of efforts to represent CPAs before governmental entities.	58	59	56	55	59	59	61	67	47	57	50	61	62	68	72	65
Being able to contribute to the affairs of the profession through committee and other work.	39	40	37	40	41	36	42	47	26	50	37	41	38	44	59	51

TABLE 9B (Cont'd)

Reasons	All Resp.	Age		State Society Member		Years in State Soc.			Svce. on State Soc. Comm. Task Force, or Governing Body				
		Under 36-36	36-45	46-55	Over 55	Yes	No	Less 6-6	7-10	11-20	Over 20	Yes	No
Source of continuing professional education.	86	86	89	85	83	86	NA	85	89	88	82	86	86
Keeping up to date on technical and professional developments.	88	91	88	85	89	88	NA	90	90	87	87	88	88
Being part of the organized CPA profession.	89	92	88	88	90	89	NA	92	89	88	89	94	88
Professional, recognition, affiliation and prestige.	70	77	67	65	70	70	NA	77	70	68	66	76	68
Being able to participate in insurance and other benefit plans.	55	49	60	56	52	55	NA	44	54	62	58	54	55
Developing personal and professional relationships with fellow CPAs.	65	67	64	65	67	66	NA	71	64	63	64	85	60
Support for standard setting in the private sector.	61	63	59	59	67	61	NA	62	60	60	63	63	61
Support of efforts to represent CPAs before governmental entities.	58	55	60	57	64	58	NA	54	58	60	62	69	56
Being able to contribute to the affairs of the profession through committee and other work.	39	38	39	37	46	39	NA	39	40	36	42	80	28

NA = Not Applicable.

**Other Important Reasons for  
Belonging to a State CPA Society**

When asked to indicate other important reasons they have for belonging to their State CPA Society, respondents listed a variety of reasons, many of which, once again, were restatements of the reasons listed on the survey questionnaire. Among the most frequently mentioned reasons were "networking/professional fellowship," "education/CPE offerings," and "keeping up to date on state/local issues." Several respondents also cited "prestige," "committee involvement," and "support the profession" as important reasons for belonging to their State CPA Society. Finally, as with AICPA membership, a few respondents also feel that membership in their State CPA Society "protects the value of the CPA designation."



**Participation in AICPA/State Society  
Activities Over the Past Three Years**

Members responding to the survey were asked to indicate whether, in the past three years, they had served on any committees, task forces, or other governing bodies of the AICPA or their State Society (TABLE 10).

Two percent of the respondents said that they have served on an AICPA committee, task force, or governing body within the past three years. Among those who are members of a State CPA Society, 21 percent have served on a State CPA Society committee, task force, or other governing body within the last three years.

There is little variation in this pattern among the various segments of AICPA members; however, there are some differences among State CPA Society members, as noted below.

- Respondents under 36 years of age, as well as those who have been AICPA or State Society members for under six years, or who are employed in industry, are relatively less likely than their respective counterparts to have served on a State Society committee, task force, or other governing body in the past three years.
- State CPA Society members employed in education and in medium-sized public accounting firms are relatively more likely to have served than are those in other areas.

TABLE 10

SERVICE ON COMMITTEES, TASK FORCES, OR OTHER GOVERNING BODIES IN PAST 3 YEARS  
(Percentage Distributions)

	<u>AICPA</u>	<u>State Society</u>
<u>All Respondents</u>	2	21
<u>Gender</u>		
Male	3	22
Female	2	17
<u>Years in AICPA</u>		
Under 6 years	1	13
6-10 years	1	22
11-20 years	3	24
Over 20 years	5	26
<u>Primary Job Function</u>		
Public Accounting	3	26
Industry	1	13
Education	5	31
Government	2	22
Other	3	18
<u>Firm Size (Public Accounting)</u>		
Sole Practitioner	3	21
Small Firms	2	26
Medium Firms	4	34
Large Firms	8	24
<u>Age</u>		
Under 36	1	14
36 - 45	2	23
46 - 55	4	26
Over 55	5	23
<u>Membership in State Society</u>		
Yes	3	21
No	1	NA
<u>Years in State Society</u>		
Under 6 years	1	13
6-10 years	2	21
11-20 years	3	24
Over 20 years	5	26
<u>Service on State Society Committee, Task Force, or Governing Body</u>		
Yes	9	NA
No	1	NA

NA Not Applicable.

**Change in Involvement in AICPA  
Activities Over the Past Three Years**

When asked to indicate whether their involvement in AICPA activities had increased, decreased, or stayed the same over the past three years, 74 percent of the respondents indicated that it had stayed the same (TABLE 11). Eight percent said their involvement decreased, five percent said their involvement increased, and 13 percent indicated "not sure/not applicable."

There is generally little variation when responses are stratified by the various membership segments, except as noted below.

- Respondents who have been members of the Institute or their State Society for over 20 years, those employed in "Other" areas, and those over age 55 are more apt to say that their involvement in AICPA activities has decreased over the past three years than are their respective counterparts.

TABLE 11

CHANGE IN INVOLVEMENT IN AICPA ACTIVITIES OVER PAST 3 YEARS  
(Percentage Distributions)

	<u>Increased</u>	<u>Stayed The Same</u>	<u>Decreased</u>	<u>Not Appl/ Not Sure</u>
<u>All Respondents</u>	5	74	8	13
<u>Gender</u>				
Male	5	74	9	12
Female	6	74	6	14
<u>Years in AICPA</u>				
Under 6 years	6	71	2	21
6-10 years	5	79	6	10
11-20 years	4	78	9	9
Over 20 years	3	69	17	11
<u>Primary Job Function</u>				
Public Accounting	6	74	8	12
Industry	3	77	7	13
Education	6	77	10	7
Government	6	77	5	12
Other	3	61	18	18
<u>Firm Size (Public Accounting)</u>				
Sole Practitioner	6	72	9	13
Small Firms	5	76	8	11
Medium Firms	7	73	7	13
Large Firms	8	70	8	14
<u>Age</u>				
Under 36	6	74	4	16
36 - 45	5	79	6	10
46 - 55	4	75	10	11
Over 55	2	62	22	14
<u>Membership in State Society</u>				
Yes	5	75	8	12
No	4	70	8	18
<u>Years in State Society</u>				
Under 6 years	6	73	2	19
6-10 years	5	79	7	9
11-20 years	4	78	9	9
Over 20 years	3	69	18	10
<u>Service on State Society Committee, Task Force, or Governing Body</u>				
Yes	8	72	10	10
No	4	76	8	12

**Change in Involvement in State Society  
Activities Over the Past Three Years**

When asked to indicate whether their involvement in their State Society's activities had increased, decreased, or stayed the same over the past three years, 62 percent of the respondents indicated that it had stayed the same, while 15 percent said it had decreased and 14 percent said it increased (TABLE 12). The remaining respondents (9 percent) indicated "not sure/not applicable."

Grouping responses by membership segment reveals a few differences in this pattern, as noted below.

- State CPA Society members employed in education and in medium-sized public accounting firms are relatively more apt to say their involvement in their Society's activities has increased over the past three years than are respondents in other areas.
- As age and length of membership in the AICPA or State Society increases, so does the likelihood for respondents to indicate that their participation in State Society activities has decreased over the past three years.
- Educators and respondents employed in "Other" areas are relatively more apt to say their involvement in State Society activities has decreased over the past three years than are those in other areas.
- Respondents who have served on a State Society committee, task force, or governing body in the past three years are more likely than those who have not served to say their involvement in their Society's activities has increased over the past three years.

TABLE 12

CHANGE IN INVOLVEMENT IN STATE SOCIETY ACTIVITIES OVER PAST 3 YEARS  
(Percentage Distributions)

	<u>Increased</u>	<u>Stayed The Same</u>	<u>Decreased</u>	<u>Not Appl/ Not Sure</u>
<b><u>All Respondents</u></b>	14	62	15	9
<b><u>Gender</u></b>				
Male	14	62	16	8
Female	16	62	12	10
<b><u>Years in AICPA</u></b>				
Under 6 years	17	61	6	16
6-10 years	16	64	13	7
11-20 years	14	64	16	6
Over 20 years	10	59	24	7
<b><u>Primary Job Function</u></b>				
Public Accounting	18	59	15	8
Industry	9	69	13	9
Education	23	51	22	4
Government	13	69	9	9
Other	10	49	28	13
<b><u>Firm Size (Public Accounting)</u></b>				
Sole Practitioner	14	62	15	9
Small Firms	18	60	15	7
Medium Firms	25	53	13	9
Large Firms	15	60	15	10
<b><u>Age</u></b>				
Under 36	16	63	9	12
36 - 45	16	64	13	7
46 - 55	14	60	18	8
Over 55	8	55	27	10
<b><u>Membership in State Society</u></b>				
Yes	14	62	15	9
No	NA	NA	NA	NA
<b><u>Years in State Society</u></b>				
Under 6 years	18	60	6	16
6-10 years	17	64	14	5
11-20 years	14	64	16	6
Over 20 years	9	59	25	7
<b><u>Service on State Society Committee, Task Force, or Governing Body</u></b>				
Yes	45	29	25	1
No	6	71	12	11

NA = Not Applicable.

**Employer Position  
Toward Membership in AICPA**

When asked what position their employer takes toward membership in the AICPA, 24 percent of the respondents indicated that their employer requires them to be a member of the Institute, while 22 percent and 28 percent, respectively, said that their employer prefers such membership or their employer views Institute membership as optional (TABLE 13). The remaining respondents indicated that their employer takes no position in the matter (21 percent) or does not encourage membership in the AICPA (5 percent).

A few differences exist among the various membership segments, as noted below.

- Respondents in public accounting are far more likely to say their employer requires them to be a member of the Institute than are respondents in other segments. In addition, as age and length of membership in the AICPA or State Society increases, so does the tendency for respondents to say that their employer requires Institute membership.
- Government members, on the other hand, are more apt to say their employer does not encourage AICPA membership.
- Respondents who have served on a State Society committee, task force, or governing body in the past three years are a bit more likely to say their employer requires them to be a member of the AICPA than are those who have not served.

TABLE 13

**EMPLOYER POSITION TOWARD MEMBERSHIP IN AICPA  
(Percentage Distributions)**

	<u>Must Be Member</u>	<u>Pref. If Member</u>	<u>Optional</u>	<u>Not En- couraged</u>	<u>No Position</u>
<b><u>All Respondents</u></b>	24	22	28	5	21
<b><u>Gender</u></b>					
Male	26	22	27	4	21
Female	20	23	30	6	21
<b><u>Years in AICPA</u></b>					
Under 6 years	17	28	30	5	20
6-10 years	22	22	32	5	19
11-20 years	26	18	28	5	23
Over 20 years	36	20	20	3	21
<b><u>Primary Job Function</u></b>					
Public Accounting	49	29	13	2	7
Industry	2	15	45	7	31
Education	*	23	38	7	32
Government	1	13	29	16	41
Other	10	12	31	6	41
<b><u>Firm Size (Public Accounting)</u></b>					
Sole Practitioner	N/A	N/A	N/A	N/A	N/A
Small Firms	52	28	13	2	5
Medium Firms	55	33	10	1	1
Large Firms	45	39	14	1	1
<b><u>Age</u></b>					
Under 36	20	28	32	4	16
36 - 45	24	20	28	6	22
46 - 55	28	18	23	5	26
Over 55	36	21	21	3	19
<b><u>Membership in State Society</u></b>					
Yes	28	23	27	4	18
No	7	14	33	9	37
<b><u>Years in State Society</u></b>					
Under 6 years	20	29	29	5	17
6-10 years	25	24	31	3	17
11-20 years	29	20	27	4	20
Over 20 years	40	20	20	3	17
<b><u>Service on State Society Committee, Task Force, or Governing Body</u></b>					
Yes	38	24	21	5	12
No	25	23	28	4	20

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N/A = Not Applicable



**Employer Position Toward  
Membership in a State CPA Society**

Twenty two percent of the respondents indicated that their employer requires them to be a member of a State CPA Society, while the same proportion said their employer prefers such membership (TABLE 14). Half said their employer either views membership in a State Society as optional (28 percent) or takes no position in the matter (22 percent). The remaining respondents --six percent-- said their employer does not encourage membership in a State CPA Society.

TABLE 14 also shows some differences that are revealed when responses are stratified according to membership segment.

- Respondents employed in public accounting (particularly those with small- and medium-sized firms) are far more likely to say their employer requires State Society membership than are respondents employed in other areas. In addition, as age and length of membership in the Institute or a State Society increases, so does the tendency for respondents to say that their employer requires State Society membership.
- State Society members responding to the survey who are employed in government are more apt to say that State Society membership is not encouraged by their employer than are those in other areas.
- Respondents who have served on a State Society committee, task force, or governing body in the past three years are more apt to say that their employer requires membership in a State Society than are those who have not served.

TABLE 14

EMPLOYER POSITION TOWARD MEMBERSHIP IN STATE SOCIETY  
(Percentage Distributions)

	<u>Must Be Member</u>	<u>Pref. If Member</u>	<u>Optional</u>	<u>Not En- couraged</u>	<u>No Position</u>
<u>All Respondents</u>	22	22	28	6	22
<u>Gender</u>					
Male	24	21	28	5	22
Female	18	23	30	7	22
<u>Years in AICPA</u>					
Under 6 years	15	27	32	5	21
6-10 years	20	20	32	7	21
11-20 years	24	19	27	6	24
Over 20 years	33	21	21	4	21
<u>Primary Job Function</u>					
Public Accounting	45	32	14	2	7
Industry	1	12	45	8	34
Education	1	19	40	9	31
Government	*	9	30	17	44
Other	8	12	29	7	44
<u>Firm Size (Public Accounting)</u>					
Sole Practitioner	N/A	N/A	N/A	N/A	N/A
Small Firms	51	30	13	1	5
Medium Firms	50	36	12	1	1
Large Firms	34	45	18	1	2
<u>Age</u>					
Under 36	18	26	33	5	18
36 - 45	21	20	29	7	23
46 - 55	25	19	24	5	27
Over 55	35	22	21	3	19
<u>Membership in State Society</u>					
Yes	26	25	27	4	18
No	1	5	36	13	45
<u>Years in State Society</u>					
Under 6 years	18	30	30	5	17
6-10 years	24	23	31	4	18
11-20 years	28	22	26	5	19
Over 20 years	37	22	20	3	18
<u>Service on State Society Committee, Task Force, or Governing Body</u>					
Yes	36	27	21	4	12
No	23	24	29	4	20

\* Less than 0.5 percent.  
N/A = Not Applicable.

### **Financing of Annual Dues**

Survey respondents were also asked to indicate whether, in the past year, their employer paid all or part of their AICPA or State Society annual dues (TABLE 15).

Seventy seven percent of the respondents indicated that their employer paid all or part of their AICPA dues in the past year, while 82 percent of State Society members said that their employer paid all or part of their State Society dues over the past year.

A few differences are noted when responses are grouped according to membership segment.

- Members in public accounting and industry are relatively more likely than those employed in other areas to say their employer paid all or part of their AICPA or State CPA Society dues in the past year.
- Respondents over age 55 are less likely than their younger counterparts to say their employer paid all or part of their AICPA or State Society annual dues over the past year.

TABLE 15

EMPLOYERS PAYING PART OR ALL ANNUAL DUES  
(Percentage Distributions)

	<u>AICPA</u>	<u>State Society</u>
<u>All Respondents</u>	77	82
<u>Gender</u>		
Male	78	82
Female	75	81
<u>Years in AICPA</u>		
Under 6 years	77	82
6-10 years	78	83
11-20 years	79	82
Over 20 years	76	79
<u>Primary Job Function</u>		
Public Accounting	89	91
Industry	79	81
Education	29	37
Government	25	38
Other	48	50
<u>Firm Size (Public Accounting)</u>		
Sole Practitioner	N/A	N/A
Small Firms	91	93
Medium Firms	95	96
Large Firms	95	97
<u>Age</u>		
Under 36	81	86
36 - 45	78	83
46 - 55	74	79
Over 55	67	71
<u>Membership in State Society</u>		
Yes	81	82
No	58	N/A
<u>Years in State Society</u>		
Under 6 years	80	82
6-10 years	81	83
11-20 years	83	83
Over 20 years	79	79
<u>Service on State Society Committee, Task Force, or Governing Body</u>		
Yes	84	86
No	80	81

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N/A = Not Applicable.

