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**THE CPA
LETTER
READERSHIP
SURVEY**

JANUARY 2000

KAREN NELOMS
DIRECTOR
LIBRARY SERVICES
TEAM 028

Date: February 9, 2000
To: Executive Staff and Directors
From: Geoff Pickard
Re: *The CPA Letter* Readership Survey Results

I am pleased to provide you with the enclosed research report of a readership survey conducted in conjunction with the Marketing Services Team last fall for *The CPA Letter*. This survey was the fifth one for the newsletter, and I believe you will find the results to be informative and helpful.

Overall, *The CPA Letter* received a high rating, with more than 8 in 10 members saying it is "excellent" or "good" (these results are consistent with prior years' results). Furthermore, nearly one-third of respondents said the newsletter is more useful to them now than it was two years ago. Members also recognize the time-sensitive nature of the newsletter's information, with 54% of survey respondents stating that they read the publication within two days of receipt, up from 51% in 1997 (the last readership survey); about 78% of members read *The CPA Letter* within five days of receipt. In addition, 90% of members said the member-segment supplements are a worthwhile part of the newsletter (85% said so in the 1997 survey). Similarly, more than 90% of members employed by public accounting firms find the *Practice Alert* to be very or moderately useful.

Questions regarding electronic access also were asked. Reflecting the times, approximately 90% of members said they have the capability to receive the newsletter electronically, up significantly from 69% in 1997. Similarly, when those who had the capability were asked if they would prefer or be willing to receive it electronically only, 61% said "yes" compared to just 34% of members in 1997.

The survey, which was very comprehensive, includes much segment-specific information as well as across-the-board opinions on various news topics, AICPA efforts and initiatives, and professional issues. It also gleaned information that can aid in planning programs, products, services, and promotional opportunities.

We will use the survey results to determine ways to further improve the newsletter and its supplements for our members. If you have any questions or would like additional copies of the report, please call me or Ellen Goldstein. Thank you for your contributions to *The CPA Letter*, helping to make the newsletter the valuable benefit of membership that it is.

cc: E. Goldstein

THE CPA LETTER
1999 READERSHIP SURVEY

Prepared by:
Market Research Team
American Institute of Certified Public Accountants
January 2000

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RESEARCH METHOD

RESEARCH METHOD

Research Question

This report contains the results of a nationwide survey of readers of *The CPA Letter*, a monthly newsletter received by the membership of the American Institute of Certified Public Accountants (AICPA). The survey was designed for the purpose of collecting valid information on the opinions of the readership of *The CPA Letter*. The questionnaire covered a wide range of topics, including frequency of reading *The CPA Letter*, evaluation of the publication and the subjects it covers, attitude toward the publication as measured by a variety of statements pertaining to *The CPA Letter*, and readership of other publications for information about the accounting profession and for general business information.

This was the fifth *CPA Letter* readership survey conducted. The previous readership surveys were conducted in 1991, 1993, 1995 and 1997. While many changes were made to the 1997 version, the 1999 questionnaire included most of the questions asked in 1997.

Research Methodology

A total of 4,100 randomly selected members of the Institute, grouped by primary area of employment (public accounting, business and industry, education, government and other), were mailed survey questionnaires in late September, 1999. The smaller primary employment member groupings (e.g., government, education and other) were over-sampled to ensure an adequate base of these members. As a result, the final tabulations were weighted to represent the actual AICPA membership demographics.

There were 567 respondents from the membership sample of 4,100 yielding a response rate of 13.8%, down slightly from the 15.2% response rate achieved in 1997. Because of this decline, we recommend a review of both the questionnaire and the survey process as they may impact on response rates.

KEY FINDINGS AND RECOMMENDATIONS

KEY FINDINGS AND RECOMMENDATIONS

The CPA Letter continues to be viewed as a valuable resource.

Consistent with 1997 survey results, *The CPA Letter* received high ratings in the areas of quality of writing and design and its ability to hold the reader's interest. Both data and written comments confirm that the newsletter provides timely information that is read regularly by the members surveyed. Bottom line: Members say it is at least as useful as it was two years ago if not even more so.

Providing timely and useful information is the major challenge.

But, most ratings are in the "good," not "excellent," category. How can *The CPA Letter* achieve excellence? We believe that focusing on useful and timely content is the key.

On the plus side, the publication is viewed as meeting the major information needs of the membership as a whole on accounting topics and IRS/tax news. These efforts should be maintained. However, based on a content analysis of the results for both the Member Segment Supplements and *The CPA Letter*, these are the topics members want to see covered in greater depth:

All Member Segments:

- **Human resource trends**, for example: salary, benefits, hiring, retention statistics; and **current issues**, for example: new approaches to career and personnel management and leadership, new forms of organizational design
- **Information technology**, for example: Internet technology, risk management and assurance topics (further research may be needed to better understand information technology needs)

Specific to Member Segments:

Public Accounting

- Practice management, especially for small firms
- Tax issues
- Auditing issues
- Small business consulting, smaller firm issues

(continued)

KEY FINDINGS AND RECOMMENDATIONS (continued)

Business & Industry

- Specific Industry focus (e.g., healthcare, property/casualty insurance, manufacturing, not-for-profit)
- Personal financial planning
- Business financial planning
- Cost containment
- International, multi-national issues

Government

- Auditing issues and standards
- Tax legislation
- Within-segment focus (municipalities, state, federal)
- GASB and other regulatory updates
- Performance measurement, performance auditing
- Local government internal auditing

Education

- New educational methods and techniques
- CPA exam modifications/changes
- Core competencies for the profession

Electronic versions of The CPA Letter and the Member Segment Supplements are gaining greater acceptance.

Around nine in ten members surveyed have the online capability to receive *The CPA Letter* and member segment supplements, up from fewer than seven in ten in 1997. While to date few have accessed *The CPA Letter* online, over six in ten – almost double that of 1997 – say they *would* read it online in the future. As with the member supplement, however, about four in ten members surveyed would probably still want to have a print version mailed to them.

Given the increased member acceptance of electronic media, we recommend that members be given the option of choosing either electronic or print versions when AICPA's information technology provides the capability to do so. Two benefits would accrue from doing this: 1) Since print runs would be reduced, cost savings would be realized; and 2) the AICPA would continue to exhibit responsiveness to member needs and feedback.

SURVEY RESULTS

Overall Quality Measures

Members were asked to rate *The CPA Letter*, overall, as well as the quality of its content, writing, design and timeliness. Ratings are quite positive (Table 1).

- Consistent with 1997 survey results, nearly nine in ten respondents view *The CPA Letter* favorably in terms of its timeliness, quality of writing and quality of content.
- Compared to 1997, however, favorable ratings on the quality of design decreased (from 77% favorable in 1997 to 71% in 1999). Please keep in mind that there was a major re-design in 1996 which may have contributed to the high 1997 score.
- 1999 overall ratings mirror 1997 ratings: Over eight in ten respondents rate the newsletter either “excellent” or “good.”
- Favorable ratings cluster in the “good” category, less so in “excellent,” and this kind of clustering occurs throughout the survey findings. The AICPA may want to consider how it can “raise the bar” and achieve more excellent ratings in the future.

Table 1
The CPA Letter : Overall Ratings
(Percentage Distribution)

	Excellent	Good	Fair	Poor
Timeliness	23	66	11	*
Quality of design	15	56	24	5
Quality of writing	20	68	12	*
Quality of content	17	68	15	1
Overall rating	14	70	14	2
*Less than 0.5 percent.				

NOTE: In this table and all following tables, percentages may not add to 100% due to rounding.

Subgroup Differences

IMPORTANT: We analyzed all data tables (the tables on content areas can be found in the Appendix, the complete set can be found on *KnowledgeNET*) for any variations in attitudes among different age, gender, employment segment and organizational size subgroups. Throughout this report, findings of these analyses are summarized under “Subgroup Differences.”

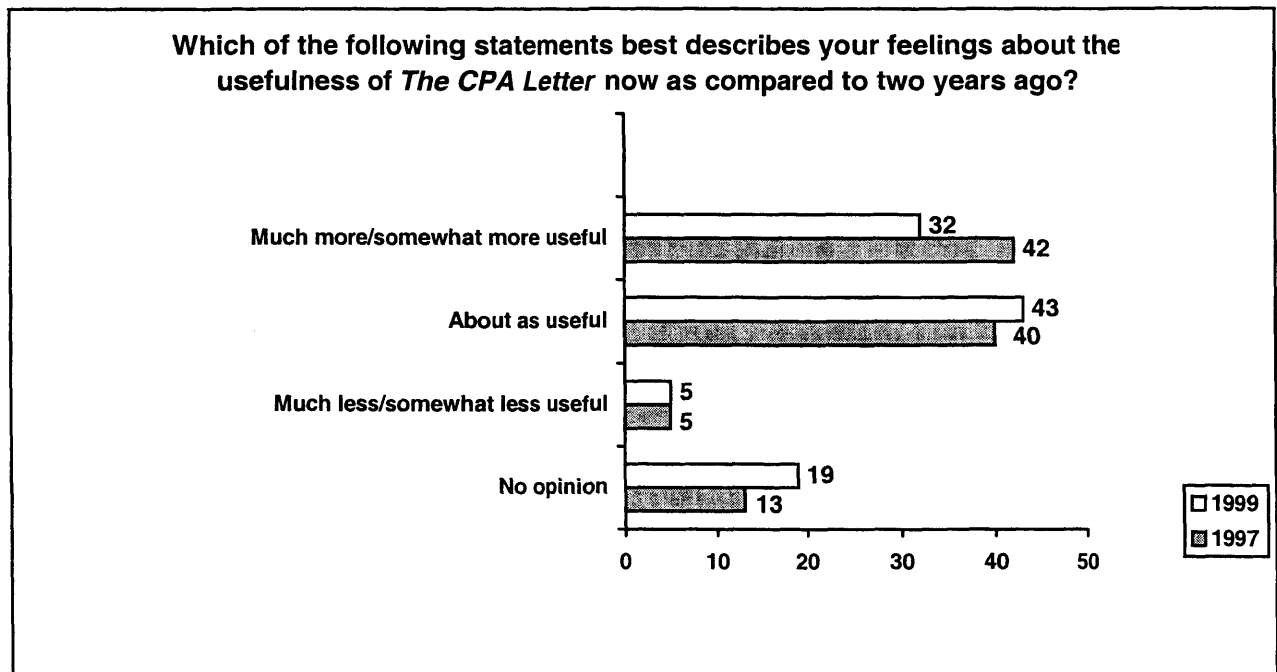
- With the exception of their lower ratings of “quality of design,” younger respondents give generally higher ratings than do older respondents.

Usefulness Versus Two Years Ago

Respondents were asked to compare the usefulness of *The CPA Letter* today to its usefulness two years ago (Table 2).

- Slightly more than three in ten members surveyed believe that *The CPA Letter* is “somewhat more useful” or “much more useful” now as compared to two years ago. Over four in ten say that it is “about as useful,” and only 5% feel that it is less useful than it was two years ago.
- The same question was asked in the 1997 survey. Then, 42% felt that *The CPA Letter* was at least somewhat more useful than in 1995 (as opposed to 32% in 1999).

Table 2
(Percentage Distribution)



Subgroup Differences

- Respondents who work in smaller industry firms are more favorable than are other survey respondents.

Is The CPA Letter interesting, topical and easy to read?

Members were presented with three statements about The CPA Letter and asked to indicate the extent to which they agree or disagree with each (Table 3).

- At least eight in ten respondents agree that *The CPA Letter* adequately identifies important issues affecting members or the profession, the format or design makes it easy to read and the information is presented in an interesting manner. These ratings are consistent with those from the 1997 survey.

Table 3
(Percentage Distribution)

	<u>Strongly Agree</u>	<u>Moderately Agree</u>	<u>Moderately Disagree</u>	<u>Strongly Disagree</u>	<u>Don't Know/ No Opinion</u>
<i>"The format or design of The CPA Letter makes it easy to read"</i>	29	52	12	.4	4
<i>"The CPA Letter adequately identifies important issues affecting members or the profession"</i>	21	66	7	1	5
<i>"The information in The CPA Letter is presented in an interesting manner"</i>	12	68	12	3	4

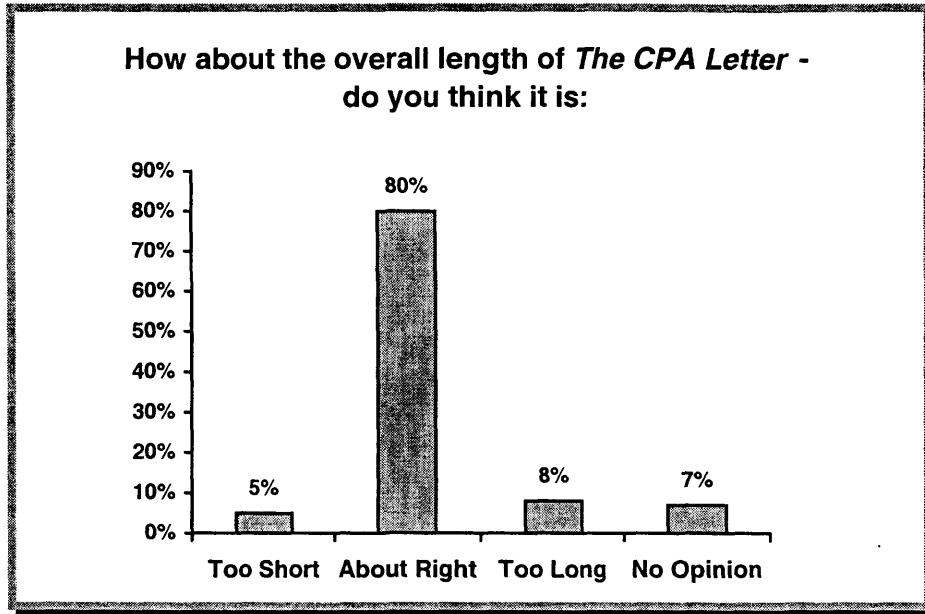
Subgroup Differences

- For the three questionnaire items just shown, there are no practical differences among subgroups.

Length Ratings

- Eight in ten members surveyed believe that the length of the newsletter is “about right” (Table 4). In 1997, 77% of respondents felt the same way.

Table 4



Subgroup Differences

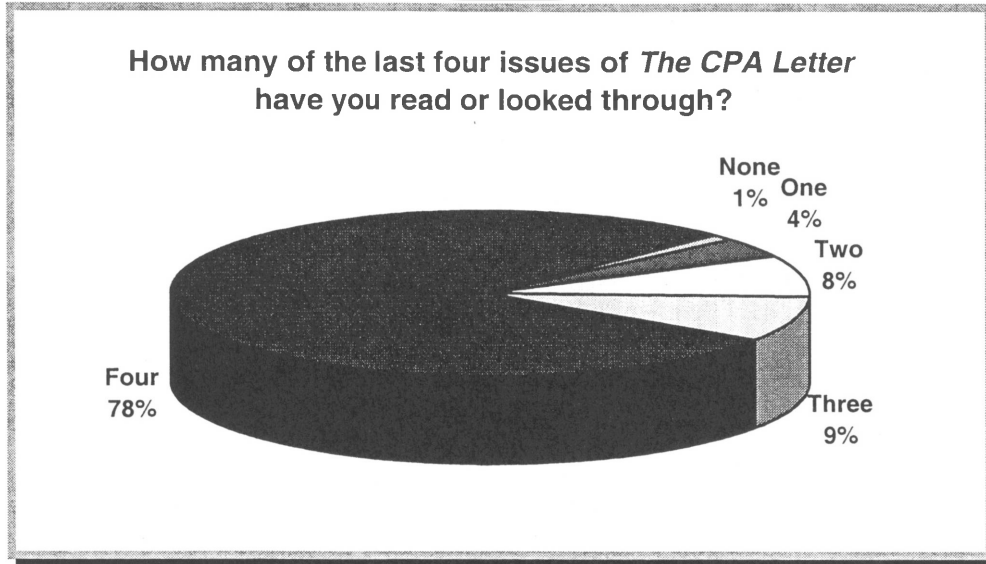
- There are no differences among subgroups.

Readership Habits

Survey respondents were asked questions related to their readership of *The CPA Letter* (Table 5).

- Over three-fourths of those surveyed (up from 73% in 1997) read all of the issues they have recently received.

Table 5



Subgroup Differences

- There are no differences among subgroups.

Readership Habits (continued)

- Consistent with the findings of the 1997 survey, four in five respondents read through *The CPA Letter* within the first five days of its receipt (Table 6).
- As would be expected given the diverse needs of our members, few read *The CPA Letter* cover to cover. Yet, 58% normally read half or more of an issue (Table 6). In 1997, 63% of respondents said they normally read half or more of an issue.

Table 6

(Percentage Distribution)

How Long After Receipt Is *The CPA Letter* Read or Looked Through?

Less than 1 day	15
1-2 days	39
3-5 days	24
6-10 days	14
More than 10 days	8
Mean	4 days

Amount of *The CPA Letter* Normally Read

Cover to cover	9
Most of it	25
About half of it	24
Just a few items	37
Don't normally read	4

Subgroup Differences

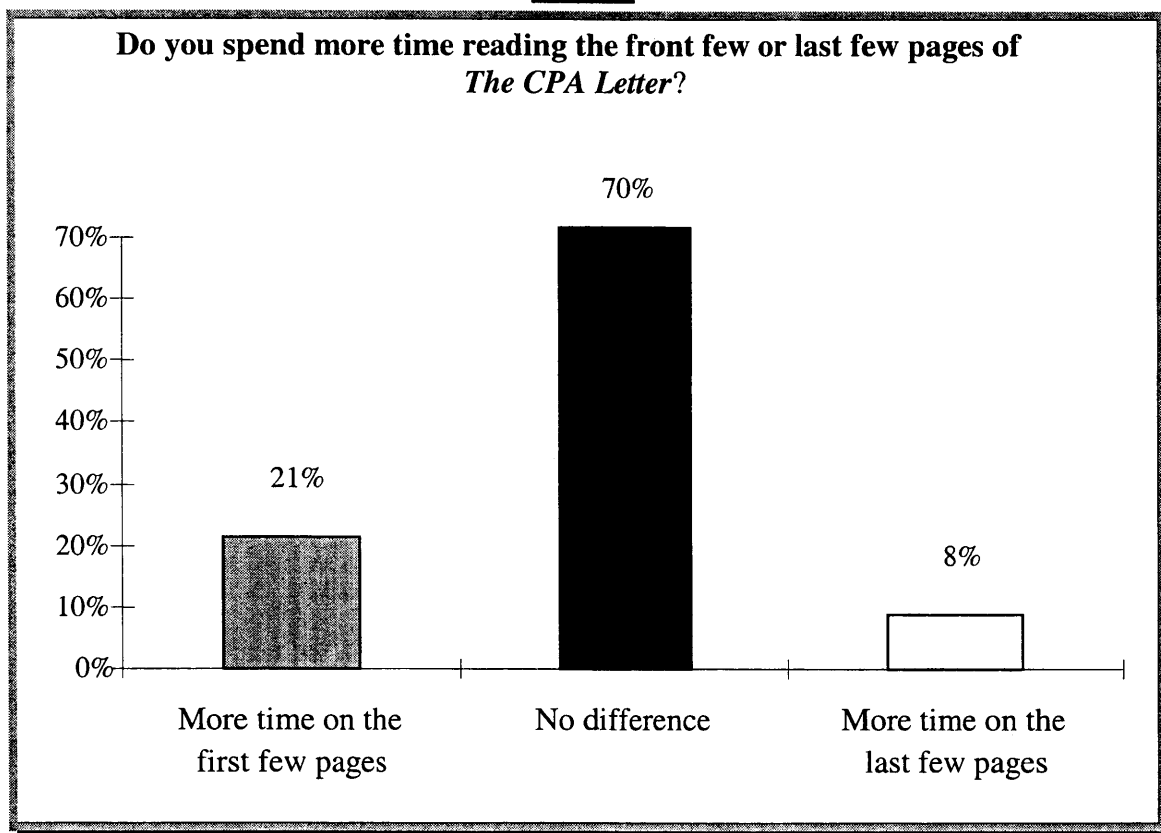
- Respondents from the Industry segment read fewer items than do other respondents.

Readership Habits (continued)

Respondents were asked how much time they spend reading the first few pages versus the last few pages of *The CPA Letter* (Table 7).

- Seven in ten respondents report no difference in the amount of time they spend reading the first few pages of *The CPA Letter* versus the last few pages.

Table 7



Subgroup Differences

- Younger members say they spend more time on the first few pages than do other subgroups.

Readership Habits: What Happens to *The CPA Letter* after it is read?

Respondents were asked what they do with The CPA Letter when they are finished reading an issue (Table 8).

- A majority of respondents discard *The CPA Letter* when they are finished reading it, while about one in four save it for future reference.
- In 1999 fewer respondents say they discard the publication – and more say they pass it on to others – than in 1997.

Table 8
(Percentage Distribution)

What do you do with your copy of <i>The CPA Letter</i> when you have finished reading it?¹	Percent
Discard it	58
Save intact for future reference	27
Clip or copy items of interest	14
Pass it on to others	14
Other	*
How many others do you pass it along to? (Only those who pass-along copies)	
One	25
Two	36
Three	16
Four - Five	13
Six or more	11
¹ Respondents were asked to check all that apply. * Less than 0.5 percent.	

Subgroup Differences

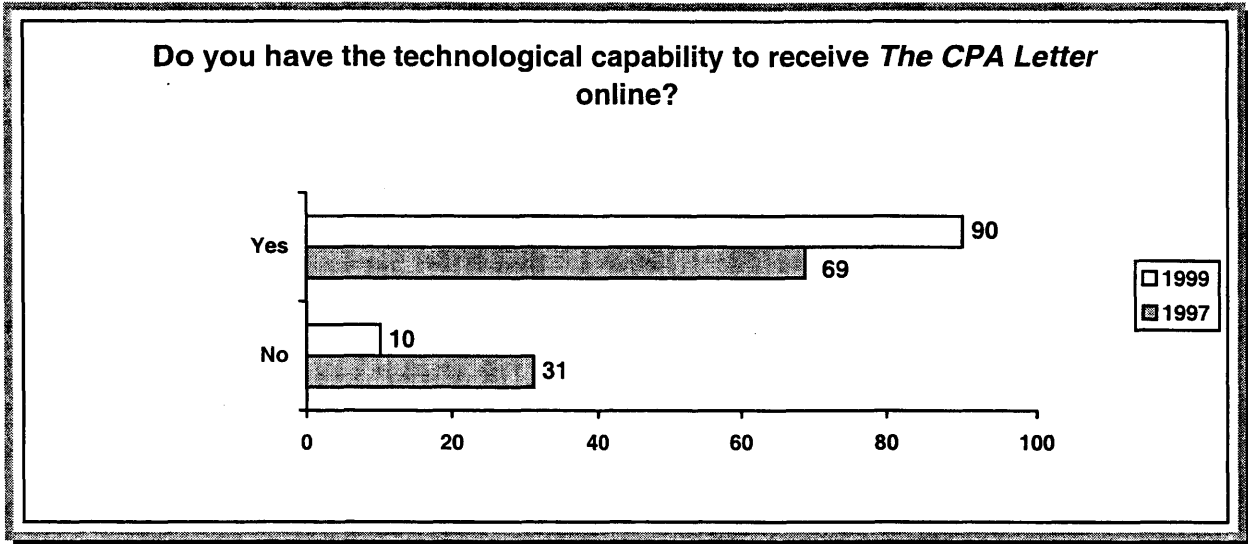
- No practical differences among subgroups are apparent.

Electronic Access to The CPA Letter

Survey participants were queried on several aspects regarding electronic access to The CPA Letter, beginning with whether they have ever accessed the online version of The CPA Letter from the AICPA Web site.

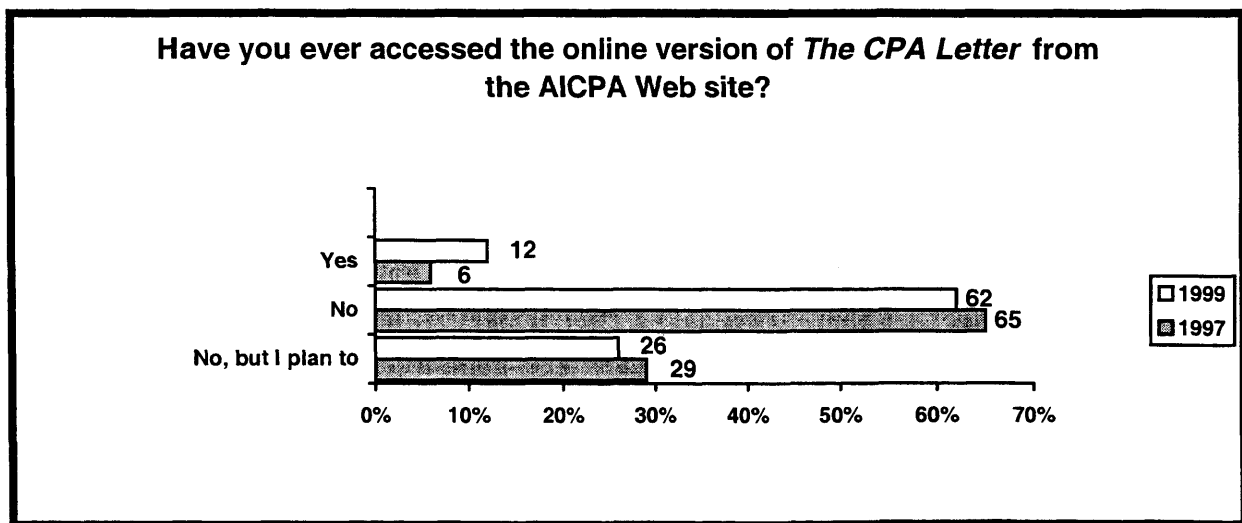
- Nine in ten respondents have the technology to receive *The CPA Letter* online, up considerably from 1997 (Table 9).

Table 9
(Percentage Distribution)



- The percentage of member obtaining the online version of *The CPA Letter* has doubled from 1997 to 1999, but is low in absolute terms (Table 10).

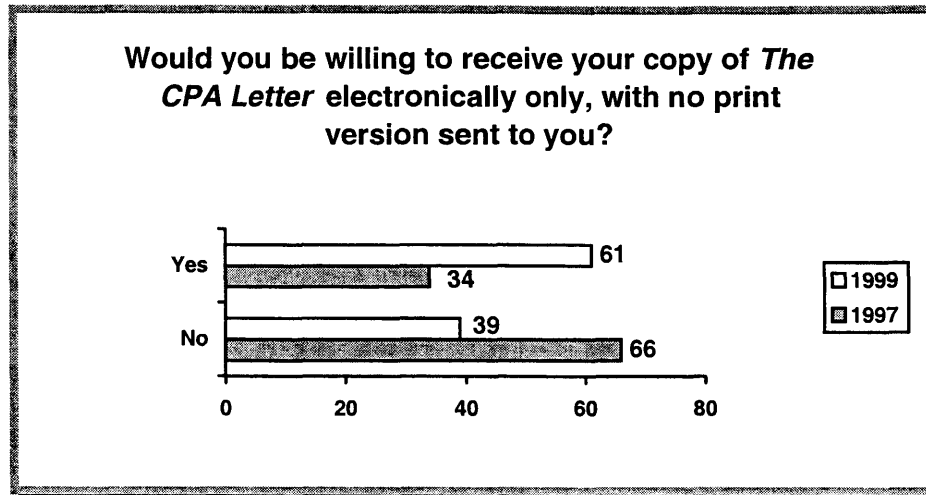
Table 10
(Percentage Distribution)



Electronic Access to The CPA Letter (continued)

- In 1997, over six in ten respondents said they would **not** prefer to receive *The CPA Letter* online in lieu of a print version. Since 1997 there has been a large shift in attitudes: now about six in ten respondents say they would accept this format (Table 11).

Table 11
(Percentage Distribution)



Subgroup Differences

- Over two in ten older respondents and those working in smaller public accounting firms say they do not have the technological capability to receive electronic versions. However, only older respondents show a marked dislike for an online version as a proxy for a print version.

When asked to explain why they would not prefer to receive their copy of *The CPA Letter* online only, with no print version sent to them, respondents offered the following reasons (Table 12):

Table 12

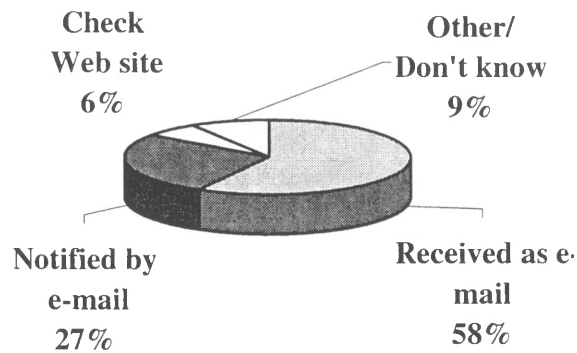
Prefer <u>not</u> to receive online:
<ul style="list-style-type: none">• <i>Hard copy is:</i><ul style="list-style-type: none">- 'preferred"- portable- easier to read- easier to save and pass on to others- a reminder to act• <i>Too much received online already</i>• <i>Don't have access to a computer</i>• <i>Too much trouble, "hassle"</i>

Electronic Access to *The CPA Letter* (continued)

- If the *CPA Letter* were to be distributed online only, how would members prefer to receive it? Almost six in ten prefer receiving it as an e-mail while over one in four prefer being notified by e-mail of its availability on the Web site (Table 13).

Table 13

If *The CPA Letter* is distributed online only?



