

University of Mississippi

eGrove

Guides, Handbooks and Manuals

American Institute of Certified Public
Accountants (AICPA) Historical Collection

10-2-1995

AICPA Member Profile: Survey Response Summary of All Responding Members

American Institute of Certified Public Accountants (AICPA)

Follow this and additional works at: https://egrove.olemiss.edu/aicpa_guides



Part of the [Accounting Commons](#)

A I C P A M E M B E R P R O F I L E
=====

SURVEY RESPONSE SUMMARY
Of All Responding Members

I. WHICH OF THE FOLLOWING MOST CLOSELY DESCRIBES YOUR PRIMARY
JOB FUNCTION OR RESPONSIBILITY? (Check one)

A. INVOLVED IN THE PRACTICE OF PUBLIC ACCOUNTING AS:

Partner/Shareholder	(43)	52,049
Sole Practitioner	(44)	27,561
Staff Member	(45)	53,237

B. EMPLOYED IN INDUSTRY AS:

President/CEO/COO	(47)	8,345
CFO/Financial Officer	(48)	39,742
Other Officer	(49)	9,974
Financial/Accounting Mgmt	(50)	45,986
Financial/Accounting Staff	(52)	14,159
Internal Auditor/Officer	(53)	6,738
Other Staff	(54)	11,854

C. INVOLVED IN EDUCATION AS:

Administrator/Staff	(55)	2,945
Professor/Teacher	(56)	4,772
Full time Student	(03)	818

D. EMPLOYED IN GOVERNMENT:

International Level	(62)	167
Federal Level	(72)	5,884
State Level	(82)	4,526
Local Level	(92)	3,896

E. OTHER

Non-CPA Section Associates	(36)	97
Retired	(98)	18,101
Other	(99)	12,496

F. INACTIVE MEMBERS:

Temp. left work force	(01)	3,444
Unemployed	(02)	2,303

() = Job Class

A I C P A M E M B E R P R O F I L E

=====

SURVEY RESPONSE SUMMARY
Of All Responding Members

II. GENDER

Male	235,522
Female	80,904
No Response	12,668

III. TOTAL NUMBER OF EMPLOYEES OR STAFF (INCLUDING PARTNERS/SHAREHOLDERS)
IN YOUR COMPANY/ORGANIZATION (Check one):

Over 10,000	27,972
5,001 - 10,000	7,376
1,001 - 5,000	39,373
501 - 1,000	14,310
101 - 500	34,838
51 - 100	18,568
10 - 50	50,543
2 - 9	51,238
Only 1	15,050
Not Applicable/Not Known	15,842
Bad Data in Reply Field	0
No response given. *--->	53,984

IV. IF YOU ARE ENGAGED IN THE PRACTICE OF PUBLIC ACCOUNTING AND YOU OR
YOUR FIRM AUDIT ONE OR MORE SEC CLIENTS:

In Public Accounting with firm that audits SEC clients.	30,825
Work for publicly-held Company regulated by SEC.	23,272

INDICATE IF YOU MAINTAIN YOUR CPA LICENSE OR PERMIT TO PRACTICE:

Maintain License	175,641
Do not Maintain License	30,767
No Response	122,686

A I C P A M E M B E R P R O F I L E
=====

SURVEY RESPONSE SUMMARY
Of All Responding Members

V. INDICATE YOUR AREAS OF INTEREST IN THE FOLLOWING

(Check all that apply):

Auditing	99,474
Internal Audit	25,527
Financial Reporting	152,901
Management Accounting	64,881
Compilation and Review	101,855
Govmnt Accounting/Auditing	31,459
Financial Analysis	92,559
Budgeting/Planning	77,801
Employee Benefit Plans	49,470
SEC Regulations	38,350
Finance/Controllershship	107,205
Cost Accounting	51,455
Corporate Taxation	185,999
Individual Taxation	190,011
Partnership Taxation	108,911
Employee Benefit Taxation	66,850
Exempt Organizations Taxation	53,894
IRS Practice and Procedures	64,608
International Taxation	29,765
Estate and Gift Tax	86,158
Practice Management	58,723
Strategic Planning	60,401
General Management	91,810
Human Resources Management	31,524
Management Information Systems	87,259
Information Technology	61,809
Personal Financial Planning	88,263
Business Valuations/Appraisal	51,527
Computers/Business Systems	58,472
Litigation Services	25,120
Small Business Consulting	98,338
Other Services	17,070

A I C P A M E M B E R P R O F I L E

=====

SURVEY RESPONSE SUMMARY
Of All Responding Members

VI. PLEASE INDICATE YOUR AREA(S) OF INDUSTRY SPECIALIZATION
OR INTEREST (Check all that apply):

MANUFACTURING

Electrical/Electronic	28,360
Textiles/Apparel	16,375
Food/Beverages/Tobacco	23,038
Lumber/Wood Products	16,659
Petroleum/Rubber/Chemicals	19,698
Other	50,536

SERVICES

Legal	50,219
Education	21,057
Hotel/Other Lodging	21,873
Communications/Entertainment/ Recreation	27,637
Business/EDP	36,356
Hospitals/Health Care	45,911
Other	30,360