**CURRENT AND FUTURE SERVICES AND PROGRAMS**



### **Importance of Current and Future Services and Programs**

Members were asked to rate the importance to them as CPAs of 14 services and twelve programs which are currently offered, or which may be offered in the future, by the AICPA and/or State CPA Societies (TABLE 16A).

#### **Services**

Continuing professional education courses for members and technical conferences and materials placed first and second, respectively, in terms of their importance with 67 percent and 57 percent of respondents, respectively, deeming these to be "very important" services. Pamphlets and newsletters for use by CPAs as well as research support and library materials were a distant third, with each being cited as "very important" by only 29 percent of members responding. By comparison, information on international accounting and auditing matters placed at the bottom of the list, with 69 percent of the respondents rating this as a "somewhat unimportant" (35 percent) or "very unimportant" (34 percent) service.

#### **Programs**

The majority of respondents feel that enforcement of professional standards (52 percent), promoting adoption of uniform requirements for the CPA certificate (51 percent), and development of professional standards (51 percent) are "very important" programs. Conversely, 45 percent and 30 percent of the respondents, respectively, feel that the annual membership meeting is either "somewhat unimportant" or "very unimportant" to them as CPAs.

TABLE 16A

IMPORTANCE OF CURRENT AND FUTURE AICPA AND/OR STATE SOCIETY SERVICES/PROGRAMS  
(Percentage Distributions)

<u>Services</u>	<u>Very Important</u>	<u>Somewhat Important</u>	<u>Somewhat Unimportant</u>	<u>Very Unimportant</u>
Continuing professional education courses for members.	67	25	5	3
Technical conferences and materials.	57	31	9	3
Pamphlets and newsletters for use by CPAs.	29	42	20	9
Research support and library materials.	29	42	21	8
An "800" telephone number to respond to member inquiries.	28	37	23	12
An electronic network to enable members to access technical, professional and general data bases.	24	41	25	10
Management accounting and other technical assistance for industry members.	17	39	27	17
Expanded services for members with specialized interests.	16	45	29	10
Evaluation of software.	16	43	30	11
Member affinity programs that offer products and services to members at a discount.	16	41	29	14
Tax forms services.	13	30	33	24
Information on how to manage a CPA firm more effectively.	13	27	30	30
Membership directory.	8	34	38	20
Information on international accounting and auditing matters.	7	24	35	34



TABLE 16A (Cont'd)

<u>Programs</u>	<u>Very Important</u>	<u>Somewhat Important</u>	<u>Somewhat Unimportant</u>	<u>Very Unimportant</u>
Enforcement of professional standards.	52	36	9	3
Promote adoption of uniform requirements for the CPA certificate.	51	39	7	3
Development of professional standards.	51	38	8	3
Represent the accounting profession before legislative and regulatory bodies.	42	41	12	5
Public relations campaigns to improve the public's perception and understanding of the CPA's function.	37	44	14	5
Peer review/quality review.	37	35	18	10
Advertising programs to inform the public of the value of CPA services.	33	41	19	7
Efforts to attract quality students into the profession.	29	45	19	7
Scholarships/grants to qualified minority students.	16	34	31	19
Taking a leadership role in promoting public service by CPAs.	14	40	33	13
Chapter activities.	9	39	37	15
Annual membership meeting.	3	22	45	30

## **Variations in Importance of Current and Future Services and Programs**

When responses are grouped according to the various membership segments, there are differences in the importance members attach to various services and programs, as noted below (TABLE 16B).

### **Services**

- Females are relatively more likely to view the following services as important than are males: pamphlets and newsletters for use by CPAs (80 percent vs. 67 percent); research support and library materials (79 percent vs. 68 percent); an "800" number to respond to member inquiries (74 percent vs. 63 percent); expanded services for members with specialized interests (69 percent vs. 59 percent); and tax forms services (54 percent vs. 40 percent).
- As age and length of membership in the AICPA or State Society increases, the degree of importance members attach to most of the services listed generally decreases, with younger and newer members sometimes attaching much more importance to the services than their older or longer-tenured counterparts. For instance, while only 53 percent of respondents over age 55 feel that an electronic network to enable members to access technical, professional and general databases is an important service, the percentage jumps to 73 percent among members under 36 years of age.
- Members employed in public accounting place more importance on technical conferences and materials, an "800" number to respond to member inquiries, and information on how to manage a CPA firm more effectively than do those employed in other areas.
- Educators view an electronic network to enable members to access technical, professional and general databases and information on international accounting and auditing matters as more important services than do respondents in other areas.
- Respondents from large public accounting firms generally place much less importance on the following services than do respondents from smaller firms: CPE courses; research support and library materials; an "800" telephone number to respond to member inquiries; evaluation of software; tax forms services; and information on how to manage a CPA firm more effectively. By comparison, respondents from large firms are relatively more interested in information on international accounting and auditing matters than are those from smaller firms.
- State CPA Society members generally attach the same level of importance to each of the services listed as do non-members with

one exception: 43 percent of Society members view information on how to manage a CPA firm more effectively as an important service as compared to 24 percent of non-members. In addition, respondents who have served on a State Society committee, task force, or governing body within the past three years attach a higher degree of importance to this service than those who have not served.

### Programs

- Once again, newer AICPA and State Society members generally attach more importance than do their longer-tenured counterparts to many of the programs listed, such as: taking a leadership role in promoting public service by CPAs; scholarship/grants to qualified minority students; chapter activities; and the annual membership meeting.
- Public accounting members view advertising programs to inform the public of the value of CPA services and peer review/quality review, with a higher degree of importance than do respondents in other areas.
- Not surprisingly, educators attach more importance to the following programs than do respondents employed in other areas: efforts to attract quality students into the profession; taking a leadership role in promoting public service by CPAs; and scholarships/grants to qualified minority students.
- As firm size increases, so does the tendency for respondents to attach a higher level of importance to most of the programs listed. In addition, sole practitioners tend to place much less importance on a few of the programs listed than do other respondents in public accounting. For instance, while 93 percent of respondents from large firms consider public relations campaigns to improve the public's perception and understanding of the CPA's function to be an important service, the percentage drops to 76 percent among sole practitioners.
- State CPA Society members attach relatively more importance to peer review/quality review than do non-members (74 percent vs. 61 percent). Not surprisingly, the same holds true for chapter activities which are considered important to 47 percent of the respondents who are members of a State Society as compared to 26 percent of those who are not.
- Respondents who have served on a State Society committee, task force, or governing body within the past three years are more likely than those who have not served to say that taking a leadership role in promoting public service by CPAs is an important program.

TABLE 23 in the Appendix compares members' views on various services and programs between 1986 and 1994. The results show that for the most part, the level of importance which members attach to the services and programs has remained generally unchanged since 1986. There are a few differences, however. For example, after a decline in 1990 over 1986, respondents from large public accounting firms once again view CPE courses for members and an "800" telephone number to respond to member inquiries as important services. Females and respondents in industry, education and government, as well as those in medium and large public accounting firms, attach more importance than their 1990 and 1986 counterparts to an electronic network to enable members to access technical, professional, and general databases. In addition, member affinity programs that offer products and services to members at a discount are less important to 1994 sole practitioners than to those who responded in 1990 and 1986. There has also been a steady increase in the level of importance members attach to public relations campaigns to improve the public's perception and understanding of the CPA's function and the peer review/quality review programs. Finally, 1994 respondents in the following sub-groups attach a relatively higher level of importance than did their 1990 and 1986 counterparts to advertising programs to inform the public of the value of CPA services: females; educators; members in government and "other" areas; and public accounting members in non-sole practitioner firms.

TABLE 16B

VARIATIONS IN IMPORTANCE OF CURRENT AND FUTURE AICPA AND/OR STATE SOCIETY SERVICES/PROGRAMS

(Percent Indicating Very or Somewhat Important Program or Service)

Services	All Resp.	Gender		Years in AICPA			Primary Job Function				Firm Size					
		Male	Female	Less than 6	6-10	11-20	Pub Acct	Ind	Edu	Govt	Other	Sole Pract	Small Firms	Med. Large Firms		
Continuing professional education courses for members.	92	91	96	94	93	93	88	92	94	83	91	83	95	96	97	72
Technical conferences and materials.	88	86	93	91	90	86	84	94	82	82	90	76	92	95	97	90
Pamphlets and newsletters for use by CPAs.	71	67	80	82	74	65	62	73	68	76	69	66	69	75	78	71
Research support and library materials.	71	68	79	78	74	68	63	78	62	73	73	63	78	83	86	60
An "800" telephone number to respond to member inquiries.	65	63	74	72	70	63	57	74	56	59	66	59	75	78	80	50
An electronic network to enable members to access to technical, professional and general data bases.	65	63	71	73	70	63	54	69	62	80	65	55	66	68	76	65
Management accounting and other technical assistance for industry members.	56	54	59	61	61	53	45	40	76	55	50	52	38	39	48	40
Expanded services for members with specialized interests.	61	59	69	68	66	60	52	62	62	53	66	54	59	62	70	58
Evaluation of software.	59	57	64	66	62	58	50	60	59	60	56	53	63	65	61	43
Member affinity programs that offer products and services to members at a discount.	57	55	64	69	62	53	45	56	60	52	58	49	56	57	59	51

TABLE 16B (Cont'd)

	All Resp.	Gender		Years in AICPA				Primary Job Function				Firm Size				
		Male	Female	Less 6	6-10	11-20	Over 20	Pub Acct	Ind	Edu	Govt	Other	Sole Pract	Small Firms	Med. Large Firms	
<u>Services</u>																
Tax forms services.	43	40	54	55	47	38	33	45	42	31	38	45	50	49	43	29
Information on how to manage a CPA firm more effectively.	40	40	38	40	41	39	40	62	16	26	20	35	59	69	70	35
Membership directory.	42	40	47	50	42	36	39	42	41	40	37	47	38	42	45	41
Information on international accounting and auditing matters.	31	31	34	39	35	27	26	27	36	53	30	35	20	21	32	48
<u>Programs</u>																
Enforcement of professional standards.	88	86	90	90	89	85	86	92	83	87	87	81	87	91	95	96
Promote adoption of uniform requirements for the CPA certificate.	90	89	92	90	91	88	89	91	87	92	91	86	87	90	95	97
Development of professional standards.	89	88	91	91	90	87	87	93	84	89	87	79	89	93	96	96
Represent the accounting profession before legislative and regulatory bodies.	83	83	85	82	85	82	84	87	80	85	78	77	82	87	91	94
Public relations campaigns to improve the public's perception and understanding of the CPA's function.	81	79	82	84	81	77	80	85	75	84	77	76	76	85	91	93
Peer review/quality review.	72	70	78	78	73	69	69	82	61	66	67	65	69	82	94	91
Advertising programs to inform the public of the value of CPA services.	74	73	75	78	75	70	72	82	64	73	69	69	76	84	88	83

TABLE 16B (Cont'd)

<u>Programs</u>	<u>All Resp.</u>	<u>Gender</u>		<u>Years in AICPA</u>				<u>Primary Job Function</u>				<u>Firm Size</u>				
		<u>Male</u>	<u>Female</u>	<u>6-6</u>	<u>7-10</u>	<u>11-20</u>	<u>Over 20</u>	<u>Pub</u>	<u>Acct</u>	<u>Ind</u>	<u>Edu</u>	<u>Govt</u>	<u>Other</u>	<u>Sole Pract</u>	<u>Small Firms</u>	<u>Med. Large Firms</u>
Efforts to attract quality students into the profession.	74	72	79	79	74	70	74	74	73	91	71	73	62	71	86	89
Scholarships/grants to qualified minority students.	50	47	58	58	50	46	47	49	50	72	45	56	42	46	54	61
Taking a leadership role in promoting public service by CPAs.	54	53	56	61	56	48	50	56	50	61	52	55	50	55	63	61
Chapter activities.	48	42	50	51	45	39	42	47	41	48	39	45	45	45	54	44
Annual membership meeting.	25	23	30	34	27	19	24	26	24	23	25	29	24	25	30	24

TABLE 16B (Cont'd)

Services	All Resp.	Age			State Society		Years in State Soc. Less 6-			Svcce. on State Soc. Comm. Task Force, or Governing Body			
		Under 36	36-45	46- Over 55	Yes	No	6-10	11-20	20	Yes	No		
Continuing professional education courses for members.	92	93	94	91	87	93	86	94	95	94	90	92	93
Technical conferences and materials.	88	90	89	85	84	89	79	91	91	88	87	92	89
Pamphlets and newsletters for use by CPAs.	71	80	69	62	68	71	69	82	74	65	63	68	72
Research support and library materials.	71	75	72	65	68	72	65	78	76	70	64	74	71
An "800" telephone number to respond to member inquiries.	65	71	65	61	60	66	60	71	72	64	58	68	66
An electronic network to enable members to access technical, professional and general data bases.	65	73	66	60	53	66	62	73	70	64	55	68	65
Management accounting and other technical assistance for industry members.	56	62	56	50	46	55	57	61	60	53	45	50	56
Expanded services for members with specialized interests.	61	69	61	57	52	62	57	70	66	60	53	63	62
Evaluation of software.	59	63	60	57	51	60	55	66	62	59	51	56	61
Member affinity programs that offer products and services to members at a discount.	57	69	56	48	46	57	58	69	61	53	45	51	49



TABLE 16B (Cont'd.)

Services	Age			State Society Member		Years in State Soc.			Svc. on State Soc. Comm. Task Force, or Governing Body	
	Under 36-36	36-45	46-Over 55	Yes	No	Less 6-6	6-10	11-Over 20	Yes	No
All Resp.										
43	52	42	35	41	44	38	55	46	40	35
Tax forms services.									37	46
40	38	41	39	41	43	24	41	43	43	42
Information on how to manage a CPA firm more effectively.									51	40
42	47	38	37	46	43	33	51	43	48	41
Membership directory.										
31	39	28	28	27	31	36	38	34	26	25
Information on international accounting and auditing matters.									30	31
<u>Programs</u>										
88	90	87	85	87	89	81	91	90	87	87
Enforcement of professional standards.									92	88
90	91	89	88	90	90	85	91	90	89	89
Promote adoption of uniform requirements for the CPA certificate.									92	89
89	91	88	87	89	90	83	91	91	88	88
Development of professional standards.									93	89
83	84	83	82	85	84	77	84	85	85	85
Represent the accounting profession before legislative and regulatory bodies.									88	83
81	83	78	78	82	82	72	86	82	79	81
Public relations campaigns to improve the public's perception and understanding of the CPA's function.									88	80
72	77	71	67	70	74	61	80	74	71	70
Peer review/quality review.									80	72
74	77	72	71	75	76	62	81	76	72	74
Advertising programs to inform the public of the value of CPA services.									82	74

TABLE 16B (Cont'd)

Programs	All Resp.		Age		State Society Member		Years in State Soc. Less 6-			Svce. on State Soc. Comm. Task Force, or Governing Body		
	Under 36	36-45	46-55	55-65	Yes	No	6-10	10-20	20	Yes	No	
Efforts to attract quality students into the profession.	80	70	70	76	74	70	80	74	71	73	77	74
Scholarships/grants to qualified minority students.	55	48	46	52	50	52	57	51	47	46	53	49
Taking a leadership role in promoting public service by CPAs.	61	51	47	54	55	47	63	57	50	49	63	52
Chapter activities.	50	40	39	50	47	26	54	49	42	44	56	48
Annual membership meeting.	31	21	20	29	26	22	34	27	19	25	29	25

**Other Services/Programs that Should  
be Provided to Better Serve Members'  
Professional Needs and the Public Interest**

Members responding to the survey were also asked to indicate what other services or programs could be provided [by the AICPA and/or State CPA Societies] to better serve their professional needs and to better serve the public interest.

Among the services/programs to better serve members' professional needs, "more emphasis on industry members/supporting CPAs in industry," "better representation of small firms," and "more industry-specific CPE/seminars" topped the list. Other common suggestions included: "lower the cost of CPE," "reduce standards overload," "provide group medical insurance," and "provide on-line access to professional literature."

In terms of better serving the public interest, many respondents restated programs and services that were listed on the survey questionnaire (for example, campaigns to improve the public image of CPAs). A few respondents also suggested "stronger lobbying efforts/taking a stand on public issues," "promote/mandate charity/pro bono work for community," and "harsher penalties for those who fail reviews."

Once again, many other services/programs to better serve members' professional needs and the public interest were mentioned, but each only by a handful of respondents.