Subgroup Differences

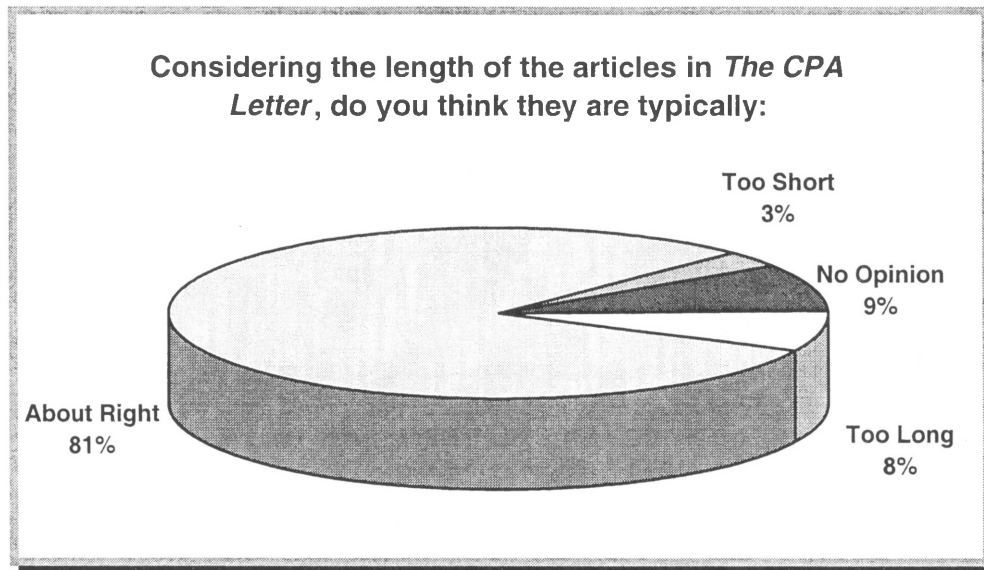
- Respondents working in the larger public accounting firms are most likely to prefer receiving *The CPA Letter* directly via e-mail. However, respondents in the largest industry firms are least likely to prefer direct e-mail transmission, preferring e-mail notification instead.

Content: Article Length and Level of Detail

Respondents were asked to indicate their views regarding the overall length of *The CPA Letter* and the length and detail associated with individual articles. The majority of respondents appear to be satisfied with the newsletter on these dimensions.

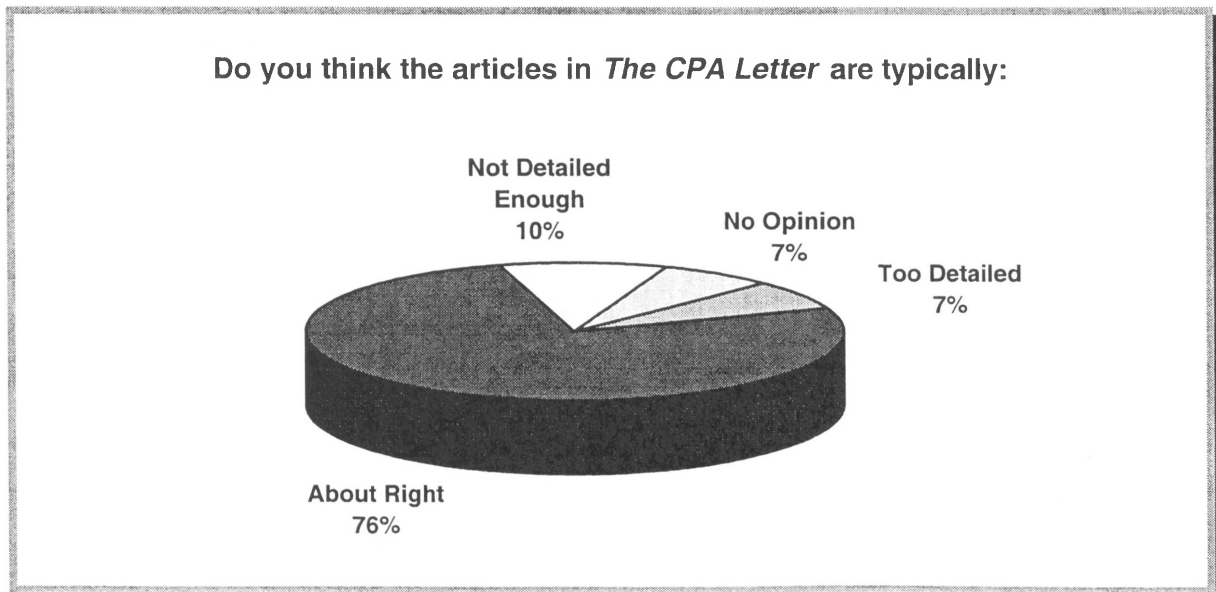
- Just over four of five respondents (81%) believe that articles are about the right length (Table 14). Compared to 1997, fewer respondents now say articles are about the right length and more say they are “too long.”

Table 14



- Similar to 1997 findings, just over three-fourths of respondents believe that the articles in *The CPA Letter* contain about the right amount of detail (Table 15).

Table 15



Content Areas: Topic Coverage

Members were presented with a list of 31 topics covered in *The CPA Letter* and asked to rate both the usefulness and the adequacy of coverage for each subject. The findings are grouped by subjects for which a majority of respondents find at least moderately useful (Table 16a), and subjects which are not particularly useful to most respondents (Table 16b). Topics are ranked by their usefulness.

- Topping the list of subjects that a large majority of respondents find at least moderately useful are *IRS/tax news* and *accounting*. Almost eight in ten also give positive ratings to the usefulness of *information technology* articles, *financial management techniques and trends*, and *business financial planning*. About two-thirds of respondents also rate articles on *FASB issues*, *personal financial planning*, and *auditing* at least moderately useful.
- A majority of respondents feel they receive the right amount of information on each of the topics shown on Table 16a. However, at least two in ten feel that the following topics receive insufficient coverage: *information technology* and *career information*.

Table 16a
Usefulness of Articles In *The CPA Letter*
(Percentage Distribution)

Subject	The Information Is:				The Amount of Coverage Is:			
	Very Useful	Moderately Useful	Not Particularly Useful	DK/No Opinion	Too Much	About Right	Not Enough	DK/No Opinion
IRS/tax news	40	43	11	5	6	55	19	20
Accounting	38	47	11	4	4	71	10	16
Information technology	26	52	16	6	5	51	23	21
Financial management techniques and trends	24	52	17	7	5	55	18	22
Business financial planning	22	51	21	6	4	53	18	25
FASB issues	22	47	27	5	7	61	8	24
Personal financial planning	21	48	25	6	8	48	19	26
Auditing	20	34	41	5	10	53	9	28
Career information	19	41	32	8	8	41	20	30
Federal legislation	18	55	20	7	8	57	9	26
Cash flow analysis, budgeting	17	43	32	9	5	48	18	29
Consulting services	16	38	35	10	8	47	16	29
Business cost containment	14	46	28	12	5	44	18	34
Practice management	12	32	44	13	8	44	11	37
Hiring/retention	10	41	39	10	7	40	18	35
AICPA initiatives for your member segment	10	42	36	11	10	51	8	31
State legislation	10	47	34	10	9	47	10	34

Content Areas: Topic Coverage (continued)

- Table 16b, below, shows the topics viewed as “not particularly useful” by many respondents. At least six in ten say that articles on the following topic are “not particularly useful.” *Performance measures for government, GASB, international standards* and *Minority recruitment/ advancement*. Please refer to Table 17 for important subgroup differences in readership of these topics.
- Data on respondents’ ratings of the amount of coverage given to these topics in *The CPA Letter* are shown on the right side of Table 16b. It is obvious that many of the members surveyed still want to see these topics covered in future issues.

Table 16b
(Percentage Distribution)

Subject	The Information is:				The Amount of Coverage is:			
	Very Useful	Moderately Useful	Not Particularly Useful	DK/No Opinion	Too Much	About Right	Not Enough	DK/No Opinion
Benchmarking	9	36	39	17	7	37	15	41
Internal auditing	9	27	53	11	11	39	10	41
Women and family issues	9	23	55	13	14	33	10	43
GASB	9	16	61	14	13	35	6	47
Federal auditing concerns	8	27	55	10	13	41	5	41
Assurance services	8	30	50	13	12	44	4	40
FAS Advisory Board	8	41	43	9	10	49	5	36
Government agency regulation	7	27	54	13	8	38	8	46
Performance auditing	7	27	54	13	8	38	8	46
Member disciplinary actions	7	27	59	8	24	43	4	30
Yellow Book issues	6	20	56	18	12	35	4	49
International standards (accounting and auditing)	6	23	60	11	13	38	7	42
Single audit matters	6	22	59	13	12	39	3	46
Performance measures for government	5	11	67	17	12	31	4	52
Minority recruitment/ advancement	3	12	73	12	15	33	4	49

Content Areas: Topics Covered, Subgroup Differences

The topics are again presented in Table 17 below. It shows 1) subgroups that rate each topic's usefulness much higher than do other subgroups, and 2) subgroups that are more likely to say they don't get enough information on that topic. (See Appendix Pages 10 - 85 for tabulations)

Table 17

Topic	1) Much higher "usefulness" ratings given by members in:	2) Members more likely to select "not enough" information:
IRS/tax news	Public Accounting	(none)
Accounting	(none)	(none)
Information technology	Large industry	Large industry
Financial management techniques and trends	Industry, Large Industry	Large Industry
Business financial planning	Public Accounting, Industry	Large Indorse
FASB issues	(none)	(none)
Personal financial planning	(none)	Large industry
Auditing	Large Public Accounting, Government	Large Public Accounting, Government
Career information	Large Public Accounting, Industry	Large Industry
Federal legislation	(none)	(none)
Cash flow analysis, budgeting	Industry	(none)
Consulting services	Public Accounting, Large Public Accounting, Small Industry	(none)
Business cost containment	Industry, Small Public Accounting	Industry, Large Industry
Practice management	Public Accounting	Small Public Accounting
Hiring/retention	Industry, Large Public Accounting	Large Industry
AICPA initiatives for your member segment	Small Public Accounting	Small Public Accounting
State legislation	(none)	(none)
Benchmarking	Large Industry	Large Industry
Internal auditing	Government	Large Industry
Women and family issues	Females, Large Industry	Large Industry
GASB	Education	Government
Federal auditing concerns	(none)	(none)
Assurance services	Large Public Accounting	(none)
FAS Advisory Board	(none)	(none)
Government agency regulation	Government	(none)
Performance auditing	Government	(none)
Member disciplinary actions	(none)	(none)
Single audit matters	Government	Government
Yellow Book issues	Government	Government
International standards (accounting and auditing)	Education, Large Public Accounting, Industry	(none)
Performance measures for government	Government	(none)
Minority recruitment/ advancement	Education	(none)

Content Areas: Interest in Reading About AICPA Activities

Respondents were presented with a list of AICPA activities and asked the degree to which they were interested in reading about each activity in The CPA Letter (Table 18, next page). While the majority of respondents are interested in each of the activities presented, their degree of interest in each varies.

- *Incorporating information technology into the profession is a subject in which a sizable majority of respondents are very interested. *Efforts to create nationwide reciprocity/uniformity of licensing and benchmarking and financial management* are distant seconds, with over three in ten very interested in these activities.*
- *One-fourth of members surveyed are very interested in accreditation programs/specialty designations, while about two in ten are very interested in collaborative efforts between the AICPA and state CPA societies.*
- *Topics respondents are least interested in are computerization of CPA exam, comment letters to FASB, GASB and Federal Government agencies, federal lobbying efforts and the AICPA Effective Legislation Committee (PAC).*
- *Member interest in these topics has not changed appreciably since 1997.*

Content Areas: Interest In Reading About AICPA Activities (continued)

Table 18
(Percentage Distribution)

AICPA Activities	Very Interested	Somewhat Interested	Not Particularly Interested
Incorporating information technology into the profession	59	35	6
Efforts to create nationwide reciprocity/uniformity of licensing	35	42	24
Benchmarking and financial management	35	43	22
Accreditation programs/specialty designations	25	52	24
Collaborative efforts between AICPA and state CPA societies	19	51	30
CPA Vision Project	16	52	32
Computerization of CPA Exam	15	31	53
Comment letters to FASB, GASB and Federal Government agencies	14	39	47
CPA Image Enhancement (ad campaign)	14	45	41
Media relations efforts (publicity for profession)	10	50	40
Federal lobbying efforts	10	44	47
Amicus curiae briefs submitted on behalf of the profession	9	46	45
AICPA Effective Legislation Committee (PAC)	8	45	47

Subgroup Differences (See Appendix Pages 86 - 102 for tabulations)

- **Comment Letters to FASB, GASB, and Federal Government Agencies** – There is more interest in the government segment.
- **Efforts to Create Nationwide Reciprocity/Uniformity of licensing** – There are no practical subgroup differences.
- **Federal Lobbying Efforts** – There is more interest among female respondents and younger respondents.
- **CPA Image Enhancement (Ad Campaign)** – There are no practical subgroup differences.
- **Collaborative Efforts Between the AICPA and State CPA Societies** – There is more interest among female respondents and older respondents.
- **Amicus Curiae Briefs Submitted on Behalf of the Profession** – There is more interest among respondents employed in larger industry firms.

Content Areas: Interest In Reading About AICPA Activities (continued)

Subgroup Differences (continued)

- **AICPA Effective Legislation Committee (PAC)** – There are no practical subgroup differences.
- **Media Relations Efforts (Publicity for the Profession)** – There is more interest among younger respondents.
- **Incorporating Information Technology Into the Profession** – There are no practical subgroup differences.
- **Benchmarking and Financial Management** – There is more interest from respondents in larger industry firms.
- **CPA Vision Project** – There are no practical subgroup differences.
- **Accreditation Programs/Specialty Designations** – There is more interest among respondents in Education and in larger industry firms.
- **Computerization of CPA Exam** – There is more interest among younger respondents and respondents working in the Education segment.

Content Areas: Other AICPA Activities or Subjects of Interest

*Members were asked whether there are any other AICPA activities or subjects they would be interested in reading about. The topic most desired across all segments is **human resources**: hiring, retention, compensation and personnel management. Following is a summary of comments:*

Members in Public Accounting

- Hiring, retention trends; salary surveys, personnel management
- Promoting small, local firms
- FASB, EITF, SEC rules, pronouncements; Federal tax legislation
- Technical coverage of Internet topics e.g., WebTrust
- Consulting, other non-traditional practices: wins, losses, tips
- New education courses
- CPA exam requirements, pass rates, how to prepare

Members in Business & Industry

- Hiring, retention trends; salary surveys, personnel management
- Benchmarking, business cost containment, process management
- More on multi-nationals
- Specialized industry topics
- Personal finance

Members in Government

- Hiring, retention trends; salary surveys, personnel management
- Auditing standards, FASB, GASB
- International topics of interest
- AICPA Committee updates
- Tax legislation

Members in Education

- International topics
- Web links
- Educational materials, research
- The AICPA library
- Fraud issues
- Legislation, regulations

Content Areas: Usefulness of Human Resources Articles

Respondents were also asked how useful to their occupation they would find articles focusing on several human resources topics (Table 19).

- Nearly six in ten respondents say that articles on *salary trends* would be “very useful” to them in their occupation and over one-half believe articles on *leadership skills* would also be “very useful.” Less useful to respondents are articles on *interviewing skills*, *preparing students* and *sexual harassment*.
- Member interest in these topics has not changed appreciably from 1997.

Table 19
(Percentage Distribution)

	<u>Very Useful</u>	<u>Moderately Useful</u>	<u>Not Particularly Useful</u>
<i>Salary Trends</i>	58	30	12
<i>Leadership Skills</i>	53	36	11
<i>Interviewing Skills</i>	38	40	21
<i>Preparing Students (future CPAs)</i>	20	34	46
<i>Sexual Harassment</i>	16	42	41

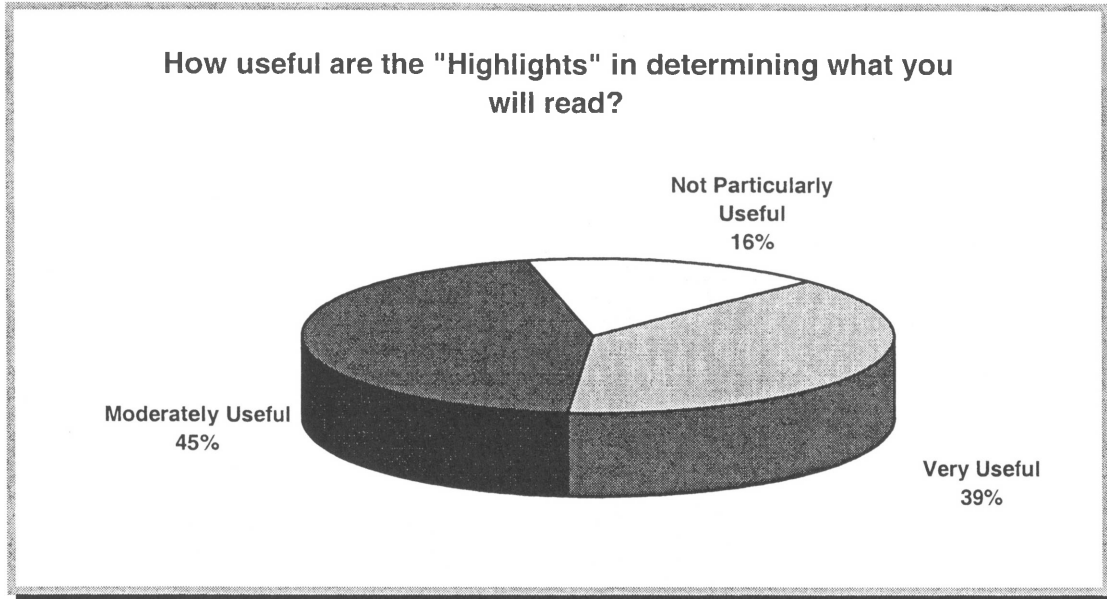
Subgroup Differences *(See Appendix Pages 103 – 109 for tabulations)*

- As would be expected, there is more interest in these topics among members employed in larger organizations.

Content Areas: “Highlights”

- Over four in ten respondents find the “Highlights” on the cover very useful in determining what they will read, while another four in ten rate the “Highlights” moderately useful (Table 20).

Table 20



Subgroup Differences

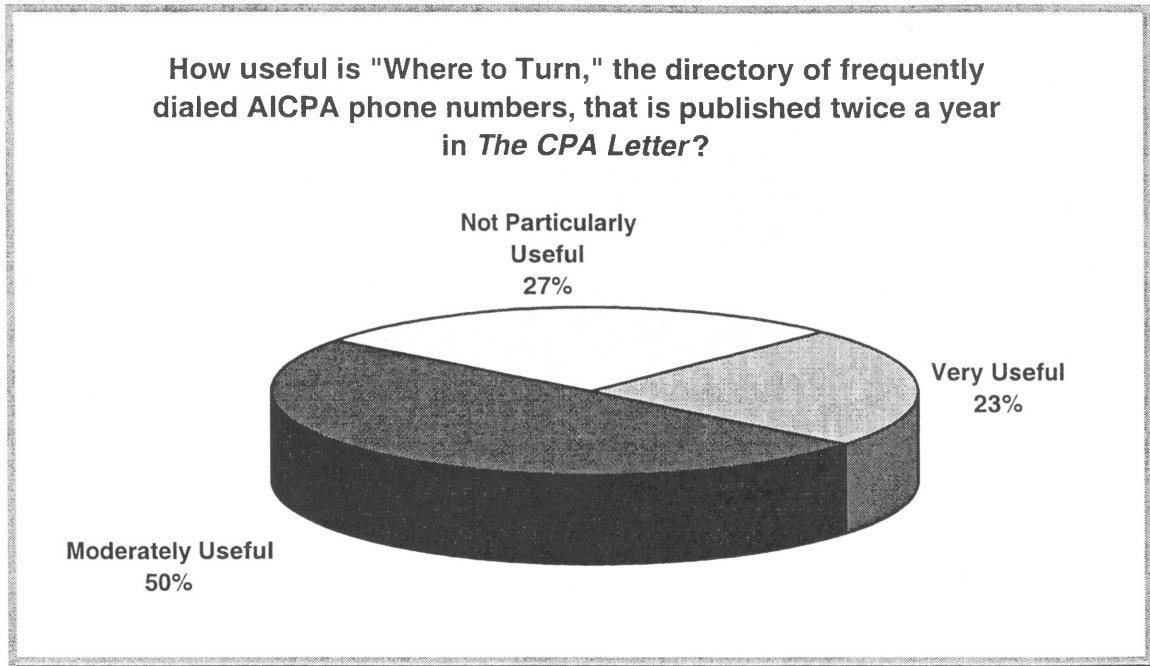
- Respondents working in education give the lowest ratings to “Highlights.”

Content Areas: "Where to Turn"

Members were asked how they feel about the usefulness of "Where to Turn," the directory of frequently dialed AICPA phone numbers (Table 21).

- Exactly 73% of respondents find the "Where to Turn" directory either "very useful" or "moderately useful," up from 70% in 1997.

Table 21



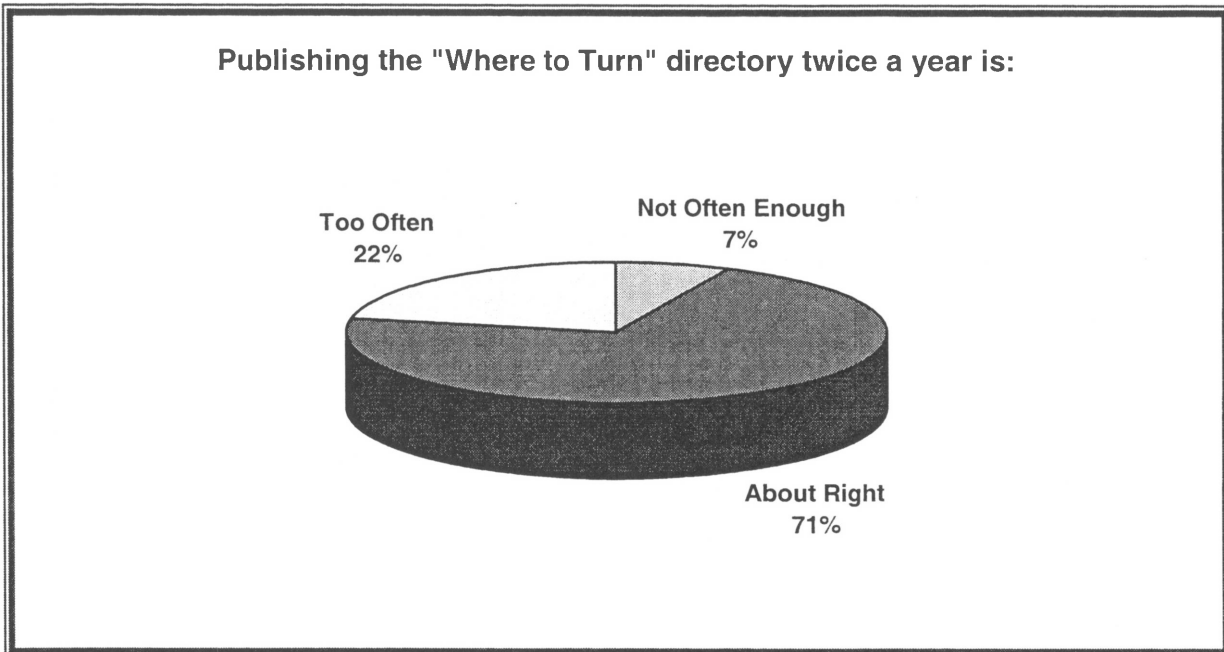
Subgroup Differences

- There are no subgroup differences.

Content Areas: "Where to Turn" (continued)

- Publishing the "Where to Turn" directory twice a year is appropriate for a large majority of survey respondents. Over one in five, however, feel that this is too often (Table 22).
- 1999 results are similar to 1997 results.

Table 22



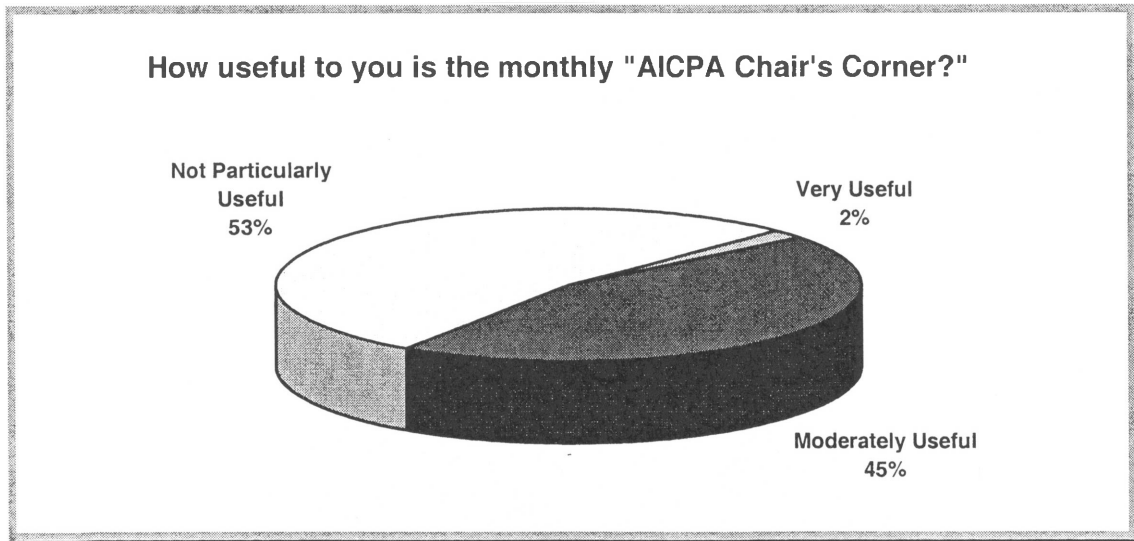
Subgroup Differences

- Younger respondents would be interested in having the directory printed more frequently.

Content Areas: "AICPA Chair's Corner"

- Exactly 53% of members surveyed believe the "AICPA Chair's Corner" feature is "not particularly useful" up from 47% in 1997 (Table 23). In 1999, 45% of respondents rate it "moderately useful," down from 50% in 1997.

Table 23



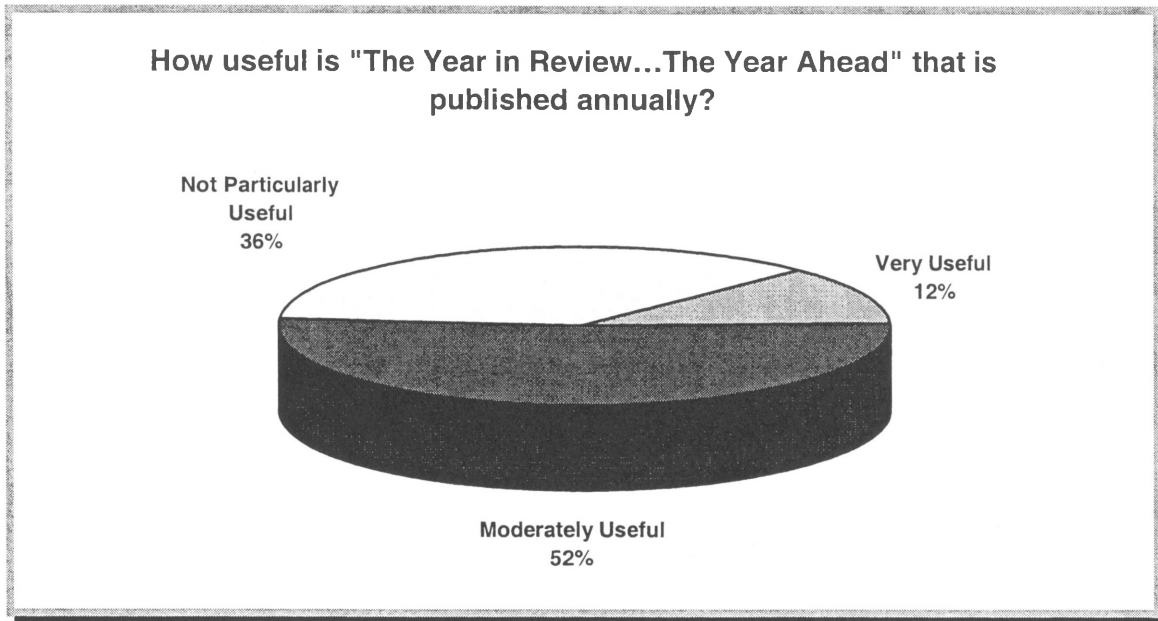
Subgroup Differences

- Much more interest in this topic is evident among members employed in larger public accounting firms.

Content Areas: "The Year in Review...The Year Ahead"

- Almost two-thirds of respondents believe "The Year in Review...The Year Ahead" is either moderately or very useful (Table 24).