FINANCE

Banking	39,884
Savings & Loan/Credit Union	17,878
Insurance	29,391
Securities/Commodities	22,330
Holding/Investment Company	18,148
Real Estate	70,228
Other	10,449

A I C P A M E M B E R P R O F I L E
=====

SURVEY RESPONSE SUMMARY
Of All Responding Members

VI. *** CONTINUED ***

RETAIL TRADE

General Merchandise	50,841
Food	33,725
Auto Sales/Service	26,311
Apparel/Accessory	22,465
Furniture	14,249
Eating/Drinking	39,107
Other Retail	32,751

TRANSPORTATION/PUBLIC UTILITIES

Land/Water/Air Transport	16,709
Other Transp. Services	5,235
Electric/Gas/ Sewer/Water Services	14,619
Other	3,766

GOVERNMENT/PUBLIC ADMINISTRATION

Executive/Legislative	13,473
Justice/Public Safety	4,448
Human Resources/Personnel	7,924
Environmental Services	6,647
Other	9,351

OTHER

Wholesale Trade	43,491
Agriculture	25,580
Mining/Oil/Gas	18,218
Construction	60,457
Not for Profit Org.	62,234
Other	9,280

A I C P A M E M B E R P R O F I L E
=====

SURVEY RESPONSE SUMMARY
Of All Responding Members

VII. PLEASE CHECK THE METHODS YOU USE TO MEET YOUR CPE REQUIREMENTS
(Check all that apply):

A. Seminar/Group Study	190,621
B. Conferences	145,645
C. Self-Study	
1. Printed Materials	76,020
2. Audio/Printed Material	43,388
3. Vedio/Printed Material	27,884
D. In-Firm	87,384
E. Computerbased-Training	27,879
F. Subscription Services	17,237

VIII. PLEASE MARK THE FOLLOWING THAT ARE IMPORTANT IN MEETING YOUR
CPE REQUIREMENTS (Check all that apply):

A. Accounting & auditing	182,069
B. Advisory Service	70,546
C. Management	108,714
D. Personal Development	96,654
E. Specialized Knowledge	118,199
F. Taxation	168,276

IX. PLEASE CHECK IF YOU WANT YOUR NAME REMOVED FROM LISTS SOLD BY AICPA.

Want name removed	82,857
OK to use name	246,237

Telephone number available.	254,266
Telephone number not available.	74,828

Social Security# available.	232,778
Social Security# not available.	96,316

TOTAL MEMBERS PROCESSED 329,094

MEMBERS WITH NO PROFILE 45,137

A I C P A M E M B E R P R O F I L E

=====

SURVEY RESPONSE SUMMARY
Of All Responding Members

I. WHICH OF THE FOLLOWING MOST CLOSELY DESCRIBES YOUR PRIMARY
JOB FUNCTION OR RESPONSIBILITY? (Check one)

A. INVOLVED IN THE PRACTICE OF PUBLIC ACCOUNTING AS:

Partner/Shareholder	(43)	15.8%
Sole Practitioner	(44)	8.3%
Staff Member	(45)	16.1%

B. EMPLOYED IN INDUSTRY AS:

President/CEO/COO	(47)	2.5%
CFO/Financial Officer	(48)	12.0%
Other Officer	(49)	3.0%
Financial/Accounting Mgmt	(50)	13.9%
Financial/Accounting Staff	(52)	4.3%
Internal Auditor/Officer	(53)	2.0%
Other Staff	(54)	3.6%

C. INVOLVED IN EDUCATION AS:

Administrator/Staff	(55)	.8%
Professor/Teacher	(56)	1.4%
Full time Student	(03)	.2%

D. EMPLOYED IN GOVERNMENT:

International Level	(62)	.0%
Federal Level	(72)	1.7%
State Level	(82)	1.3%
Local Level	(92)	1.1%

E. OTHER

Non-CPA Section Associates	(36)	.0%
Retired	(98)	5.5%
Other	(99)	3.7%

F. INACTIVE MEMBERS:

Temp. left work force	(01)	1.0%
Unemployed	(02)	.6%

() = Job Class

A I C P A M E M B E R P R O F I L E
=====

SURVEY RESPONSE SUMMARY
Of All Responding Members

II. GENDER

Male	71.5%
Female	24.5%
No Response	3.8%

III. TOTAL NUMBER OF EMPLOYEES OR STAFF (INCLUDING PARTNERS/SHAREHOLDERS)
IN YOUR COMPANY/ORGANIZATION (Check one):

Over 10,000	8.4%
5,001 - 10,000	2.2%
1,001 - 5,000	11.9%
501 - 1,000	4.3%
101 - 500	10.5%
51 - 100	5.6%
10 - 50	15.3%
2 - 9	15.5%
Only 1	4.5%
Not Applicable/Not Known	4.8%
Bad Data in Reply Field	.0%
No response given. *--->	16.4%

IV. IF YOU ARE ENGAGED IN THE PRACTICE OF PUBLIC ACCOUNTING AND YOU OR
YOUR FIRM AUDIT ONE OR MORE SEC CLIENTS:

In Public Accounting with firm that audits SEC clients.	9.3%
Work for publicly-held Company regulated by SEC.	7.0%