### Perceptions of AICPA

Respondents were presented with a series of statements concerning the profession, member services, the public, and the Institute itself, and were asked to indicate the extent to which they agreed or disagreed with these statements (TABLE 17A).

### The AICPA

The statement that the Institute "is oriented toward large firms" garnered the greatest level of agreement with 59 percent indicating "strongly agree" and 24 percent indicating "mildly agree." More than three-fourths also agree that the AICPA effectively represents the profession to governments, regulatory bodies, and other organizations (76 percent), and does a good job in communicating its views and positions to the membership (78 percent).

### AICPA Member Services

Ninety one percent agree that the AICPA provides services and benefits that are of value, while more than eight out of every ten agree that the Institute provides relevant seminar/group study course offerings (88 percent), CPE conference offerings (83 percent), and self-study course offerings (82 percent). For each of the aforementioned services, the extent of members' agreement with each is fairly evenly divided between "strongly agree" and "moderately agree".

There were two statements which drew a fair amount of mild disagreement from respondents. About one-fourth "mildly disagree"

with the statements that the Institute "does a good job in helping members adjust to changes in the economic environment" and that the Institute "does a good job in helping members adjust to changes in the political environment."

#### AICPA and the Profession

The statements concerning the AICPA and the profession also drew high levels of agreement from respondents. Forty one percent and 40 percent, respectively, either "strongly agree" or "moderately agree" that the AICPA promotes uniform certification and licensing standards for CPAs at the highest possible level. Thirty three percent and 30 percent of the respondents, respectively, "strongly agree" that the Institute works effectively in helping to improve the quality of CPA practice, and effectively monitors professional performance to enforce professional standards and requirements, while half "mildly agree" with these statements.

#### AICPA and the Public

The two statements regarding the AICPA and the public ("promotes a better public understanding of the profession" and "compares favorably with other professional organizations in promoting public service among members") drew strong agreement from one out of every five respondents and mild agreement from 49 percent and 43 percent, respectively, of the respondents.

**TABLE 17A**

**PERCEPTIONS OF AICPA  
(Percentage Distributions)**

<b>Statements About the AICPA</b>	<b>Strongly Agree</b>	<b>Mildly Agree</b>	<b>Mildly Disagree</b>	<b>Strongly Disagree</b>	<b>Don't know/ No Opinion</b>
Is oriented toward large firms.	59	24	6	1	10
Effectively represents the profession to governments, regulatory bodies, and other organizations.	33	43	8	3	13
Does a good job in communicating its views and positions to the membership.	26	52	14	3	5
Regularly consults with members in developing views and opinions.	19	39	17	6	19
Provides opportunities for effective participation in the organization's activities.	15	43	19	7	16
Responds to change in a timely manner.	13	45	19	7	16
Does a good job in communicating the views of the profession to the general public.	12	47	23	7	11
Is oriented toward medium size and small firms.	12	41	23	11	13
Is oriented toward members in industry, education, and government.	5	26	30	18	21
<b>Statements About AICPA Member Services</b>					
Provides relevant seminar/group study course offerings.	48	40	6	2	4
Provides services and benefits that are of value.	46	45	5	2	2
Provides relevant CPE conference offerings.	42	41	8	2	7
Provides relevant self-study CPE course offerings.	42	40	6	2	10

TABLE 17A (Cont'd)

<u>Statements About the AICPA (Cont'd)</u>	<u>Strongly Agree</u>	<u>Mildly Agree</u>	<u>Mildly Disagree</u>	<u>Strongly Disagree</u>	<u>Don't know/ No Opinion</u>
Does a good job in helping members understand and adjust to changes in the technological environment.	15	52	17	5	11
Does a good job in helping members understand and adjust to changes in the economic environment.	9	48	24	6	13
Does a good job in helping members understand and adjust to changes in the political environment.	9	45	25	7	14
<b><u>Statements About the AICPA and the Profession</u></b>					
Promotes uniform certification and licensing standards for CPAs at the highest possible level.	41	40	7	2	10
Works effectively in helping to improve the quality of CPA practice.	33	50	7	2	8
Effectively monitors professional performance to enforce professional standards and requirements.	30	50	8	3	9
<b><u>Statements About the AICPA and the Public</u></b>					
Promotes a better public understanding of the profession.	21	49	17	5	8
Compares favorably with other professional organizations in promoting public service among members.	20	43	11	3	23

**Variations in Members'  
Perceptions of AICPA**

Most of the statements on the AICPA, its member services, the profession, and the public are generally viewed the same by the various membership segments (TABLE 17B). However, there are a few differences, as noted below.

- Respondents who have been members of the Institute for under 11 years are relatively more apt to agree than their longer-tenured counterparts that the Institute does a good job in helping members adjust to changes in the economic and political environments.
- Government members give the Institute higher marks than other respondents in terms of helping members adjust to changes in the technological, economic, and political environments, and in promoting a better public understanding of the profession.
- While respondents from large public accounting firms are relatively more apt to agree that the Institute regularly consults with its members in developing views and positions, they are also more likely to feel that the Institute is oriented toward small- and medium-sized firms. Additionally, respondents from large firms are less likely to agree that the AICPA provides relevant seminar/group study course offerings.
- Members over age 55 are more likely to agree that the Institute promotes a better public understanding of the profession than are their younger counterparts.
- Survey respondents under 36 years of age, as well as those who have been members of their State Society for under 11 years, are more inclined to agree than are their respective counterparts that the Institute does a good job in helping members adjust to changes in the economic and political environments.

As can be seen in TABLE 24 of the Appendix, there are some differences in over the years in members' perceptions of the AICPA, some of which are noted below.

- 1994 respondents --particularly those in government-- are somewhat less inclined than 1990 respondents to agree that the Institute is oriented toward large firms.



- There has been a steady increase, generally across all segments, since 1986 in members' agreement that the Institute effectively represents the profession to governments, regulatory bodies, and other organizations.
- In 1994, government members are less likely than they were in previous years to agree that the Institute does a good job in communicating its and positions to the membership.
- There is a greater level of agreement in 1994 over prior years that the Institute responds to change in a timely manner and does a good job in communicating the view of the profession to the general public.
- Industry members who responded to the 1994 survey are relatively more likely to agree that the Institute is oriented toward members in industry, education, and government than were their 1990 counterparts.
- In 1994, 91 percent of the respondents agreed that the Institute provides services and benefits that are of value, as compared to 79 percent who agreed with this statement in 1990. When responses are grouped according to membership segment, the difference is most pronounced among males, those who have been members of the Institute for 11 to 20 years, and among sole practitioners.
- Respondents' agreement with the statement that "the Institute effectively monitors professional performance to enforce professional standards and requirements" has generally steadily increased since 1986 across all membership segments.
- There has been a decline, across nearly all membership segments in the extent to which members agree that the Institute promotes a better public understanding of the profession. In 1994, over 1990, the difference is most pronounced among respondents from large public accounting firms.

TABLE 17B

VARIATIONS IN MEMBERS' PERCEPTIONS OF AICPA  
(Percent Indicating Strongly or Mildly Agree)

Statements About the AICPA	All Resp.	Gender		Years in AICPA				Primary Job Function				Firm Size				
		Male	Female	Less than 6	6-10	11-20	Over 20	Pub	Acct	Ind	Edu	Govt	Other	Sole Pract	Small Firms	Med. Large Firms
Is oriented toward large firms.	83	83	82	78	83	85	83	84	82	88	83	75	89	89	84	59
Effectively represents the profession to governments, regulatory bodies, and other organizations.	76	77	73	74	76	77	76	75	76	80	77	76	74	73	80	79
Does a good job in communicating its views and positions to the membership.	78	77	80	80	82	76	74	76	80	81	76	81	74	75	79	80
Regularly consults with members in developing views and opinions.	58	58	59	60	61	56	57	57	60	55	60	57	54	52	66	64
Provides opportunities for effective participation in the organization's activities.	58	59	56	54	60	57	62	58	57	55	53	67	57	60	61	54
Responds to change in a timely manner.	58	57	60	59	63	53	57	60	55	51	60	56	59	61	64	58
Does a good job in communicating the views of the profession to the general public.	59	59	58	57	61	57	59	57	59	56	60	63	56	56	62	56
Is oriented toward medium size and small firms.	53	51	59	61	59	49	45	45	63	54	62	51	40	41	48	62
Is oriented toward members in industry, education, and government.	31	30	36	38	33	28	27	33	31	26	26	29	31	31	34	40

TABLE 17B (Cont'd)

	All Resp.	Gender		Years in AICPA				Primary Job Function				Firm Size					
		Male	Female	Less 6	6-10	11-20	Over 20	Pub	Acct	Ind	Edu	Govt	Other	Sole Pract	Small Firms	Med. Firms	Large Firms
<u>Statements About AICPA Member Services</u>																	
Provides relevant seminar/group study course offerings.	88	87	90	88	89	86	87	88	88	88	79	86	85	88	90	93	81
Provides services and benefits that are of value.	91	90	93	94	93	90	87	89	93	93	91	91	91	85	89	94	91
Provides relevant CPE conference offerings.	83	82	85	82	85	82	83	83	83	77	83	82	82	82	83	90	75
Provides relevant self-study CPE course offerings.	82	81	85	85	85	81	78	79	86	78	81	82	82	80	80	83	75
Does a good job in helping members understand and adjust to changes in the technological environment.	67	67	68	71	69	64	65	67	66	60	74	69	69	65	68	72	64
Does a good job in helping members understand and adjust to changes in the economic environment.	57	56	62	65	61	52	51	55	57	56	68	60	60	56	54	58	55
Does a good job in helping members understand and adjust to changes in the political environment.	54	53	56	60	59	50	47	52	55	54	63	52	52	52	51	54	55
<u>Statements About the AICPA and the Profession</u>																	
Promotes uniform certification and licensing standards for CPAs at the highest possible level.	81	82	78	80	83	81	83	82	80	80	82	80	80	82	82	85	77
Works effectively in helping to improve the quality of CPA practice.	83	83	84	85	86	81	83	84	83	83	85	83	83	81	82	87	89

TABLE 17B (Cont'd)

	<u>Gender</u>		<u>Years in AICPA</u>				<u>Primary Job Function</u>					<u>Firm Size</u>				
	<u>All Resp.</u>	<u>Male</u> <u>Female</u>	<u>Less 6</u> <u>6</u>	<u>6-10</u> <u>10</u>	<u>11-20</u> <u>20</u>	<u>Over 20</u> <u>20</u>	<u>Pub</u>	<u>Acct</u>	<u>Ind</u>	<u>Edu</u>	<u>Govt</u>	<u>Other</u>	<u>Sole Pract</u>	<u>Small Firms</u>	<u>Med. Large Firms</u>	
Effectively monitors professional performance to enforce professional standards and requirements.	80	78	80	82	79	79	80	80	75	79	76	76	76	80	83	82
Statements About the AICPA and the Public																
Promotes a better public understanding of the profession.	70	71	71	70	70	72	67	73	81	74	73	65	68	71	67	
Compares favorably with other professional organizations in promoting public service among members.	63	59	63	64	63	63	62	63	70	69	68	61	60	65	64	

TABLE 17B (Cont'd)

Statements About the AICPA	All Resp.	Age			State Society Member		Years in State Soc.			Svc. on State Soc. Comm., Task Force, or Governing Body			
		Under 36	36-45	46-Over 55	Yes	No	Less 6	6-10	11-Over 20	Yes	No		
		36	45	55	55	20	20	20	20	20	20		
Is oriented toward large firms.	83	80	84	83	84	83	79	80	82	86	85	86	83
Effectively represents the profession to governments, regulatory bodies, and other organizations.	76	76	76	74	79	76	72	75	76	77	76	77	76
Does a good job in communicating its views and positions to the membership.	78	81	77	73	80	78	78	81	81	72	73	72	79
Regularly consults with members in developing views and opinions.	58	60	58	56	57	58	58	62	61	55	57	55	59
Provides opportunities for effective participation in the organization's activities.	58	56	58	57	64	59	51	57	61	53	62	53	61
Responds to change in a timely manner.	58	63	55	51	61	58	53	60	63	53	57	53	60
Does a good job in communicating the views of the profession to the general public.	59	59	57	54	68	59	56	58	60	56	59	56	59
Is oriented toward medium size and small firms.	53	64	52	44	45	52	59	62	57	47	43	47	54
Is oriented toward members in industry, education, and government.	31	39	30	26	28	32	28	38	35	29	27	29	33



TABLE 17B (Cont'd)

	Age		State Society Member		Years in State Soc.			Svce. on State Soc. Comm., Task Force, or Governing Body	
	Under 36	46- Over	Yes	No	Less 6-	11- Over	Yes	No	
	36	45 55 55			6	10 20 20			
<u>All Resp.</u>									
<u>Statements About the AICPA and the Profession</u>									
Promotes uniform certification and licensing standards for CPAs at the highest possible level.	81	81 81 84	82	76	81	84 82 83	83	82	
Works effectively in helping to improve the quality of CPA practice.	83	86 81 81 86	83	84	85	86 81 82	80	84	
Effectively monitors professional performance to enforce professional standards and requirements.	80	82 80 76 82	80	76	81	82 79 80	77	81	
<u>Statements About the AICPA and the Public</u>									
Promotes a better public understanding of the profession.	70	71 68 69 78	71	68	72	70 70 72	68	71	
Compares favorably with other professional organizations in promoting public service among members.	63	65 60 62 66	63	61	64	63 63 62	62	64	

### Overall Evaluation of AICPA

When respondents were asked to indicate how they feel the Institute is doing in terms of meeting their needs, the needs of the profession, and the needs of the public, the Institute received generally positive reviews (TABLE 18A).

### Meeting Members' Needs

Fourteen percent of members feel that the Institute is doing an "excellent" job in meeting their needs, while 58 percent feel it is doing a "good" job in this regard. By comparison, 23 percent said that the Institute is doing a "fair" job, while five percent said it is doing "poor" job in meeting their needs.

### Meeting the Needs of the Profession

The Institute received somewhat higher marks in terms of the job it is doing in meeting the needs of the profession with 24 percent and 61 percent of the respondents, respectively, saying that the Institute is doing an "excellent" or "good" job in this regard. However, 13 percent said the Institute is doing only a "fair" job in meeting the needs of the profession, and two percent said it is doing a "poor" job.

### Serving the Public Interest

The Institute received an "excellent" rating from 12 percent of survey respondents and a "good" rating from 57 percent of respondents on the job it is doing to serve the public interest. By comparison, more than one-fourth (27 percent) rated the Institute "fair" in this regard and 4 percent rated it "poor."



TABLE 18A

OVERALL JOB AICPA IS DOING  
(Percentage Distributions)

	<u>Excellent</u>	<u>Good</u>	<u>Fair</u>	<u>Poor</u>
To Meet Members' Needs	14	58	23	5
To Meet the Needs of the Profession	24	61	13	2
To Serve the Public Interest	12	57	27	4

**Variations in Overall  
Evaluation of AICPA**

When responses are stratified by the various membership segments, a few variations are revealed in members' overall evaluation of the Institute in terms of meeting their needs, meeting the needs of the profession, and in serving the public interest, as noted below (TABLE 18B).

- Members under 36 years of age are more likely to say the Institute is doing a "good" job in meeting their needs than are their older counterparts.
- Sole practitioners and respondents from large public accounting firms are more apt to give the Institute a "fair" rating in regard to its meeting the needs of the profession than are other respondents in public accounting.
- As length of membership in a State Society increases, so does the likelihood of respondents giving the Institute a "fair" rating in meeting the needs of the profession.