Table 24



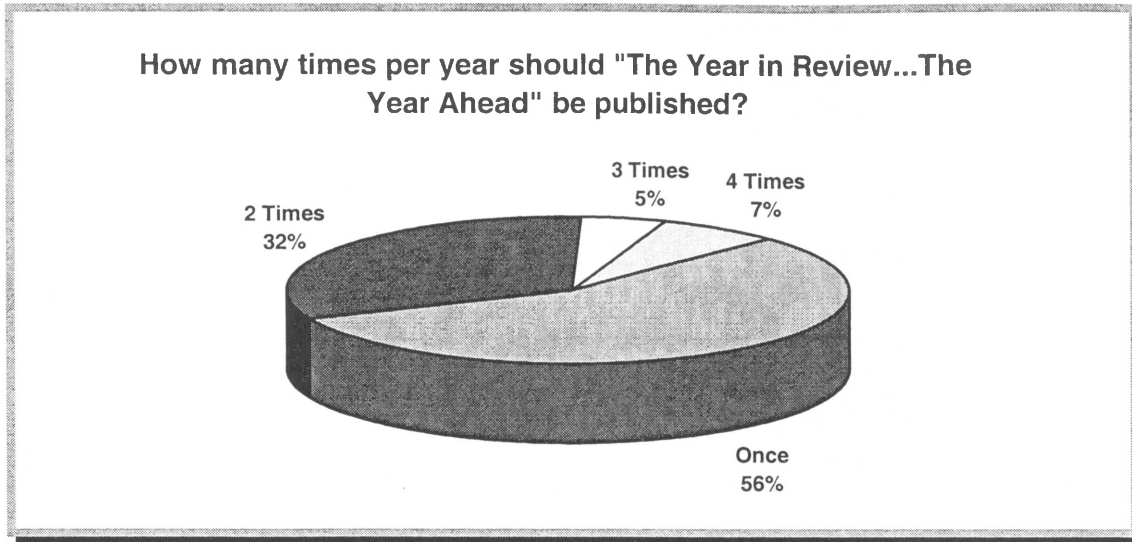
Subgroup Differences

- There are no subgroup differences.

Content Areas: "The Year in Review...The Year Ahead (continued)

- The "Year in Review...The Year Ahead" is currently published annually, and the majority of respondents agree that this schedule is adequate (Table 25).

Table 25



Subgroup Differences

- There are no subgroup differences.

MEMBER SEGMENT SUPPLEMENTS

Member Segment Supplements to *The CPA Letter*: Distribution

Below are the percentages of survey respondents receiving specific member segment supplements:

Public Practice – Small Firms	15
Public Practice – Medium Firms	8
Public Practice – Large Firms	5
Business & Industry	20
Internal Audit	2
Education	9
Government	6
TOTAL	65

Subgroup Differences

- While a large proportion of members in public accounting, government and education segments receive their appropriate member supplements, many business and industry segment members surveyed do not realize they receive the Industry Member Segment Supplement.

Overall Quality Measures

Respondents who said they receive a member segment supplement were presented with four statements pertaining to the supplements and were asked to indicate the extent to which they agree or disagree with each statement (Table 27).

- Member segment supplements receive high ratings, and 1999 scores on all dimensions are higher than 1997 scores.

Table 27

	Strongly Agree	Moderately Agree	Moderately Disagree	Strongly Disagree
<i>“The member segment supplement is a worthwhile addition to The CPA Letter”</i>	32%	58%	9%	2%
<i>“The member segment supplement contains useful information”</i>	24%	65%	8%	3%
<i>“The member segment supplement addresses issues that are important to me as a CPA”</i>	21%	62%	14%	3%
<i>“The articles contained in the member segment supplement are relevant to CPA’s in my field”</i>	21%	63%	10%	5%

Subgroup Differences

- Respondents employed by the largest industry segment firms give the highest ratings on all the above quality measures.

Electronic Version of the Member Segment Supplement

Respondents were asked questions about their attitude and behavior concerning the electronic version of the member segment supplements (Table 28).

- Very few supplement recipients have obtained a supplement that is different from the one they normally receive from either the AICPA Web site or the AICPA fax hotline.
- Likewise, few have accessed the AICPA Web site as a way of taking advantage of the links to other Web sites and sources of information.
- However, if given the option, over two in ten of the supplement recipients **would** want to receive a supplement different from the one they are currently receiving. This is approximately the same percentage as in 1997.

Table 28
(Percentage Distributions of Those Who Receive Supplement)

	Yes	No
Have you ever obtained a member segment supplement that is different from the one you normally receive in print from: the AICPA Web site?	4%	96%
Have you ever obtained a member segment supplement that is different from the one you normally receive in print from: the AICPA fax hotline?	1%	99%
Have you ever accessed from the AICPA Web site the same supplement you receive in print to take advantage of links to other Web sites and sources of information?	11%	89%
Given the option, would you want to receive in print a supplement different from the one you are currently receiving (only one supplement per member)?	22%	78%

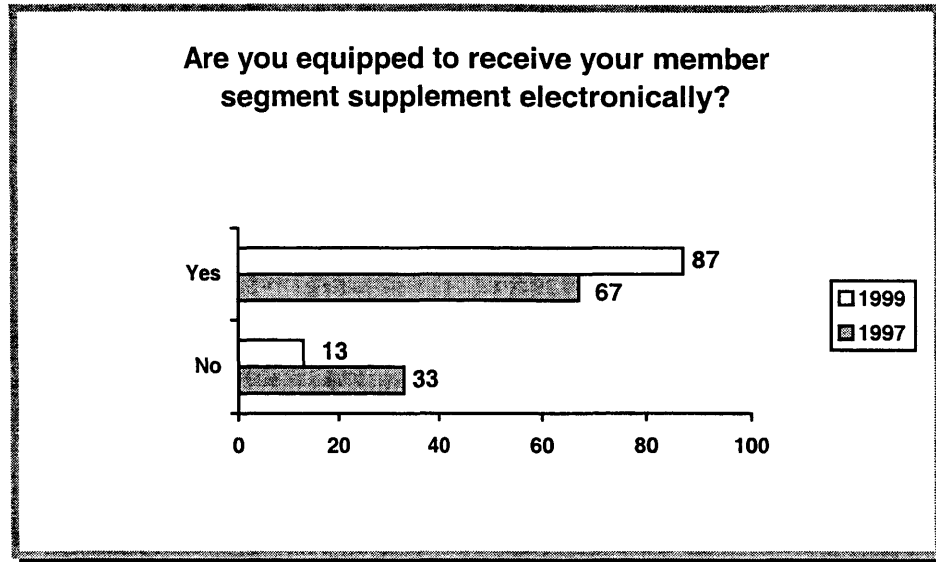
Subgroup Differences

- There are no differences among subgroups.

Electronic Version of the Member Segment Supplement (continued)

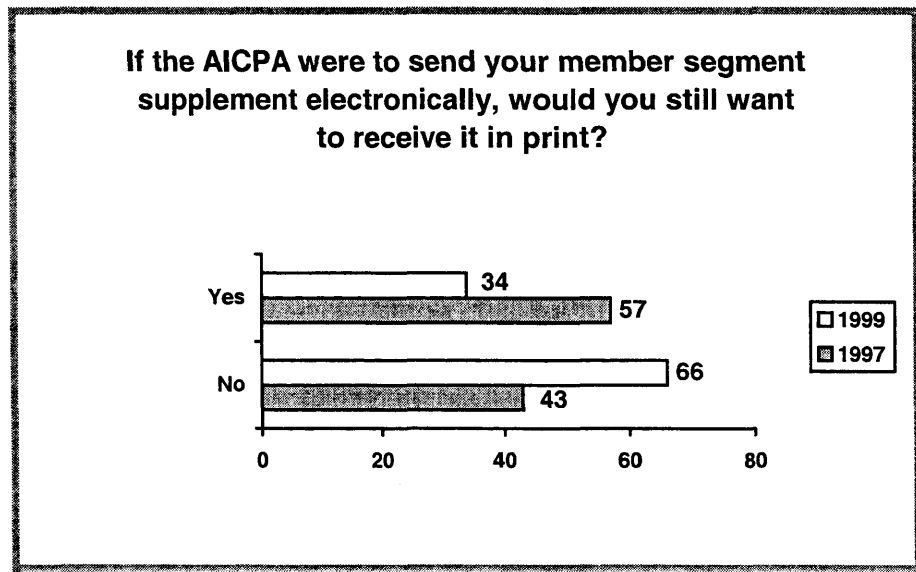
- Consistent with responses to the same question asked regarding *The CPA Letter*, the vast majority of 1999 respondents currently receiving member supplements are equipped and able to receive their supplement electronically (Table 29).

Table 29
(Percentage Distribution)



- And, similar to *The CPA Letter* results, since 1997 there has been a large shift in attitudes: now over six in ten respondents say they would accept this format (Table 30).

Table 30
(Percentage Distribution)



Subgroup Differences

- Industry members are least likely to still want to receive a print version of the supplement.

Electronic Version of the Member Segment Supplement (continued)

If respondents answered that they still would want to receive the Member Segment Supplement even if it were available electronically, they were asked to explain why. Their comments are a mirror image of their comments toward receiving The CPA Letter, and are summarized below in Table 31:

Table 31

Why would you still want to receive a print version of the Member Segment Supplement?
<ul style="list-style-type: none">• Hard copy is:<ul style="list-style-type: none">- “preferred”- portable- easier to read- easier to save and pass on to others- a reminder to act• Too much received online already• Don’t have access to a computer• Too much trouble

Member Segment Supplement: Content Areas

Respondents who receive member segment supplements were asked to rate their length, the extent of detail they provide and frequency of publication.

- Over eight in ten respondents believe that the overall length of member segment supplements is “about right” (Table 32) and that the supplements typically contain “just the right amount of detail” (Table 33). Ratings have not changed appreciably since 1997.

Table 32

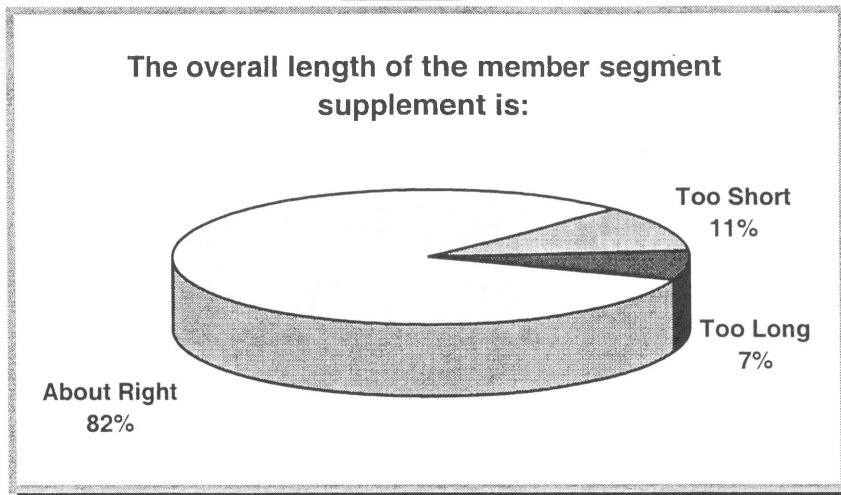
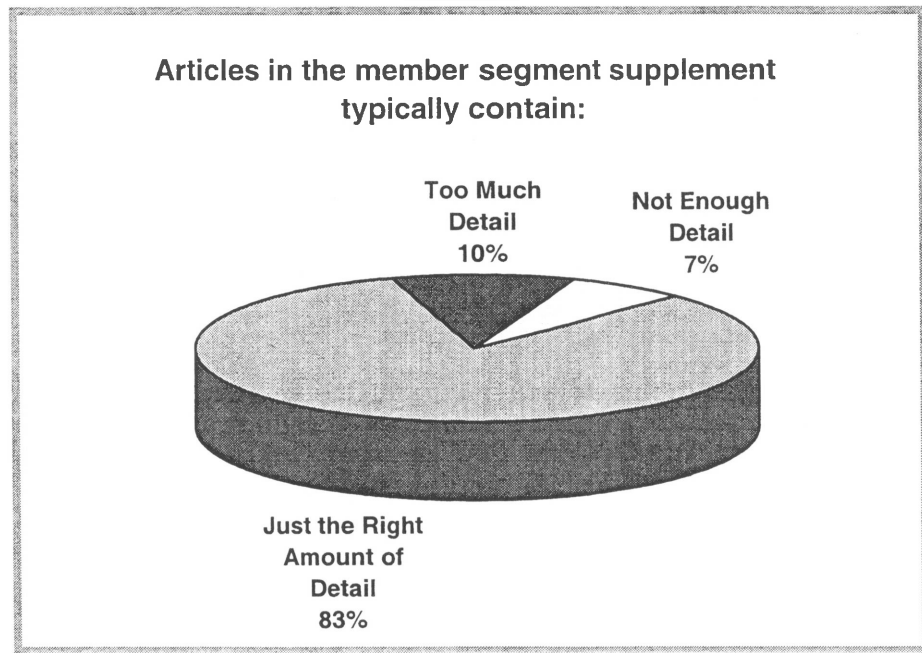


Table 33



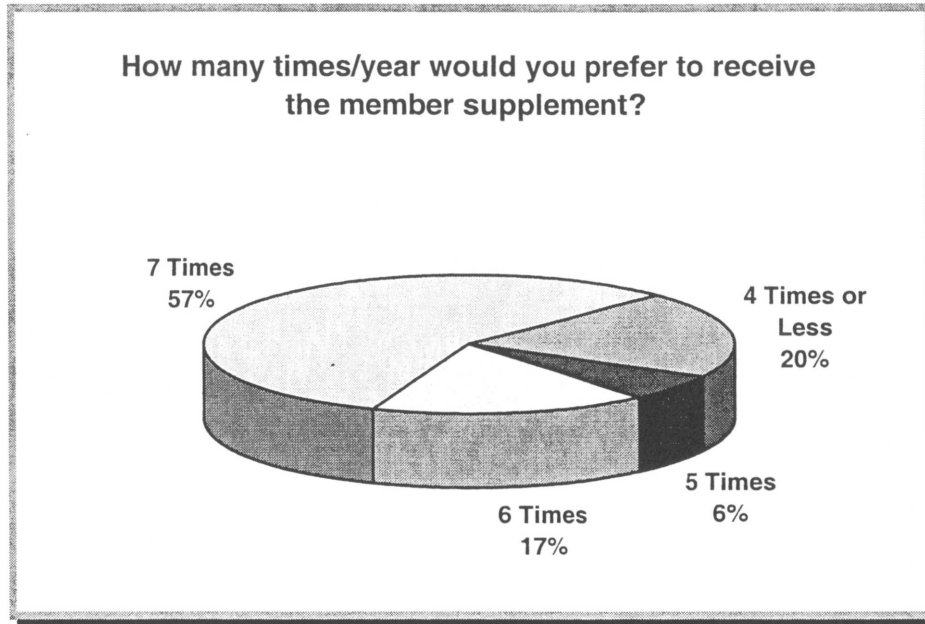
Subgroup Differences

- Younger respondents express more concern that supplements are too short than do older respondents.

Member Segment Supplement Content Areas (continued)

- Currently the member segment supplement is distributed seven times per year and a majority of the members surveyed agree with this frequency (Table 34).

Table 34



Subgroup Differences

- There are no differences among subgroups.

Comments Regarding Member Segment Supplements

Respondents who receive a member segment supplement were asked what they like most and what they like least about the member segment supplement that they receive. Following is a summary of their comments (Table 35).

Table 35

MEMBERS IN PUBLIC ACCOUNTING	
Of 184 members surveyed, 116 (63%) receive supplements	
What do you like <i>most</i> about the supplement?	What do you like <i>least</i> about the supplement?
<ul style="list-style-type: none"> • Topics relevant to my firm's size • Timely information • Articles pinpoint industry trends • Practice management articles 	<ul style="list-style-type: none"> • Not relevant to firm size • Too focused on "Big 5" • Too philosophical • Too little information on competitive services • Too much/too little information on non-traditional activities

MEMBERS IN INDUSTRY	
Of 140 members surveyed, 60 (43%) receive supplements	
What do you like <i>most</i> about the supplement?	What do you like <i>least</i> about the supplement?
<ul style="list-style-type: none"> • Articles geared toward industry; relevant to my work, not public members • Leading edge topics • Timely topics • Writing style, readability 	<ul style="list-style-type: none"> • Some articles too broad in scope • Some articles too obscure, too technical • Some articles too long • Too much text, need more graphics

MEMBERS IN GOVERNMENT	
Of 130 members surveyed, 100 (77%) receive supplements	
What do you like <i>most</i> about the supplement?	What do you like <i>least</i> about the supplement?
<ul style="list-style-type: none"> • Keeps members up to date on important issue • Brief, but informative and current • Topical material presented in an organized manner • Covers contract auditing • Covers legislative topics • Accurate, reliable information 	<ul style="list-style-type: none"> • Not applicable to government workers not involved in auditing work per se (e.g., fraud, contracts, accounting) • "The Chair's Corner" • Insufficient detail • Too much detail • Too much focus on SEC

MEMBERS IN EDUCATION	
Of 74 members surveyed, 61 (82%) receive supplements	
What do you like <i>most</i> about the supplement?	What do you like <i>least</i> about the supplement?
<ul style="list-style-type: none"> • Current, timely information • Focused on education, shows that AICPA cares • "Vision" articles • Articles on CPA exam, core competencies • Articles on AICPA benefits 	<ul style="list-style-type: none"> • Articles too broad; not detailed enough • Too much geared toward instructors • Not geared enough toward instructors • Too much emphasis on large institutions • Too much written about the AICPA • Not enough information on other segments

Topics Respondents Would Like to See in Member Segment Supplement

Respondents who receive a member segment supplement were asked to indicate other topics that they would like to see covered in their member segment supplement.

Members in Public Accounting

- Practice management
- Tax issues
- Technology
- Comparative peer data, billing trends
- Audit issues
- OCBOA F/S
- Small business consulting, smaller firm issues
- Computer security

Members in Business & Industry

- Industry focus (e.g., health care, property/casualty insurance, manufacturing, not-for-profit)
- Risk management, fraud
- International
- Tax issues
- Business insurance
- Performance management
- Internal auditing
- Compensation trends

Members in Government

- Implementation of GASB 34, other regulatory updates and AICPA commentary on them
- Federal auditing issues
- Openings in government
- Salary and HR trends, training opportunities
- New Yellow Book
- Fraud investigation
- New trends, new regulations affecting government accounting
- Performance measurement, performance auditing
- Cost accounting for defense contractors
- Government impact on accounting
- Local government internal auditing

Members in Education

- Relevant Web addresses
- Compensation data
- Hiring tips, job opportunities
- New educational methods and techniques
- CPA exam modifications/changes.
- Core competencies
- CPAs in Community Colleges

Recommendations for Making the Member Segment Supplement More Useful

Members were asked to suggest ways to enhance the usefulness of The CPA Letter's member segment supplements. The following are the suggestions members made.

Members in Public Accounting

- Spend the money on other activities to support the profession
- If electronic version offered, provide all formats including HTML
- Provide an Information Technology supplement
- Provide ideas on how to handle slow business periods

Members in Business & Industry

- Articles should be less technical
- Articles should be more industry-specific
- Articles should be shorter and more topics should be covered

Members in Education

- Members should be given a choice as to which supplement to receive
- The Supplement should pay less "lip service" to this segment

Members in Government

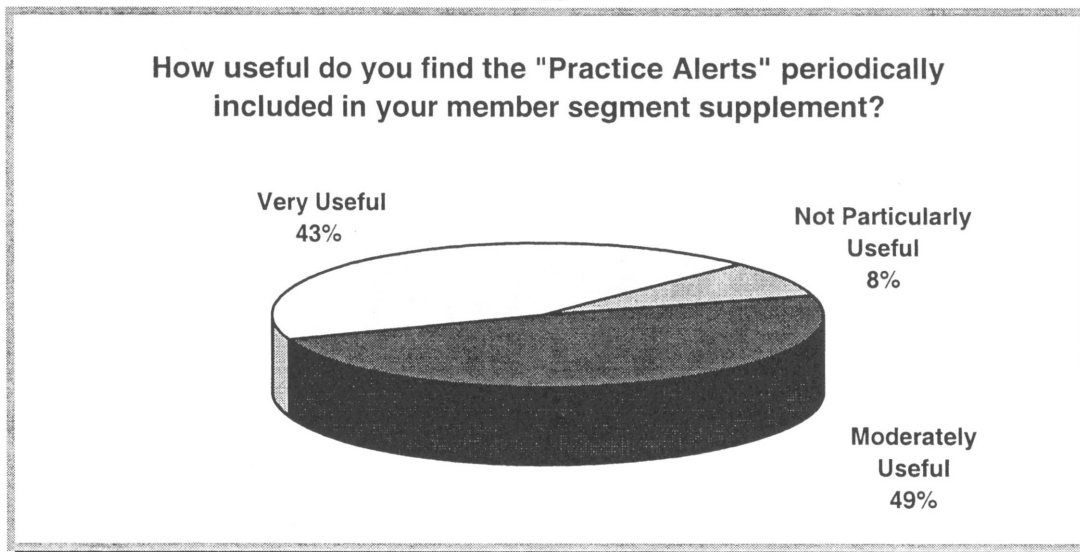
- Articles should provide more practical information, less "fluff"
- The Government segment should be split into Internal Audit vs. other
- The Government segment should be split into Federal vs. State
- More articles on internal auditing for federal and state arenas
- Members should be given a choice as to which supplement to receive

Opinions Regarding the Practice Alerts

Respondents in public accounting were asked three questions relating to the Practice Alerts periodically included in their member segment supplement.

- More than nine in ten members employed by public accounting firms find the Practice Alerts to be either very useful or moderately useful (Table 36).

Table 36



- Non-public accounting respondents are more likely to obtain a "Practice Alert" from the AICPA Web site than from the AICPA fax hotline, but the incidence is low via either medium (Table 37).

Table 37

Have you ever obtained a "Practice Alert" from:
(Percentage distributions of those not in "Public Accounting")

	<u>Yes</u>	<u>No</u>
The AICPA Web site?	6%	94%
The AICPA fax hotline?	1%	99%

Subgroup Differences

- There are no differences among subgroups.

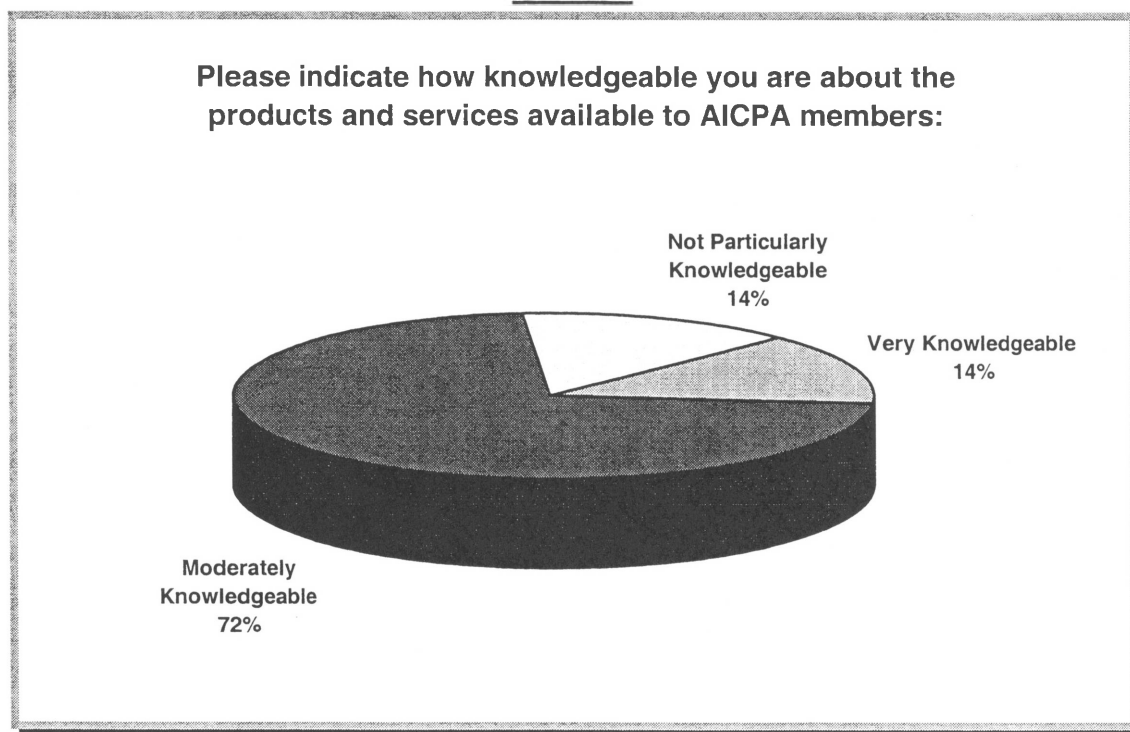
OTHER INFORMATION

Knowledge of Products and Services

Members were asked about their knowledge of AICPA products and services available to them (Table 38).

- Using a scale of “1” to “10” (“not at all knowledgeable” to “very knowledgeable”), respondents were asked to rate their knowledge of the products and services available to AICPA members. For ease of interpretation, these results were collapsed into three categories: **3 or less** being “not particularly knowledgeable;” **4 but less than 8** being “moderately knowledgeable;” and **8 or greater** being “very knowledgeable.” Collapsing the data in this manner revealed that over eight in ten respondents consider themselves to be either moderately or very knowledgeable about AICPA products and services.
- In 1999, respondents rate themselves as being more knowledgeable than the 1997 respondents rated themselves.

Table 38



Subgroup Differences

- Males and sole public practitioners are most likely to say they are knowledgeable.

Awareness & Usage of AICPA Services and Technical Resources

Members were asked to indicate whether or not they are aware of a variety of AICPA services and technical resources available to members, whether they have used the service/resources, and, if so, how useful they found them to be. Table 39a represents those services/resources used by at least two in ten respondents

- Top three on the list in terms of both awareness and usage are *insurance programs*, *AICPA Online (AICPA Web site)* and *publications/practice aids*. The percentage of 1999 survey respondents saying they have accessed *AICPA Online* has more than doubled since 1997 (49% vs. 22%).

Table 39a
(Percentage Distributions)

	Unaware of service/resource	Aware of, but have not used service/resource	Have used service	Have used service/resource and found it to be ...		
				Very Useful	Moderately Useful	Not Particularly Useful
Insurance programs	4	42	55	73	24	3
AICPA Online (AICPA Web site)	6	45	49	37	52	11
Publications/practice aids	13	46	41	47	44	9
Technical Information Hotline (accounting & auditing)	20	54	26	40	51	9
Library/Center for Knowledge and Research	29	49	22	39	53	8

Awareness & Usage of AICPA Services and Technical Resources (continued)

- Table 39b shows those AICPA services and technical resources which 25% or fewer respondents have used.

Table 39b
(Percentage Distribution)

				Have used service/resource and found it to be ...		
	Unaware of service/resource	Aware of, but have not used service/resource	Have used service	Very Useful	Moderately Useful	Not Particularly Useful
Affinity programs (other than insurance programs)	16	59	25	25	50	25
Tax membership section	20	60	21	34	52	14
Fax back service	41	44	15	30	55	15
Client newsletters	37	49	14	41	40	19
Division for CPA Firms: PCPs	41	44	15	26	45	29
Professional Ethics hotline	33	54	13	39	38	23
Personal Financial Planning membership section	25	62	13	27	50	23
Consulting Services membership section	33	54	13	34	45	21
Division for CPA Firms: SEC Practice Section	34	53	13	22	36	42
Information Technology membership section	35	53	12	31	53	16
Marketing or public relations tools	32	58	10	12	43	44
Division for CPA firms: Public file information	47	45	8	18	37	46
Center for Excellence in Financial Management	66	29	5	18	42	40

Subgroup Differences

Members' awareness of AICPA services and technical resources vary as a function of membership segment. Key differences in awareness by segment are shown in Table 40. (See Appendix Pages 161 – 178 for tabulations)

Table 40

	Most awareness shown by this segment:	Least awareness shown by this segment:
Insurance programs	(no difference)	(no difference)
AICPA Online (AICPA Web site)	(no difference)	(no difference)
Publications/practice aids	Public Accounting, Education	Industry, Government
Technical Information Hotline (accounting & auditing)	Public Accounting, Education	Industry, Government
Library/Center for Knowledge and Research	Public Accounting	Government, Industry
Affinity programs (other than insurance programs)	Education	Public Accounting
Tax membership section	Public Accounting	(no difference)
Fax back service	(no difference)	Government
Client newsletters	Public Accounting	(no difference)
Division for CPA Firms: PCPS	Public Accounting	Government
Professional Ethics hotline	Public Accounting	(no difference)
Personal Financial Planning membership section	Public Accounting	Industry, Government
Consulting Services membership section	Public Accounting	Education, Government
Division for CPA Firms: SEC Practice Section	Public Accounting	Government
Information Technology membership section	Public Accounting	(no difference)
Marketing or public relations tools	Public Accounting	(no difference)
Division for CPA firms: Public file information	Public Accounting	Education
Center for Excellence in Financial Management	Industry	Government

PROFILE INFORMATION

Personal and Professional Characteristics

Respondents were asked several questions pertaining to their personal background, yielding the following profile (Table 41):

- Twenty-three percent of the respondents are from the Northeast, 28% are from the Midwest, 36% are from the South and 13% are from the West.
- Two out of three respondents are male. In 1997, 75% of respondents were males, 25%, females.
- One-third of respondents are between the ages of 36-45, while 27% are under the age of 36. The median age of respondents is 42.7 years.
- Survey participants have been CPAs for a median of 15.1 years.