INDICATE IF YOU MAINTAIN YOUR CPA LICENSE OR PERMIT TO PRACTICE:

Maintain License	53.3%
Do not Maintain License	9.3%
No Response	37.2%

A I C P A M E M B E R P R O F I L E
=====

SURVEY RESPONSE SUMMARY
Of All Responding Members

V. INDICATE YOUR AREAS OF INTEREST IN THE FOLLOWING

(Check all that apply):

Auditing	30.2%
Internal Audit	7.7%
Financial Reporting	46.4%
Management Accounting	19.7%
Compilation and Review	30.9%
Govmnt Accounting/Auditing	9.5%
Financial Analysis	28.1%
Budgeting/Planning	23.6%
Employee Benefit Plans	15.0%
SEC Regulations	11.6%
Finance/Controllershship	32.5%
Cost Accounting	15.6%
Corporate Taxation	56.5%
Individual Taxation	57.7%
Partnership Taxation	33.0%
Employee Benefit Taxation	20.3%
Exempt Organizations Taxation	16.3%
IRS Practice and Procedures	19.6%
International Taxation	9.0%
Estate and Gift Tax	26.1%
Practice Management	17.8%
Strategic Planning	18.3%
General Management	27.8%
Human Resources Management	9.5%
Management Information Systems	26.5%
Information Technology	18.7%
Personal Financial Planning	26.8%
Business Valuations/Appraisal	15.6%
Computers/Business Systems	17.7%
Litigation Services	7.6%
Small Business Consulting	29.8%
Other Services	5.1%

A I C P A M E M B E R P R O F I L E
=====

SURVEY RESPONSE SUMMARY
Of All Responding Members

VI. PLEASE INDICATE YOUR AREA(S) OF INDUSTRY SPECIALIZATION
OR INTEREST (Check all that apply):

MANUFACTURING

Electrical/Electronic	8.6%
Textiles/Apparel	4.9%
Food/Beverages/Tobacco	7.0%
Lumber/Wood Products	5.0%
Petroleum/Rubber/Chemicals	5.9%
Other	15.3%

SERVICES

Legal	15.2%
Education	6.3%
Hotel/Other Lodging	6.6%
Communications/Entertainment/ Recreation	8.3%
Business/EDP	11.0%
Hospitals/Health Care	13.9%
Other	9.2%

FINANCE

Banking	12.1%
Savings & Loan/Credit Union	5.4%
Insurance	8.9%
Securities/Commodities	6.7%
Holding/Investment Company	5.5%
Real Estate	21.3%
Other	3.1%

A I C P A M E M B E R P R O F I L E
=====

SURVEY RESPONSE SUMMARY
Of All Responding Members

VI. *** CONTINUED ***

RETAIL TRADE

General Merchandise	15.4%
Food	10.2%
Auto Sales/Service	7.9%
Apparel/Accessory	6.8%
Furniture	4.3%
Eating/Drinking	11.8%
Other Retail	9.9%

TRANSPORTATION/PUBLIC UTILITIES

Land/Water/Air Transport	5.0%
Other Transp. Services	1.5%
Electric/Gas/ Sewer/Water Services	4.4%
Other	1.1%

GOVERNMENT/PUBLIC ADMINISTRATION

Executive/Legislative	4.0%
Justice/Public Safety	1.3%
Human Resources/Personnel	2.4%
Environmental Services	2.0%
Other	2.8%

OTHER

Wholesale Trade	13.2%
Agriculture	7.7%
Mining/Oil/Gas	5.5%
Construction	18.3%
Not for Profit Org.	18.9%
Other	2.8%

A I C P A M E M B E R P R O F I L E
=====

SURVEY RESPONSE SUMMARY
Of All Responding Members

VII. PLEASE CHECK THE METHODS YOU USE TO MEET YOUR CPE REQUIREMENTS
(Check all that apply):

A. Seminar/Group Study	57.9%
B. Conferences	44.2%
C. Self-Study	
1. Printed Materials	23.0%
2. Audio/Printed Materials	13.1%
3. Vedio/Printed Materials	8.4%
D. In-Firm	26.5%
E. Computerbased-Training	8.4%
F. Subscription Services	5.2%

VIII. PLEASE MARK THE FOLLOWING THAT ARE IMPORTANT IN MEETING YOUR
CPE REQUIREMENTS (Check all that apply):

A. Accounting & auditing	55.3%
B. Advisory Service	21.4%
C. Management	33.0%
D. Personal Development	29.3%
E. Specialized Knowledge	35.9%
F. Taxation	51.1%

IX. PLEASE CHECK IF YOU WANT YOUR NAME REMOVED FROM LISTS SOLD BY AICPA.

Want name removed	25.1%
OK to use name	74.8%
Telephone number available.	77.2%
Telephone number not available.	22.7%
Social Security# available.	70.7%
Social Security# not available.	29.2%

TOTAL MEMBERS PROCESSED 100.0%

MEMBERS WITH NO PROFILE 13.7%