TABLE 18B

VARIATIONS IN OVERALL JOB AICPA IS DOING  
TO MEET MEMBERS' NEEDS  
(Percentage Distributions)

	<u>Excellent</u>	<u>Good</u>	<u>Fair</u>	<u>Poor</u>
<u>All Respondents</u>	14	58	23	5
<u>Gender</u>				
Male	14	56	24	6
Female	15	61	21	3
<u>Years in AICPA</u>				
Under 6 years	17	62	19	2
6-10 years	13	62	22	3
11-20 years	13	55	26	6
Over 20 years	16	51	24	9
<u>Primary Job Function</u>				
Public Accounting	15	55	24	6
Industry	13	60	23	4
Education	13	55	29	3
Government	15	59	22	4
Other	18	61	19	2
<u>Firm Size (Public Accounting)</u>				
Sole Practitioner	14	47	28	11
Small Firms	14	53	26	7
Medium Firms	17	62	18	3
Large Firms	14	66	18	2
<u>Age</u>				
Under 36	15	65	17	3
36 - 45	13	57	25	5
46 - 55	13	51	28	8
Over 55	19	52	23	6
<u>Membership in State Society</u>				
Yes	14	58	23	5
No	14	58	24	4
<u>Years in State Society</u>				
Under 6 years	17	63	18	2
6-10 years	13	62	21	4
11-20 years	13	55	26	6
Over 20 years	15	50	26	9
<u>Service on State Society Committee, Task Force, or Governing Body</u>				
Yes	13	55	26	6
No	15	58	22	5

TABLE 18B (Cont'd)

**VARIATIONS IN OVERALL JOB AICPA IS DOING  
TO MEET THE NEEDS OF THE PROFESSION  
(Percentage Distributions)**

	<u>Excellent</u>	<u>Good</u>	<u>Fair</u>	<u>Poor</u>
<u>All Respondents</u>	24	61	13	2
<u>Gender</u>				
Male	23	61	14	2
Female	27	63	9	1
<u>Years in AICPA</u>				
Under 6 years	29	62	8	1
6-10 years	23	65	11	1
11-20 years	22	60	16	2
Over 20 years	22	58	17	3
<u>Primary Job Function</u>				
Public Accounting	21	59	17	3
Industry	24	65	10	1
Education	25	60	12	3
Government	32	60	7	1
Other	31	59	8	2
<u>Firm Size (Public Accounting)</u>				
Sole Practitioner	18	58	21	3
Small Firms	21	57	19	3
Medium Firms	24	61	14	1
Large Firms	25	65	9	1
<u>Age</u>				
Under 36	27	65	7	1
36 - 45	23	62	14	1
46 - 55	19	59	18	4
Over 55	28	54	16	2
<u>Membership in State Society</u>				
Yes	24	60	14	2
No	24	66	9	1
<u>Years in State Society</u>				
Under 6 years	30	61	9	*
6-10 years	24	64	11	1
11-20 years	21	61	16	2
Over 20 years	21	57	19	3
<u>Service on State Society Committee, Task Force, or Governing Body</u>				
Yes	23	55	19	3
No	24	62	12	2

\* Less than 0.5 percent.

TABLE 18B (Cont'd)

**VARIATIONS IN OVERALL JOB AICPA IS DOING  
TO SERVE THE PUBLIC INTEREST  
(Percentage Distributions)**

	<u>Excellent</u>	<u>Good</u>	<u>Fair</u>	<u>Poor</u>
<b><u>All Respondents</u></b>	12	57	27	4
<b><u>Gender</u></b>				
Male	12	55	28	5
Female	12	62	24	2
<b><u>Years in AICPA</u></b>				
Under 6 years	14	61	23	2
6-10 years	11	58	28	3
11-20 years	10	56	29	5
Over 20 years	14	51	28	7
<b><u>Primary Job Function</u></b>				
Public Accounting	11	55	28	6
Industry	12	57	29	2
Education	10	64	21	5
Government	15	55	25	5
Other	18	59	19	4
<b><u>Firm Size (Public Accounting)</u></b>				
Sole Practitioner	11	52	29	8
Small Firms	12	53	29	6
Medium Firms	13	59	24	4
Large Firms	9	63	26	2
<b><u>Age</u></b>				
Under 36	12	62	24	2
36 - 45	11	56	29	4
46 - 55	11	50	32	7
Over 55	17	55	22	6
<b><u>Membership in State Society</u></b>				
Yes	12	57	27	4
No	10	56	30	4
<b><u>Years in State Society</u></b>				
Under 6 years	13	60	24	3
6-10 years	11	59	27	3
11-20 years	11	56	28	5
Over 20 years	14	51	28	7
<b><u>Service on State Society Committee, Task Force, or Governing Body</u></b>				
Yes	12	51	31	6
No	12	58	26	4

TABLE 18C shows how members' overall evaluation of the Institute has changed over the past eight years.

While there is little difference in the view members hold of the Institute in terms of meeting their needs and the needs of the profession, members in government and "other" areas have been steadily giving the Institute higher marks since 1986 in terms of meeting their needs. In addition, there has been a gradual increase across nearly all segments in the percentage of members who give the Institute an "excellent" or "good" rating in regard to serving the public interest.

**TABLE 18C**  
**OVERALL EVALUATION OF AICPA**  
**1986 TO 1994**

(Percent Indicating Excellent or Good)

	<u>Evaluation of AICPA in:</u>								
	<u>Meeting your needs</u>			<u>Meeting needs of profession</u>			<u>Serving the public interest</u>		
	<u>1986</u>	<u>1990</u>	<u>1994</u>	<u>1986</u>	<u>1990</u>	<u>1994</u>	<u>1986</u>	<u>1990</u>	<u>1994</u>
<b><u>All Respondents</u></b>	67	67	72	86	85	85	59	65	69
<b><u>Gender</u></b>									
Male	67	65	70	86	84	84	58	63	67
Female	74	75	76	93	92	90	67	72	74
<b><u>Years of Experience</u></b>									
Under 6 years	72	76	79	92	92	91	65	72	75
6 - 10 years	70	68	75	86	90	88	57	69	69
11 - 20 years	65	63	68	85	82	82	59	58	66
Over 20 years	63	62	67	81	80	80	56	62	65
<b><u>Primary Job Function</u></b>									
Public Accounting	69	69	70	84	81	80	58	63	66
Industry	67	65	73	90	90	89	62	63	69
Education	61	71	68	83	89	85	46	70	74
Government	58	62	74	89	90	92	66	69	70
Other	54	69	79	90	91	90	60	77	77
<b><u>Firm Size</u></b>									
Sole Practitioner	63	56	61	86	74	76	63	59	63
Small Firms	67	67	67	87	83	78	58	64	65
Medium Firms	70	80	79	85	82	85	60	66	72
Large Firms	70	76	80	87	86	90	55	66	72

**Suggestions on How AICPA  
Could Improve Its Performance**

Members responding to the survey were also asked for their suggestions on how the AICPA could improve its performance.

As in an earlier question on the survey, the most commonly mentioned suggestions were "be more responsive to members not in public practice" and "better service to small firms," as well as "build public awareness of the role of CPAs/promote a better public understanding of the accounting profession," and "reduce standards overload." A few respondents also reiterated suggestions for "lower cost CPE," "industry-specific CPE," and "tougher penalties for poor professional performance."



### Perceptions of State CPA Society

Respondents were presented with a series of statements concerning their State Society, its member services, the profession, and the public, and were asked to indicate the extent to which they agreed or disagreed with these statements (TABLE 19A).

### State CPA Society

More than seven out of every ten State CPA Society members agree that their Society: provides opportunities for effective participation in the organization's activities (31 percent "strongly agree", 46 percent "mildly agree"); effectively represents the profession to governments, regulatory bodies, and other organizations (26 percent "strongly agree", 45 percent "mildly agree"); and does a good job in communicating its views and positions to the membership (23 percent "strongly agree", 51 percent "mildly agree"). In addition, 72 percent strongly or mildly feel that their Society is oriented toward small- and medium-sized firms, while 62 percent hold this view with regard to their Society and large firms. The statement that "[your State Society] is oriented toward members in industry, education, and government" drew agreement from 38 percent of respondents and disagreement from 40 percent; however, 22 percent had no opinion on this statement.

### State CPA Society Member Services

Member services provided by State Societies are viewed quite favorably by the State Society members responding to the survey. The statement that "[your State CPA Society] provides relevant

seminar/group study course offerings" drew strong agreement from 56 percent of State CPA Society members and mild agreement from 34 percent. Most respondents agree that their Society provides: relevant CPE conference offerings (48 percent "strongly agree", 37 percent "mildly agree"); services and benefits that are of value (41 percent "strongly agree", 46 percent "mildly agree"); and relevant self-study CPE course offerings (30 percent "strongly agree", 37 percent "mildly agree"). By comparison, slightly more than one-third of the respondents disagreed that their Society does a good job in helping members understand and adjust to changes in the economic or political environments, and 29 percent disagreed that their Society does a good job in helping members adjust to changes in the technological environment. Members' disagreement with these statements was, however, mostly mild.

#### State CPA Society and the Profession

More than seven out of every ten State CPA Society members agree that their Society promotes uniform certification and licensing standards for CPAs at the highest possible level (36 percent "strongly agree", 39 percent "mildly agree"); works effectively in helping to improve the quality of CPA practice (28 percent "strongly agree", 52 percent "mildly agree"); and effectively monitors professional performance to enforce professional standards and requirements (24 percent "strongly agree", 48 percent "mildly agree").

### State CPA Society and the Public

About two-thirds of the State CPA Society members responding feel that their Society compares favorably with other organizations in promoting public service among members (21 percent "strongly agree", 43 percent "mildly agree") and promotes a better public understanding of the profession (17 percent "strongly agree", 48 percent "mildly agree").

TABLE 19A

PERCEPTIONS OF STATE CPA SOCIETY  
(Percentage Distributions)

<u>Statements About State CPA Society</u>	<u>Strongly Agree</u>	<u>Mildly Agree</u>	<u>Mildly Disagree</u>	<u>Strongly Disagree</u>	<u>Don't know/ No Opinion</u>
Provides opportunities for effective participation in the organization's activities.	31	46	10	3	10
Is oriented toward medium size and small firms.	28	44	12	5	11
Effectively represents the profession to governments, regulatory bodies, and other organizations.	26	45	11	4	14
Is oriented toward large firms.	26	36	19	7	12
Does a good job in communicating its views and positions to the membership.	23	51	17	4	5
Regularly consults with members in developing views and opinions.	18	41	18	6	17
Responds to change in a timely manner.	13	45	19	6	17
Does a good job in communicating the views of the profession to the general public.	10	44	25	9	12
Is oriented toward members in industry, education, and government.	7	31	26	14	22
<b><u>Statements About State CPA Society Member Services</u></b>					
Provides relevant seminar/group study course offerings.	56	34	5	2	3
Provides relevant CPE conference offerings.	48	37	7	3	5
Provides services and benefits that are of value.	41	46	8	2	3
Provides relevant self-study CPE course offerings.	30	37	11	5	17

TABLE 19A (Cont'd)

<u>Statements About State CPA Society (Cont'd)</u>	<u>Strongly Agree</u>	<u>Mildly Agree</u>	<u>Mildly Disagree</u>	<u>Strongly Disagree</u>	<u>Don't know/ No Opinion</u>
Does a good job in helping members understand and adjust to changes in the technological environment.	11	48	22	7	12
Does a good job in helping members understand and adjust to changes in the political environment.	9	43	25	9	14
Does a good job in helping members understand and adjust to changes in the economic environment.	8	45	25	9	13
<b><u>Statements About State CPA Society and the Profession</u></b>					
Promotes uniform certification and licensing standards for CPAs at the highest possible level.	36	39	7	3	15
Works effectively in helping to improve the quality of CPA practice.	28	52	9	3	8
Effectively monitors professional performance to enforce professional standards and requirements.	24	48	12	5	11
<b><u>Statements About State CPA Society and the Public</u></b>					
Compares favorably with other professional organizations in promoting public service among members.	21	43	11	3	22
Promotes a better public understanding of the profession.	17	48	20	6	9

**Variations in Members'  
Perceptions of State CPA Society**

State CPA Society members' perceptions about their Society are fairly uniform across the different membership segments (TABLE 19B). A few variations do exist, however, as noted below.

- Respondents who have been members of the AICPA for under 11 years are more likely than longer-tenured members to feel that their State Society does a good job in helping members understand and adjust to changes in the economic environment.
- Members in government are less likely to agree that their State Society provides opportunities for effective participation in the organization's activities than are respondents employed in other areas.
- Educators are more apt than respondents in other areas to agree that their State Society promotes a better public understanding of the profession. They are less inclined, however, to agree that their Society provides relevant self-study course offerings or does a good job in helping members understand and adjust to changes in the technological environment.
- Members employed in large public accounting firms are less likely than those from smaller firms to agree that their Society responds to change in a timely manner, does a good job in communicating the views of the profession to the general public, provides relevant seminar/group study course offerings, or does a good job in helping members understand and adjust to changes in the technological environment.
- Members over age 55 are more apt to agree that their State Society does a good job in communicating the views of the profession to the general public and promotes a better public understanding of the profession than are younger members.
- Respondents who have been members of their Society for under six years are more likely to agree that their Society does a good job in helping members understand and adjust to changes in the economic environment than are older members.
- Respondents who have served on a State Society committee, task force, or governing body within the past three years are more inclined than those who have not served to agree that their Society provides opportunities for effective participation in the organization's activities. By comparison, respondents who have not served are more apt to agree that their Society is oriented toward large firms and provides relevant self-study CPE course offerings.

TABLE 19B

VARIATIONS IN MEMBERS' PERCEPTIONS OF STATE CPA SOCIETY  
(Percent Indicating Strongly or Mildly Agree)

Statements About State CPA Society	All Resp.	Gender		Years in AICPA			Primary Job Function				Firm Size		
		Male	Female	Less than 6	6-10	11-20	Pub	Acct	Ind	Edu	Govt	Other	Sole Pract
Provides opportunities for effective participation in the organization's activities.	77	78	75	73	79	79	79	79	84	70	80	82	76
Is oriented toward medium size and small firms.	72	71	75	73	77	71	69	70	75	81	73	69	78
Effectively represents the profession to governments, regulatory bodies, and other organizations.	71	71	71	67	71	72	74	72	69	74	74	70	68
Is oriented toward large firms.	62	60	69	63	65	61	59	60	65	58	65	56	42
Does a good job in communicating its views and positions to the membership.	74	73	79	76	76	72	73	74	74	77	72	76	70
Regularly consults with members in developing views and opinions.	59	58	60	61	60	56	60	60	57	63	54	59	58
Responds to change in a timely manner.	58	58	61	59	62	56	58	62	54	58	55	57	55
Does a good job in communicating the views of the profession to the general public.	54	54	53	51	53	54	56	53	53	55	56	58	45
Is oriented toward members in industry, education, and government.	38	37	43	44	42	37	33	40	38	43	31	39	48

TABLE 19B (Cont'd)

	All Resp.	Gender		Years in AICPA				Primary Job Function				Firm Size					
		Male	Female	Less 6	6-10	11-20	Over 20	Pub	Acct	Ind	Edu	Govt	Other	Sole Pract	Small Firms	Med. Firms	Large Firms
Statements About State CPA Society Member Services																	
Provides relevant seminar/group study course offerings.	90	90	92	90	91	91	89	91	89	86	87	89	91	92	93	83	
Provides relevant CPE conference offerings.	85	85	86	84	86	86	85	86	84	87	85	87	85	87	89	80	
Provides services and benefits that are of value.	87	86	91	90	88	86	85	87	88	85	84	86	86	87	89	83	
Provides relevant self-study CPE course offerings.	67	65	68	70	69	65	60	65	68	59	65	71	67	64	64	62	
Does a good job in helping members understand and adjust to changes in the technological environment.	59	58	62	63	62	56	56	60	57	50	64	61	58	61	63	52	
Does a good job in helping members understand and adjust to changes in the political environment.	52	52	54	55	56	50	48	52	52	51	58	53	50	52	55	51	
Does a good job in helping members understand and adjust to changes in the economic environment.	53	52	58	61	57	49	47	53	53	48	57	57	51	54	55	51	



TABLE 19B (Cont'd)

	All Resp.	Gender		Years in AICPA				Primary Job Function				Firm Size				
		Female	Male	6-10	11-20	Over 20	Pub Acct	Ind	Edu	Govt	Other	Sole Pract	Small Firms	Med. Firms	Large Firms	
<u>Statements About State CPA Society and the Profession</u>																
Promotes uniform certification and licensing standards for CPAs at the highest possible level.	75	75	74	75	76	73	75	76	72	70	77	74	76	78	79	70
Works effectively in helping to improve the quality of CPA practice.	80	79	81	80	83	77	79	81	78	75	81	80	81	81	82	77
Effectively monitors professional performance to enforce professional standards and requirements.	72	72	75	74	75	73	70	73	73	64	74	66	72	76	73	69
<u>Statements About State CPA Society and the Public</u>																
Compares favorably with other professional organizations in promoting public service among members.	64	64	63	64	65	64	62	65	62	70	66	63	63	62	70	66
Promotes a better public understanding of the profession.	65	65	67	65	64	64	69	64	67	74	67	66	62	66	65	59

TABLE 19B (Cont'd)

Statements About State CPA Society	All Resp.	Age			State Society Member		Years in State Soc.			Svce. on State Soc. Comm., Task Force, or Governing Body			
		Under 36	36-45	46-55	Over 55	Yes	No	Less 6	6-10	11-20	Over 20	Yes	No
Provides opportunities for effective participation in the organization's activities.	77	74	78	80	80	77	NA	72	78	80	79	89	74
Is oriented toward medium size and small firms.	72	77	72	70	66	72	NA	73	76	71	68	80	70
Effectively represents the profession to governments, regulatory bodies, and other organizations.	71	69	71	70	77	71	NA	66	71	73	74	76	70
Is oriented toward large firms.	62	65	62	59	61	62	NA	63	65	60	60	54	64
Does a good job in communicating its views and positions to the membership.	74	77	73	71	77	74	NA	74	76	74	73	72	75
Regularly consults with members in developing views and opinions.	59	60	58	58	61	59	NA	60	58	58	60	64	57
Responds to change in a timely manner.	58	63	58	52	61	58	NA	59	62	56	58	61	58
Does a good job in communicating the views of the profession to the general public.	54	52	52	50	64	53	NA	50	53	54	57	54	53
Is oriented toward members in industry, education, and government.	38	44	38	34	34	39	NA	43	41	37	33	43	37

NA = Not Applicable.