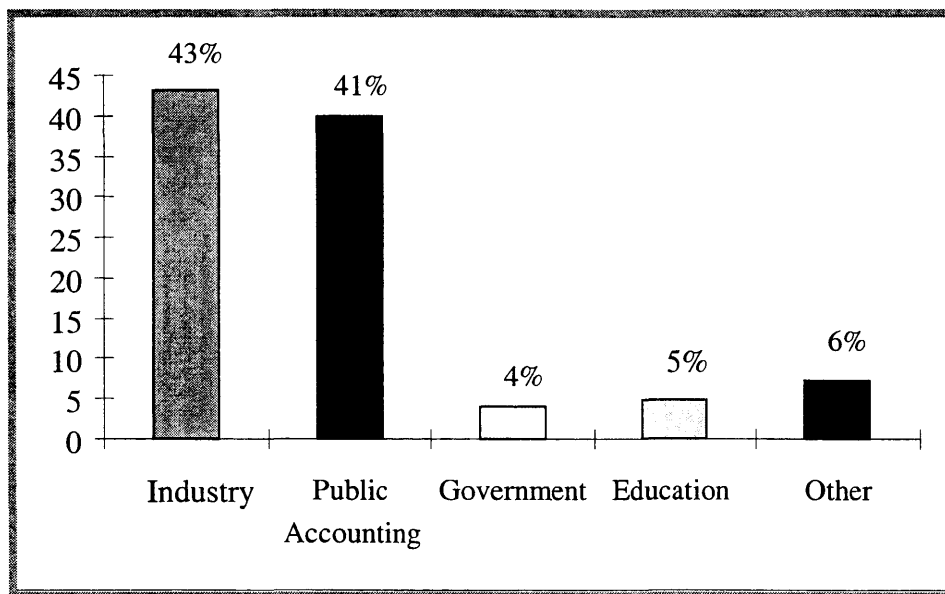
Table 41
(Percentage Distribution)

Region	Northeast	23
	Midwest	28
	South	36
	West	13
Gender	Male	67
	Female	33
Age	Under 26	5
	26-35	22
	36-45	34
	46-55	27
	56-65	9
	Over 65	3
	Median	42.7
Years a CPA	Under 1	5
	1 but under 3	5
	3 but under 6	11
	6 but under 11	16
	11 but under 16	15
	16 but under 21	19
	21 or more	29
	Median	15.1

Area of Employment (continued)

The survey included questions related to respondents' area of employment. Most respondents are employed in business & industry or public accounting (Table 42).

Table 42



Within the different membership segments, respondents can be further described as follows (Table 43):

Business & Industry Respondents

- Twenty-two percent are controllers or treasurers, 17% are CFOs and 19% are in financial/accounting management. The remainder are presidents/CEOs/COOs (9%), financial/accounting staff (14%), internal auditors/officers (7%), other officers (5%), or are in other positions (7%).
- Just over three in ten business and industry respondents (31%) are in companies with fewer than 100 employees, while 20% are in companies with over 5,000 employees. The mean company size in which respondents are employed is 2,496 employees.
- Just over one-fourth of these respondents are in finance/real estate/insurance (27%), and 29% are in the services industry. While 22% are in manufacturing, this percentage is down from 25% in 1997. The remaining respondents are in retail trade (6%), wholesale trade (7%), transportation/public utilities (2%) or other industries (5%).

Area of Employment (continued)

Public Accounting Respondents

- Forty percent of respondents from the public accounting segment are partners/shareholders while 21% are sole practitioners. Another 24% are senior staff. Interestingly, 7% classify themselves as practicing lawyers.
- Twenty-five percent are from firms with only one AICPA member, while 38% are from firms with 2 –10 AICPA members. Exactly one in four public accounting respondents are in firms with just one AICPA member. The median size of firms employing these respondents is a range of 2 –10 AICPA members and 2 –10 professionals.

Education Respondents

- Among those in education, 70% are professors/teachers and 18% are nonacademic administrators/staff. The remainder are academic administrators/staff (12%).

Government Respondents

- Over four in ten respondents employed in the government segment occupy federal positions, 31% are in state government and 26% are in local government.

Respondent Demographics

Table 43
(Percentage Distribution)

<u>Industry</u>		43
Title		
	Controller/Treasurer	22
	CFO	17
	Finance/Acctg. Management	19
	Finance/Acctg. Staff	14
	Internal Auditor/Officer	7
	Other Officer	5
	President/CEO/COO	9
	Other	7
Number of Employees		
	Under 50	23
	50-99	8
	100-250	15
	251-500	10
	501-1,000	13
	1,001-5,000	11
	5,001-10,000	9
	Over 10,000	11
	Mean	2,496 employees
Type of Company		
	Manufacturing	22
	Finance/Real Estate/Insurance	27
	Services	29
	Retail Trade	6
	Wholesale Trade	7
	Transportation/Public Utilities	4
	Other	5

Respondent Demographics (continued)

Table 43 (cont'd)
(Percentage Distribution)

<u>Public Accounting</u>	41
Title	
Partner/Shareholder	40
Sole Practitioner	21
Senior Staff	24
Staff	8
Practicing Lawyer	7
AICPA Members in Firm	
One	25
2-10	38
11-20	10
21-50	9
51-100	2
101-250	2
251-500	*
501-1,000	2
Over 1,000	11
Median	2-10
Number of Professionals in Firm	
One	18
2-10	44
11-20	8
21-50	9
51-100	5
101-250	2
251-500	1
501-1,000	1
Over 1,000	11
Median	2-10

* Less than 0.5 percent.

Respondent Demographics (continued)

Table 43 (cont'd)
(*Percentage Distribution*)

<u>Education</u>		5
	Title	
	Professor/Teacher	70
	Nonacademic Admin./Staff	18
	Academic Admin./Staff	12
	Other	*
<u>Government</u>		4
	Title	
	Federal	43
	State	31
	Local	26
	Other	*
<u>Other</u>		6
	Title	
	Retired	8
	Active Military	3
	Other	89

Use of Other Accounting Publications

Members were presented with a list of 13 accounting publications and asked which they read for information pertaining to the **accounting profession** (Table 44). They were also presented with a list of 14 business publications and asked to which of those they refer to for **general business information** (Table 45).

- The most widely read publication for information relating to the accounting profession is *The Journal of Accountancy*, read by virtually all members. The next most popular publication is *The CPA Letter* cited by over one-half of respondents. These two publications also led the list in 1997. *The CPA Journal* and *The Tax Adviser* are a distant third and fourth this year, as they were in 1997.

Table 44
(Percentage of All Respondents)¹

Journal of Accountancy	94
The CPA Letter	54
The CPA Journal	26
Accounting Today	19
The Tax Adviser	18
The Practical Accountant	17
Management Accounting	8
The Practicing CPA	6
Bowman's Accounting Report	3
Public Accounting Report	3
New Accountant	3
CPA Digest	2
Emerson Professional Services Review	1
Other	7

¹ Respondents were asked to check all that apply.

Use of Other Business Publications

- As for the publications which respondents read for general business information (Table 45), *The Wall Street Journal*, read by almost three-fourths of respondents, easily out distances the other publications. About one-fourth of respondents read *Business Week* and *USA Today* for general business information.

Table 45
Publications Read for General Business Information
(All Respondents: Percentage Distribution)¹

The Wall Street Journal	72
Business Week	24
USA Today	24
Newsweek	20
Forbes	18
Fortune	18
The New York Times	15
Time	13
U.S. News & World Report	9
Smart Money	7
Inc.	5
Bureau of National Affairs	4
Worth	3
Fast Company	1
Other	13

¹ Respondents were asked to check all that apply.
* Less than 0.5 percent.

SURVEY QUESTIONNAIRE

October 8, 1999

Dear Member:

In our continuing effort to make *The CPA Letter* — the Institute's monthly newsletter for members — more useful, we are conducting a survey of our readers.

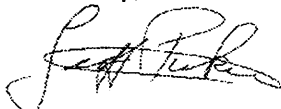
The valuable input we receive from our readership surveys helps guide the newsletter's content and direction, as well as other elements of the publication. For example, some topics now are covered more frequently or more in-depth, while others are afforded less coverage. In addition, graphics and photographs are being used more extensively.

You are one of a select sample of members to receive the enclosed questionnaire. Consequently, your responses are very important to the success of the survey. Note that the survey is entirely **confidential** and we are not asking you to sign your name.

The survey should take only a few minutes to complete. Please take the time to fill out the questionnaire and return it in the enclosed postage-paid envelope as soon as possible. Your participation will help ensure that *The CPA Letter* continues to deliver important and timely information to its readers.

Thank you in advance for your help.

Sincerely,



Geoffrey L. Pickard
Vice President
Communications & Public Relations

THE CPA LETTER READERSHIP SURVEY

I. The CPA Letter

1. How many of the last four issues of *The CPA Letter* have you read or looked through?
- None Two Four
 One Three
2. When you receive your copy of *The CPA Letter*, about how long is it until you read or look through the issue?
- Less than 1 day 3-5 days More than 10 days
 1-2 days 6-10 days
3. How much of *The CPA Letter* do you normally read?
- Cover-to-cover About half of it Don't normally read
 Most of it Just a few items
4. How useful to you are the "Highlights" on the cover in determining what you will read?
- Very useful Moderately useful Not particularly useful
5. Considering the **length of the articles** in *The CPA Letter*, do you think they are typically:
- Too long About right Too short Don't know/No opinion
6. How about the **overall length** of *The CPA Letter*? Do you think it is:
- Too long About right Too short Don't know/No opinion
7. Do you think the articles in *The CPA Letter* are typically:
- Too detailed About right Not detailed enough Don't know/No opinion
- 8a. What do you do with your copy of *The CPA Letter* when you have finished reading it?
(Check all that apply.)
- Pass it on to others Discard it
 Clip or copy items of interest Other (*Specify*) _____
 Save intact for future reference
- 8b. If you "Pass it on to others," how many others typically see it? Others

9. In each issue, *The CPA Letter* contains articles on a variety of subjects which are listed below.

In **Column A**, please indicate the degree to which such information is **useful to you in your occupation**.

In **Column B**, please indicate whether you think the **amount of coverage** given to each subject is too much, about right, or not enough.

Subject	Column A				Column B			
	The Information is:				The Amount of Coverage is:			
	Very Useful	Moderate Useful	Not Particularly Useful	Don't Know/No Opinion	Too Much	About Right	Not Enough	Don't Know/No Opinion
a. Accounting	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. AICPA initiatives for your member segment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Assurance services	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Auditing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. Benchmarking	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f. Business cost containment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
g. Career information	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
h. Cash flow analysis, budgeting	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
i. Consulting services	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
j. FASB issues	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
k. Federal Accounting Standards Advisory Board	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
l. Federal auditing concerns	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
m. Federal legislation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
n. Financial management techniques and trends	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
o. Financial planning:								
Personal financial planning	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Business planning	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
p. GASB	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
q. Government agency regulation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
r. Hiring/retention	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
s. Internal auditing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
t. International standards (accounting and auditing)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
u. IRS/tax news	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
v. Member disciplinary actions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
w. Minority recruitment/advancement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
x. Performance auditing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
y. Performance measures for government	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
z. Practice management	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
aa. Single Audit matters	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
bb. State legislation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
cc. Information technology	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
dd. Women and family issues	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ee. Yellow Book issues	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

10a. Please indicate your level of interest in reading about each of the following AICPA activities in *The CPA Letter*:

	<u>Very Interested</u>	<u>Somewhat Interested</u>	<u>Not Particularly Interested</u>
i. Incorporating information technology into the profession. . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ii. Benchmarking and financial management	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
iii. Comment letters to FASB, GASB, and federal governmental agencies.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
iv. Federal lobbying efforts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
v. CPA Image Enhancement (ad campaign)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
vi. Collaborative efforts between AICPA and state CPA societies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
vii. Efforts to create nationwide reciprocity/ uniformity of licensing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
viii. Amicus curiae briefs submitted on behalf of the profession	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ix. AICPA Effective Legislation Committee (PAC)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
x. Media relations efforts (publicity for AICPA/profession)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
xi. CPA Vision Process.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
xii. Accreditation programs/speciality designations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
xiii. Computerization of CPA Exam	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

10b. What other AICPA activities or subjects would you like to read about in *The CPA Letter*?

11. Please indicate the degree to which articles about the following human resources topics would be useful to you in your occupation:

	<u>Very Useful</u>	<u>Moderately Useful</u>	<u>Not Particularly Useful</u>
a. Salary trends.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Sexual harassment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Interviewing skills	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Leadership skills	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. Preparing students (future CPAs).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f. Other (specify) _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

12. Please indicate the extent to which you agree or disagree with the following statements about *The CPA Letter*:

	<u>Strongly Agree</u>	<u>Moderately Agree</u>	<u>Moderately Disagree</u>	<u>Strongly Disagree</u>	<u>Don't Know/ No Opinion</u>
a. The information in <i>The CPA Letter</i> is presented in an interesting manner	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. <i>The CPA Letter</i> adequately identifies important issues affecting members or the profession	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. The format or design of <i>The CPA Letter</i> makes it easy to read	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

13. Please rate *The CPA Letter* on the following:

	<u>Excellent</u>	<u>Good</u>	<u>Fair</u>	<u>Poor</u>
Quality of content	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Quality of writing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Quality of design	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Timeliness	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Overall rating	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

14. Which of the following statements best describes your feelings about the usefulness of *The CPA Letter* now as compared to 2 years ago?

- The CPA Letter* is **much more useful** to me now than it was 2 years ago.
- The CPA Letter* is **somewhat more useful** to me now than it was 2 years ago.
- The CPA Letter* is **about as useful** to me now as it was 2 years ago.
- The CPA Letter* is **somewhat less useful** to me now than it was 2 years ago.
- The CPA Letter* is **much less useful** to me now than it was 2 years ago.
- Don't know/No opinion/Not applicable.

15. Which of the following statements applies best for you?

- I spend more time reading the **first** few pages of *The CPA Letter* than I spend reading the last few pages.
- I spend more time reading the **last** few pages of *The CPA Letter* than I spend reading the first few pages.
- There is no difference in the amount of time I spend reading the first few pages of *The CPA Letter* and the last few pages.

16a. How useful to you is the "The Year in Review . . . The Year Ahead" feature (Q & A with AICPA President Barry Melancon), which includes the member benefits information, that is published annually (in the June issue)?

- Very useful
- Moderately useful
- Not particularly useful

16b. How many times per year would you prefer to see "The Year in Review . . . The Year Ahead" type feature published? (Check only one.)

- Once
- Two times
- Three times
- Four times

17a. How useful to you is "Where to Turn," the directory of frequently dialed AICPA phone numbers, which is published twice a year in *The CPA Letter*?

- Very useful
- Moderately useful
- Not particularly useful

17b. Do you think publishing the directory twice a year is:

- Too often
- About right
- Not often enough

18. How useful to you is the monthly "AICPA Chair's Corner"?

- Very useful
- Moderately useful
- Not particularly useful

19. Have you ever accessed the online version of *The CPA Letter* from the AICPA Web site?

- Yes
- No
- No, but I plan to

20a. Do you have the technological capability to receive *The CPA Letter* online?

- Yes
- No (skip to question 22)

20b. Would you be willing to receive *The CPA Letter* electronically only, with no print version sent to you?

- Yes No

20c. If no, why not?

21. If *The CPA Letter* were to be distributed online only (i.e., printed copies would no longer be mailed), would you prefer to receive it as an e-mail, be notified via e-mail as each issue is posted to the AICPA Web site, or periodically check the Web site?

- Receive the newsletter as an e-mail Other (specify) _____
 I prefer to be notified by e-mail I don't know/No opinion
 I will periodically check the AICPA Web site

II. Member Segment Supplements to *The CPA Letter*

22. Which member segment supplement do you currently receive with your copy of *The CPA Letter*? (Check one only.)

- | | | |
|---|--|---|
| <input type="checkbox"/> Public Practice — Small Firms | <input type="checkbox"/> Business & Industry | <input type="checkbox"/> Government |
| <input type="checkbox"/> Public Practice — Medium Firms | <input type="checkbox"/> Internal Audit | <input type="checkbox"/> Do not receive a member segment supplement (skip to question 38a.) |
| <input type="checkbox"/> Public Practice — Large Firms | <input type="checkbox"/> Education | |

23. Please indicate the extent to which you agree or disagree with each of the following statements as they relate to the member segment supplement that you receive:

	Strongly Agree	Moderately Agree	Moderately Disagree	Strongly Disagree	Don't Know/ No Opinion
a. The member segment supplement contains useful information.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. The member segment supplement addresses issues that are important to me as a CPA.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. The articles contained in the member segment supplement are relevant to CPAs in my field.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. The member segment supplement is a worthwhile addition to <i>The CPA Letter</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

24. Do you think that the overall length of the member segment supplement is:

- Too long About right Too short

25. Do you think that the articles in the member segment supplement typically contain:

- Too much detail Just the right amount of detail Not enough detail

26. Currently, the member segment supplement is distributed seven times per year. How many times per year would you prefer to receive the member segment supplement?

- 7 times 6 times 5 times 4 times or less

27. What do you like **most** about the member segment supplement that you receive?

28. What do you like **least** about the member segment supplement that you receive?

29. What topics would you most like to see covered in your member segment supplement?

If you are employed in public accounting, please answer questions 30 and 31 then skip to question 33. Otherwise, skip to question 32.

30. How useful do you find the *Practice Alerts* periodically included in your member segment supplement?

- Very useful Moderately useful Not particularly useful

31. Please indicate any comments or suggestions you may have to make the *Practice Alerts* better or more useful to you:

32. Have you ever obtained a *Practice Alert* from:

- | | <u>Yes</u> | <u>No</u> |
|---------------------------|--------------------------|--------------------------|
| a. the AICPA Web site? | <input type="checkbox"/> | <input type="checkbox"/> |
| b. the AICPA fax hotline? | <input type="checkbox"/> | <input type="checkbox"/> |

33. Have you ever obtained a member segment supplement that is different from the one you normally receive in print from:

- | | <u>Yes</u> | <u>No</u> |
|---------------------------|--------------------------|--------------------------|
| a. the AICPA Web site? | <input type="checkbox"/> | <input type="checkbox"/> |
| b. the AICPA fax hotline? | <input type="checkbox"/> | <input type="checkbox"/> |

34. Have you ever accessed from the AICPA Web site the same supplement you receive in print to take advantage of links to other Web sites and sources of information?

- Yes No

35. Given the option, would you want to receive in print a supplement different from the one you are currently receiving (only one supplement per member)?

- Yes No

36a. Are you equipped/able to receive your member segment supplement electronically?

- Yes No (skip to question 38a)

36b. If the AICPA were to send you your member segment supplement electronically, would you still want to receive it in print?

- Yes No

36c. If yes, why?

37. Please indicate any suggestions or comments you may have to make the member segment supplement that you receive better or more useful to you:

III. Other Information

38a. Which of the following publications do you read for **information on the accounting profession?**
(Check all that apply and please list any others.)

- | | |
|---|---|
| <input type="checkbox"/> Accounting Today | <input type="checkbox"/> Management Accounting |
| <input type="checkbox"/> Bowman's Accounting Report | <input type="checkbox"/> New Accountant |
| <input type="checkbox"/> CPA Digest | <input type="checkbox"/> The Practical Accountant |
| <input type="checkbox"/> The CPA Journal | <input type="checkbox"/> The Practicing CPA |
| <input type="checkbox"/> The CPA Letter | <input type="checkbox"/> Public Accounting Report |
| <input type="checkbox"/> Emerson Professional Services Review | <input type="checkbox"/> The Tax Adviser |
| <input type="checkbox"/> Journal of Accountancy | <input type="checkbox"/> Other (specify) _____ |
-

38b. Which of the following publications do you read for **general business information?**
(Check all that apply and please list any others.)

- | | |
|---|---|
| <input type="checkbox"/> Bureau of National Affairs | <input type="checkbox"/> Smart Money |
| <input type="checkbox"/> BusinessWeek | <input type="checkbox"/> Time |
| <input type="checkbox"/> Fast Company | <input type="checkbox"/> USA Today |
| <input type="checkbox"/> Forbes | <input type="checkbox"/> U.S. News & World Report |
| <input type="checkbox"/> Fortune | <input type="checkbox"/> The Wall Street Journal |
| <input type="checkbox"/> Inc. | <input type="checkbox"/> Worth |
| <input type="checkbox"/> The New York Times | <input type="checkbox"/> Other (specify) _____ |
| <input type="checkbox"/> Newsweek | _____ |

39. On a scale of 1 to 10 (with "1" being "not at all knowledgeable" and "10" being "very knowledgeable"), please indicate overall how knowledgeable you are about the products and services available to AICPA members:

**Not at all
Knowledgeable**

**Very
Knowledgeable**

1 2 3 4 5 6 7 8 9 10

40. Below is a list of some of the AICPA services and technical resources available to members. Please indicate whether you are aware of each service/resource, and for those that you have used, how useful you found each to be:

	Unaware of service/ resource	Aware of, but have not used service/resource	Have used service/resource and found it to be...		
			Very Useful	Moderately Useful	Not Particularly Useful
a. Affinity programs (other than insurance programs)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. AICPA Online (AICPA Web site)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Center for Excellence in Financial Management.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Client newsletters	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. Division for CPA Firms:					
Public file information	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
PCPS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
SEC Practice Section	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f. Faxback service	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
g. Information Technology membership section	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
h. Insurance programs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
i. Library/Center for Knowledge and Research	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
j. Consulting Services membership section	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
k. Marketing or public relations tools	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
l. Personal Financial Planning membership section	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
m. Professional Ethics hotline	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
n. Publications/practice aids	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
o. Tax membership section	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
p. Technical Information Hotline (accounting & auditing)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IV. Demographics

41. The state in which you work:

42. Sex: Male Female

43. Age last birthday:

- Under 26 years 36-45 years 56-65 years
 26-35 years 46-55 years Over 65 years

44. How many years have you been a CPA?

- Under 1 year 3 but under 6 years 11 but under 16 years 21 years or more
 1 but under 3 years 6 but under 11 years 16 but under 21 years

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

Public Accounting

- Partner/Shareholder
 Sole Practitioner
 Senior Staff Member
 Staff Member

Government

- Federal
 State
 Local
 Other (specify) _____

Education

- Academic Administrator/Staff
 Professor/Teacher
 Nonacademic Administrator/Staff
 Other (specify) _____

Other

- Practicing Lawyer
 Active Military
 Retired
 Other (specify) _____

Industry

- COO
 President/CEO
 CFO
 Controller
 Treasurer
 Other Officer
 Internal Auditor/Officer
 Financial/Accounting Management
 Financial/Accounting Staff
 Other (specify) _____

If employed in public accounting, please answer questions 46a and 46b.

If employed in industry, please answer questions 47a and 47b.

46a. Please indicate for your **entire** firm — all offices or locations — the total number of AICPA members:

- One 11–20 51–100 251–500 Over 1,000
 2–10 21–50 101–250 501–1,000

46b. Please indicate for your **entire** firm — all offices or locations — the total number of professionals:

- One 11–20 51–100 251–500 Over 1,000
 2–10 21–50 101–250 501–1,000

47a. In what **industry** are you primarily employed? (Check only one.)

- Manufacturing Wholesale Trade
 Finance/Real Estate/Insurance Transportation/Public Utilities
 Services Other (Specify) _____
 Retail Trade

47b. What is the number of employees in your **entire** company?

- Under 50 100–250 501–1,000 5,001–10,000
 50–99 251–500 1,001–5,000 Over 10,000

THANK YOU FOR YOUR COOPERATION

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

AICPA, CPA Letter Survey, Harborside Financial Center, 201 Plaza Three, Jersey City, NJ 07311-3881

September 1999



**TOPIC COVERAGE IN THE CPA LETTER:
SUBGROUP DIFFERENCES**

Description

In total, approximately 200 pages of tables were compiled from the questionnaire data. In this section, we show only those data tables that focus on how subgroups rate the topics covered in *The CPA Letter*. The complete set of data tables can be found on *KnowledgeNET*.

Each of the data tables employs the same format. The questionnaire item wording is on the top. The response categories for that item (for example, “excellent,” “good”) are listed down the left side of the page. The column headings are the “totals,” groups and the subgroups within those groups for which the data are arrayed below.

Under the first two column headings, labeled “Total Wght” and “Total Un-Wght,” are the data for all survey respondents. The data in the first column were weighted based on each membership segment’s true proportion of the total AICPA membership. The data under “Total Un-Wght” column are the actual (unweighted) numbers and frequency distributions.

Within the table body are counts and frequency distributions. Also, means, medians, standard deviations and standard errors are shown when they are relevant to the type of question asked.

Q.9a The CPA Letter contains articles on variety of subjects, indicate degree to which such information is useful to you in your occupation

Accounting

Table 10

	Amount CPAL Normally Read		Gender		Age			Area of Employment			Pub.Acct. Size AICPA Members		Industry Co. Size									
	Total Un- Wght*	All/ Most Half	Just Few	Male	Fe- Undr 35	36- 45	46- 55	Pub. Acct Ind. Edu. Govt Othr	One 2-10	10+ 10000	Undr 100- 1000	Over 1000 10000	====	====								
Base: Total Respondents	553	191	127	210	367	180	148	192	151	57	183	142	73	130	25	43	63	63	54	49	45	
The information is -																						
Top 2 box	470	178	117	167	312	152	129	164	128	45	159	118	64	117	20	39	57	54	44	42	39	
	85.0	92.9	91.6	79.7	85.1	84.3	86.8	85.5	84.7	78.7	86.9	83.1	87.7	90.0	80.0	90.7	90.5	85.7	81.5	85.7	86.7	
Very useful	210	90	57	60	128	82	62	69	68	11	77	48	34	46	9	16	32	27	17	22	17	
	38.0	47.1	44.5	28.6	34.8	45.9	42.1	35.9	45.2	18.6	42.1	33.8	46.6	35.4	36.0	37.2	50.8	42.9	31.5	44.9	37.8	
Moderate useful	260	88	60	107	184	69	66	95	60	35	82	70	30	71	11	23	25	27	27	20	22	
	47.0	47.7	45.8	47.1	51.0	50.2	38.5	44.6	39.5	60.1	44.8	49.3	41.1	54.6	44.0	53.5	39.7	42.9	50.0	40.8	48.9	
Not particularly useful	63	56	12	35	43	21	11	24	19	10	20	18	6	9	3	4	5	7	7	6	4	
	11.5	10.1	6.2	8.4	16.8	11.6	11.5	7.1	12.7	17.0	10.9	12.7	8.2	6.9	12.0	9.3	7.9	11.1	13.0	12.2	8.9	
Don't know/No opinion	20	19	2	8	12	8	9	4	5	2	4	6	3	4	2	-	1	2	3	1	2	
	3.5	3.4	0.9	3.6	3.3	4.2	6.1	1.8	3.0	4.3	2.2	4.2	4.1	3.1	8.0	-	1.6	3.2	5.6	2.0	4.4	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9a The CPA Letter contains articles on variety of subjects, indicate degree to which such information is useful to you in your occupation

AICPA initiatives for your member segment

Table 11

	Total		Amount CPAL Normally Read		Gender		Age			Area of Employment				Pub.Acct. Size AICPA Members		Industry Co. Size							
	Un- Wght*	Wght*	All/ Most	Just Few	Male	Female	35-44	45-54	55-64	Over 65	Pub. Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr 100	Over 1000			
Base: Total Respondents	546	549	186	126	210	361	179	146	191	149	56	179	141	72	132	25	40	62	63	52	49	45	
The information is -																							
Top 2 box	286	291	109	59	114	191	90	63	116	78	26	91	75	41	71	13	25	34	28	26	26	22	
Very useful	54	69	26	13	14	29	25	13	24	15	2	15	14	16	23	1	3	5	6	3	6	7	
Moderate useful	232	222	83	46	100	161	66	50	92	63	24	76	61	25	48	12	22	29	22	23	20	15	
Not particularly useful	199	195	68	53	73	129	68	58	60	56	23	67	52	22	46	8	14	23	23	19	21	18	
Don't know/No opinion	61	63	9	13	24	41	20	25	14	15	7	21	14	9	15	4	1	5	12	7	2	5	
	11.2	11.5	4.7	10.4	11.2	11.3	11.4	17.0	7.4	10.0	12.8	11.7	9.9	12.5	11.4	16.0	2.5	8.1	19.0	13.5	4.1	11.1	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9a The CPA Letter contains articles on variety of subjects, indicate degree to which such information is useful to you in your occupation

Assurance services

Table 12

	Amount CPAL		Age		Area of Employment			Pub.Acct. Size		Industry												
	Total	Normally Read	Un- dr	36- 45	Acct	Ind.	Edu.	Govt	Other	AICPA Members	Co. Size											
	Un- wght	All/ Most	35	45	55	55	2-10	10+	10+	100	1000											
	546	549	190	124	208	361	179	145	149	57	179	140	73	131	26	40	62	63	54	49	44	
Base: Total Respondents																						
The information is -																						
Top 2 box	204	203	93	45	63	147	54	52	59	70	21	88	33	36	31	15	14	32	38	18	9	11
	37.4	37.0	49.2	36.2	30.3	40.7	30.4	36.1	30.7	47.0	36.0	49.2	23.6	49.3	23.7	57.7	35.0	51.6	60.3	33.3	18.4	25.0
Very useful	43	45	21	12	9	26	17	15	10	14	4	24	2	11	4	4	4	7	13	2	1	4
	7.9	8.2	11.0	9.5	4.4	7.2	9.6	10.6	5.2	9.4	7.0	13.4	1.4	15.1	3.1	15.4	10.0	11.3	20.6	3.7	2.0	9.1
Moderate useful	161	158	72	33	54	121	37	37	49	56	17	64	31	25	27	11	10	25	25	16	8	7
	29.5	28.8	38.2	26.6	26.0	33.5	20.8	25.5	25.5	37.6	29.0	35.8	22.1	34.2	20.6	42.3	25.0	40.3	39.7	29.6	16.3	15.9
Not particularly useful	272	281	84	68	113	171	98	67	112	62	30	76	84	29	86	6	25	26	17	30	36	24
	49.8	51.2	44.0	54.7	54.5	47.2	55.1	46.0	58.6	41.9	51.8	42.5	60.0	39.7	65.6	23.1	62.5	41.9	27.0	55.6	73.5	54.5
Don't know/No opinion	70	65	13	11	32	44	26	26	20	17	7	15	23	8	14	5	1	4	8	6	4	9
	12.8	11.8	6.8	9.1	15.2	12.1	14.5	17.9	10.7	11.1	12.2	8.4	16.4	11.0	10.7	19.2	2.5	6.5	12.7	11.1	8.2	20.5

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9a The CPA Letter contains articles on variety of subjects, indicate degree to which such information is useful to you in your occupation

Auditing

Table 13

	Amount CPAL		Gender		Age		Area of Employment			Pub.Acct. Size AICPA Members	Industry Co. Size													
	Total	Normally Read	Male	Female	Under 35	36-45	46-55	Over 55	Pub.			Acct	Ind.	Edu.	Govt	Othr								
Base: Total Respondents	549	551	188	128	209	364	179	148	192	148	57	179	142	73	131	26	39	63	63	52	49	46		
The information is -																								
Top 2 box	295	338	116	78	95	192	99	82	101	86	21	108	59	47	106	18	14	40	49	20	23	22		
Very useful	53.7	61.3	61.6	61.3	45.7	52.6	55.5	55.6	52.6	58.2	37.2	60.3	41.5	64.4	80.9	69.2	35.9	63.5	77.8	38.5	46.9	47.8		
Moderate useful	110	145	48	31	29	74	36	31	30	38	11	54	9	20	54	8	7	22	24	3	5	4		
Not particularly useful	20.0	26.3	25.5	24.2	14.1	20.3	20.2	21.1	15.7	25.5	19.2	30.2	6.3	27.4	41.2	30.8	17.9	34.9	38.1	5.8	10.2	8.7		
Don't know/No opinion	185	193	68	47	66	118	63	51	71	48	10	54	50	27	52	10	7	18	25	17	18	18		
	33.6	35.0	36.2	37.0	31.6	32.3	35.3	34.5	37.0	32.7	18.1	30.2	35.2	37.0	39.7	38.5	17.9	28.6	39.7	32.7	36.7	39.1		
	225	186	71	49	98	154	68	54	86	54	32	66	73	22	20	5	25	21	12	27	24	22		
	41.0	33.8	37.5	38.6	46.9	42.4	38.3	36.2	44.6	36.3	55.5	36.9	51.4	30.1	15.3	19.2	64.1	33.3	19.0	51.9	49.0	47.8		
	30	27	2	*	16	18	11	12	5	8	4	5	10	4	5	3	-	2	2	5	2	2		
	5.4	4.9	0.9	0.1	7.5	5.1	6.2	8.2	2.7	5.4	7.3	2.8	7.0	5.5	3.8	11.5	-	3.2	3.2	9.6	4.1	4.3		

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9a The CPA Letter contains articles on variety of subjects, indicate degree to which such information is useful to you in your occupation

Benchmarking

Table 14

	Amount CPAL				Age			Area of Employment				Pub.Acct. Size AICPA Members	Industry Co. Size										
	Total Un- wght	All/ Most	Just Half	Normally Read	Male	Fe- male	Undr 35	36- 45	46- 55	Over 55	Pub.			Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+		
Base: Total Respondents	548	550	187	127	210	362	180	147	192	149	56	179	142	73	131	25	40	63	62	52	49	46	
The information is -																							
Top 2 box	244	233	86	60	93	166	74	67	89	66	18	59	76	39	45	14	11	24	21	16	31	29	
	44.5	42.4	46.1	47.1	44.2	45.8	41.2	45.3	46.2	44.5	32.6	33.0	53.5	53.4	34.4	56.0	27.5	38.1	33.9	30.8	63.3	63.0	
Very useful	48	51	20	8	18	30	18	10	21	15	1	9	15	9	14	4	1	2	6	2	5	9	
	8.7	9.3	10.9	6.2	8.4	8.2	10.1	6.9	11.1	10.3	1.7	5.0	10.6	12.3	10.7	16.0	2.5	3.2	9.7	3.8	10.2	19.6	
Moderate useful	196	182	66	52	75	136	56	56	67	51	17	50	61	30	31	10	10	22	15	14	26	20	
	35.8	33.1	35.2	40.9	35.8	37.6	31.1	38.4	35.1	34.1	30.9	27.9	43.0	41.1	23.7	40.0	25.0	34.9	24.2	26.9	53.1	43.5	
Not particularly useful	212	224	74	51	82	136	74	51	68	65	29	84	45	25	62	8	26	26	24	26	15	10	
	38.7	40.7	39.5	40.2	38.9	37.6	41.3	34.6	35.2	43.4	51.7	46.9	31.7	34.2	47.3	32.0	65.0	41.3	38.7	50.0	30.6	21.7	
Don't know/No opinion	92	93	27	16	35	60	31	30	36	18	9	36	21	9	24	3	3	13	17	10	3	7	
	16.8	16.9	14.4	12.8	16.9	16.7	17.5	20.1	18.6	12.1	15.7	20.1	14.8	12.3	18.3	12.0	7.5	20.6	27.4	19.2	6.1	15.2	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Table 15

Q.9a The CPA Letter contains articles on variety of subjects, indicate degree to which such information is useful to you in your occupation

Business cost containment

	Amount CPAL				Age			Area of Employment				Pub. Acct. Size		Industry									
	Total	All/	Just	Normally Read	Gender	36-	46-	Over	Pub.	Edu.	Govt	Othr	One	2-10	10+	Undr	Over						
	Un- wght*	Most	Half	Fe- Male	Fe- Male	35	45	55	Acct	Ind.						1000	1000						
	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====						
Base: Total Respondents	547	549	187	128	208	361	180	148	192	149	54	180	141	73	130	25	40	63	63	52	49	46	
The information is -																							
Top 2 box	327	284	132	66	120	228	96	81	128	87	30	94	101	33	42	14	27	34	26	26	40	35	
	59.8	51.7	70.7	52.0	57.6	63.1	53.3	54.7	66.9	58.1	54.8	52.2	71.6	45.2	32.3	56.0	67.5	54.0	41.3	50.0	81.6	76.1	
Very useful	77	60	35	11	30	54	23	19	34	20	4	12	32	7	6	3	2	2	7	6	15	11	
	14.1	10.9	18.4	8.7	14.3	15.0	12.7	12.7	17.8	13.6	7.0	6.7	22.7	9.6	4.6	12.0	5.0	3.2	11.1	11.5	30.6	23.9	
Moderate useful	250	224	98	55	90	174	73	62	94	66	26	82	69	26	36	11	25	32	19	20	25	24	
	45.7	40.8	52.3	43.3	43.4	48.1	40.6	42.0	49.1	44.5	47.9	45.6	48.9	35.6	27.7	44.0	62.5	50.8	30.2	38.5	51.0	52.2	
Not particularly useful	153	194	44	49	55	96	55	36	45	50	20	61	26	31	69	7	13	20	23	20	7	7	
	28.0	35.3	23.3	38.5	26.6	26.4	30.5	24.2	23.2	33.9	36.4	33.9	18.4	42.5	53.1	28.0	32.5	31.7	36.5	38.5	14.3	15.2	
Don't know/No opinion	67	71	11	12	33	38	29	31	19	12	5	25	14	9	19	4	-	9	14	6	2	4	
	12.2	12.9	6.0	9.5	15.7	10.4	16.2	21.1	9.9	8.0	8.8	13.9	9.9	12.3	14.6	16.0	-	14.3	22.2	11.5	4.1	8.7	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9a The CPA Letter contains articles on variety of subjects, indicate degree to which such information is useful to you in your occupation

Career information

Table 16

	Amount CPAL		Age		Area of Employment			Pub.Acct. Size AICPA Members	Industry Co. Size															
	Totl *	Normally Read	Un- dr	36- 46- Over	Acct	Ind.	Govt			One	2-10	10+	Undr	100- 1000	Over 1000									
Base: Total Respondents	545	548	186	128	207	360	179	148	191	148	54	179	141	73	131	24	39	63	63	52	49	46		
The information is -																								
Top 2 box	328	321	106	88	127	194	130	110	120	77	20	92	94	43	73	19	14	36	37	31	32	36	36	36
Very useful	60.3	58.6	56.8	68.8	61.2	53.8	72.9	74.0	62.8	51.9	35.9	51.4	66.7	58.9	55.7	79.2	35.9	57.1	58.7	59.6	65.3	78.3	78.3	78.3
Moderate useful	105	101	46	23	34	63	42	44	32	25	4	25	33	17	20	6	5	5	14	11	9	15	15	15
Not particularly useful	19.3	18.4	24.5	18.4	16.6	17.4	23.7	30.0	16.8	16.6	7.7	14.0	23.4	23.3	15.3	25.0	12.8	7.9	22.2	21.2	18.4	32.6	32.6	32.6
Don't know/No opinion	223	220	60	64	92	131	88	65	88	52	15	67	61	26	53	13	9	31	23	20	23	21	21	21
	41.0	40.1	32.3	50.4	44.6	36.4	49.2	44.0	46.1	35.3	28.3	37.4	43.3	35.6	40.5	54.2	23.1	49.2	36.5	38.5	46.9	45.7	45.7	45.7
	176	175	73	36	61	138	36	25	62	59	28	72	38	21	39	5	24	22	19	17	16	6	6	6
	32.2	31.9	39.3	28.5	29.4	38.4	19.9	17.1	32.4	39.8	52.1	40.2	27.0	28.8	29.8	20.8	61.5	34.9	30.2	32.7	32.7	13.0	13.0	13.0
	41	52	7	3	20	28	13	13	9	12	7	15	9	9	19	-	1	5	7	4	1	4	4	4
	7.5	9.5	3.9	2.7	9.5	7.8	7.1	8.9	4.7	8.2	12.0	8.4	6.4	12.3	14.5	-	2.6	7.9	11.1	7.7	2.0	8.7	8.7	8.7

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9a The CPA Letter contains articles on variety of subjects, indicate degree to which such information is useful to you in your occupation

Cash flow analysis, budgeting

Table 17

	Amount CPAL		Gender		Age			Area of Employment				Pub.Acct. Size		Industry									
	Totl	Normally Read	Male	Female	36-45	46-55	Over 55	Pub.	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr 100	Over 1000					
Base: Total Respondents	544	548	187	128	205	361	177	148	189	148	56	179	140	73	131	25	40	62	63	51	49	46	
The information is -																							
Top 2 box	325	314	127	84	104	212	109	93	119	82	29	95	96	38	73	12	23	33	34	28	36	30	
Very useful	90	85	44	18	26	52	37	27	31	24	9	16	32	13	18	6	5	5	6	10	14	9	
Moderate useful	234	229	83	66	78	160	72	66	88	58	20	79	64	25	55	6	18	28	28	18	22	21	
Not particularly useful	172	179	51	36	81	114	56	34	61	54	22	68	34	28	40	9	15	25	21	18	11	12	
Don't know/No opinion	48	55	9	8	20	36	12	22	9	12	5	16	10	7	18	4	2	4	8	5	2	4	
	8.8	10.0	4.9	6.0	9.9	9.9	6.9	14.9	4.8	8.0	8.8	8.9	7.1	9.6	13.7	16.0	5.0	6.5	12.7	9.8	4.1	8.7	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9a The CPA Letter contains articles on variety of subjects, indicate degree to which such information is useful to you in your occupation

Consulting services

Table 18

	Total Un- wght*	Amount CPAL Normally Read		Gender		Age			Area of Employment				Pub.Acct. Size AICPA Members		Industry Co. Size								
		All/ Most	Just Few	Male	Female	35	36-45	46-55	Over 55	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr 100-	Over 1000				
Base: Total Respondents	545	549	188	128	205	364	175	148	187	149	57	181	139	73	131	25	40	64	63	52	49	44	
The information is -																							
Top 2 box	299	282	112	77	103	210	86	78	99	83	36	132	56	40	41	13	27	50	47	27	22	17	
Very useful	89	79	31	26	32	60	29	25	35	22	8	40	16	8	9	6	7	14	15	12	6	4	
Moderate useful	209	203	81	51	71	150	56	53	64	61	29	92	40	32	32	7	20	36	32	15	16	13	
Not particularly useful	192	206	64	44	76	115	74	54	68	53	16	36	67	27	68	8	13	10	9	20	23	22	
Don't know/No opinion	55	61	12	6	26	39	16	16	21	13	5	13	16	6	22	4	-	4	7	5	4	5	
	10.0	11.1	6.3	4.8	12.7	10.8	8.9	10.7	11.3	8.8	8.3	7.2	11.5	8.2	16.8	16.0	-	6.3	11.1	9.6	8.2	11.4	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Table 19

Q.9a The CPA Letter contains articles on variety of subjects, indicate degree to which such information is useful to you in your occupation

FSAB issues

	Amount CPAL			Age		Gender		Area of Employment				Pub.Acct. Size		Industry									
	Totl Un- Wght* ====	All/ Most ====	Just Few ====	Fe- Male ====	Un- dr ====	36- 45 ====	46- 55 ====	Over 55 ====	Pub. Acct ====	Ind. Edu. ====	Govt Othr ====	One 2-10 ====	10+ ====	Undr 100 ====	Over 1000 ====								
Base: Total Respondents	546	549	188	128	206	361	179	147	191	149	56	180	141	73	131	24	41	62	63	52	49	46	
The information is -																							
Top 2 box	373	382	139	99	127	250	119	101	128	101	39	119	100	57	93	13	25	42	45	30	36	36	
Very useful	118	131	56	22	37	80	38	33	39	42	4	47	21	29	28	6	11	15	19	4	9	11	
Moderate useful	255	251	83	77	90	171	81	69	89	59	35	72	79	28	65	7	14	27	26	26	27	25	
Not particularly useful	148	138	47	27	68	98	48	34	57	43	14	56	34	13	27	8	16	18	16	19	12	8	
Don't know/No opinion	25	29	2	1	11	13	12	12	6	5	3	5	7	3	11	3	-	2	2	3	1	2	
	4.6	5.3	0.9	1.1	5.5	3.6	6.7	7.9	2.9	3.3	5.4	2.8	5.0	4.1	8.4	12.5	-	3.2	3.2	5.8	2.0	4.3	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9a The CPA Letter contains articles on variety of subjects, indicate degree to which such information is useful to you in your occupation

Federal Accounting Standards Advisory Board

Table 20

	Amount CPAL		Age		Gender		Area of Employment		Pub.Acct. Size		Industry	
	Total	Normally Read	Un-All/	Just	Fe-	Undr	Pub.	Acct Ind.	One	Two	Co. Size	Over
	Wght*	Wght	Most	Few	Male	36-	46-	Govt	2-10	10+	Undr	1000
	548	188	188	208	363	148	149	73	41	63	52	49
	550	188	128	208	180	148	149	130	25	63	49	46
Base: Total Respondents	548	188	128	208	180	148	149	73	25	63	52	49
The information is -												
Top 2 box	266	111	75	77	172	72	95	30	12	32	18	27
	48.4	59.0	58.7	36.8	47.4	48.6	49.8	41.1	48.0	41.5	34.6	55.1
Very useful	43	20	13	9	22	13	14	6	3	4	1	3
	7.8	10.2	10.8	4.3	6.2	8.5	7.5	8.2	12.0	9.8	1.9	6.1
Moderate useful	223	91	62	68	150	59	81	24	9	13	17	24
	40.7	48.2	48.2	32.5	41.3	40.1	42.2	44.6	36.0	31.7	32.7	49.0
Not particularly useful	234	70	49	106	161	55	68	35	9	23	27	21
	42.7	37.2	38.1	51.0	44.3	39.7	45.4	27.7	36.0	56.1	51.9	42.9
Don't know/No opinion	49	7	4	26	30	19	8	8	4	1	7	1
	8.9	3.8	3.1	12.3	8.3	10.4	5.7	9.2	16.0	2.4	13.5	2.0

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9a The CPA Letter contains articles on variety of subjects, indicate degree to which such information is useful to you in your occupation

Federal auditing concerns

Table 21

	Total Un- wght*	Amount CPAL Normally Read			Gender			Age			Area of Employment				Pub.Acct. Size AICPA Members		Industry Co. Size						
		All/ Most	Just Half	Just Few	Male	Female	35-45	46-55	55-Over	Pub.	Acct	Ind.	Edu.	Govt	Other	One	2-10	10+	Undr 100- 1000	Over 1000			
Base: Total Respondents	547	549	187	128	208	361	180	148	192	149	54	180	141	73	130	25	40	63	63	52	49	46	
The information is -																							
Top 2 box	190	236	82	50	55	116	70	56	62	55	13	64	37	28	91	16	10	24	26	15	13	11	
	34.7	43.0	43.7	39.1	26.5	32.1	39.1	37.7	32.4	37.1	23.5	35.6	26.2	38.4	70.0	64.0	25.0	38.1	41.3	28.8	26.5	23.9	
Very useful	45	72	14	16	13	19	25	13	14	17	1	17	5	8	38	4	2	7	7	2	1	2	
	8.2	13.1	7.6	12.4	6.3	5.3	14.1	8.5	7.2	11.2	2.7	9.4	3.5	11.0	29.2	16.0	5.0	11.1	11.1	3.8	2.0	4.3	
Moderate useful	145	164	68	34	42	97	45	43	48	39	11	47	32	20	53	12	8	17	19	13	12	9	
	26.6	29.9	36.1	26.8	20.2	26.7	25.0	29.1	25.2	26.0	20.7	26.1	22.7	27.4	40.8	48.0	20.0	27.0	30.2	25.0	24.5	19.6	
Not particularly useful	302	261	97	72	123	205	94	73	116	81	32	101	89	37	30	4	29	36	27	30	34	30	
	55.2	47.5	51.7	56.0	59.1	56.9	52.5	49.2	60.5	54.3	59.1	56.1	63.1	50.7	23.1	16.0	72.5	57.1	42.9	57.7	69.4	65.2	
Don't know/No opinion	55	52	8	6	30	40	15	20	14	13	9	15	15	8	9	5	1	3	10	7	2	5	
	10.1	9.5	4.5	4.9	14.4	11.1	8.5	13.2	7.1	8.5	17.4	8.3	10.6	11.0	6.9	20.0	2.5	4.8	15.9	13.5	4.1	10.9	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9a The CPA Letter contains articles on variety of subjects, indicate degree to which such information is useful to you in your occupation

Federal legislation

Table 22

	Amount CPAL		Gender		Age		Area of Employment				Pub.Acct. Size AICPA Members	Industry Co. Size											
	Totl	Normally Read	Male	Female	35-44	45-54	Acct	Ind.	Edu.	Govt			Othr										
Base: Total Respondents	542	546	187	126	205	356	180	146	192	149	51	180	138	73	130	25	40	63	63	50	49	45	
The information is -																							
Top 2 box	394	409	155	94	138	258	130	109	143	108	30	132	96	57	104	20	32	49	40	32	34	30	
Very useful	97	120	38	27	27	56	40	21	32	37	6	42	16	20	40	2	7	21	11	9	6	6	
Moderate useful	297	289	117	68	111	202	89	88	111	70	24	90	80	37	64	18	25	28	29	23	28	24	
Not particularly useful	111	100	32	24	47	75	36	23	40	35	14	35	33	11	18	3	8	11	15	13	13	14	
Don't know/No opinion	37	37	*	8	21	23	15	15	9	7	7	13	9	5	8	2	-	3	8	5	2	1	
	6.9	6.8	0.2	6.2	10.0	6.3	8.3	10.0	4.9	4.5	13.2	7.2	6.5	6.8	6.2	8.0	-	4.8	12.7	10.0	4.1	2.2	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9a The CPA Letter contains articles on variety of subjects, indicate degree to which such information is useful to you in your occupation

Financial management techniques and trends

Table 23

	Amount CPAL				Area of Employment				Pub.Acct. Size			Industry											
	Normally Read		Gender		Age		Employment		AICPA Members			Co. Size											
	Total	All/	Just	Fe-	Undr	36-	46-	Acct	Ind.	Edu.	Govt	Other	One	2-10	10+	Undr	100-	Over					
	Un- wght	Most	Half	Male	35	45	55	Acct	Ind.	Edu.	Govt	Other	One	2-10	10+	100	1000	1000					
	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====					
Base: Total Respondents	548	551	187	128	208	361	180	148	192	149	54	180	141	73	132	25	40	63	63	52	49	46	
The information is -																							
Top 2 box	418	397	151	101	154	272	139	109	163	107	34	127	119	45	87	19	21	49	48	35	44	42	
	76.3	72.1	80.5	79.2	74.1	75.3	77.4	73.9	85.0	72.1	62.1	70.6	84.4	61.6	65.9	76.0	52.5	77.8	76.2	67.3	89.8	91.3	
Very useful	134	119	51	33	45	77	55	47	54	25	9	31	46	15	21	6	5	10	12	13	20	16	
	24.5	21.6	27.4	25.7	21.6	21.3	30.7	31.5	27.9	16.9	16.0	17.2	32.6	20.5	15.9	24.0	12.5	15.9	19.0	25.0	40.8	34.8	
Moderate useful	284	278	99	68	109	195	84	63	110	82	25	96	73	30	66	13	16	39	36	22	24	26	
	51.8	50.5	53.1	53.5	52.5	54.0	46.7	42.4	57.1	55.2	46.1	53.3	51.8	41.1	50.0	52.0	40.0	61.9	57.1	42.3	49.0	56.5	
Not particularly useful	91	105	34	19	34	63	28	21	23	33	15	40	15	19	28	3	19	12	7	12	4	2	
	16.7	19.1	18.4	14.6	16.6	17.4	15.7	14.0	12.0	22.1	26.9	22.2	10.6	26.0	21.2	12.0	47.5	19.0	11.1	23.1	8.2	4.3	
Don't know/No opinion	38	49	2	8	19	26	12	18	6	9	6	13	7	9	17	3	-	2	8	5	1	2	
	7.0	8.9	1.1	6.2	9.3	7.2	6.8	12.1	3.0	5.8	11.0	7.2	5.0	12.3	12.9	12.0	-	3.2	12.7	9.6	2.0	4.3	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9a The CPA Letter contains articles on variety of subjects, indicate degree to which such information is useful to you in your occupation

Financial Planning - Personal

Table 24

	Total		Amount CPAL			Gender		Age			Area of Employment				Pub.Acct. Size		Industry						
	Un- wght	All/ Most	Normally	Just	Few	Male	Female	Undr 36-	36- 45	46- 55	Over 55	Pub.	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr 100-	Over 1000	
Base: Total Respondents	550	552	190	128	208	364	180	148	192	149	57	182	141	73	131	25	40	65	63	52	49	46	
The information is -																							
Top 2 box	380	352	134	95	138	245	129	100	132	104	39	131	99	37	68	17	28	50	41	37	32	33	
	69.1	63.8	70.8	74.7	66.3	67.3	71.8	67.6	68.8	70.0	69.0	72.0	70.2	50.7	51.9	68.0	70.0	76.9	65.1	71.2	65.3	71.7	
Very useful	117	110	46	29	37	70	47	39	39	27	11	43	29	14	20	4	15	17	7	11	11	13	
	21.3	19.9	24.5	22.8	17.7	19.1	26.3	26.6	20.3	18.2	20.1	23.6	20.6	19.2	15.3	16.0	37.5	26.2	11.1	21.2	22.4	28.3	
Moderate useful	263	242	88	66	101	175	82	61	93	77	28	88	70	23	48	13	13	33	34	26	21	20	
	47.8	43.8	46.3	51.9	48.6	48.2	45.5	41.0	48.5	51.8	48.9	48.4	49.6	31.5	36.6	52.0	32.5	50.8	54.0	50.0	42.9	43.5	
Not particularly useful	136	154	52	27	54	97	39	33	54	34	15	38	37	25	48	6	10	13	14	11	16	12	
	24.7	27.9	27.4	21.2	25.7	26.8	21.5	22.2	28.2	23.1	25.7	20.9	26.2	34.2	36.6	24.0	25.0	20.0	22.2	21.2	32.7	26.1	
Don't know/No opinion	34	46	3	5	17	22	12	15	6	10	3	13	5	11	15	2	2	2	8	4	1	1	
	6.2	8.3	1.8	4.1	8.0	6.0	6.7	10.1	3.0	6.9	5.3	7.1	3.5	15.1	11.5	8.0	5.0	3.1	12.7	7.7	2.0	2.2	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9a The CPA Letter contains articles on variety of subjects, indicate degree to which such information is useful to you in your occupation

Financial Planning - Business

Table 25

	Amount CPAL			Gender		Age		Area of Employment				Pub.Acct. Size	Industry											
	Total	All/ Most	Just Few	Male	Female	35-45	46-55	Over 55	Acct	Ind.	Edu.	Govt	Othr	AICPA Members	Co. Size									
Base: Total Respondents	546	548	190	126	207	361	180	148	189	148	57	182	140	72	130	24	40	65	63	51	49	46		
The information is -																								
Top 2 box	397	355	142	98	148	262	131	110	141	104	41	139	106	37	58	15	27	57	44	34	38	37		
Very useful	119	102	44	31	39	71	49	38	37	32	13	42	34	12	12	2	15	17	6	13	13	12		
Moderate useful	278	253	98	67	108	191	82	71	104	72	28	97	72	25	46	13	12	40	38	21	25	25		
Not particularly useful	114	145	43	23	43	76	37	23	43	33	13	29	29	25	55	7	11	6	11	13	10	9		
Don't know/No opinion	35	48	5	5	17	23	12	15	6	12	3	14	5	10	17	2	2	2	8	4	1	-		
	6.5	8.8	2.4	4.1	8.0	6.3	6.8	10.1	3.0	7.9	5.3	7.7	3.6	13.9	13.1	8.3	5.0	3.1	12.7	7.8	2.0	-		

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9a The CPA Letter contains articles on variety of subjects, indicate degree to which such information is useful to you in your occupation

GASB

Table 26

	Total		Amount CPAL Normally Read			Gender		Age			Area of Employment			Pub. Acct. Size AICPA Members		Industry Co. Size							
	Un- wght	wght	All/ Most	Just Few	Fe- Male	Undr 35	36- 45	46- 55	Over 55	Pub. Acct	Ind.	Edu.	Govt	Othr	One 2-10	10+ 10000	Undr 100	Over 10000					
Base: Total Respondents	546	548	187	126	208	359	180	148	192	147	54	180	140	73	130	25	40	63	63	52	48	46	
The information is -																							
Top 2 box	136	211	60	34	40	79	52	31	40	48	12	52	19	35	99	6	9	19	20	9	6	8	
	24.9	38.5	32.1	27.1	19.0	22.1	28.8	21.1	21.0	32.8	22.0	28.9	13.6	47.9	76.2	24.0	22.5	30.2	31.7	17.3	12.5	17.4	
Very useful	48	91	23	11	15	29	17	10	14	20	3	19	5	15	51	1	5	7	7	2	1	3	
	8.8	16.6	12.2	8.3	7.0	8.2	9.7	6.8	7.5	13.4	5.3	10.6	3.6	20.5	39.2	4.0	12.5	11.1	11.1	3.8	2.1	6.5	
Moderate useful	87	120	37	24	25	50	34	21	26	29	9	33	14	20	48	5	4	12	13	7	5	5	
	16.0	21.9	20.0	18.8	12.0	13.9	19.1	14.3	13.5	19.5	16.7	18.3	10.0	27.4	36.9	20.0	10.0	19.0	20.6	13.5	10.4	10.9	
Not particularly useful	331	267	107	74	140	219	111	87	132	79	33	105	100	29	21	12	28	37	32	35	36	31	
	60.7	48.7	56.9	58.9	67.3	60.9	61.5	58.4	68.8	53.9	61.4	58.3	71.4	39.7	16.2	48.0	70.0	58.7	50.8	67.3	75.0	67.4	
Don't know/No opinion	79	70	21	18	29	61	17	30	20	20	9	23	21	9	10	7	3	7	11	8	6	7	
	14.4	12.8	11.0	14.0	13.7	17.0	9.7	20.5	10.3	13.2	16.6	12.8	15.0	12.3	7.7	28.0	7.5	11.1	17.5	15.4	12.5	15.2	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9a The CPA Letter contains articles on variety of subjects, indicate degree to which such information is useful to you in your occupation

Government agency regulation

Table 27

	Total	Amount CPAL			Gender	Age			Area of Employment				Pub. Acct. Size AICPA Members	Industry Co. Size								
		Normally Read	Just	Few		Male	Female	36-45	46-55	Over 55	Acct Ind.	Edu.			Govt	Othr						
Base: Total Respondents	544	187	126	207	360	178	148	190	149	53	180	139	73	131	25	40	63	63	50	49	45	
The information is -																						
Top 2 box	169	229	73	46	45	107	58	49	50	54	11	59	34	29	100	7	15	21	19	14	11	10
	31.1	41.8	39.1	36.7	21.8	29.7	32.8	33.3	26.5	36.2	21.7	32.8	24.5	39.7	76.3	28.0	37.5	33.3	30.2	28.0	22.4	22.2
Very useful	37	71	16	11	9	17	19	6	11	17	2	12	5	7	45	2	1	7	4	4	2	1
	6.7	13.0	8.4	8.6	4.1	4.7	10.5	3.9	5.6	11.2	4.5	6.7	3.6	9.6	34.4	8.0	2.5	11.1	6.3	8.0	4.1	2.2
Moderate useful	132	158	57	35	36	90	40	44	40	37	9	47	29	22	55	5	14	14	15	10	9	9
	24.4	28.8	30.7	28.1	17.6	25.0	22.3	29.4	20.9	25.0	17.2	26.1	20.9	30.1	42.0	20.0	35.0	22.2	23.8	20.0	18.4	20.0
Not particularly useful	298	247	98	61	130	195	101	71	115	78	34	97	87	32	21	10	21	37	30	30	32	29
	54.7	45.1	52.1	48.3	63.1	54.2	56.7	48.1	60.3	52.4	63.7	53.9	62.6	43.8	16.0	40.0	52.5	58.7	47.6	60.0	65.3	64.4
Don't know/No opinion	77	72	16	19	31	58	19	27	25	17	8	24	18	12	10	8	4	5	14	6	6	6
	14.2	13.1	8.8	15.1	15.1	16.1	10.5	18.5	13.1	11.4	14.6	13.3	12.9	16.4	7.6	32.0	10.0	7.9	22.2	12.0	12.2	13.3