TABLE 19B (Cont'd)

All Resp.	Age			State Society Member		Years in State Soc.				Svcs. on State Soc. Comm., Task Force, or Governing Body		
	Under 36	36-45	46-Over 55	Yes	No	Less 6	6-10	11-20	Over 20	Yes	No	
	36	45	55			6	10	20	20			
Statements About State CPA Society Member Services												
Provides relevant seminar/group study course offerings.	90	91	88	90	NA	90	91	91	89	91	90	
Provides relevant CPE conference offerings.	85	87	84	85	NA	84	85	87	85	87	85	
Provides services and benefits that are of value.	87	90	86	87	NA	88	88	87	85	89	87	
Provides relevant self-study CPE course offerings.	67	71	62	66	NA	69	69	65	62	58	68	
Does a good job in helping members understand and adjust to changes in the technological environment.	59	62	59	59	NA	62	61	57	56	56	59	
Does a good job in helping members understand and adjust to changes in the political environment.	52	57	51	52	NA	54	55	51	49	54	51	
Does a good job in helping members understand and adjust to changes in the economic environment.	53	61	51	53	NA	59	56	50	48	48	54	

NA = Not Applicable.

TABLE 19B (Cont'd)

	All Resp.	Age			State Society Member		Years in State Soc.			Svce. on State Soc. Comm., Task Force, or Governing Body			
		Under 36	36-45	46-Over	Yes	No	6-10	11-20	20	Yes	No		
		36	45	55	55	55	6	10	20	20	20		
<u>Statements About State CPA Society and the Profession</u>													
Promotes uniform certification and licensing standards for CPAs at the highest possible level.	75	77	74	71	77	75	NA	73	76	75	75	73	75
Works effectively in helping to improve the quality of CPA practice.	80	82	78	77	83	79	NA	79	82	78	80	79	80
Effectively monitors professional performance to enforce professional standards and requirements.	72	76	73	66	76	73	NA	73	74	73	71	66	74
<u>Statements About State CPA Society and the Public</u>													
Compares favorably with other professional organizations in promoting public service among members.	64	66	62	62	66	64	NA	63	64	65	62	67	63
Promotes a better public understanding of the profession.	65	64	63	64	76	65	NA	63	64	65	70	66	65

NA = Not Applicable.

### Overall Evaluation of State Society

State Society members generally responded favorably when asked to indicate how they feel their State Society is doing in terms of meeting their needs, the needs of the profession, and in serving the public interest (TABLE 20A).

### Meeting Members' Needs

Eighteen percent and 56 percent of members, respectively, gave their State Society an "excellent" or "good" rating in terms of meeting their needs, while 20 percent indicated a "fair" rating, and six percent indicated a "poor" rating. As seen in TABLE 20B, this pattern held across all membership segments, with just one exception: respondents who have served on a State Society committee, task force, or governing body in the past three years are more likely to say their Society is doing an "excellent" job in meeting members' needs than are those who have not served.

### Meeting the Needs of the Profession

State Societies received slightly higher marks from respondents in terms of how their Society is doing in meeting the needs of the profession. Nineteen percent and 60 percent, respectively, said their Society is doing an "excellent" or "good" job in this area, while 18 percent said their Society is doing a "fair" job, and three percent said "poor." Once again, this pattern held across the various membership segments.

### Serving the Public Interest

About two-thirds of members rated their Society "excellent" (12

percent) or "good" (54 percent) on the job it is doing to serve the public interest. By comparison, 28 percent and six percent, respectively, said their Society is doing "fair" or "poor" in this area. Respondents from large public accounting firms were somewhat less apt to say their Society is doing an "excellent" job in serving the public interest than are those from smaller firms.

**TABLE 20A**

**OVERALL JOB STATE SOCIETY IS DOING  
(Percentage Distributions)**

	<u>Excellent</u>	<u>Good</u>	<u>Fair</u>	<u>Poor</u>
<b>To Meet Members' Needs</b>	18	56	20	6
<b>To Meet the Needs of the Profession</b>	19	60	18	3
<b>To Serve the Public Interest</b>	12	54	28	6

TABLE 20B

**VARIATIONS IN OVERALL JOB STATE SOCIETY IS DOING  
TO MEET MEMBERS' NEEDS  
(Percentage Distributions)**

	<u>Excellent</u>	<u>Good</u>	<u>Fair</u>	<u>Poor</u>
<b><u>All Respondents</u></b>	18	56	20	6
<b><u>Gender</u></b>				
Male	18	54	22	6
Female	19	60	17	4
<b><u>Years in AICPA</u></b>				
Under 6 years	19	61	16	4
6-10 years	18	55	23	4
11-20 years	17	55	22	6
Over 20 years	20	52	20	8
<b><u>Primary Job Function</u></b>				
Public Accounting	20	55	19	6
Industry	16	56	22	6
Education	11	62	22	5
Government	16	56	21	7
Other	19	58	19	4
<b><u>Firm Size (Public Accounting)</u></b>				
Sole Practitioner	19	50	23	8
Small Firms	22	56	17	5
Medium Firms	22	58	17	3
Large Firms	13	57	24	6
<b><u>Age</u></b>				
Under 36	18	61	17	4
36 - 45	17	55	23	5
46 - 55	17	53	22	8
Over 55	23	49	20	8
<b><u>Membership in State Society</u></b>				
Yes	18	56	20	6
No	NA	NA	NA	NA
<b><u>Years in State Society</u></b>				
Under 6 years	18	60	17	5
6-10 years	19	55	22	4
11-20 years	16	56	22	6
Over 20 years	20	51	21	8
<b><u>Service on State Society Committee, Task Force, or Governing Body</u></b>				
Yes	25	53	18	4
No	16	57	21	6

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NA = Not Applicable.



TABLE 20B (Cont'd)

VARIATIONS IN OVERALL JOB STATE SOCIETY IS DOING  
TO MEET THE NEEDS OF THE PROFESSION  
(Percentage Distributions)

	<u>Excellent</u>	<u>Good</u>	<u>Fair</u>	<u>Poor</u>
<u>All Respondents</u>	19	60	18	3
<u>Gender</u>				
Male	18	58	20	4
Female	21	65	13	1
<u>Years in AICPA</u>				
Under 6 years	22	63	13	2
6-10 years	18	62	19	1
11-20 years	18	58	21	3
Over 20 years	19	57	19	5
<u>Primary Job Function</u>				
Public Accounting	19	59	18	4
Industry	18	61	19	2
Education	18	63	17	2
Government	19	63	13	5
Other	26	56	16	2
<u>Firm Size (Public Accounting)</u>				
Sole Practitioner	17	57	21	5
Small Firms	21	58	17	4
Medium Firms	21	61	16	2
Large Firms	15	61	21	3
<u>Age</u>				
Under 36	22	60	16	2
36 - 45	19	60	18	3
46 - 55	16	59	20	5
Over 55	21	57	17	5
<u>Membership in State Society</u>				
Yes	19	60	18	3
No	NA	NA	NA	NA
<u>Years in State Society</u>				
Under 6 years	23	60	14	3
6-10 years	19	59	20	2
11-20 years	18	59	19	4
Over 20 years	18	58	18	6
<u>Service on State Society Committee, Task Force, or Governing Body</u>				
Yes	21	60	16	3
No	19	60	18	3

NA = Not Applicable.

TABLE 20B (Cont'd)

VARIATIONS IN OVERALL JOB STATE SOCIETY IS DOING  
TO SERVE THE PUBLIC INTEREST  
(Percentage Distributions)

	<u>Excellent</u>	<u>Good</u>	<u>Fair</u>	<u>Poor</u>
<u>All Respondents</u>	12	54	28	6
<u>Gender</u>				
Male	11	53	29	7
Female	12	60	25	3
<u>Years in AICPA</u>				
Under 6 years	12	59	25	4
6-10 years	10	54	32	4
11-20 years	11	54	29	6
Over 20 years	13	51	27	9
<u>Primary Job Function</u>				
Public Accounting	12	54	28	6
Industry	11	55	30	4
Education	11	60	24	5
Government	15	55	22	8
Other	16	53	25	6
<u>Firm Size (Public Accounting)</u>				
Sole Practitioner	12	53	27	8
Small Firms	14	51	29	6
Medium Firms	12	59	24	5
Large Firms	8	56	31	5
<u>Age</u>				
Under 36	11	59	27	3
36 - 45	11	54	29	6
46 - 55	11	49	33	7
Over 55	16	54	22	8
<u>Membership in State Society</u>				
Yes	12	54	28	6
No	NA	NA	NA	NA
<u>Years in State Society</u>				
Under 6 years	12	57	27	4
6-10 years	11	55	31	3
11-20 years	11	55	28	6
Over 20 years	14	51	27	8
<u>Service on State Society Committee, Task Force, or Governing Body</u>				
Yes	14	52	29	5
No	11	55	28	6

NA = Not Applicable.

**Suggestions on How State CPA  
Society Could Improve Its Performance**

State CPA Society members responding to the survey were also asked to provide suggestions on how their Society could improve its performance.

Similar to the responses given to the parallel question regarding the AICPA, State Society members most frequently suggested that their Society "be more responsive to members not in public practice." "Promote a better public understanding of the accounting profession/image of the CPA," "lower cost/better quality CPE" and "industry-specific CPE" were also common suggestions given by State Society members. Finally, a few respondents suggested that their Society offer "more statewide activity" and "better communication with members."



**FUTURE ISSUES AND TRENDS**



### Importance of Future Issues and Trends

Respondents rated the importance of 23 issues and trends that might be significant to the profession over the next five to ten years (TABLE 21A). Although the majority of members generally view all of the listed issues/trends as important, the widespread application of computers and other technologies topped the list: 98 percent of the respondents rated this as a "very important" (76 percent) or "moderately important" (22 percent) issue. Retaining self-regulation, concerns about litigation, and challenges to improving and maintaining the quality of CPA practice, are "very important" or "moderately important" to nine out of every ten responding members. By comparison, members view "the capital needs of CPA firms" as being of least importance, relatively speaking, with less than half (48 percent) rating this a "very important" (12 percent) or "moderately important" (36 percent) issue.

TABLE 21A

IMPORTANCE OF FUTURE ISSUES AND TRENDS  
(Percentage Distributions)

<u>Issues/Trends</u>	<u>Very Important</u>	<u>Somewhat Important</u>	<u>Some-what Un-important</u>	<u>Very Un-important</u>	<u>No Opinion</u>
Widespread application of computers and other technologies.	76	22	1	*	1
Retaining self-regulation.	58	32	6	1	3
Concerns about litigation.	57	33	7	1	2
Challenges to improving and maintaining the quality of CPA practice.	50	40	7	1	2
Challenges regarding independence, objectivity and, integrity.	48	41	8	1	2
Economic pressures from within and outside of the profession.	45	43	7	1	4
Uniform licensing standards.	45	43	9	1	2
CPAs providing services and products in non-traditional areas.	44	43	8	2	3
Standards overload.	44	38	11	1	6
Complexity and cost-effectiveness of financial reporting.	42	46	9	*	3
Increasing specialization of accountants.	42	44	10	2	2
Diversity of skills re-quired of CPAs and others employed in the profession.	40	48	9	1	2
Fraud prevention and detection and reporting on internal controls of clients.	38	48	11	1	2
Increased employee emphasis on quality of life considerations.	36	42	16	3	3

\* Less than 0.5 percent.



TABLE 21A (Cont'd)

<u>Issues/Trends</u>	<u>Very Important</u>	<u>Somewhat Important</u>	<u>Some-what Un-important</u>	<u>Very Un-important</u>	<u>No Opinion</u>
The need for appropriate standards of professional performance as CPAs enter new practice areas.	35	50	11	1	3
Expansion of international financial activities and markets.	32	38	16	6	8
Advancement of women and minorities in the profession.	25	37	24	10	4
Non-CPA ownership of CPA firms.	23	30	26	12	9
Relative decline in relevancy of historical financial statements.	21	51	20	3	5
Involvement in environmental accounting and auditing matters.	21	45	23	5	6
Challenges to the profession's disciplinary process.	18	50	23	3	6
Participating in public service activities that help K-12 education.	17	43	25	7	8
The capital needs of CPA firms.	12	36	32	9	11

### **Variations in the Importance of Future Issues and Trends**

Views on the importance of issues and trends are fairly uniform across the different membership segments (TABLE 21B). Differences do occur, however, as noted below.

- Issues such as CPAs providing services and products in non-traditional areas, advancement of women and minorities in the profession, involvement in environmental accounting and auditing matters, and expansion of international financial activities and markets, are of relatively greater importance to those in large public accounting firms than to those in smaller firms.
- As firm size increases, so does the tendency for respondents in public accounting to say that increased employee emphasis on quality of life considerations is an important issue for profession over the next five to ten years.
- Educators attach a higher degree of importance to the relative decline in relevancy of historical financial statements and involvement in environmental accounting and auditing matters than do respondents employed in other areas.
- "Participating in public service activities that help K-12 education" is an issue that is relatively more important to respondents who have been members of the Institute or their State Society for under 11 years than to longer-term members.
- Both members in industry and education view the expansion of international financial activities and markets with a higher level of importance than do respondents in other areas.
- Women tend to place more importance than men on issues such as: increased employee emphasis on quality of life considerations; advancement of women and minorities in the profession; and involvement in environmental accounting and auditing matters. Younger members, as well as newer AICPA/State Society members also view these issues with more importance than do their older or longer-tenured counterparts.
- Respondents who are members of a State Society attach more importance to the capital needs of CPA firms than do non-members.

TABLE 25 in the Appendix shows that there has been little change in members' attitudes toward these issues and trends over the past few years, except as noted below.

- 1994 respondents in industry and education, as well as sole practitioners, are a bit more apt than 1990 respondents to view economic pressures from within and outside of the profession as an important issue.
- Not surprisingly, members in large firms attach more importance today than they did in 1990 to CPAs providing services and products in non-traditional areas.
- Members across all segments view increased employee emphasis on quality of life considerations with a much higher degree of importance today than they did in 1990. The difference is most pronounced among members in government and in large public accounting firms.