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9a The CPA Letter contains articles on variety of subjects, indicate degree to which such information is useful to you in your occupation

Hiring/retention

Table 28

	Total	Amount CPAL Normally Read				Gender		Age			Area of Employment				Pub.Acct. Size AICPA Members	Industry Co. Size							
		Un-All/	Just	Most	Few	Male	Female	36-45	46-55	Over 55	Pub.	Acct	Ind.	Edu.			Govt	Othr					
Base: Total Respondents	547	187	127	208		361	180	148	192	149	54	180	141	73	128	25	40	63	63	52	49	46	
The information is -																							
Top 2 box	279	263	104	75	97	179	98	89	102	66	19	95	72	33	50	13	18	32	40	21	25	27	
Very useful	51.0	48.1	55.7	58.9	46.6	49.5	54.4	59.9	53.5	44.5	34.9	52.8	51.1	45.2	39.1	52.0	45.0	50.8	63.5	40.4	51.0	58.7	
Moderate useful	56	54	27	15	13	30	26	16	19	18	3	21	13	8	10	2	2	6	12	3	5	4	
Not particularly useful	10.2	9.9	14.2	11.9	6.1	8.3	14.4	10.8	10.1	11.9	4.9	11.7	9.2	11.0	7.8	8.0	5.0	9.5	19.0	5.8	10.2	8.7	
Don't know/No opinion	223	209	78	60	84	149	72	73	83	49	16	74	59	25	40	11	16	26	28	18	20	23	
	40.8	38.2	41.6	47.0	40.4	41.2	40.0	49.1	43.4	32.6	30.1	41.1	41.8	34.2	31.3	44.0	40.0	41.3	44.4	34.6	40.8	50.0	
	212	222	71	41	88	141	67	42	74	65	29	66	57	29	62	8	18	25	16	25	22	16	
	38.7	40.6	38.0	32.3	42.5	39.2	37.2	28.5	38.8	43.7	52.7	36.7	40.4	39.7	48.4	32.0	45.0	39.7	25.4	48.1	44.9	34.8	
	56	62	12	11	23	41	15	17	15	18	7	19	12	11	16	4	4	6	7	6	2	3	
	10.3	11.3	6.2	8.7	11.0	11.4	8.5	11.6	7.8	11.8	12.4	10.6	8.5	15.1	12.5	16.0	10.0	9.5	11.1	11.5	4.1	6.5	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9a The CPA Letter contains articles on variety of subjects, indicate degree to which such information is useful to you in your occupation

Internal auditing

Table 29

	Amount CPAL		Gender		Age		Area of Employment		Pub.Acct. Size		Industry												
	Total	Normally Read	Male	Female	36-45	46-55	Acct	Ind. Edu. Govt Othr	One	2-10	10+	Co. Size											
Base: Total Respondents	545	549	188	128	205	359	180	148	192	149	52	180	139	73	131	26	40	63	63	50	49	46	
The information is -																							
Top 2 box	196	224	89	49	54	121	73	52	70	58	14	39	63	33	78	11	3	11	20	17	26	19	
	36.0	40.8	47.1	38.3	26.2	33.7	40.4	35.4	36.2	39.3	25.9	21.7	45.3	45.2	59.5	42.3	7.5	17.5	31.7	34.0	53.1	41.3	
Very useful	49	61	25	9	14	24	26	17	14	16	2	6	18	6	28	3	1	1	4	5	5	8	
	9.0	11.1	13.5	7.2	7.1	6.6	14.2	11.8	7.1	10.9	3.9	3.3	12.9	8.2	21.4	11.5	2.5	1.6	6.3	10.0	10.2	17.4	
Moderate useful	147	163	63	40	39	98	47	35	56	42	12	33	45	27	50	8	2	10	16	12	21	11	
	27.0	29.7	33.6	31.1	19.2	27.2	26.2	23.6	29.2	28.4	22.0	18.3	32.4	37.0	38.2	30.8	5.0	15.9	25.4	24.0	42.9	23.9	
Not particularly useful	291	265	87	66	128	196	91	73	110	76	30	114	68	32	40	11	34	44	29	28	21	25	
	53.4	48.3	46.1	51.8	62.3	54.6	50.8	49.5	57.4	51.4	56.8	63.3	48.9	43.8	30.5	42.3	85.0	69.8	46.0	56.0	42.9	54.3	
Don't know/No opinion	58	60	13	13	23	42	16	22	12	14	9	27	8	8	13	4	3	8	14	5	2	2	
	10.6	10.9	6.8	9.9	11.4	11.7	8.8	15.2	6.4	9.4	17.3	15.0	5.8	11.0	9.9	15.4	7.5	12.7	22.2	10.0	4.1	4.3	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9a The CPA Letter contains articles on variety of subjects, indicate degree to which such information is useful to you in your occupation

International standards

Table 30

	Amount CPAL		Gender		Age		Area of Employment			Pub.Acct. Size		Industry Co. Size											
	Total	Normally Read	All/Just	Fe-Undr	36-46	46-Over	Pub.	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr	100-1000	Over					
	Wght*	Wght	Wght	Male	35	45	55	55								100	1000	1000					
Base: Total Respondents	544	547	187	128	205	358	180	146	190	149	54	180	139	73	130	25	40	63	63	50	49	45	
The information is -																							
Top 2 box	154	159	58	36	57	104	47	56	50	28	17	37	42	39	28	13	4	10	20	11	14	19	
	28.3	29.1	30.8	28.5	27.8	29.1	26.1	38.3	26.3	19.1	31.4	20.6	30.2	53.4	21.5	52.0	10.0	15.9	31.7	22.0	28.6	42.2	
Very useful	30	40	12	10	8	19	11	14	9	7	*	4	7	14	10	5	1	1	2	-	4	5	
	5.6	7.3	6.6	7.7	4.0	5.4	6.1	9.7	4.6	4.9	0.3	2.2	5.0	19.2	7.7	20.0	2.5	1.6	3.2	-	8.2	11.1	
Moderate useful	124	119	45	27	49	85	36	42	41	21	17	33	35	25	18	8	3	9	18	11	10	14	
	22.7	21.8	24.2	20.8	23.8	23.7	20.0	28.5	21.7	14.2	31.1	18.3	25.2	34.2	13.8	32.0	7.5	14.3	28.6	22.0	20.4	31.1	
Not particularly useful	328	314	116	82	119	210	114	70	120	106	30	116	87	27	75	9	31	46	30	34	32	23	
	60.3	57.4	62.2	64.3	57.9	58.7	63.6	48.0	63.3	71.2	54.7	64.4	62.6	37.0	57.7	36.0	77.5	73.0	47.6	68.0	65.3	51.1	
Don't know/No opinion	62	74	13	9	29	44	18	20	20	14	8	27	10	7	27	3	5	7	13	5	3	3	
	11.4	13.5	7.1	7.3	14.3	12.2	10.3	13.8	10.4	9.7	13.9	15.0	7.2	9.6	20.8	12.0	12.5	11.1	20.6	10.0	6.1	6.7	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9a The CPA Letter contains articles on variety of subjects, indicate degree to which such information is useful to you in your occupation

IRS/tax news

Table 31

	Amount CPAL				Age			Area of Employment			Pub.Acct. Size		Industry								
	Total	All/	Just	Normally	Male	Female	36-45	46-55	55+	Pub.	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr 100	Over 1000	
Base: Total Respondents	550	191	128	207	363	180	146	192	149	58	183	140	73	132	25	41	65	63	51	49	46
The information is -																					
Top 2 box	460	164	114	168	300	154	120	166	121	49	163	117	51	102	16	40	59	52	40	39	38
Very useful	223	93	55	69	145	75	50	80	66	26	92	52	20	38	4	21	41	25	22	18	15
Moderate useful	238	71	60	99	155	79	70	85	55	23	71	65	31	64	12	19	18	27	18	21	23
Not particularly useful	62	22	9	28	45	17	14	23	20	5	11	17	17	22	7	1	3	6	7	9	7
Don't know/No opinion	27	4	4	10	18	9	12	3	8	4	9	6	5	8	2	-	3	5	4	1	1
	5.0	2.3	3.3	4.9	4.9	5.2	8.2	1.8	5.1	7.5	4.9	4.3	6.8	6.1	8.0	-	4.6	7.9	7.8	2.0	2.2

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9a The CPA Letter contains articles on variety of subjects, indicate degree to which such information is useful to you in your occupation

Member disciplinary actions

Table 32

	Amount CPAL		Age		Gender		Area of Employment				Pub.Acct. Size		Industry										
	Total	Normally Read	Un- dr	36- 45	Fe- male	Un- dr	Acct	Ind.	Edu.	Govt	Othr	AICPA	Members	Co. Size	Industry								
	Un- wght	All/ Most	35	45	55	Over	Pub.	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr	100- 1000	Over 1000					
	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====				
Base: Total Respondents	546	548	187	127	208	360	180	147	191	148	56	179	141	72	131	25	40	63	62	52	49	45	
The information is -																							
Top 2 box	181	185	84	38	57	126	54	57	52	46	25	70	39	27	41	8	13	26	26	20	16	7	
	33.2	33.8	45.1	30.0	27.2	35.1	29.9	38.9	27.2	31.1	44.6	39.1	27.7	37.5	31.3	32.0	32.5	41.3	41.9	38.5	32.7	15.6	
Very useful	36	50	15	13	7	26	10	14	8	10	5	17	4	9	19	1	4	4	8	1	4	-	
	6.6	9.1	8.2	10.1	3.2	7.3	5.4	9.6	3.9	6.6	8.5	9.5	2.8	12.5	14.5	4.0	10.0	6.3	12.9	1.9	8.2	-	
Moderate useful	145	135	69	25	50	100	44	43	44	36	20	53	35	18	22	7	9	22	18	19	12	7	
	26.6	24.6	36.9	19.9	23.9	27.8	24.4	29.3	23.3	24.5	36.1	29.6	24.8	25.0	16.8	28.0	22.5	34.9	29.0	36.5	24.5	15.6	
Not particularly useful	321	311	99	78	132	204	113	73	129	90	26	96	92	38	71	14	26	33	29	29	30	33	
	58.9	56.8	52.8	61.4	63.5	56.6	62.9	49.9	67.7	60.7	46.9	53.6	65.2	52.8	54.2	56.0	65.0	52.4	46.8	55.8	61.2	73.3	
Don't know/No opinion	43	52	4	11	20	30	13	16	10	12	5	13	10	7	19	3	1	4	7	3	3	5	
	7.9	9.5	2.1	8.6	9.4	8.4	7.2	11.2	5.1	8.3	8.5	7.3	7.1	9.7	14.5	12.0	2.5	6.3	11.3	5.8	6.1	11.1	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9a The CPA Letter contains articles on variety of subjects, indicate degree to which such information is useful to you in your occupation

Minority recruitment/advancement

Table 33

	Amount CPAL				Area of Employment				Pub.Acct. Size AICPA Members	Industry Co. Size												
	Total	All/	Just	Gender	Age	Pub.	Govt	Othr														
	Un- wght*	Most	Half	Male	35	45	55	Over	2-10	10+	Undr 100- 1000 1000 1000											
	====	====	====	====	====	====	====	====	====	====	====											
Base: Total Respondents	546	187	126	208	360	180	148	192	148	54	180	141	73	131	24	40	63	63	52	49	46	
The information is -																						
Top 2 box	79	38	19	21	43	35	25	25	19	8	23	17	27	22	6	2	9	9	7	6	7	
	14.5	20.4	15.0	10.0	11.9	19.5	16.9	13.2	13.2	15.2	12.8	12.1	37.0	16.8	25.0	5.0	14.3	14.3	13.5	12.2	15.2	
Very useful	16	6	3	7	8	8	6	5	4	*	6	2	7	7	1	1	-	4	-	1	1	
	2.9	3.2	2.6	3.3	2.3	4.4	4.3	2.6	2.9	0.7	3.3	1.4	9.6	5.3	4.2	2.5	-	6.3	-	2.0	2.2	
Moderate useful	63	32	16	14	35	27	19	20	15	8	17	15	20	15	5	1	9	5	7	5	6	
	11.6	13.1	17.2	12.4	9.6	15.1	12.5	10.6	10.3	14.5	9.4	10.6	27.4	11.5	20.8	2.5	14.3	7.9	13.5	10.2	13.0	
Not particularly useful	399	136	95	156	267	128	97	149	112	39	132	110	37	88	14	35	47	41	39	40	34	
	73.1	69.4	72.5	74.9	74.2	71.0	65.2	77.4	76.1	72.5	73.3	78.0	50.7	67.2	58.3	87.5	74.6	65.1	75.0	81.6	73.9	
Don't know/No opinion	67	13	12	31	50	17	27	18	16	7	25	14	9	21	4	3	7	13	6	3	5	
	12.3	13.3	7.1	9.6	15.1	13.9	9.5	18.0	9.4	10.7	13.9	9.9	12.3	16.0	16.7	7.5	11.1	20.6	11.5	6.1	10.9	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9a The CPA Letter contains articles on variety of subjects, indicate degree to which such information is useful to you in your occupation

Performance auditing

Table 34

	Total Un- Wght* wght	Amount CPAL Normally Read			Gender	Age			Area of Employment			Pub.Acct. Size AICPA Members	Industry Co. Size												
		All/ Most	Just Half	Few		Fe- Male	Undr 35	36- 45	46- 55	Over 55	Pub. Acct			Ind.	Edu.	Govt	Othr								
Base: Total Respondents	548	187	128	208	361	180	148	192	149	54	180	141	73	132	25	40	63	63	52	49	46				
The information is -																									
Top 2 box	182	198	71	50	54	54	55	51	19	46	53	32	58	9	7	12	25	15	24	15	24	15			
	33.2	35.9	38.1	39.1	25.8	34.6	29.8	36.4	34.4	34.5	25.6	37.6	43.8	43.9	36.0	17.5	19.0	39.7	28.8	49.0	32.6	28.8	49.0	32.6	
Very useful	36	45	13	9	13	19	17	8	13	9	5	6	11	7	18	3	1	2	3	3	6	3	3	6	3
	6.6	8.2	7.0	7.2	6.4	5.3	9.4	5.6	7.0	6.1	9.2	3.3	7.8	9.6	13.6	12.0	2.5	3.2	4.8	5.8	12.2	6.5	5.8	12.2	6.5
Moderate useful	146	153	58	41	41	106	37	46	42	14	40	42	25	40	6	6	10	22	12	18	12	12	18	12	
	26.6	27.8	31.1	31.8	19.5	29.4	20.4	30.7	21.7	28.2	25.3	22.2	29.8	34.2	30.3	24.0	15.0	15.9	34.9	23.1	36.7	26.1	23.1	36.7	26.1
Not particularly useful	294	279	99	66	120	184	106	72	120	73	29	106	76	33	56	8	29	40	27	31	22	28	31	22	28
	53.7	50.6	52.9	51.5	57.8	51.0	59.1	48.3	62.4	48.9	52.8	58.9	53.9	45.2	42.4	32.0	72.5	63.5	42.9	59.6	44.9	60.9	59.6	44.9	60.9
Don't know/No opinion	72	74	17	12	34	52	20	23	17	25	7	28	12	8	18	8	4	11	11	6	3	3	6	3	3
	13.1	13.4	9.0	9.4	16.4	14.3	11.1	15.3	9.0	16.8	12.7	15.6	8.5	11.0	13.6	32.0	10.0	17.5	17.5	11.5	6.1	6.5	11.5	6.1	6.5

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9a The CPA Letter contains articles on variety of subjects, indicate degree to which such information is useful to you in your occupation

Performance measures for government

Table 35

	Total Un- Wght*	Amount CPAL Normally Read		Gender		Age			Area of Employment				Pub.Acct. Size AICPA Members		Industry Co. Size								
		All/ Most	Just Few	Male	Female	35	45	55	Over	Pub.	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr 100-	Over 1000			
Base: Total Respondents	547	550	187	128	208	361	180	148	192	149	54	180	141	73	131	25	40	63	63	52	49	46	
The information is -																							
Top 2 box	87	164	42	23	18	55	28	23	29	26	5	21	12	28	93	10	4	6	9	5	5	6	
	15.8	29.8	22.5	18.1	8.7	15.1	15.6	15.5	15.0	17.1	9.9	11.7	8.5	38.4	71.0	40.0	10.0	9.5	14.3	9.6	10.2	13.0	
Very useful	25	62	10	9	6	15	10	6	7	10	3	5	3	11	41	2	2	1	2	1	1	3	
	4.6	11.3	5.5	6.7	3.0	4.2	5.7	3.8	3.8	6.4	5.0	2.8	2.1	15.1	31.3	8.0	5.0	1.6	3.2	1.9	2.0	6.5	
Moderate useful	61	102	32	15	12	40	18	17	21	16	3	16	9	17	52	8	2	5	7	4	4	3	
	11.2	18.5	17.0	11.4	5.7	10.9	10.0	11.7	11.2	10.7	4.9	8.9	6.4	23.3	39.7	32.0	5.0	7.9	11.1	7.7	8.2	6.5	
Not particularly useful	369	299	123	84	150	241	126	97	137	94	41	126	110	35	22	6	33	44	39	39	39	34	
	67.4	54.4	65.9	65.4	72.0	66.8	69.8	65.2	71.3	63.4	75.8	70.0	78.0	47.9	16.8	24.0	82.5	69.8	61.9	75.0	79.6	73.9	
Don't know/No opinion	92	87	22	21	40	65	26	29	26	29	8	33	19	10	16	9	3	13	15	8	5	6	
	16.7	15.8	11.5	16.5	19.3	18.1	14.5	19.2	13.7	19.5	14.3	18.3	13.5	13.7	12.2	36.0	7.5	20.6	23.8	15.4	10.2	13.0	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9a The CPA Letter contains articles on variety of subjects, indicate degree to which such information is useful to you in your occupation

Practice management

Table 36

	Total		Amount CPAL			Gender		Age			Area of Employment				Pub.Acct. Size	Industry							
	Un- wght*	All/ Most	Normally Read	Just	Few	Fe- male	Undr 35	36- 45	46- 55	Over 55	Pub. Acct	Ind.	Edu.	Govt	Othr	AICPA Members	Co. Size						
Base: Total Respondents	548	549	189	126	208	362	179	146	192	149	57	182	140	72	130	25	40	65	63	52	49	45	
The information is -																							
Top 2 box	240	230	108	61	68	166	69	54	89	65	30	123	35	24	39	9	33	45	38	15	11	15	
	43.9	41.9	57.2	48.2	32.8	45.9	38.6	36.6	46.2	43.8	52.9	67.6	25.0	33.3	30.0	36.0	82.5	69.2	60.3	28.8	22.4	33.3	
Very useful	64	58	40	12	11	45	20	16	23	13	13	42	5	3	7	1	12	18	11	6	2	2	
	11.8	10.6	20.9	9.6	5.4	12.4	11.0	11.1	11.8	8.7	22.3	23.1	3.6	4.2	5.4	4.0	30.0	27.7	17.5	11.5	4.1	4.4	
Moderate useful	176	172	69	49	57	122	49	37	66	52	17	81	30	21	32	8	21	27	27	9	9	13	
	32.1	31.3	36.4	38.6	27.3	33.5	27.6	25.6	34.4	35.1	30.6	44.5	21.4	29.2	24.6	32.0	52.5	41.5	42.9	17.3	18.4	28.9	
Not particularly useful	238	245	69	50	107	146	91	66	82	67	22	40	88	38	70	9	7	13	14	31	34	25	
	43.5	44.6	36.4	39.6	51.5	40.2	51.0	45.2	42.9	45.0	38.0	22.0	62.9	52.8	53.8	36.0	17.5	20.0	22.2	59.6	69.4	55.6	
Don't know/No opinion	69	74	12	15	33	50	19	27	21	17	5	19	17	10	21	7	-	7	11	6	4	5	
	12.6	13.5	6.3	12.3	15.8	13.9	10.4	18.1	10.8	11.2	9.0	10.4	12.1	13.9	16.2	28.0	-	10.8	17.5	11.5	8.2	11.1	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9a The CPA Letter contains articles on variety of subjects, indicate degree to which such information is useful to you in your occupation

Single Audit matters

Table 37

	Amount CPAL		Gender		Age			Area of Employment			Pub.Acct. Size		Industry									
	Total	Normally Read	Male	Female	35	36-45	46-55	Pub.	Acct Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr	Over					
	Un-All/	Just																				
	wght	Few																				
	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====					
Base: Total Respondents	548	187	128	208	361	180	148	192	149	54	180	141	73	132	25	40	63	63	52	49	46	
The information is -																						
Top 2 box	157	210	68	42	98	55	46	43	53	10	54	28	35	82	11	10	16	24	9	10	14	
	28.7	38.1	36.2	20.3	27.0	30.7	30.8	22.6	35.8	19.3	30.0	19.9	47.9	62.1	44.0	25.0	25.4	38.1	17.3	20.4	30.4	
Very useful	35	69	9	11	14	17	18	6	13	2	16	1	8	42	2	2	6	8	1	-	2	
	6.3	12.5	4.6	8.8	6.9	4.7	9.9	3.1	8.8	3.6	8.9	0.7	11.0	31.8	8.0	5.0	9.5	12.7	1.9	-	4.3	
Moderate useful	122	141	59	31	28	81	37	32	38	40	9	38	27	27	40	8	10	16	8	10	12	
	22.3	25.6	31.5	24.1	13.4	22.4	20.8	21.6	19.6	27.0	15.6	21.1	19.1	37.0	30.3	20.0	15.9	25.4	15.4	20.4	26.1	
Not particularly useful	321	273	100	74	137	214	105	75	129	79	37	102	98	27	38	8	27	40	28	37	35	
	58.7	49.5	53.4	57.9	65.5	59.2	58.3	50.7	67.4	53.3	68.7	56.7	69.5	37.0	28.8	32.0	67.5	63.5	44.4	71.2	71.4	
Don't know/No opinion	69	68	20	12	29	50	20	27	19	16	7	24	15	11	12	6	3	7	11	6	4	
	12.7	12.3	10.4	9.2	14.1	13.7	11.0	18.5	10.0	10.9	12.0	13.3	10.6	15.1	9.1	24.0	7.5	11.1	17.5	11.5	8.2	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9a The CPA Letter contains articles on variety of subjects, indicate degree to which such information is useful to you in your occupation

State legislation

Table 38

	Amount CPAL		Age		Gender		Area of Employment				Pub.Acct. Size		Industry										
	Total Un- wght*	All/ Most	Normally Read	Just Few	36- 45	46- 55	Over	Fe- male	Undr 35	Acct Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr 100	Over 1000					
Base: Total Respondents	546	550	187	128	207	360	180	148	192	147	54	180	140	73	132	25	40	63	63	52	49	45	
The information is -																							
Top 2 box	310	312	124	76	102	193	113	88	109	79	31	102	82	39	78	11	23	41	30	30	29	25	
Very useful	55	70	27	13	11	29	25	17	20	18	*	21	11	9	28	1	3	9	5	5	5	3	
Moderate useful	255	242	97	63	90	164	88	71	89	61	31	81	71	30	50	10	20	32	25	25	24	22	
Not particularly useful	184	182	55	42	80	130	51	37	72	56	18	59	48	24	41	10	13	19	23	18	16	18	
Don't know/No opinion	52	56	8	10	25	37	15	23	10	13	5	19	10	10	13	4	4	3	10	4	4	2	
	9.5	10.2	4.5	7.7	12.1	10.2	8.5	15.8	5.4	8.6	10.1	10.6	7.1	13.7	9.8	16.0	10.0	4.8	15.9	7.7	8.2	4.4	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9a The CPA Letter contains articles on variety of subjects, indicate degree to which such information is useful to you in your occupation

Information technology

Table 39

	Amount CPAL Normally Read		Gender		Age			Area of Employment			Pub.Acct. Size AICPA Members	Industry Co. Size											
	Totl	All/ Most	Male	Female	35-44	45-54	55-64	Govt	Ind.	Edu.	Other	One 2-10	10+ 1000 10000										
Base: Total Respondents	547	548	187	128	208	361	179	148	192	149	54	180	141	71	131	25	40	63	63	52	49	46	
The information is -																							
Top 2 box	427	422	156	101	160	286	137	112	153	119	39	141	111	56	95	19	32	52	45	35	39	40	
Very useful	78.1	77.0	83.5	78.7	77.2	79.1	76.4	75.6	79.7	80.1	72.6	78.3	78.7	78.9	72.5	76.0	80.0	82.5	71.4	67.3	79.6	87.0	
Moderate useful	145	150	57	40	44	93	52	40	44	44	17	43	38	20	40	9	11	15	16	15	13	15	
Not particularly useful	26.4	27.4	30.3	31.5	21.3	25.6	28.8	26.9	22.7	29.6	31.4	23.9	27.0	28.2	30.5	36.0	27.5	23.8	25.4	28.8	26.5	32.6	
Don't know/No opinion	283	272	100	60	116	193	86	72	109	75	22	98	73	36	55	10	21	37	29	20	26	25	
	51.7	49.6	53.2	47.2	56.0	53.5	47.7	48.7	57.0	50.5	41.2	54.4	51.8	50.7	42.0	40.0	52.5	58.7	46.0	38.5	53.1	54.3	
	86	87	30	21	30	55	29	19	34	23	10	29	22	8	24	4	7	8	13	12	8	5	
	15.7	15.9	15.9	16.7	14.3	15.3	16.3	12.9	17.6	15.4	18.9	16.1	15.6	11.3	18.3	16.0	17.5	12.7	20.6	23.1	16.3	10.9	
	33	39	1	6	18	20	13	17	5	7	5	10	8	7	12	2	1	3	5	5	2	1	
	6.1	7.1	0.7	4.6	8.5	5.6	7.3	11.5	2.7	4.5	8.5	5.6	5.7	9.9	9.2	8.0	2.5	4.8	7.9	9.6	4.1	2.2	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9a The CPA Letter contains articles on variety of subjects, indicate degree to which such information is useful to you in your occupation

Women and family issues

Table 40

	Total		Amount CPAL				Gender		Age			Area of Employment			Pub.Acct. Size		Industry						
	Un- wght*	All/ Most	Normally Read	Just Few	Undr 35	36- 45	46- 55	Over 55	Pub. Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr 100	Over 1000					
Base: Total Respondents	547	550	187	128	208	361	180	148	192	149	54	180	141	73	131	25	40	63	63	52	49	46	
The information is -																							
Top 2 box	175	182	59	46	66	67	106	60	62	40	11	50	45	33	41	13	3	24	17	17	16	17	
	32.0	33.1	31.6	36.0	31.7	18.4	59.1	40.3	32.1	26.9	21.1	27.8	31.9	45.2	31.3	52.0	7.5	38.1	27.0	32.7	32.7	37.0	
Very useful	50	50	21	15	14	7	43	21	19	10	-	12	15	11	9	3	1	5	5	6	4	7	
	9.2	9.1	11.0	11.4	6.6	1.9	24.0	14.3	9.9	6.6	-	6.7	10.6	15.1	6.9	12.0	2.5	7.9	7.9	11.5	8.2	15.2	
Moderate useful	125	132	39	31	52	60	63	38	43	30	11	38	30	22	32	10	2	19	12	11	12	10	
	22.9	24.0	20.6	24.6	25.2	16.5	35.1	26.0	22.2	20.3	21.1	21.1	21.3	30.1	24.4	40.0	5.0	30.2	19.0	21.2	24.5	21.7	
Not particularly useful	300	291	112	67	110	236	61	65	113	86	35	101	82	29	70	9	32	32	32	28	30	25	
	54.9	52.9	60.0	52.5	52.8	65.4	33.6	43.6	59.0	57.8	64.3	56.1	58.2	39.7	53.4	36.0	80.0	50.8	50.8	53.8	61.2	54.3	
Don't know/No opinion	72	77	16	15	32	58	13	24	17	23	8	29	14	11	20	3	5	7	14	7	3	4	
	13.1	14.0	8.4	11.5	15.5	16.2	7.3	16.1	8.8	15.3	14.6	16.1	9.9	15.1	15.3	12.0	12.5	11.1	22.2	13.5	6.1	8.7	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9a The CPA Letter contains articles on variety of subjects, indicate degree to which such information is useful to you in your occupation

Yellow Book issues

Table 41

	Amount CPAL				Age			Area of Employment			Pub.Acct. Size AICPA Members	Industry Co. Size											
	Total	All/	Normally	Read	Gender	36-	46-	Over	Pub.	Acct Ind.		Edu.	Govt	Othr	One	2-10	10+	Undr	100-	Over			
	Un- wght	Most	Half	Just	Fe- Male	Undr 35	45	55	Pub.	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	100	1000	1000			
Base: Total Respondents	547	550	187	128	208	361	180	148	192	149	54	180	141	73	131	25	40	63	63	52	49	46	
The information is -																							
Top 2 box	141	205	57	40	42	84	55	33	42	55	9	53	22	28	94	8	12	20	18	8	7	12	
	25.8	37.3	30.5	31.2	20.3	23.2	30.4	22.0	21.6	37.0	17.0	29.4	15.6	38.4	71.8	32.0	30.0	31.7	28.6	15.4	14.3	26.1	
Very useful	32	67	12	7	12	18	14	6	8	15	2	13	3	7	44	-	2	6	5	2	-	2	
	5.8	12.2	6.5	5.7	5.7	5.0	7.6	4.1	4.2	10.2	4.3	7.2	2.1	9.6	33.6	-	5.0	9.5	7.9	3.8	-	4.3	
Moderate useful	109	138	45	33	30	66	41	26	33	40	7	40	19	21	50	8	10	14	13	6	7	10	
	20.0	25.1	24.0	25.5	14.6	18.1	22.8	17.9	17.4	26.7	12.7	22.2	13.5	28.8	38.2	32.0	25.0	22.2	20.6	11.5	14.3	21.7	
Not particularly useful	307	254	99	70	123	207	97	80	120	72	33	96	92	33	22	11	22	33	32	36	33	24	
	56.0	46.2	53.0	55.2	59.2	57.2	53.8	53.9	62.8	48.4	60.9	53.3	65.2	45.2	16.8	44.0	55.0	52.4	50.8	69.2	67.3	52.2	
Don't know/No opinion	100	91	31	17	43	71	29	36	30	22	12	31	27	12	15	6	6	10	13	8	9	10	
	18.2	16.5	16.4	13.6	20.5	19.6	15.9	24.1	15.6	14.7	22.1	17.2	19.1	16.4	11.5	24.0	15.0	15.9	20.6	15.4	18.4	21.7	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9a The CPA Letter contains articles on variety of subjects, indicate degree to which such information is useful to you in your occupation

Top box Summary

Table 42

	Amount CPAL				Age		Gender		Area of Employment				Pub. Acct. Size		Industry				
	Total	All/	Just	Normally Read	Un-	Over	Fe-	Male	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Co. Size	Over	
	Un- wght	Most	Few		35	45	55	55	Pub.					Members	Members	Members	Under 100	1000	
	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====
Base: Total Answering																			
IRS/tax news	223	206	93	55	69	145	75	50	80	66	26	92	52	20	38	4	21	41	25
	40.5	37.3	48.6	42.7	33.3	40.0	41.9	33.9	41.8	44.5	45.1	50.3	37.1	27.4	28.8	16.0	51.2	63.1	39.7
Accounting	210	214	90	57	60	128	82	62	69	68	11	77	48	34	46	9	16	32	27
	38.0	38.7	47.1	44.5	28.6	34.8	45.9	42.1	35.9	45.2	18.6	42.1	33.8	46.6	35.4	36.0	37.2	50.8	42.9
Information technology	145	150	57	40	44	93	52	40	44	44	17	43	38	20	40	9	11	15	16
	26.4	27.4	30.3	31.5	21.3	25.6	28.8	26.9	22.7	29.6	31.4	23.9	27.0	28.2	30.5	36.0	27.5	23.8	25.4
Financial management techniques and trends	134	119	51	33	45	77	55	47	54	25	9	31	46	15	21	6	5	10	12
	24.5	21.6	27.4	25.7	21.6	21.3	30.7	31.5	27.9	16.9	16.0	17.2	32.6	20.5	15.9	24.0	12.5	15.9	19.0
Financial Planning - Business	119	102	44	31	39	71	49	38	37	32	13	42	34	12	12	2	15	17	6
	21.9	18.6	23.1	24.3	18.9	19.6	27.2	25.9	19.4	21.2	22.6	23.1	24.3	16.7	9.2	8.3	37.5	26.2	9.5
FSAB issues	118	131	56	22	37	80	38	33	39	42	4	47	21	29	28	6	11	15	19
	21.6	23.9	29.7	17.1	18.1	22.1	21.4	22.4	20.7	28.1	6.8	26.1	14.9	39.7	21.4	25.0	26.8	24.2	30.2
Financial Planning - Personal	117	110	46	29	37	70	47	39	39	27	11	43	29	14	20	4	15	17	7
	21.3	19.9	24.5	22.8	17.7	19.1	26.3	26.6	20.3	18.2	20.1	23.6	20.6	19.2	15.3	16.0	37.5	26.2	11.1
Auditing	110	145	48	31	29	74	36	31	30	38	11	54	9	20	54	8	7	22	24
	20.0	26.3	25.5	24.2	14.1	20.3	20.2	21.1	15.7	25.5	19.2	30.2	6.3	27.4	41.2	30.8	17.9	34.9	38.1
Career information	105	101	46	23	34	63	42	44	32	25	4	25	33	17	20	6	5	5	14
	19.3	18.4	24.5	18.4	16.6	17.4	23.7	30.0	16.8	16.6	7.7	14.0	23.4	23.3	15.3	25.0	12.8	7.9	22.2
Federal legislation	97	120	38	27	27	56	40	21	32	37	6	42	16	20	40	2	7	21	11
	17.9	22.0	20.5	21.2	13.2	15.9	22.3	14.6	16.6	25.0	12.1	23.3	11.6	27.4	30.8	8.0	17.5	33.3	17.5
Cash flow analysis, budgeting	90	85	44	18	26	52	37	27	31	24	9	16	32	13	18	6	5	5	6
	16.6	15.5	23.7	14.5	12.5	14.4	20.7	18.2	16.3	16.2	15.3	8.9	22.9	17.8	13.7	24.0	12.5	8.1	9.5
Consulting services	89	79	31	26	32	60	29	25	35	22	8	40	16	8	9	6	7	14	15
	16.4	14.4	16.5	20.7	15.5	16.5	16.7	16.9	18.7	14.6	13.2	22.1	11.5	11.0	6.9	24.0	17.5	21.9	23.8

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9a The CPA Letter contains articles on variety of subjects, indicate degree to which such information is useful to you in your occupation

Top box Summary

Table 42

	Amount CPAL				Gender			Age			Area of Employment			Pub.Acct. Size		Industry							
	Total Un- Wght* ====	All/ Most ====	Half ====	Just Few ====	Male ====	Female ====	Un- 35 ====	36- 45 ====	46- 55 ====	Over 55 ====	Acct ====	Ind. ====	Edu. ====	Govt ====	Othr ====	One 2-10 ====	10+ ====	Undr 100 ====	Over 1000 1000 ====				
Business cost containment	77 14.1	60 10.9	35 18.4	11 8.7	30 14.3	54 15.0	23 12.7	19 17.8	34 13.6	20 7.0	4 7.0	12 6.7	32 22.7	7 9.6	6 4.6	2 12.0	2 5.0	3 3.2	7 11.1	6 11.5	15 30.6	11 23.9	
Practice management	64 11.8	58 10.6	40 20.9	12 9.6	11 5.4	45 12.4	20 11.0	16 11.1	23 11.8	13 8.7	13 22.3	13 23.1	5 3.6	3 4.2	7 5.4	1 4.0	12 30.0	18 27.7	11 17.5	6 11.5	2 4.1	2 4.4	4 4.4
Hiring/retention	56 10.2	54 9.9	27 14.2	15 11.9	13 6.1	30 8.3	26 14.4	16 10.8	19 11.9	18 4.9	3 4.9	21 11.7	13 9.2	8 11.0	10 7.8	2 8.0	2 5.0	6 9.5	12 19.0	3 5.8	5 10.2	4 8.7	7 8.7
State legislation	55 10.0	70 12.7	27 14.2	13 10.4	11 5.5	29 8.1	25 14.1	17 11.3	20 10.3	18 12.1	* 0.3	21 11.7	11 7.9	9 12.3	28 21.2	1 4.0	3 7.5	9 14.3	5 7.9	5 9.6	3 10.2	3 6.7	7 6.7
AICPA initiatives for your member segment	54 9.9	69 12.6	26 14.0	13 10.2	14 6.6	29 8.2	25 13.7	13 9.1	24 12.7	15 10.0	2 3.0	15 8.4	14 9.9	16 22.2	23 17.4	1 4.0	3 7.5	5 8.1	6 9.5	6 5.8	7 12.2	7 15.6	7 15.6
Women and family issues	50 9.2	50 9.1	21 11.0	15 11.4	14 6.6	7 1.9	43 24.0	21 14.3	19 9.9	10 6.6	- -	12 6.7	15 10.6	11 15.1	9 6.9	3 12.0	1 2.5	5 7.9	5 7.9	6 11.5	4 8.2	7 15.2	7 15.2
Internal auditing	49 9.0	61 11.1	25 13.5	9 7.2	14 7.1	24 6.6	26 14.2	17 11.8	14 10.9	16 3.9	2 3.9	6 3.3	18 12.9	6 8.2	28 21.4	3 11.5	1 2.5	1 1.6	4 6.3	5 10.0	5 10.2	8 17.4	8 17.4
GASB	48 8.8	91 16.6	23 12.2	11 8.3	15 7.0	29 8.2	17 9.7	10 6.8	14 13.4	20 5.3	3 5.3	19 10.6	5 3.6	15 20.5	51 39.2	1 4.0	5 12.5	7 11.1	7 11.1	2 3.8	1 2.1	3 6.5	3 6.5
Benchmarking	48 8.7	51 9.3	20 10.9	8 6.2	8 4.4	30 8.2	18 10.1	10 6.9	21 11.1	15 10.3	1 1.7	9 5.0	15 10.6	9 12.3	14 16.0	4 2.5	1 2.5	2 3.2	6 9.7	2 3.8	5 10.2	9 19.6	9 19.6
Federal auditing concerns	45 8.2	72 13.1	14 7.6	16 12.4	13 6.3	19 5.3	25 14.1	13 8.5	14 11.2	17 2.7	1 2.7	17 9.4	5 3.5	8 11.0	38 29.2	4 16.0	2 5.0	7 11.1	7 11.1	2 3.8	1 2.0	2 4.3	2 4.3
Assurance services	43 7.9	45 8.2	21 11.0	12 9.5	9 4.4	26 7.2	17 9.6	15 10.6	10 5.2	14 9.4	4 7.0	24 13.4	2 1.4	11 15.1	4 3.1	4 15.4	4 10.0	7 11.3	13 20.6	2 3.7	1 2.0	4 9.1	4 9.1
Federal Accounting Standards Advisory Board	43 7.8	56 10.2	20 10.8	13 10.6	9 4.3	22 6.2	20 11.3	13 8.5	14 7.5	13 4.8	3 4.8	15 8.3	8 5.7	6 8.2	24 18.5	3 12.0	4 9.8	5 7.9	6 9.5	1 1.9	3 6.1	5 10.9	5 10.9
Government agency regulation	37 6.7	71 13.0	16 8.4	11 8.6	9 4.1	17 4.7	19 10.5	6 3.9	11 5.6	17 4.5	2 4.5	12 6.7	5 3.6	7 9.6	45 34.4	2 8.0	1 2.5	7 11.1	4 6.3	4 8.0	2 4.1	1 2.2	1 2.2

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9a The CPA Letter contains articles on variety of subjects, indicate degree to which such information is useful to you in your occupation

Top box Summary

Table 42

	Total		Amount CPAL				Gender		Age				Area of Employment				Pub.Acct. Size		Industry			
	Un- wght	wght	All/ Most	Just Half	Just Few	Male	Female	Undr 35	36- 45	46- 55	Over 55	Pub. Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr 100	Over 1000	
Member disciplinary actions	36	50	15	13	7	26	10	14	8	10	5	17	4	9	19	1	4	4	8	1	4	-
	6.6	9.1	8.2	10.1	3.2	7.3	5.4	9.6	3.9	6.6	8.5	9.5	2.8	12.5	14.5	4.0	10.0	6.3	12.9	1.9	8.2	-
Performance auditing	36	45	13	9	13	19	17	8	13	9	5	6	11	7	18	3	1	2	3	3	6	3
	6.6	8.2	7.0	7.2	6.4	5.3	9.4	5.6	7.0	6.1	9.2	3.3	7.8	9.6	13.6	12.0	2.5	3.2	4.8	5.8	12.2	6.5
Single Audit matters	35	69	9	11	14	17	18	14	6	13	2	16	1	8	42	2	2	6	8	1	-	2
	6.3	12.5	4.6	8.8	6.9	4.7	9.9	9.2	3.1	8.8	3.6	8.9	0.7	11.0	31.8	8.0	5.0	9.5	12.7	1.9	-	4.3
Yellow Book issues	32	67	12	7	12	18	14	6	8	15	2	13	3	7	44	-	2	6	5	2	-	2
	5.8	12.2	6.5	5.7	5.7	5.0	7.6	4.1	4.2	10.2	4.3	7.2	2.1	9.6	33.6	-	5.0	9.5	7.9	3.8	-	4.3
International standards	30	40	12	10	8	19	11	14	9	7	*	4	7	14	10	5	1	1	2	-	4	5
	5.6	7.3	6.6	7.7	4.0	5.4	6.1	9.7	4.6	4.9	0.3	2.2	5.0	19.2	7.7	20.0	2.5	1.6	3.2	-	8.2	11.1
Performance measures for government	25	62	10	9	6	15	10	6	7	10	3	5	3	11	41	2	2	1	2	1	1	3
	4.6	11.3	5.5	6.7	3.0	4.2	5.7	3.8	3.8	6.4	5.0	2.8	2.1	15.1	31.3	8.0	5.0	1.6	3.2	1.9	2.0	6.5
Minority recruitment/ advancement	16	23	6	3	7	8	8	6	5	4	*	6	2	7	7	1	1	-	4	-	1	1
	2.9	4.2	3.2	2.6	3.3	2.3	4.4	4.3	2.6	2.9	0.7	3.3	1.4	9.6	5.3	4.2	2.5	-	6.3	-	2.0	2.2

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9a The CPA Letter contains articles on variety of subjects, indicate degree to which such information is useful to you in your occupation

Top two box Summary

Table 43

	Amount CPAL				Area of Employment				Pub. Acct. Size AICPA Members	Industry Co. Size													
	Total	All/	Normally Read	Gender	Age	Pub.	Acct	Ind.			Edu.	Govt	Othr										
	Un- wght*	Most	Just	Male	35-45	46-55	Fe- male	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr	100-	Over					
	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====				
Base: Total Answering	470	478	178	117	167	312	152	129	164	128	45	45	159	118	64	117	20	39	57	54	44	42	39
Accounting	85.0	86.4	92.9	91.6	79.7	85.1	84.3	86.8	85.5	84.7	78.7	78.7	86.9	83.1	87.7	90.0	80.0	90.7	90.5	85.7	81.5	85.7	86.7
IRS/tax news	460	449	164	114	168	300	154	120	166	121	49	49	163	117	51	102	16	40	59	52	40	39	38
	83.8	81.2	86.0	89.5	81.4	82.6	85.6	82.0	86.3	81.4	84.5	84.5	89.1	83.6	69.9	77.3	64.0	97.6	90.8	82.5	78.4	79.6	82.6
Information technology	427	422	156	101	160	286	137	112	153	119	39	39	141	111	56	95	19	32	52	45	35	39	40
	78.1	77.0	83.5	78.7	77.2	79.1	76.4	75.6	79.7	80.1	72.6	72.6	78.3	78.7	78.9	72.5	76.0	80.0	82.5	71.4	67.3	79.6	87.0
Financial management techniques and trends	418	397	151	101	154	272	139	109	163	107	34	34	127	119	45	87	19	21	49	48	35	44	42
	76.3	72.1	80.5	79.2	74.1	75.3	77.4	73.9	85.0	72.1	62.1	62.1	70.6	84.4	61.6	65.9	76.0	52.5	77.8	76.2	67.3	89.8	91.3
Financial Planning - Business	397	355	142	98	148	262	131	110	141	104	41	41	139	106	37	58	15	27	57	44	34	38	37
	72.7	64.8	75.0	77.7	71.4	72.7	72.8	74.0	74.4	69.9	71.2	71.2	76.4	75.7	51.4	44.6	62.5	67.5	87.7	69.8	66.7	77.6	80.4
Federal legislation	394	409	155	94	138	258	130	109	143	108	30	30	132	96	57	104	20	32	49	40	32	34	30
	72.6	74.9	82.8	74.9	67.2	72.6	72.0	74.5	74.3	72.2	59.8	59.8	73.3	69.6	78.1	80.0	80.0	80.0	77.8	63.5	64.0	69.4	66.7
Financial Planning - Personal	380	352	134	95	138	245	129	100	132	104	39	39	131	99	37	68	17	28	50	41	37	32	33
	69.1	63.8	70.8	74.7	66.3	67.3	71.8	67.6	68.8	70.0	69.0	69.0	72.0	70.2	50.7	51.9	68.0	70.0	76.9	65.1	71.2	65.3	71.7
FSAB issues	373	382	139	99	127	250	119	101	128	101	39	39	119	100	57	93	13	25	42	45	30	36	36
	68.4	69.6	74.0	77.5	61.7	69.2	66.5	69.1	67.3	67.9	69.5	69.5	66.1	70.9	78.1	71.0	54.2	61.0	67.7	71.4	57.7	73.5	78.3
Career information	328	321	106	88	127	194	130	110	120	77	20	20	92	94	43	73	19	14	36	37	31	32	36
	60.3	58.6	56.8	68.8	61.2	53.8	72.9	74.0	62.8	51.9	35.9	35.9	51.4	66.7	58.9	55.7	79.2	35.9	57.1	58.7	59.6	65.3	78.3
Business cost containment	327	284	132	66	120	228	96	81	128	87	30	30	94	101	33	42	14	27	34	26	26	40	35
	59.8	51.7	70.7	52.0	57.6	63.1	53.3	54.7	66.9	58.1	54.8	54.8	52.2	71.6	45.2	32.3	56.0	67.5	54.0	41.3	50.0	81.6	76.1
Cash flow analysis, budgeting	325	314	127	84	104	212	109	93	119	82	29	29	95	96	38	73	12	23	33	34	28	36	30
	59.6	57.3	67.8	65.8	50.4	58.6	61.3	62.5	63.1	55.3	51.2	51.2	53.1	68.6	52.1	55.7	48.0	57.5	53.2	54.0	54.9	73.5	65.2
State legislation	310	312	124	76	102	193	113	88	109	79	31	31	102	82	39	78	11	23	41	30	30	29	25
	56.7	56.7	66.0	59.7	49.2	53.8	63.0	59.1	56.9	53.5	57.3	57.3	56.7	58.6	53.4	59.1	44.0	57.5	65.1	47.6	57.7	59.2	55.6

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9a The CPA Letter contains articles on variety of subjects, indicate degree to which such information is useful to you in your occupation

Top two box Summary

Table 43

	Amount CPAL				Area of Employment				Pub.Acct. Size AICPA Members	Industry Co. Size													
	Normally Read		Age		Area of Employment																		
	Total	All/	Just	Gender	Age	Pub.	Acct Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr	100-	Over							
	Un- wght	Most	Half	Male	35	45	55	55	55	55	55	55	55	55	55	55							
Government agency regulation	169 31.1	229 41.8	73 39.1	46 36.7	45 21.8	107 29.7	58 32.8	49 33.3	50 26.5	54 36.2	11 21.7	59 32.8	34 24.5	29 76.3	100 28.0	7 37.5	15 33.3	21 30.2	19 30.2	14 28.0	11 22.4	10 22.2	
Single Audit matters	157 28.7	210 38.1	68 36.2	42 32.9	20.3	98 27.0	55 30.7	46 30.8	43 22.6	53 35.8	10 19.3	54 30.0	28 19.9	35 47.9	82 62.1	11 44.0	10 25.0	16 25.4	24 38.1	9 17.3	10 20.4	14 30.4	
International standards	154 28.3	159 29.1	58 30.8	36 28.5	57 27.8	104 29.1	47 26.1	56 38.3	50 26.3	28 19.1	17 31.4	37 20.6	42 30.2	39 53.4	28 21.5	13 52.0	4 10.0	10 15.9	20 31.7	11 22.0	14 28.6	19 42.2	
Yellow Book issues	141 25.8	205 37.3	57 30.5	40 31.2	20.3	84 23.2	55 30.4	33 22.0	42 21.6	55 37.0	9 17.0	53 29.4	22 15.6	28 38.4	94 71.8	8 32.0	12 30.0	20 31.7	18 28.6	8 15.4	7 14.3	12 26.1	
GASB	136 24.9	211 38.5	60 32.1	34 27.1	40 19.0	79 22.1	52 28.8	31 21.1	40 21.0	48 32.8	12 22.0	52 28.9	19 13.6	35 47.9	99 76.2	6 24.0	9 22.5	19 30.2	20 31.7	9 17.3	6 12.5	8 17.4	
Performance measures for government	87 15.8	164 29.8	42 22.5	23 18.1	8.7	55 15.1	28 15.6	23 15.5	29 15.0	26 17.1	5 9.9	21 11.7	12 8.5	28 38.4	93 71.0	10 40.0	4 10.0	6 9.5	9 14.3	5 9.6	5 10.2	6 13.0	
Minority recruitment/advancement	79 14.5	95 17.3	38 20.4	19 15.0	10.0	43 11.9	35 19.5	25 16.9	25 13.2	19 13.2	8 15.2	23 12.8	17 12.1	27 37.0	22 16.8	6 25.0	2 5.0	9 14.3	9 14.3	7 13.5	6 12.2	7 15.2	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9b The CPA Letter contains articles on variety of subjects, indicate whether you think the amount of coverage given to each subject is too much, about right, or not enough.

Accounting

Table 44

	Amount CPAL		Gender		Age			Area of Employment				Pub.Acct. Size		Industry									
	Total	Normally Read	Male	Female	Undr 35	36-45	46-55	Over 55	Pub.	Acct	Ind.	Edu.	Govt	Other	One	Two	Three	Four	Five	Over			
	Un- wght	All/ Most	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====			
Base: Total Respondents	511	513	172	124	191	335	170	136	177	142	53	172	130	68	121	22	38	59	61	49	45	44	
The amount of coverage is -																							
Top 2 box	381	383	149	94	133	265	111	98	126	111	42	140	89	50	88	16	35	47	47	31	34	32	
Too much	74.5	74.7	86.7	75.9	69.4	78.9	65.1	71.9	71.5	78.1	80.1	81.4	68.5	73.5	72.7	72.7	92.1	79.7	77.0	63.3	75.6	72.7	
About right	18	18	3	2	13	14	4	5	6	4	3	6	5	3	4	-	4	1	1	3	-	2	
Not enough	3.5	3.5	1.8	1.8	6.6	4.2	2.2	3.6	3.4	2.5	6.4	3.5	3.8	4.4	3.3	-	10.5	1.7	1.6	6.1	-	4.5	
Don't know/No opinion	363	365	146	92	120	251	107	93	120	107	39	134	84	47	84	16	31	46	46	28	34	30	
	71.1	71.2	85.0	74.1	62.9	74.7	62.8	68.3	68.1	75.6	73.6	77.9	64.6	69.1	69.4	72.7	81.6	78.0	75.4	57.1	75.6	68.2	
	51	54	19	18	13	35	16	17	22	10	2	11	16	9	15	3	2	4	5	6	5	5	
	10.0	10.5	10.9	14.3	6.9	10.3	9.6	12.7	12.4	6.8	3.9	6.4	12.3	13.2	12.4	13.6	5.3	6.8	8.2	12.2	11.1	11.4	
	79	76	4	12	45	36	43	21	28	21	8	21	25	9	18	3	1	8	9	12	6	7	
	15.5	14.8	2.4	9.8	23.6	10.8	25.3	15.4	16.1	15.1	16.0	12.2	19.2	13.2	14.9	13.6	2.6	13.6	14.8	24.5	13.3	15.9	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9b The CPA Letter contains articles on variety of subjects, indicate whether you think the amount of coverage given to each subject is too much, about right, or not enough.

AICPA initiatives for your member segment

Table 45

	Amount CPAL		Gender		Age			Area of Employment			Pub.Acct. Size		Industry Co. Size										
	Total Un- Wght* ====	All/ Most ====	Just Few ====	Male ====	Fe- Male ====	36- 45 ====	46- 55 ====	Over Pub. ====	Acct Ind. ====	Edu. Govt ====	Othr One ====	2-10 10+ ====		Undr 100 ====	100 1000 ====								
Base: Total Respondents	501	504	172	119	187	329	166	134	175	135	53	166	129	66	121	22	35	58	59	46	46	42	
The amount of coverage is -																							
Top 2 box	306	304	121	63	115	212	88	69	108	92	33	104	76	47	63	14	26	37	33	25	30	25	
	61.0	60.3	70.7	53.1	61.9	64.4	52.9	51.6	61.6	68.2	61.8	62.7	58.9	71.2	52.1	63.6	74.3	63.8	55.9	54.3	65.2	59.5	
Too much	52	44	17	13	20	41	10	14	15	16	5	21	12	6	3	2	6	9	5	3	6	5	
	10.4	8.7	10.1	11.0	10.5	12.4	5.9	10.8	8.7	12.1	8.6	12.7	9.3	9.1	2.5	9.1	17.1	15.5	8.5	6.5	13.0	11.9	
About right	254	260	104	50	96	171	78	55	93	76	28	83	64	41	60	12	20	28	28	22	24	20	
	50.7	51.6	60.6	42.1	51.3	52.0	47.0	40.8	52.9	56.2	53.1	50.0	49.6	62.1	49.6	54.5	57.1	48.3	47.5	47.8	52.2	47.6	
Not enough	42	41	19	10	12	30	12	11	21	6	3	13	13	-	14	1	4	7	2	7	4	3	
	8.4	8.1	10.9	8.4	6.3	9.2	7.2	8.5	12.1	4.8	5.7	7.8	10.1	-	11.6	4.5	11.4	12.1	3.4	15.2	8.7	7.1	
Don't know/No opinion	153	159	32	46	59	87	66	54	46	36	17	49	40	19	44	7	5	14	24	14	12	14	
	30.6	31.5	18.4	38.5	31.9	26.4	39.9	39.9	26.3	27.0	32.5	29.5	31.0	28.8	36.4	31.8	14.3	24.1	40.7	30.4	26.1	33.3	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9b The CPA Letter contains articles on variety of subjects, indicate whether you think the amount of coverage given to each subject is too much, about right, or not enough.

Assurance services

Table 46

	Amount CPAL Normally Read		Gender		Age			Area of Employment			Pub.Acct. Size AICPA Members		Industry Co. Size										
	All/ Most	Just Few	Fe- Male	Undr 35	36- 45	46- 55	Over 55	Acct Ind.	Govt	Othr	One 2-10	10+ 1000 1000											
Total	Un- wght	Wght*	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****											
Base: Total Respondents	502	501	170	122	185	327	169	135	172	138	53	168	128	67	116	22	37	57	60	48	45	43	
The amount of coverage is -																							
Top 2 box	280	273	110	67	97	199	77	68	93	88	28	104	64	42	50	13	22	39	36	25	25	20	
	55.8	54.5	64.5	55.2	52.3	60.8	45.6	50.5	54.4	63.6	53.1	61.9	50.0	62.7	43.1	59.1	59.5	68.4	60.0	52.1	55.6	46.5	
Too much	61	54	15	22	20	50	11	22	23	9	6	24	15	7	7	1	9	9	6	4	6	6	
	12.1	10.8	8.9	18.1	10.7	15.1	6.6	16.5	13.5	6.5	11.7	14.3	11.7	10.4	6.0	4.5	24.3	15.8	10.0	8.3	13.3	14.0	
About right	219	219	95	45	77	149	66	46	70	79	22	80	49	35	43	12	13	30	30	21	19	14	
	43.7	43.7	55.6	37.0	41.5	45.7	39.0	34.0	40.9	57.1	41.4	47.6	38.3	52.2	37.1	54.5	35.1	52.6	50.0	43.8	42.2	32.6	
Not enough	22	22	12	4	6	19	3	5	7	7	2	11	2	5	2	2	5	1	5	3	-	2	
	4.4	4.4	7.1	3.4	3.1	5.8	1.7	4.0	4.3	4.8	4.7	6.5	1.6	7.5	1.7	9.1	13.5	1.8	8.3	6.3	-	4.7	
Don't know/No opinion	200	206	48	51	83	109	89	61	71	44	22	53	62	20	64	7	10	17	19	20	20	21	
	39.8	41.1	28.4	41.5	44.6	33.4	52.7	45.4	41.4	31.6	42.2	31.5	48.4	29.9	55.2	31.8	27.0	29.8	31.7	41.7	44.4	48.8	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9b The CPA Letter contains articles on variety of subjects, indicate whether you think the amount of coverage given to each subject is too much, about right, or not enough.

Auditing

Table 47

	Total		Amount CPAL Normally Read				Gender		Age			Area of Employment			Pub.Acct. Size	Industry							
	Un- wght	All/ Most	All/ Most	Just Few	Fe- Male	Undr 35	36- 45	46- 55	Over 55	Pub. Acct Ind.	Edu. Govt	Othr	AICPA Members	One 2-10	10+	Co. Size							
Base: Total Respondents	504	500	170	124	186	329	168	134	176	137	53	169	129	65	115	22	36	59	60	47	45	43	
The amount of coverage is -																							
Top 2 box	318	307	131	82	97	211	101	80	114	92	28	113	77	37	64	16	25	41	40	24	29	26	
	63.1	61.4	76.9	66.1	52.4	64.2	59.7	59.9	64.6	67.2	53.2	66.9	59.7	56.9	55.7	72.7	69.4	69.5	66.7	51.1	64.4	60.5	
Too much	51	40	18	11	17	37	14	15	23	9	5	18	15	4	2	1	8	7	3	3	6	5	
	10.2	8.0	10.5	9.3	9.2	11.1	8.6	11.1	13.0	6.4	8.8	10.7	11.6	6.2	1.7	4.5	22.2	11.9	5.0	6.4	13.3	11.6	
About right	267	267	113	70	80	175	86	66	91	83	24	95	62	33	62	15	17	34	37	21	23	21	
	53.0	53.4	66.4	56.8	43.2	53.1	51.1	48.8	51.6	60.8	44.4	56.2	48.1	50.8	53.9	68.2	47.2	57.6	61.7	44.7	51.1	48.8	
Not enough	46	64	12	12	22	40	6	16	16	10	4	20	7	12	25	-	3	5	12	4	2	5	
	9.1	12.8	7.1	9.6	11.8	12.1	3.6	11.9	9.0	7.4	7.5	11.8	5.4	18.5	21.7	-	8.3	8.5	20.0	8.5	4.4	11.6	
Don't know/No opinion	140	129	27	30	67	78	62	38	46	35	21	36	45	16	26	6	8	13	8	19	14	12	
	27.8	25.8	16.0	24.3	35.8	23.7	36.7	28.3	26.4	25.5	39.3	21.3	34.9	24.6	22.6	27.3	22.2	22.0	13.3	40.4	31.1	27.9	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9b The CPA Letter contains articles on variety of subjects, indicate whether you think the amount of coverage given to each subject is too much, about right, or not enough.