TABLE 21B

VARIATIONS IN IMPORTANCE OF FUTURE ISSUES AND TRENDS

(Percent Indicating Very or Somewhat Important)

Issues/Trends	All Resp.	Gender		Years in AICPA				Primary Job Function				Firm Size				
		Male	Female	6-10	11-20	20-30	30+	Pub Acct	Ind	Edu	Govt	Other	Sole Pract	Small Firms	Med. Large Firms	
Widespread application of computers and other technologies.	98	98	98	98	98	97	98	98	99	97	96	96	97	99	99	
Retaining self-regulation.	90	90	89	89	90	92	91	89	89	86	87	89	92	92	91	
Concerns about litigation.	90	90	91	91	89	89	92	93	87	95	86	90	93	95	97	
Challenges to improving and maintaining the quality of CPA practice.	90	90	91	91	89	88	92	93	86	90	90	90	94	97	90	
Challenges regarding independence, objectivity and, integrity.	89	89	90	90	89	88	92	89	89	96	94	88	88	89	92	85
Economic pressures from within and outside of the profession.	88	88	89	89	87	89	89	91	86	92	85	86	88	89	94	96
Uniform licensing standards.	88	87	90	91	87	86	88	89	87	84	88	85	87	90	90	88
CPAs providing services and products in non-traditional areas.	87	87	87	89	87	81	88	88	86	87	83	86	84	85	94	94
Standards overload.	82	82	84	80	82	85	81	85	81	80	77	74	85	89	82	79
Complexity and cost-effectiveness of financial reporting.	88	88	88	87	89	87	89	89	88	89	85	81	86	92	87	86
Increasing specialization of accountants.	86	86	89	89	88	86	83	88	85	89	86	82	85	87	92	93
Diversity of skills required of CPAs and others employed in the profession.	88	86	91	90	88	86	86	87	88	93	88	87	84	87	90	87

TABLE 21B (Cont'd)

Issues/Trends	All Resp.	Gender		Years in AICPA				Primary Job Function				Firm Size				
		Male	Female	6-10	11-20	20-29	30-40	Pub Acct	Ind	Edu	Govt	Other	Sole Pract	Small Firms	Med. Firms	Large Firms
Fraud prevention and detection and reporting on internal controls of clients.	86	85	90	89	86	83	86	83	87	94	95	89	81	83	85	85
Increased employee emphasis on quality of life considerations.	78	75	87	83	81	76	71	78	77	79	83	74	67	79	83	89
The need for appropriate standards of professional performance as CPAs enter new practice areas.	85	84	87	85	85	83	87	87	83	84	86	84	84	87	93	83
Expansion of international financial activities and markets.	70	68	74	73	74	69	64	63	78	88	68	72	58	54	69	85
Advancement of women and minorities in the profession.	62	53	88	70	65	57	56	59	63	70	66	69	55	54	63	71
Non-CPA ownership of CPA firms.	53	53	53	52	52	52	57	56	48	57	58	54	57	58	55	52
Relative decline in relevancy of historical financial statements.	72	72	72	72	72	71	74	71	74	80	67	70	73	70	71	74
Involvement in environmental accounting and auditing matters.	66	63	73	72	68	63	61	64	66	74	70	68	58	61	75	71
Challenges to the profession's disciplinary process.	68	68	68	69	66	64	74	70	65	72	68	71	69	70	73	64
Participating in public service activities that help K-12 education.	60	58	66	70	62	55	56	57	64	70	64	62	53	56	63	57
The capital needs of CPA firms.	48	47	51	50	49	45	50	59	35	40	40	47	55	61	63	55

TABLE 21B (Cont'd)

Issues/Trends	All Resp.	Age			State Society Member		Years in State Soc.			Svc. on State Soc. Comm., Task Force, or Governing Body			
		Under 36- 36	36-45	46-55	Over 55	Yes	No	Less 6- 6	6-10	11- Over 20	20	Yes	No
Widespread application of computers and other technologies.	98	98	98	97	96	98	97	99	98	98	97	99	98
Retaining self-regulation.	90	89	90	91	91	90	88	88	90	91	92	92	90
Concerns about litigation.	90	91	90	89	92	91	88	92	90	90	92	92	90
Challenges to improving and maintaining the quality of CPA practice.	90	90	89	90	94	90	88	91	88	89	93	91	90
Challenges regarding independence, objectivity and, integrity.	89	89	88	89	94	89	90	90	88	88	92	90	89
Economic pressures from within and outside of the profession.	88	90	88	88	87	89	86	90	88	88	89	91	88
Uniform licensing standards.	88	89	86	87	90	88	87	89	87	87	89	89	88
CPAs providing services and products in non-traditional areas.	87	91	87	84	80	87	86	90	87	88	82	89	86
Standards overload.	82	81	85	83	78	83	79	81	83	85	82	84	83
Complexity and cost-effectiveness of financial reporting.	88	87	88	89	88	88	86	88	88	87	89	87	88
Increasing specialization of accountants.	86	89	88	84	80	87	84	90	88	86	83	87	87
Diversity of skills required of CPAs and others employed in the profession.	88	90	87	85	86	88	86	90	89	86	86	87	88

TABLE 21B (Cont'd)

Issues/Trends	All Resp.	Age			State Society Member		Years in State Soc.			Svce. on State Soc. Comm., Task Force, or Governing Body			
		Under 36	36-45	46-55	Over 55	Yes	No	Less 6	6-10	11-20	Over 20	Yes	No
Fraud prevention and detection and reporting on internal controls of clients.	86	87	84	85	91	85	89	88	86	83	86	84	86
Increased employee emphasis on quality of life considerations.	78	85	78	73	71	78	76	83	81	76	71	78	78
The need for appropriate standards of professional performance as CPAs enter new practice areas.	85	84	83	87	88	86	81	85	85	85	88	85	86
Expansion of international financial activities and markets.	70	75	70	66	65	69	75	73	73	68	63	69	69
Advancement of women and minorities in the profession.	62	66	60	57	63	61	64	70	65	56	56	60	62
Non-CPA ownership of CPA firms.	53	53	51	54	60	54	48	53	53	54	57	55	54
Relative decline in relevancy of historical financial statements.	72	71	72	72	76	72	72	73	71	72	74	73	72
Involvement in environmental accounting and auditing matters.	66	71	64	62	65	66	63	72	68	63	63	66	66
Challenges to the profession's disciplinary process.	68	67	65	68	79	69	64	69	66	66	74	72	68
Participating in public service activities that help K-12 education.	60	68	57	56	59	60	62	69	62	55	56	61	60
The capital needs of CPA firms.	48	48	45	47	55	50	37	51	49	48	52	52	49

**Additional Issues of Importance to the  
Profession Over the Next Five to Ten Years**

Respondents were also offered the opportunity to list additional issues which they feel might be important to the profession over the next five to ten years. Most of the issues frequently cited were basically restatements of the issues listed in the survey, for example, standards overload and the impact of technology. A variety of other issues were listed, but each only by a handful of respondents.



## **APPENDIX**



**NOTE**

**The following tables present a comparison of AICPA members' responses to various survey questions from 1986 to 1994. However, in 1994, some changes were made in the wording of certain questions. Where these differences do exist, the wording used in 1986 and 1990 is shown parenthetically and underlined.**

TABLE 22

VARIATIONS IN REASONS FOR BELONGING TO AICPA  
1986 TO 1994

(Percent Indicating Very or Somewhat Important Reason)

Reasons	All Resp.	Gender		Years in AICPA				Primary Job Function					Firm Size			
		Male	Female	Less than 6	6-10	11-20	Over 20	Pub	Acct	Ind	Edu	Govt	Other	Sole Pract	Small Firms	Med. Firms
Keeping up to date on technical and professional developments.	94	93	98	96	96	94	91	95	93	96	95	90	96	96	97	88
	93	92	95	97	92	91	91	94	91	92	93	85	93	95	98	90
	93	92	96	95	93	92	92	95	92	89	89	81	95	95	95	89
Being part of the organized CPA profession.	90	89	92	93	91	87	88	91	87	96	91	86	88	90	95	95
	90	89	94	93	90	89	90	91	89	93	90	83	86	92	91	98
	91	91	94	95	90	89	92	93	89	89	90	74	91	90	93	91
Source of continuing professional education.	80	77	86	82	83	79	73	78	83	64	79	73	80	84	88	48
	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦
	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦
Being able to participate in [AICPA insurance plans.] insurance and other benefit plans.	69	73	57	60	68	76	70	72	68	59	62	62	72	76	78	56
	62	65	49	53	66	67	57	64	62	56	65	44	62	66	74	50
	59	62	47	50	63	65	60	65	56	39	66	48	62	63	67	52
Professional, recognition, affiliation and prestige.	71	70	73	78	72	68	65	71	70	75	75	71	67	69	76	77
	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦
	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦

♦ Question was not asked in survey.

TABLE 22 (Cont'd)

Reasons	All Resp.	Gender		Years in AICPA				Primary Job Function				Firm Size				
		Male	Female	Less 6	6-10	11-20	Over 20	Pub Acct	Ind	Edu	Govt	Other	Sole Pract	Small Firms	Med. Large Firms	
Support for standard setting in the private sector.	69	70	68	66	70	69	72	72	68	70	61	66	68	70	78	76
	69	67	70	68	66	65	75	68	70	64	61	75	58	66	72	81
	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦
Support of efforts to represent CPAs [in Washington.] before governmental entities.	59	59	58	56	60	60	60	69	48	55	53	56	63	69	76	69
	58	58	55	58	56	54	60	67	49	50	50	39	57	66	75	65
	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦
Developing personal and professional relationships with fellow CPAs.	49	48	50	56	48	43	48	52	45	41	45	50	48	51	58	53
	40	40	41	51	35	36	44	45	35	48	39	33	37	45	50	47
	50	48	57	53	46	44	56	55	42	50	30	38	56	54	53	43
Being able to [participate in] contribute to the affairs of profession through committee and other work.	26	27	24	30	26	22	29	33	18	34	23	28	29	29	41	42
	23	23	23	30	22	19	26	28	17	33	19	15	17	28	34	35
	24	23	25	26	19	22	28	30	14	30	13	3	24	22	29	24

♦ Question was not asked in survey.

TABLE 23

VARIATIONS IN IMPORTANCE OF CURRENT AND FUTURE AICPA AND/OR STATE SOCIETY SERVICES/PROGRAMS  
1986 TO 1994

(Percent Indicating Very or Somewhat Important Program or Service)

Services	All Resp.	Gender		Years in AICPA				Primary Job Function				Firm Size				
		Male	Female	Less 6	7-10	11-20	Over 20	Pub	Acct	Ind	Edu	Govt	Other	Sole Pract	Small Firms	Med. Large Firms
Continuing professional education courses for members.	92	91	96	94	93	93	88	92	94	83	91	83	95	96	97	72
	89	87	91	91	88	88	85	88	91	80	88	85	91	94	95	62
	88	88	89	89	89	85	89	88	89	83	83	88	96	95	91	76
Technical conferences and materials. [such as industry audit guides and various practice aids to enable members to keep up with the profession.]	88	86	93	91	90	86	84	94	82	82	90	76	92	95	97	90
	89	88	94	93	91	88	87	95	85	84	89	78	93	98	97	90
	89	88	92	90	88	87	89	95	82	87	80	66	91	92	91	86
[Client-directed] Pamphlets and newsletters for use by CPAs [in public practice].	71	67	80	82	74	65	62	73	68	76	69	66	69	75	78	71
	49	47	51	58	48	43	46	64	32	38	32	37	67	72	65	39
	46	47	44	49	48	44	43	59	31	74	26	26	61	53	52	35
Research support and library materials.	71	68	79	78	74	68	63	78	62	73	73	63	78	83	86	60
	71	70	77	80	73	67	66	78	65	74	69	60	75	85	88	54
	69	68	72	76	70	61	69	75	61	76	63	59	77	77	76	52
An "800" telephone number to respond to member inquiries [on accounting and auditing matters.]	65	63	74	72	70	63	57	74	56	59	66	59	75	78	80	50
	66	65	73	75	68	65	57	74	57	56	69	57	76	86	81	39
	66	64	71	72	68	59	63	73	58	52	64	47	81	74	72	49

TABLE 23 (Cont'd)

Services	All Resp.	Gender		Years in AICPA				Primary Job Function				Firm Size				
		Male	Female	6-10	11-20	20+	Pub Acct	Ind	Edu	Govt	Other	Sole Pract	Small Firms	Med. Firms	Large Firms	
An electronic network to enable members to access technical, professional and general data bases [and allow CPAs to communicate with each other.]	65	63	71	73	70	63	54	69	62	80	65	55	66	68	76	65
	56	55	60	65	55	50	50	61	50	63	50	49	62	64	64	48
	58	58	61	64	58	54	57	65	51	67	46	31	59	61	63	57
Management accounting and other technical assistance for industry members.	56	54	59	61	61	53	45	40	76	55	50	52	38	39	48	40
	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦
	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦
[Membership divisions within the Institute to provide] Expanded services for members with specialized interests.	61	59	69	68	66	60	52	62	62	53	66	54	59	62	70	58
	67	66	68	77	67	62	63	70	66	55	65	63	63	72	73	70
	63	61	71	66	65	62	57	65	61	65	58	56	67	67	66	58
Evaluation of [computer hardware and accounting and auditing] software.	59	57	64	66	62	58	50	60	59	60	56	53	63	65	61	43
	67	67	73	77	68	65	62	67	68	70	74	67	73	72	66	46
	65	64	72	72	65	63	60	64	66	59	76	41	74	69	69	52
Member affinity programs that offer products and services to members at a discount.	57	55	64	69	62	53	45	56	60	52	58	49	56	57	59	51
	60	59	63	73	63	55	47	60	63	49	64	46	67	63	62	44
	56	57	54	62	56	55	49	57	54	44	64	44	62	58	59	48

♦ Question was not asked on survey.

TABLE 23 (Cont'd)

Services	All Resp.	Gender		Years in AICPA				Primary Job Function				Firm Size					
		Male	Female	Less 6	6-10	11-20	Over 20	Pub	Acct	Ind	Edu	Govt	Other	Sole Pract	Small Firms	Med. Firms	Large Firms
Tax forms services.	43	40	54	55	47	38	33	45	42	31	38	45	50	49	43	29	
1994	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦
1990	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦
1986	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦
Information on how to manage more effectively.	64	62	67	74	68	59	52	67	66	34	61	51	58	75	74	51	
1994	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦
1990	62	66	66	66	64	61	59	67	60	46	64	59	64	70	73	50	
1986	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦
Membership directory.	42	40	47	50	42	36	39	42	41	40	37	47	38	42	45	41	
1994	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦
1990	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦
1986	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦
Information on inter-national accounting and auditing matters.	32	31	34	39	35	27	26	27	36	53	30	35	20	21	32	48	
1994	29	29	33	41	28	26	26	25	35	50	28	28	16	18	23	51	
1990	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦
1986	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦
Programs																	
Enforcement of professional standards.	88	86	90	90	89	85	86	92	83	87	87	81	87	91	95	96	
1994	87	86	90	89	87	85	88	90	84	81	89	84	83	92	96	91	
1990	91	91	93	93	89	91	91	94	88	85	90	84	92	92	92	90	
1986	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦
Promote adoption of uniform requirements for the CPA certificate.	90	89	92	90	91	88	89	91	87	92	91	86	87	90	95	97	
1994	84	84	88	86	86	82	85	86	82	89	88	78	82	86	89	88	
1990	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦
1986	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦

♦ Question was not asked on survey.



TABLE 23 (Cont'd)

Programs	All Resp.	Gender		Years in AICPA				Primary Job Function				Firm Size					
		Male	Fe- male	Less		11- Over		Pub	Acct	Ind	Edu	Govt	Other	Sole Pract	Small Firms	Med. Firms	Large Firms
				6-	10	20	20										
Development of professional standards.	89 91 94	88 90 93	91 93 96	91 92 95	90 92 93	87 88 94	87 90 93	93 94 97	84 88 91	89 86 85	87 92 93	79 79 78	89 85 95	93 95 95	96 99 95	96 93 95	
Represent the accounting profession [in Washington.] before legislative and regulatory bodies.	83 77 80	83 76 79	85 80 83	82 81 83	85 75 83	82 77 77	84 74 77	87 83 89	80 73 72	85 75 78	78 73 63	77 58 47	82 77 85	87 81 83	91 91 78	94 80 83	
[Media] Public relations campaigns to improve the public's perception and understanding of the CPA's function.	81 76 75	79 75 76	82 76 74	84 82 78	81 72 75	77 72 73	80 78 77	85 82 84	75 69 68	84 72 85	77 69 73	76 68 44	76 79 87	85 80 77	91 83 76	93 87 77	
Peer review/quality review [as a method for improving the work of CPAs].	72 70 58	70 68 58	78 74 60	78 76 61	73 70 60	69 64 56	69 69 54	82 81 70	61 58 46	66 60 52	67 64 56	65 55 19	69 67 62	82 81 57	94 92 63	91 84 62	
[National] Advertising programs to inform the public of the value of CPA services.	74 65 67	73 65 67	75 65 63	78 76 71	75 61 67	70 62 61	72 63 67	82 75 78	64 56 54	73 61 70	69 56 54	69 54 38	76 76 77	84 73 72	88 76 63	83 73 67	
Efforts to attract quality students into the profession.	74 75 ♦	72 75 ♦	79 78 ♦	79 80 ♦	74 74 ♦	70 73 ♦	74 76 ♦	74 80 ♦	73 69 ♦	91 86 ♦	71 69 ♦	73 71 ♦	62 68 ♦	71 80 ♦	86 85 ♦	89 88 ♦	

♦ Question was not asked on survey.

TABLE 23 (Cont'd)

Programs	All Resp.	Gender		Years in AICPA				Primary Job Function				Firm Size				
		Male	Female	6-10	11-20	Over 20	Pub Acct	Ind	Edu	Govt	Other	Sole Pract	Small Firms	Med. Firms	Large Firms	
Scholarships/grants to qualified minority students.	50	47	58	58	50	46	47	49	50	72	45	56	42	46	54	61
	46	46	55	56	41	44	53	46	46	70	45	45	39	45	48	58
	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆
Taking a leadership role in promoting public service by CPAs.	54	53	56	61	56	48	50	56	50	61	52	55	50	55	63	61
	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆
	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆
Chapter activities.	48	42	50	51	45	39	42	47	41	48	39	45	45	45	54	44
	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆
	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆
Annual membership meeting.	25	23	30	34	27	19	24	26	24	23	25	29	24	25	30	24
	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆
	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆

◆ Question was not asked on survey

TABLE 24

PERCEPTIONS OF AICPA  
1986 TO 1994

(Percent Indicating Strongly or Mildly Agree)

Statements About the AICPA	All Resp.	Gender		Years in AICPA				Primary Job Function				Firm Size				
		Male	Female	6-10	11-20	Over 20	Pub	Acct	Ind	Edu	Govt	Other	Sole Pract	Small Firms	Med. Firms	Large Firms
Is oriented toward large firms.	83	83	82	78	83	85	83	84	82	88	83	75	89	89	84	59
	1990	87	89	85	86	92	83	85	89	85	91	90	94	90	86	60
	1986	65	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Effectively represents the profession to [Congress and Federal officials] governments, regulatory bodies, and other organizations.	76	77	73	74	76	77	76	75	76	80	77	76	74	73	80	79
	1990	69	70	72	67	68	71	68	68	76	70	74	67	73	65	69
	1986	62	56	58	64	60	69	65	60	59	62	62	62	64	65	63
Does a good job in communicating its views and positions to the membership.	78	77	80	80	82	76	74	76	80	81	76	81	74	75	79	80
	1990	83	88	87	82	82	83	80	86	88	86	90	76	82	81	81
	1986	76	76	78	77	74	77	77	75	78	83	81	74	76	77	75
Regularly consults with [Listens to its] members in developing views and opinions.	58	58	59	60	61	56	57	57	60	55	60	57	54	52	66	64
	1990	57	59	57	59	57	50	54	58	59	61	56	45	51	58	67
	1986	57	55	59	60	57	53	59	57	49	51	38	62	56	62	59

\* No cross-tabulations are available from 1986 survey for this category.

TABLE 24 (Cont'd)

Statements About the AICPA	All Resp.		Gender		Years in AICPA				Primary Job Function				Firm Size					
	1994	1990	Male	Female	Less than 6	6-10	11-20	Over 20	Pub	Acct	Ind	Edu	Govt	Other	Sole Pract	Small Firms	Med. Firms	Large Firms
Provides opportunities for effective participation in the organization's activities.	58	58	59	56	54	60	57	62	58	57	55	53	67	57	60	61	54	54
	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦
	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦
[Takes action to] Responds to change in a timely manner.	58	57	57	60	59	63	53	57	60	55	51	60	56	59	61	64	58	58
	47	47	47	52	49	53	43	49	51	42	57	50	47	47	54	50	49	49
	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦
Does a good job in communicating the views of the profession to the general public.	58	59	59	58	57	61	57	59	57	59	56	60	63	56	56	62	56	56
	48	48	48	59	51	54	47	47	48	46	58	61	56	43	53	52	44	44
	46	46	46	50	47	46	44	49	45	50	50	48	59	47	46	50	44	44
Is oriented toward medium size and small firms.	53	51	51	59	61	59	49	45	45	63	54	62	51	40	41	48	62	62
	61	61	61	70	67	67	60	53	50	72	71	75	72	42	48	47	77	77
	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦
Is oriented toward members in industry, education, and government.	31	30	30	36	38	33	28	27	33	31	26	26	29	31	31	34	40	40
	27	24	24	36	35	32	20	20	31	21	25	22	30	31	30	28	38	38
	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦

♦ Question was not asked on survey.

TABLE 24 (Cont'd)

Statements About AICPA Member Services	All Resp.	Gender		Years in AICPA				Primary Job Function					Firm Size			
		Male	Female	Less 6	6- 10	11- 20	Over 20	Pub	Acct	Ind	Edu	Govt	Other	Sole Pract	Small Firms	Med. Firms
Provides relevant seminar/ group study course offer- ings.	88 ♦ ♦	87 ♦ ♦	90 ♦ ♦	88 ♦ ♦	89 ♦ ♦	86 ♦ ♦	87 ♦ ♦	88 ♦ ♦	88 ♦ ♦	79 ♦ ♦	86 ♦ ♦	85 ♦ ♦	88 ♦ ♦	90 ♦ ♦	93 ♦ ♦	81 ♦ ♦
Provides services and bene- fits that are of value.	91 79 81	90 79 81	93 81 79	94 82 83	93 81 84	90 78 79	87 75 77	89 77 81	93 82 80	93 79 72	91 78 80	91 81 87	85 69 80	89 80 80	94 82 82	91 83 80
Provides relevant CPE conference offerings.	83 ♦ ♦	82 ♦ ♦	85 ♦ ♦	82 ♦ ♦	85 ♦ ♦	82 ♦ ♦	83 ♦ ♦	83 ♦ ♦	83 ♦ ♦	77 ♦ ♦	83 ♦ ♦	82 ♦ ♦	82 ♦ ♦	83 ♦ ♦	90 ♦ ♦	75 ♦ ♦
Provides relevant self- study CPE course offerings.	82 ♦ ♦	81 ♦ ♦	85 ♦ ♦	85 ♦ ♦	85 ♦ ♦	81 ♦ ♦	78 ♦ ♦	79 ♦ ♦	86 ♦ ♦	78 ♦ ♦	81 ♦ ♦	82 ♦ ♦	80 ♦ ♦	80 ♦ ♦	83 ♦ ♦	75 ♦ ♦
Does a good job in helping members understand and ad- just to changes in the technological environment.	67 ♦ ♦	67 ♦ ♦	68 ♦ ♦	71 ♦ ♦	69 ♦ ♦	64 ♦ ♦	65 ♦ ♦	67 ♦ ♦	66 ♦ ♦	60 ♦ ♦	74 ♦ ♦	69 ♦ ♦	65 ♦ ♦	68 ♦ ♦	72 ♦ ♦	64 ♦ ♦
Does a good job in helping members understand and ad- just to changes in the economic environment.	57 ♦ ♦	56 ♦ ♦	62 ♦ ♦	65 ♦ ♦	61 ♦ ♦	52 ♦ ♦	51 ♦ ♦	55 ♦ ♦	57 ♦ ♦	56 ♦ ♦	68 ♦ ♦	60 ♦ ♦	56 ♦ ♦	54 ♦ ♦	58 ♦ ♦	55 ♦ ♦

♦ Question was not asked on survey.

TABLE 24 (Cont'd)

Statements About AICPA Member Services	All Resp.	Gender		Years in AICPA				Primary Job Function				Firm Size				
		Male	Female	Less 6	6- 10	11- 20	Over 20	Pub	Acct Ind	Edu	Govt	Other	Sole	Small	Med. Large	
Does a good job in helping members understand and adjust to changes in the political environment.	53	53	56	60	59	50	47	52	55	54	63	52	52	51	54	55
	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦
	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦
Promotes uniform certification and licensing standards for CPAs at the highest possible level.	81	82	78	80	83	81	83	82	80	80	82	80	82	82	85	77
	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦
	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦
Works effectively in helping to improve the quality of CPA practice.	83	83	84	85	86	81	83	84	83	83	85	83	81	82	87	89
	83	82	90	86	84	82	82	82	83	87	87	87	74	82	84	88
	86	85	90	90	86	83	85	84	88	93	87	87	85	86	87	83
Effectively [enforces professional standards.] monitors professional performance to enforce professional standards and requirements.	80	80	78	80	82	79	79	80	80	75	79	76	76	80	83	82
	71	70	77	74	72	70	69	70	72	71	72	75	68	70	70	74
	69	68	77	73	70	67	65	65	77	67	66	56	68	70	71	68

♦ Question was not asked on survey.

TABLE 24 (Cont'd)

Statements About the AICPA and the Public	All Resp.	Gender		Years in AICPA				Primary Job Function				Firm Size				
		Male	Female	Less 6	6-10	11-20	Over 20	Pub	Acct	Ind	Edu	Govt	Other	Sole Pract	Small Firms	Med. Firms
Promotes a better public understanding of the profession.	82	84	74	80	77	83	89	84	81	83	73	85	79	83	84	90
	88	90	83	86	87	89	94	91	85	98	83	77	93	90	85	86
Compares favorably with other professional organizations in promoting public service among members.	63	64	59	63	64	63	63	62	63	70	69	68	61	60	65	64

◆ Question was not asked on survey.

TABLE 25

VARIATIONS IN IMPORTANCE OF FUTURE ISSUES AND TRENDS  
1986 TO 1994

(Percent Indicating Very or Somewhat Important)

Issues/Trends	All Resp.	Gender Fe- Male	Years in AICPA			Primary Job Function				Firm Size						
			Less 6-	6- 10	11- 20	Over 20	Pub	Acct	Ind	Edu	Govt	Other	Sole Pract	Small Firms	Med. Firms	Large Firms
Widespread application of computers and other technologies.	98	98	98	98	97	98	98	99	97	96	96	97	99	99	96	97
	94	93	97	95	92	94	94	92	93	98	90	95	96	93	90	95
	95	94	96	95	94	94	95	98	97	94	93	95	95	95	93	95
Retaining self-regulation.	90	90	89	89	90	92	91	89	89	86	87	89	92	91	89	92
	95	95	95	96	95	95	96	94	98	93	96	95	95	97	95	96
	95	95	96	98	93	93	96	96	99	93	90	92	97	96	92	95
Concerns about [Increased] litigation [and legal liability].	90	90	91	89	89	92	93	87	95	86	91	90	93	97	90	93
	94	93	97	94	96	96	96	91	94	93	96	93	97	98	93	97
	96	96	97	98	96	96	98	94	96	96	94	95	97	98	95	97
Challenges to improving and maintaining the quality of CPA practice. [The quality of practice by CPAs.]	90	90	91	89	88	92	93	86	90	90	90	90	94	97	90	94
	96	96	98	96	97	98	96	97	97	96	95	95	97	98	95	97
	95	95	98	97	94	95	96	95	98	97	97	95	96	95	95	96
Challenges regarding independence, objectivity and, integrity. [Maintaining independence and objectivity.]	89	89	90	89	88	92	89	89	96	94	88	88	89	92	88	89
	98	98	99	98	98	99	98	98	93	99	99	98	98	99	98	98
	97	97	96	97	97	96	96	97	98	96	97	95	96	96	95	96



TABLE 25 (Cont'd)

Issues/Trends	All Resp.	Gender		Years in AICPA				Primary Job Function				Firm Size				
		Male	Female	Less 6	6-10	11-20	Over 20	Pub	Acct	Ind	Edu	Govt	Other	Sole Pract	Small Firms	Med. Firms
Economic pressures from within and outside of the profession. (Growing intensity in the nature and extent of competition in the profession.)	88	88	89	89	89	87	89	91	86	92	85	86	88	89	94	96
	83	83	84	83	83	84	84	87	77	83	82	84	79	86	93	91
	86	87	85	87	86	86	86	92	82	89	78	88	92	86	90	88
Uniform licensing standards.	88	87	90	91	87	86	88	89	87	84	88	85	87	90	90	88
	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦
	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦
CPAs providing services and products in non-traditional areas.	87	87	87	89	89	87	81	88	86	87	83	86	84	85	94	94
	84	83	84	87	86	82	78	84	83	82	82	80	81	85	87	83
	85	85	90	90	86	83	81	90	85	94	73	81	89	88	87	84
[Accounting] Standards overload.	82	82	84	80	82	85	81	85	81	80	77	74	85	89	82	79
	91	91	92	92	91	93	89	92	91	92	90	87	89	92	92	96
	88	88	90	91	91	87	85	89	89	94	87	70	85	90	90	89
Complexity [Relevance] and cost-effectiveness of financial reporting.	88	88	88	87	89	87	89	89	88	89	85	81	86	92	86	86
	95	94	96	94	95	95	95	95	95	94	94	93	91	98	97	94
	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦
Increasing specialization of accountants.	86	86	89	89	88	86	83	88	85	89	86	82	85	87	92	93
	87	86	90	89	88	87	83	88	85	90	90	85	81	89	93	90
	88	88	90	90	89	88	86	88	90	96	92	90	85	88	90	89

♦ Question was not asked on survey.

TABLE 25 (Cont'd)

Issues/Trends	Gender		Years in AICPA				Primary Job Function				Firm Size				
	All Resp.	Male	Less 6	6-10	11-20	Over 20	Pub Acct	Ind	Edu	Govt	Other	Sole Pract	Small Firms	Med. Firms	Large Firms
Diversity of skills required of CPAs and others employed in the profession.	88	86	90	88	86	86	87	88	93	88	87	84	87	90	87
	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆
	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆
Fraud prevention and detection and reporting on internal controls of clients.	86	85	89	86	83	86	83	87	94	95	89	81	83	85	85
	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆
	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆
Increased (Personal and family concerns) employee emphasis on quality of life considerations.	78	75	83	81	76	71	78	77	79	83	74	67	79	83	89
	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆
	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆
The need for appropriate standards of professional performance as CPAs enter new practice areas.	85	84	85	85	83	87	87	83	84	86	84	84	87	93	83
	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆
	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆
Expansion of international financial activities and markets.	70	68	73	74	69	64	63	78	88	68	72	58	54	69	85
	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆
	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆
Advancement of women and minorities in the profession.	62	53	70	65	57	56	59	63	70	66	69	55	54	63	71
	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆
	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆

◆ Question was not asked on survey.

TABLE 25 (Cont'd)

Issues/Trends	All Resp.	Gender		Years in AICPA				Primary Job Function				Firm Size				
		Male	Female	Less 6	6-10	11-20	Over 20	Pub Acct	Ind	Edu	Govt	Other	Sole Pract	Small Firms	Med. Firms	Large Firms
Non-CPA ownership of CPA firms.	53 ♦ ♦	53 ♦ ♦	53 ♦ ♦	52 ♦ ♦	52 ♦ ♦	52 ♦ ♦	57 ♦ ♦	56 ♦ ♦	48 ♦ ♦	57 ♦ ♦	58 ♦ ♦	54 ♦ ♦	57 ♦ ♦	58 ♦ ♦	55 ♦ ♦	52 ♦ ♦
Relative decline in relevancy of historical financial statements.	72 ♦ ♦	72 ♦ ♦	72 ♦ ♦	72 ♦ ♦	72 ♦ ♦	71 ♦ ♦	74 ♦ ♦	71 ♦ ♦	74 ♦ ♦	80 ♦ ♦	67 ♦ ♦	70 ♦ ♦	73 ♦ ♦	70 ♦ ♦	71 ♦ ♦	74 ♦ ♦
Involvement in environmental accounting and auditing matters. [Effects of environmental regulations on business.]	66 74 ♦	63 73 ♦	73 80 ♦	72 74 ♦	68 75 ♦	63 73 ♦	61 75 ♦	64 70 ♦	66 79 ♦	74 81 ♦	70 74 ♦	68 73 ♦	58 64 ♦	61 69 ♦	75 72 ♦	71 80 ♦
Challenges to the profession's disciplinary process.	68 ♦ ♦	68 ♦ ♦	68 ♦ ♦	69 ♦ ♦	66 ♦ ♦	64 ♦ ♦	74 ♦ ♦	70 ♦ ♦	65 ♦ ♦	72 ♦ ♦	68 ♦ ♦	71 ♦ ♦	69 ♦ ♦	70 ♦ ♦	73 ♦ ♦	64 ♦ ♦
Participating in public service activities that help K-12 education.	60 ♦ ♦	58 ♦ ♦	66 ♦ ♦	70 ♦ ♦	62 ♦ ♦	55 ♦ ♦	56 ♦ ♦	57 ♦ ♦	64 ♦ ♦	70 ♦ ♦	64 ♦ ♦	62 ♦ ♦	53 ♦ ♦	56 ♦ ♦	63 ♦ ♦	57 ♦ ♦
The capital needs of CPA firms.	48 ♦ ♦	47 ♦ ♦	51 ♦ ♦	50 ♦ ♦	49 ♦ ♦	45 ♦ ♦	50 ♦ ♦	59 ♦ ♦	35 ♦ ♦	40 ♦ ♦	40 ♦ ♦	47 ♦ ♦	55 ♦ ♦	61 ♦ ♦	63 ♦ ♦	55 ♦ ♦

♦ Question was not asked on survey.

**AICPA**

American  
Institute of  
Certified  
Public  
Accountants

1211 Avenue of the Americas  
New York, NY 10036-8775

(212) 596-6200  
Fax (212) 596-6213

May 16, 1994

Dear Member:

In order to better meet the needs of our memberships, the American Institute of Certified Public Accountants and State CPA Societies are undertaking a joint survey to obtain up-to-date information in a number of important areas. The information gathered in this survey will be an integral part of the Institute's and State Societies' collaborative strategic planning process as we map out a course of action for the future.

Your name has been selected from a representative cross-section of the AICPA membership and we would personally appreciate your participation in this study by answering the questions on the enclosed questionnaire.

This survey is **entirely confidential** and we are not asking you to sign your name. The data we gather will be used only in summary form. Please return your completed questionnaire in the enclosed postage-paid envelope by **May 31, 1994**.

Your timely response is crucial to the success of this important effort.

Thank you in advance for your cooperation.

Sincerely,



Philip B. Chenok  
President, American Institute of CPAs



John R. Plymyer  
President, CPA Society Executives Association

# AICPA/STATE CPA SOCIETIES' JOINT STRATEGIC PLANNING SURVEY

## I. Importance of Membership

1. Overall, how familiar are you with the activities of the **AICPA**?

- 1 Very familiar     
  2 Somewhat familiar     
  3 Somewhat unfamiliar     
  4 Very unfamiliar

2. How important to you is your membership in the **AICPA**?

- 1 Very important     
  2 Somewhat important     
  3 Somewhat unimportant     
  4 Very unimportant

3a. Are you a member of a State CPA Society?

- 1 Yes (please complete item 3b, then skip to question 4)  
 2 No (please complete item 3c, then skip to question 6)

3b. Please indicate below the State CPA Society(ies) of which you are a member:

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**If you are a member of more than one State CPA Society**, please indicate below the Society which you consider to be your primary affiliation and the Society to which your answers to the questions in this survey will apply:

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3c. Please explain why you are **not** a member of a State CPA Society:

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4. Overall, how familiar are you with the activities of **your State CPA Society**?

- 1 Very familiar     
  2 Somewhat familiar     
  3 Somewhat unfamiliar     
  4 Very unfamiliar

5. How important to you is your membership in **your State CPA Society**?

- 1 Very important     
  2 Somewhat important     
  3 Somewhat unimportant     
  4 Very unimportant

6. What position does your employer take toward membership in:

	<u>Must be a Member</u>	<u>Preferred if You Were a Member</u>	<u>Optional</u>	<u>Not Encouraged</u>	<u>No Position</u>
a. the AICPA?	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
b. a State CPA Society?	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>

7. Listed below are several possible reasons for belonging to the AICPA and/or a State CPA Society. How important is each of these reasons to you as a member of the AICPA, and if applicable, as a member of your State CPA Society?

**Note:** If you are **not** a member of a State CPA Society, please answer **Column A only**.

If you are a member of **more than one** State CPA Society, please note that **Column B** should be answered with respect to the State CPA Society that you consider to be your primary affiliation.

	Column A				Column B			
	Importance as a Reason for Belonging to AICPA				Importance as a Reason for Belonging to Your State CPA Society			
	Very Important	Somewhat Important	Somewhat Unimportant	Very Unimportant	Very Important	Somewhat Important	Somewhat Unimportant	Very Unimportant
a. Being part of the organized CPA profession.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
b. Developing personal and professional relationships with fellow CPAs.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
c. Keeping up-to-date on technical and professional developments.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
d. Being able to contribute to the affairs of the profession through committee and other work.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
e. Source of continuing professional education.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
f. Professional recognition, affiliation, and prestige.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
g. Being able to participate in insurance and other benefit plans.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
h. Support of efforts to represent CPAs before governmental entities.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
i. Support for standard setting in the private sector.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>

8a. Please list other important reason(s) you have for belonging to the **AICPA**.

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8b. Please list other important reason(s) you have for belonging to **your State CPA Society**. (If you are **not** a member of a State CPA Society, please check here  and skip to question 9.)

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## II. Services and Programs

9. Listed below are a variety of services and programs which are currently offered or which may be offered in the future by the AICPA and/or State CPA Societies. For each service and program, please indicate how important each is to you **as a CPA**.

	<b>Importance to You as a CPA</b>			
	<u>Very Important</u>	<u>Somewhat Important</u>	<u>Somewhat Unimportant</u>	<u>Very Unimportant</u>
<u>Services</u>				
a. Continuing professional education courses for members.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
b. Technical conferences and materials such as industry audit guides and various practice aids to enable members to keep up with the profession.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
c. Pamphlets and newsletters for use by CPAs.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
d. Information on how to manage a CPA firm more effectively.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
e. An "800" telephone number to respond to member inquiries.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
f. Research support and library materials.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
g. An electronic network to enable members to access technical, professional, and general data bases.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
h. Member affinity programs that offer products and services to members at a discount.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
i. Evaluation of software.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
j. Expanded services for members with specialized interests.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
k. Information on international accounting and auditing matters.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
l. Management accounting and other technical assistance for industry members.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
m. Tax forms services.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
n. Membership directory.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
<u>Programs</u>				
o. Development of professional standards.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
p. Enforcement of professional standards.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
q. Peer review/quality review.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
r. Public relations campaigns to improve the public's perception and understanding of the CPA's function.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
s. Advertising programs to inform the public of the value of CPA services.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
t. Efforts to attract quality students into the profession.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
u. Scholarships and grants to qualified minority students.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
v. Represent the accounting profession before legislative and regulatory bodies.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
w. Promote adoption of uniform requirements for the CPA certificate.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
x. Chapter activities.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
y. Annual membership meeting.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
z. Taking a leadership role in promoting public service by CPAs.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>

10a. What other service(s) or program(s) should be provided to better serve **your professional needs**? \_\_\_\_\_

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10b. What other service(s) or program(s) should be provided to better serve **the public interest**? \_\_\_\_\_

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### III. Performance and Policies

11. For each of the following statements, please indicate the extent to which you agree or disagree with each statement with respect to the AICPA and, if applicable, with respect to your State CPA Society.

**NOTE:** If you are **not** a member of a State CPA Society, please answer **Column A only**.

If you are a member of **more than one** State CPA Society, please be reminded that **Column B** should be answered with respect to the State CPA Society that you consider to be your primary affiliation.

	Column A					Column B				
	With Respect to the AICPA					With Respect to Your State CPA Society				
	Strongly Agree	Mildly Agree	Mildly Disagree	Strongly Disagree	Don't know/ No opinion	Strongly Agree	Mildly Agree	Mildly Disagree	Strongly Disagree	Don't know/ No opinion
a. Effectively monitors professional performance to enforce professional standards and requirements.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
b. Works effectively in helping to improve the quality of CPA practice.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
c. Provides services and benefits that are of value.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
d. Regularly consults with members in developing views and positions.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
e. Promotes a better public understanding of the accounting profession.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
f. Provides relevant seminar/group study CPE course offerings.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
g. Provides relevant CPE conference offerings.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
h. Provides relevant self-study CPE course offerings.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
i. Does a good job in communicating its views and positions to the membership.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
j. Effectively represents the profession to governments, regulatory bodies, and other organizations.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>



	Column A					Column B				
	With Respect to the AICPA					With Respect to Your State CPA Society				
	Strongly Agree	Mildly Agree	Mildly Disagree	Strongly Disagree	Don't know/No opinion	Strongly Agree	Mildly Agree	Mildly Disagree	Strongly Disagree	Don't know/No opinion
k. Does a good job in communicating the views of the profession to the general public.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
l. Provides opportunities for effective participation in the organization's activities (e.g., committees, boards, etc.).	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
m. Is oriented toward:										
i) large firms	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
ii) medium sized and small firms	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
iii) members in industry, education, and government	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
n. Responds to change in a timely manner.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
o. Promotes uniform certification and licensing standards for CPAs at the highest possible level.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
p. Does a good job in helping members understand and adjust to changes in the:										
i) economic environment	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
ii) political environment	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
iii) technological environment	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
q. Compares favorably with other professional organizations in promoting public service among members.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>

12a. How do you evaluate the overall job that the **AICPA** is doing:

- i. to meet your needs?    1  Excellent    2  Good    3  Fair    4  Poor
- ii. to meet the needs of the profession?    1  Excellent    2  Good    3  Fair    4  Poor
- iii. to serve the public interest?    1  Excellent    2  Good    3  Fair    4  Poor

12b. How do you evaluate the overall job that **your State CPA Society** is doing:

- i. to meet your needs?    1  Excellent    2  Good    3  Fair    4  Poor    5  Not a State CPA Society member
- ii. to meet the needs of the profession?    1  Excellent    2  Good    3  Fair    4  Poor    5  Not a State CPA Society member
- iii. to serve the public interest?    1  Excellent    2  Good    3  Fair    4  Poor    5  Not a State CPA Society member

13a. In what areas would you like the **AICPA** to improve its performance? \_\_\_\_\_

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13b. In what areas would you like **your State CPA Society** to improve its performance? (If you are **not** a member of a State CPA Society, please check here  and skip to question 14.) \_\_\_\_\_

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#### IV. Future Issues and Trends

14. Listed below are issues and trends which might be important to the profession over the next 5 to 10 years. Please indicate your feelings about the importance of each **to the profession**.

Issue/Trend	<u>Over the next 5 to 10 years, Issues/trend might be:</u>				
	<u>Very Important</u>	<u>Somewhat Important</u>	<u>Somewhat Unimportant</u>	<u>Very Unimportant</u>	<u>No Opinion</u>
a. CPAs providing services and products in nontraditional areas.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
b. Economic pressures from within, and outside of, the profession.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
c. Widespread application of computers and other technologies.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
d. Challenges regarding independence, objectivity, and integrity.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
e. Challenges to improving and maintaining the quality of CPA practice.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
f. Concerns about litigation.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
g. Increasing specialization of accountants.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
h. Increased employee emphasis on quality of life considerations.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
i. Retaining self-regulation.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
j. Relative decline in relevancy of historical financial statements.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
k. Complexity and cost-effectiveness of financial reporting.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
l. Fraud prevention and detection and reporting on internal controls of clients.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
m. Advancement of women and minorities in the profession.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
n. Standards overload.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
o. The capital needs of CPA firms.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
p. The need for appropriate standards of professional performance as CPAs enter new practice areas.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
q. Uniform licensing standards.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
r. Non-CPA ownership in CPA firms.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>

**Over the next 5 to 10 years, Issues/trend might be:**

Issue/Trend	Very	Somewhat	Somewhat	Very	No Opinion
	Important	Important	Unimportant	Unimportant	
s. Participating in public service activities that help K-12 education.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
t. Challenges to the profession's disciplinary processes.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
u. Involvement in environmental accounting and auditing matters.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
v. Diversity in skills required of CPAs and others employed in the profession.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
w. Expansion of international financial activities and markets.	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>

15. What additional issues/trends do you see as important to the profession over the next 5 to 10 years?

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**V. Demographics**

16. The state in which you work

17. How many years have you been a CPA?

- |  |   |  |
|--|---|--|
| 1 <input type="checkbox"/> Less than 1 year        | 3 <input type="checkbox"/> 3 but less than 6 years  | 5 <input type="checkbox"/> 11 but less than 21 years |
| 2 <input type="checkbox"/> 1 but less than 3 years | 4 <input type="checkbox"/> 6 but less than 11 years | 6 <input type="checkbox"/> 21 years or more          |

18. Age last birthday:

- |   |  |  |
|---|--|--|
| 1 <input type="checkbox"/> Under 26 years | 3 <input type="checkbox"/> 36-45 years | 5 <input type="checkbox"/> 56-65 years   |
| 2 <input type="checkbox"/> 26-35 years    | 4 <input type="checkbox"/> 46-55 years | 6 <input type="checkbox"/> Over 65 years |

19. Sex:    1  Male    2  Female

20a. How long have you been a member of the AICPA?

- |   |   |  |
|---|---|--|
| 1 <input type="checkbox"/> Less than 1 year         | 3 <input type="checkbox"/> 3 years but under 6 years  | 5 <input type="checkbox"/> 11 years but under 21 years |
| 2 <input type="checkbox"/> 1 year but under 3 years | 4 <input type="checkbox"/> 6 years but under 11 years | 6 <input type="checkbox"/> 21 years or more            |

20b. How long have you been a member of your State CPA Society?

- |  |   |  |
|--|---|--|
| 1 <input type="checkbox"/> Not a member of a State CPA Society | 4 <input type="checkbox"/> 3 years but under 6 years  | 6 <input type="checkbox"/> 11 years but under 21 years |
| 2 <input type="checkbox"/> Less than 1 year                    | 5 <input type="checkbox"/> 6 years but under 11 years | 7 <input type="checkbox"/> 21 years or more            |
| 3 <input type="checkbox"/> 1 year but under 3 years            |   |  |

21. In the past three years, have you served on any committee, task force, or governing body of:

	The AICPA		A State CPA Society	
	Yes	No	Yes	No
a. Committee/subcommittee	1 <input type="checkbox"/>	2 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>
b. Task Force	1 <input type="checkbox"/>	2 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>
c. Governing body	1 <input type="checkbox"/>	2 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>

22a. Would you say that your involvement in **AICPA** activities has increased, decreased, or stayed the same over the past three years?

- 1  Increased                      3  Stayed the same  
 2  Decreased                      4  Not sure/Not applicable

22b. Would you say that your involvement in **your State CPA Society's** activities has increased, decreased, or stayed the same over the past three years?

- 1  Increased                      3  Stayed the same  
 2  Decreased                      4  Not sure/Not applicable

23. In the past year, did your employer pay for the following:

	Yes, My Employer Paid:				
	Not Applicable	No	50% or Less	51%–99%	100%
a. AICPA annual dues?	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
b. State CPA Society annual dues?	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>

24. Which of the following most closely describes your primary job function or responsibility? (Check one)

- |  |  |
|--|--|
| 1 <input type="checkbox"/> Public Accounting (Sole Practitioner) | 5 <input type="checkbox"/> Education   |
| 2 <input type="checkbox"/> Public Accounting (Partner/Principal) | 6 <input type="checkbox"/> Government  |
| 3 <input type="checkbox"/> Public Accounting (Staff)             | 7 <input type="checkbox"/> Other _____ |
| 4 <input type="checkbox"/> Industry                              | (Specify)                              |

(If employed in **Public Accounting**, please answer questions 25 and 26.)

25. Which of the following most closely describes your firm?

- 1  Rural/Local Firm    2  Regional Firm    3  National Firm    4  Multinational/International Firm

26. Please indicate below—for your **entire** firm (all offices or locations)—the total number of **AICPA members**.

- |                                |                                  |                                     |
|--------------------------------|----------------------------------|-------------------------------------|
| 1 <input type="checkbox"/> One | 3 <input type="checkbox"/> 6–10  | 5 <input type="checkbox"/> 51–100   |
| 2 <input type="checkbox"/> 2–5 | 4 <input type="checkbox"/> 11–50 | 6 <input type="checkbox"/> Over 100 |

**THANK YOU FOR YOUR COOPERATION**

Please return your completed questionnaire in the postage-paid envelope provided or send to:

**AICPA**  
**Strategic Planning Survey**  
**1211 Avenue of the Americas**  
**New York, NY 10036-8775**