Benchmarking

Table 48

	Amount CPAL		Gender		Age			Area of Employment			Pub.Acct. Size	Industry										
	Total	Normally Read	Male	Female	35-45	46-55	Over 55	Acct Ind.	Edu.	Govt Othr	AICPA Members	Co. Size										
Base: Total Respondents	497	170	119	184	323	168	132	175	136	50	163	129	66	118	22	36	57	56	47	45	43	
The amount of coverage is -																						
Top 2 box	218	86	59	68	147	67	50	78	61	25	74	53	32	44	12	22	26	22	17	25	12	
	43.8	50.3	49.8	37.1	45.5	39.7	38.3	44.8	45.0	49.9	45.4	41.1	48.5	37.3	54.5	61.1	45.6	39.3	36.2	55.6	27.9	
Too much	36	14	9	9	28	7	8	12	12	4	15	6	11	7	1	7	4	4	4	3	1	
	7.2	8.0	7.7	5.1	8.8	4.3	5.8	6.9	8.6	8.1	9.2	4.7	16.7	5.9	4.5	19.4	7.0	7.1	8.5	6.7	2.3	
About right	182	72	50	59	119	59	43	66	50	21	59	47	21	37	11	15	22	18	13	22	11	
	36.7	42.4	42.1	31.9	36.7	35.3	32.5	37.9	36.4	41.8	36.2	36.4	31.8	31.4	50.0	41.7	38.6	32.1	27.7	48.9	25.6	
Not enough	76	27	17	31	61	15	26	22	27	*	15	28	12	12	2	2	8	4	5	9	15	
	15.2	13.9	15.8	17.1	18.9	8.7	20.0	12.7	19.8	0.4	9.2	21.7	18.2	10.2	9.1	5.6	14.0	7.1	10.6	20.0	34.9	
Don't know/No opinion	204	58	42	84	115	87	55	74	48	25	74	48	22	62	8	12	23	30	25	11	16	
	41.0	33.9	35.6	45.8	35.6	51.7	41.7	42.5	35.3	49.7	45.4	37.2	33.3	52.5	36.4	33.3	40.4	53.6	53.2	24.4	37.2	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9b The CPA Letter contains articles on variety of subjects, indicate whether you think the amount of coverage given to each subject is too much, about right, or not enough.

Business cost containment

Table 49

	Amount CPAL		Gender		Age			Area of Employment				Pub.Acct. Size		Industry								
	Total	Un-All/	Male	Female	35	36-45	46-55	Over 55	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr 100	Over 1000				
	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====				
Base: Total Respondents	496	170	121	183	325	165	133	173	135	51	165	127	66	116	22	36	57	58	45	46	42	
The amount of coverage is -																						
Top 2 box	239	101	59	74	165	69	57	83	65	30	84	59	33	47	10	28	26	24	19	26	17	
	48.2	47.0	59.3	49.1	40.5	50.6	41.7	42.9	48.0	48.0	58.9	50.9	46.5	50.0	40.5	45.5	45.6	41.4	42.2	56.5	40.5	
Too much	23	29	6	5	11	20	2	5	6	7	4	9	3	7	8	2	4	3	2	3	1	1
	4.6	5.8	3.4	4.0	5.8	6.2	1.0	3.9	3.5	5.1	6.8	5.5	2.4	10.6	6.9	9.1	11.1	5.3	3.4	6.7	2.2	2.4
About right	216	204	95	54	64	145	67	52	77	58	27	75	56	26	39	8	24	23	22	16	25	16
	43.5	41.1	55.9	45.0	34.8	44.4	40.8	39.0	44.5	42.8	52.0	45.5	44.1	39.4	33.6	36.4	66.7	40.4	37.9	35.6	54.3	38.1
Not enough	91	74	35	21	34	74	17	23	39	28	1	24	29	6	9	6	3	13	6	7	10	12
	18.3	14.9	20.6	17.4	18.4	22.7	10.1	17.3	22.7	20.8	1.1	14.5	22.8	9.1	7.8	27.3	8.3	22.8	10.3	15.6	21.7	28.6
Don't know/No opinion	166	189	34	41	75	87	79	53	51	42	21	57	39	27	60	6	5	18	28	19	10	13
	33.5	38.1	20.1	33.6	41.1	26.7	48.1	39.8	29.3	31.2	40.0	34.5	30.7	40.9	51.7	27.3	13.9	31.6	48.3	42.2	21.7	31.0

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9b The CPA Letter contains articles on variety of subjects, indicate whether you think the amount of coverage given to each subject is too much, about right, or not enough.

Cash flow analysis, budgeting

Table 51

	Total		Amount CPAL Normally Read				Gender		Age			Area of Employment				Pub. Acct. Size AICPA Members		Industry Co. Size				
	Un- wght	All/ wght	All/ Just	Half	Few	Male	Female	35	36-45	46-55	Over 55	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr 100	Over 1000	
Base: Total Respondents	497	494	169	122	182	324	167	134	173	135	51	166	128	66	113	21	36	57	59	47	45	42
The amount of coverage is -																						
Top 2 box	260	253	98	72	84	170	84	64	85	79	27	89	67	34	53	10	26	31	26	22	25	24
	52.4	51.2	58.0	58.7	46.5	52.6	50.5	48.1	49.3	58.9	53.1	53.6	52.3	51.5	46.9	47.6	72.2	54.4	44.1	46.8	55.6	57.1
Too much	23	23	6	4	11	19	4	8	4	8	3	11	4	4	4	-	6	4	1	3	1	1
	4.6	4.7	3.8	3.2	5.9	5.9	2.1	6.0	2.0	5.8	6.5	6.6	3.1	6.1	3.5	-	16.7	7.0	1.7	6.4	2.2	2.4
About right	237	230	91	68	74	151	81	56	82	71	24	78	63	30	49	10	20	27	25	19	24	23
	47.8	46.6	54.1	55.5	40.6	46.6	48.4	42.0	47.3	53.1	46.6	47.0	49.2	45.5	43.4	47.6	55.6	47.4	42.4	40.4	53.3	54.8
Not enough	91	82	39	20	32	72	19	27	36	19	9	28	26	8	15	5	5	10	12	7	11	7
	18.4	16.6	23.3	16.7	17.4	22.1	11.6	19.9	20.7	14.4	18.4	16.9	20.3	12.1	13.3	23.8	13.9	17.5	20.3	14.9	24.4	16.7
Don't know/No opinion	145	159	32	30	66	82	63	43	52	36	15	49	35	24	45	6	5	16	21	18	9	11
	29.3	32.2	18.8	24.6	36.2	25.4	37.9	32.0	30.0	26.7	28.5	29.5	27.3	36.4	39.8	28.6	13.9	28.1	35.6	38.3	20.0	26.2

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9b The CPA Letter contains articles on variety of subjects, indicate whether you think the amount of coverage given to each subject is too much, about right, or not enough.

Consulting services

Table 52

	Amount CPAL										Pub.Acct. Size AICPA Members	Industry Co. Size										
	Normally Read		Gender		Age		Area of Employment		Pub.Acct. Size													
	All/	Just	Fe-	Undr	36-	46-	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr	100-	Over					
Total Un- wght*	Most	Half	Male	35	45	55	55	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	100	1000	1000				
Base: Total Respondents	495	170	121	182	326	163	134	172	134	51	165	127	67	116	21	35	57	59	46	46	40	
The amount of coverage is -																						
Top 2 box	273	263	112	72	85	184	84	67	93	82	27	102	66	35	51	9	27	32	36	23	26	21
	55.2	53.0	66.0	59.5	46.5	56.4	51.3	50.5	54.1	61.2	52.6	61.8	52.0	52.2	44.0	42.9	77.1	56.1	61.0	50.0	56.5	52.5
Too much	39	36	7	14	16	29	10	7	18	10	4	9	14	7	6	-	3	3	3	7	4	4
	7.8	7.3	4.2	11.8	8.6	8.9	6.1	5.1	10.8	7.4	6.8	5.5	11.0	10.4	5.2	-	8.6	5.3	5.1	15.2	8.7	10.0
About right	235	227	105	58	69	155	74	61	74	72	23	93	52	28	45	9	24	29	33	16	22	17
	47.4	45.8	61.8	47.7	37.9	47.6	45.2	45.4	43.3	53.8	45.8	56.4	40.9	41.8	38.8	42.9	68.6	50.9	55.9	34.8	47.8	42.5
Not enough	77	69	28	23	26	58	19	25	25	19	9	32	14	10	6	7	5	13	11	7	3	5
	15.7	13.9	16.2	19.0	14.1	17.8	11.9	18.7	14.4	13.8	18.0	19.4	11.0	14.9	5.2	33.3	14.3	22.8	18.6	15.2	6.5	12.5
Don't know/No opinion	144	164	30	26	72	84	60	41	54	34	15	31	47	22	59	5	3	12	12	16	17	14
	29.1	33.1	17.8	21.5	39.4	25.7	36.9	30.9	31.5	25.0	29.4	18.8	37.0	32.8	50.9	23.8	8.6	21.1	20.3	34.8	37.0	35.0

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9b The CPA Letter contains articles on variety of subjects, indicate whether you think the amount of coverage given to each subject is too much, about right, or not enough.

FSAB issues

Table 53

	Total		Amount CPAL Normally Read			Gender		Age			Area of Employment				Pub.Acct. Size AICPA Members		Industry Co. Size						
	Un- Wght*	Wght*	All/ Most	Just Half	Few	Male	Female	35-44	45-54	55-64	65-74	75-84	85-94	95-104	105-114	115-124	125-134	135-144	145-154				
Base: Total Respondents	495	496	168	121	182	324	166	134	173	133	51	165	128	68	115	20	35	56	60	47	45	43	
The amount of coverage is -																							
Top 2 box	339	342	135	90	108	236	97	90	118	93	34	120	83	52	75	12	30	37	43	32	31	27	
	68.5	69.0	80.4	74.0	59.3	72.9	58.8	67.4	68.3	69.5	66.7	72.7	64.8	76.5	65.2	60.0	85.7	66.1	71.7	68.1	68.9	62.8	
Too much	37	33	11	4	20	29	8	11	20	5	2	14	10	4	5	-	4	4	4	4	4	3	
	7.4	6.7	6.6	3.5	10.8	9.1	4.5	8.0	11.5	3.4	3.3	8.5	7.8	5.9	4.3	-	11.4	7.1	6.7	8.5	8.9	7.0	
About right	302	309	124	85	89	207	90	79	99	88	32	106	73	48	70	12	26	33	39	28	27	24	
	61.0	62.3	73.7	70.5	48.5	63.8	54.2	59.4	56.9	66.1	63.4	64.2	57.0	70.6	60.9	60.0	74.3	58.9	65.0	59.6	60.0	55.8	
Not enough	39	41	12	12	14	26	13	10	14	11	3	12	10	6	11	2	1	6	5	1	5	4	
	7.8	8.3	7.2	9.8	7.4	7.9	7.9	7.4	8.3	8.4	6.5	7.3	7.8	8.8	9.6	10.0	2.9	10.7	8.3	2.1	11.1	9.3	
Don't know/NO opinion	117	113	21	20	61	62	55	34	41	29	14	33	35	10	29	6	4	13	12	14	9	12	
	23.7	22.8	12.4	16.2	33.2	19.2	33.3	25.2	23.4	22.1	26.8	20.0	27.3	14.7	25.2	30.0	11.4	23.2	20.0	29.8	20.0	27.9	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9b The CPA Letter contains articles on variety of subjects, indicate whether you think the amount of coverage given to each subject is too much, about right, or not enough.

Federal Accounting Standards Advisory Board

Table 54

	Amount CPAL		Gender		Age		Area of Employment				Pub.Acct. Size	Industry											
	Total	Normally Read	All/	Just	Fe- Undr	36- 46-	Acct Ind.	Edu.	Govt	Othr	AICPA Members	Co. Size											
	Wght*	Wght	Most	Few	Male	male	55	55	Pub.	Acct	One	2-10	10+	Undr	100-	Over							
	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====						
Base: Total Respondents	489	493	167	119	180	320	162	132	171	130	51	165	124	67	117	20	35	58	58	45	43	42	
The amount of coverage is -																							
Top 2 box	288	289	126	73	84	198	85	75	105	75	30	103	70	40	65	11	28	34	34	24	28	23	
	59.0	58.6	75.6	61.5	46.8	61.8	52.2	56.2	61.1	58.1	58.5	62.4	56.5	59.7	55.6	55.0	80.0	58.6	58.6	53.3	65.1	54.8	
Too much	51	51	16	12	20	42	9	16	20	12	4	19	12	11	8	1	9	5	4	4	4	4	
	10.4	10.3	9.5	9.9	11.1	13.0	5.7	12.0	11.6	9.0	6.8	11.5	9.7	16.4	6.8	5.0	25.7	8.6	6.9	8.9	9.3	9.5	
About right	237	238	110	62	64	157	75	59	85	64	26	84	58	29	57	10	19	29	30	20	24	19	
	48.6	48.3	66.1	51.6	35.7	48.8	46.4	44.3	49.5	49.1	51.7	50.9	46.8	43.3	48.7	50.0	54.3	50.0	51.7	44.4	55.8	45.2	
Not enough	24	28	6	9	9	15	8	6	10	6	2	6	7	3	11	1	1	2	3	1	2	4	
	4.9	5.7	3.8	7.5	4.7	4.7	5.1	4.5	5.8	4.4	4.4	3.6	5.6	4.5	9.4	5.0	2.9	3.4	5.2	2.2	4.7	9.5	
Don't know/No opinion	176	176	34	37	88	107	69	52	57	49	19	56	47	24	41	8	6	22	21	20	13	15	
	36.1	35.7	20.7	31.0	48.5	33.4	42.7	39.3	33.2	37.5	37.1	33.9	37.9	35.8	35.0	40.0	17.1	37.9	36.2	44.4	30.2	35.7	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9b The CPA Letter contains articles on variety of subjects, indicate whether you think the amount of coverage given to each subject is too much, about right, or not enough.

Federal auditing concerns

Table 55

	Total		Amount CPAL				Gender			Age			Area of Employment			Pub. Acct. Size	Industry						
	Un- wght*	All/ Most	Normally	Just	Fe- Male	Undr 36-	46- 55	Over 55	Acct	Ind.	Edu.	Govt	Othr	AICPA	Members	Co. Size							
Base: Total Respondents	495	496	168	122	182	325	164	134	173	133	51	166	127	66	117	20	35	58	59	46	45	42	
The amount of coverage is -																							
Top 2 box	266	260	112	69	79	182	79	63	100	75	25	99	61	35	52	13	26	35	31	20	27	18	
	53.9	52.4	66.9	56.5	43.4	56.0	48.1	46.8	57.9	56.3	48.9	59.6	48.0	53.0	44.4	65.0	74.3	60.3	52.5	43.5	60.0	42.9	
Too much	65	55	20	15	25	47	17	15	27	15	8	27	15	10	2	1	10	13	3	4	6	6	
	13.1	11.1	12.0	12.3	13.6	14.6	10.5	11.0	15.5	11.3	15.8	16.3	11.8	15.2	1.7	5.0	28.6	22.4	5.1	8.7	13.3	14.3	
About right	202	205	92	54	54	135	62	48	73	60	17	72	46	25	50	12	16	22	28	16	21	12	
	40.8	41.3	54.9	44.2	29.8	41.4	37.6	35.8	42.5	44.9	33.1	43.4	36.2	37.9	42.7	60.0	45.7	37.9	47.5	34.8	46.7	28.6	
Not enough	25	44	5	8	12	15	10	13	2	7	3	7	5	6	25	1	-	2	4	2	1	4	
	5.1	8.9	2.7	6.8	6.8	4.6	6.0	10.0	1.4	5.1	5.5	4.2	3.9	9.1	21.4	5.0	-	3.4	6.8	4.3	2.2	9.5	
Don't know/No opinion	203	192	51	45	91	128	75	58	70	51	23	60	61	25	40	6	9	21	24	24	17	20	
	41.0	38.7	30.4	36.7	49.8	39.4	45.8	43.2	40.7	38.7	45.6	36.1	48.0	37.9	34.2	30.0	25.7	36.2	40.7	52.2	37.8	47.6	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9b The CPA Letter contains articles on variety of subjects, indicate whether you think the amount of coverage given to each subject is too much, about right, or not enough.

Federal legislation

Table 56

	Amount CPAL		Gender		Age		Area of Employment			Pub.Acct. Size AICPA Members	Industry Co. Size												
	Normally Read	Just	Fe- Male	Undr 35	36- 45	46- 55	Acct Ind.	Edu.	Govt Othr		Undr 100	Over 1000											
Total Un- Wght*	All/	Most	Half	Few	Male	Female	35	45	55	Over	Pub.	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	44	45	42	
Base: Total Respondents	494	496	168	122	181	322	166	135	173	135	47	167	125	68	115	21	36	58	59	44	45	42	
The amount of coverage is -																							
Top 2 box	320	315	127	82	105	219	95	84	119	89	24	119	73	46	62	15	35	40	35	22	32	23	
Too much	64.8	63.5	75.7	67.0	57.9	68.0	57.6	62.2	69.0	66.1	50.7	71.3	58.4	67.6	53.9	71.4	97.2	69.0	59.3	50.0	71.1	54.8	
About right	38	32	10	10	14	31	8	10	11	14	3	15	10	6	1	-	8	5	2	3	6	2	
Not enough	7.7	6.5	6.1	8.2	8.0	9.5	4.6	7.6	6.5	10.2	6.2	9.0	8.0	8.8	0.9	-	22.2	8.6	3.4	6.8	13.3	4.8	
Don't know/No opinion	282	283	117	72	90	189	88	74	108	75	21	104	63	40	61	15	27	35	33	19	26	21	
	57.1	57.1	69.6	58.8	49.9	58.5	53.0	54.6	62.4	55.9	44.5	62.3	50.4	58.8	53.0	71.4	75.0	60.3	55.9	43.2	57.8	50.0	
	43	55	15	15	13	29	14	13	15	10	5	11	13	9	22	-	-	6	3	4	4	6	
	8.7	11.1	9.2	12.2	7.0	9.0	8.4	9.8	8.8	7.3	10.2	6.6	10.4	13.2	19.1	-	-	10.3	5.1	9.1	8.9	14.3	
	131	126	25	25	64	74	56	38	38	36	19	37	39	13	31	6	1	12	21	18	9	13	
	26.5	25.4	15.1	20.7	35.1	23.0	34.0	28.0	22.2	26.6	39.1	22.2	31.2	19.1	27.0	28.6	2.8	20.7	35.6	40.9	20.0	31.0	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9b The CPA Letter contains articles on variety of subjects, indicate whether you think the amount of coverage given to each subject is too much, about right, or not enough.

Financial management techniques and trends

Table 57

	Amount CPAL		Age		Gender		Area of Employment				Pub.Acct. Size		Industry										
	Total	Normally Read	All/ Most	Just Few	Fe- Male	Undr 35	36- 45	46- 55	Over 55	Pub. Acct	Ind. Edu.	Govt	Othr	One 2-10	10+	Undr 100	Over 1000						
Base: Total Respondents	499	502	168	121	188	327	166	135	175	135	51	168	127	68	118	21	36	58	60	46	44	43	
The amount of coverage is -																							
Top 2 box	300	298	120	80	96	201	93	72	105	82	36	109	71	38	67	13	27	39	35	24	25	26	
Too much	27	29	11	7	7	21	6	7	9	9	2	14	4	5	6	-	5	7	2	4	1	-	
About right	272	269	109	73	88	180	87	66	96	73	33	95	67	33	61	13	22	32	33	20	24	26	
Not enough	89	79	32	16	40	64	25	29	37	22	1	25	27	9	13	5	3	11	10	9	11	9	
Don't know/No opinion	110	125	17	25	52	62	48	33	33	31	14	34	29	21	38	3	6	8	15	13	8	8	
	22.1	24.9	10.0	20.7	27.8	19.0	29.0	24.5	18.6	22.8	27.6	20.2	22.8	30.9	32.2	14.3	16.7	13.8	25.0	28.3	18.2	18.6	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9b The CPA Letter contains articles on variety of subjects, indicate whether you think the amount of coverage given to each subject is too much, about right, or not enough.

Financial Planning - Personal

Table 58

	Amount CPAL		Age		Area of Employment			Pub.Acct. Size		Industry													
	Total	Normally Read	Gender	Age	Area of Employment	Pub.Acct. Size	Industry	Co. Size	Co. Size	Co. Size													
	Un-All/	Just	Fe-Undr	36-46-	Pub.	One 2-10	10+	Undr 100-	Over	Over													
	Wght* wght	Half Few	Male male	35 45 55	Acct Ind. Edu. Govt Othr	One 2-10	10+	100 1000	1000	1000													
	====	====	====	====	====	====	====	====	====	====													
Base: Total Respondents	498	500	167	120	186	324	167	135	175	134	50	167	127	67	118	21	36	57	60	47	43	43	
The amount of coverage is -																							
Top 2 box	276	263	116	70	84	173	97	61	97	81	33	101	66	36	48	12	24	39	30	22	24	20	
	55.4	52.6	69.2	57.8	45.2	53.4	57.9	45.3	55.5	60.6	65.1	60.5	52.0	53.7	40.7	57.1	66.7	68.4	50.0	46.8	55.8	46.5	
Too much	37	35	7	14	13	26	11	9	11	12	5	12	10	9	3	1	4	6	2	5	4	2	
	7.5	7.0	4.0	11.8	6.9	8.2	6.4	6.8	6.3	8.7	10.7	7.2	7.9	13.4	2.5	4.8	11.1	10.5	3.3	10.6	9.3	4.7	
About right	239	228	109	55	71	147	86	52	86	70	27	89	56	27	45	11	20	33	28	17	20	18	
	47.9	45.6	65.2	46.0	38.2	45.3	51.5	38.5	49.1	51.9	54.4	53.3	44.1	40.3	38.1	52.4	55.6	57.9	46.7	36.2	46.5	41.9	
Not enough	93	91	30	22	39	79	14	32	33	20	7	30	25	9	23	4	6	10	11	8	7	13	
	18.6	18.2	17.8	18.6	21.1	24.2	8.3	24.0	19.1	15.0	13.4	18.0	19.7	13.4	19.5	19.0	16.7	17.5	18.3	17.0	16.3	30.2	
Don't know/No opinion	129	146	22	28	63	72	57	41	45	33	11	36	36	22	47	5	6	8	19	17	12	10	
	26.0	29.2	13.0	23.6	33.8	22.3	33.8	30.7	25.4	24.3	21.5	21.6	28.3	32.8	39.8	23.8	16.7	14.0	31.7	36.2	27.9	23.3	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9b The CPA Letter contains articles on variety of subjects, indicate whether you think the amount of coverage given to each subject is too much, about right, or not enough.

Financial Planning - Business

Table 59

	Total	Amount CPAL Normally Read		Gender		Age		Area of Employment			Pub.Acct. Size AICPA Members	Industry Co. Size											
		All/ Most	Just Few	Male	Female	36-45	46-55	Over 55	Pub. Acct	Ind. Edu.			Govt Othr										
Base: Total Respondents	497	499	167	120	188	326	166	135	175	134	50	167	127	67	117	21	36	57	60	46	44	43	
The amount of coverage is -																							
Top 2 box	284	273	121	68	91	191	89	72	93	81	36	103	68	38	51	13	23	37	35	25	25	21	
	57.1	54.7	72.4	56.2	48.4	58.6	53.7	53.2	53.1	60.5	72.2	61.7	53.5	56.7	43.6	61.9	63.9	64.9	58.3	54.3	56.8	48.8	
Too much	21	24	4	8	5	17	3	5	8	6	1	7	4	8	4	1	3	4	-	3	2	-	
	4.1	4.8	2.3	7.0	2.6	5.3	2.0	3.4	4.9	4.7	2.3	4.2	3.1	11.9	3.4	4.8	8.3	7.0	-	6.5	4.5	-	
About right	264	249	117	59	86	174	86	67	84	75	35	96	64	30	47	12	20	33	35	22	23	21	
	53.0	49.9	70.1	49.2	45.8	53.3	51.7	49.7	48.3	55.8	69.9	57.5	50.4	44.8	40.2	57.1	55.6	57.9	58.3	47.8	52.3	48.8	
Not enough	89	79	25	26	37	70	19	29	37	19	3	30	24	8	13	4	7	12	9	4	8	13	
	17.8	15.8	15.2	21.2	19.5	21.4	11.4	21.7	21.1	14.5	6.3	18.0	18.9	11.9	11.1	19.0	19.4	21.1	15.0	8.7	18.2	30.2	
Don't know/No opinion	125	147	21	27	60	65	58	34	45	34	11	34	35	21	53	4	6	8	16	17	11	9	
	25.0	29.5	12.4	22.6	32.1	20.0	34.9	25.1	25.8	25.0	21.5	20.4	27.6	31.3	45.3	19.0	16.7	14.0	26.7	37.0	25.0	20.9	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9b The CPA Letter contains articles on variety of subjects, indicate whether you think the amount of coverage given to each subject is too much, about right, or not enough.

GASB

Table 60

	Amount CPAL		Gender		Age			Area of Employment			Pub.Acct. Size		Industry								
	Total	Normally Read	Male	Female	35	36-45	46-55	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr	100	Over	1000	10000	
Base: Total Respondents	488	166	117	182	321	161	134	171	128	51	166	123	67	116	20	35	58	59	45	43	42
The amount of coverage is -																					
Top 2 box	232	100	52	74	155	70	54	75	71	28	93	49	37	60	6	24	31	31	22	18	14
	47.5	60.2	44.2	40.4	48.4	43.8	40.7	43.8	55.4	53.7	56.0	39.8	55.2	51.7	30.0	68.6	53.4	52.5	48.9	41.9	33.3
Too much	63	20	13	26	49	14	19	24	13	7	27	13	12	7	1	8	9	10	6	4	4
	12.9	12.2	11.1	14.3	15.3	8.4	14.0	13.9	10.4	13.6	16.3	10.6	17.9	6.0	5.0	22.9	15.5	16.9	13.3	9.3	9.5
About right	169	80	39	48	106	57	36	51	58	21	66	36	25	53	5	16	22	21	16	14	10
	34.6	37.6	47.9	33.1	26.1	33.0	35.3	26.7	29.9	45.0	39.8	29.3	37.3	45.7	25.0	45.7	37.9	35.6	35.6	32.6	23.8
Not enough	27	52	13	7	22	5	10	11	4	1	8	2	10	28	4	1	3	4	-	1	3
	5.6	10.6	7.6	4.0	7.0	3.0	7.6	6.7	3.4	2.5	4.8	1.6	14.9	24.1	20.0	2.9	5.2	6.8	-	2.3	7.1
Don't know/No opinion	229	195	54	58	143	86	69	85	53	22	65	72	20	28	10	10	24	24	23	24	25
	46.9	39.6	32.3	49.4	55.6	44.6	53.2	51.7	49.5	41.1	39.2	58.5	29.9	24.1	50.0	28.6	41.4	40.7	51.1	55.8	59.5

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9b The CPA Letter contains articles on variety of subjects, indicate whether you think the amount of coverage given to each subject is too much, about right, or not enough.

Government agency regulation

Table 61

	Amount CPAL		Gender		Age		Area of Employment			Pub.Acct. Size		Industry											
	Totl	Normally Read	Male	Female	35-44	45-54	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr	100-1000	Over	1000					
Base: Total Respondents	492	498	168	119	183	323	163	134	172	132	51	166	125	67	120	20	35	58	59	45	44	42	
The amount of coverage is -																							
Top 2 box	242	250	109	57	71	166	71	65	72	76	26	93	53	36	59	9	27	32	26	21	20	16	
Too much	49.1	50.2	64.5	47.6	38.6	51.2	43.4	48.6	41.8	57.4	50.0	56.0	42.4	53.7	49.2	45.0	77.1	55.2	44.1	46.7	45.5	38.1	
About right	57	50	16	14	23	45	12	17	11	17	12	25	12	10	2	1	8	9	8	3	5	5	
Not enough	11.6	10.0	9.6	12.0	12.7	14.0	7.2	12.8	6.7	12.7	22.7	15.1	9.6	14.9	1.7	5.0	22.9	15.5	13.6	6.7	11.4	11.9	
Don't know/No opinion	185	200	92	42	47	120	59	48	60	59	14	68	41	26	57	8	19	23	18	18	15	11	
	37.5	40.2	54.8	35.6	26.0	37.2	36.2	35.8	35.1	44.7	27.3	41.0	32.8	38.8	47.5	40.0	54.3	39.7	30.5	40.0	34.1	26.2	
	23	40	8	8	7	18	4	7	10	4	1	7	3	6	22	2	-	2	5	-	-	5	
	4.6	8.0	4.5	6.7	3.9	5.6	2.7	4.9	6.0	3.3	2.5	4.2	2.4	9.0	18.3	10.0	-	3.4	8.5	-	-	11.9	
	228	208	52	54	105	140	88	62	90	52	24	66	69	25	39	9	8	24	28	24	24	21	
	46.3	41.8	31.1	45.8	57.5	43.2	53.9	46.4	52.3	39.2	47.4	39.8	55.2	37.3	32.5	45.0	22.9	41.4	47.5	53.3	54.5	50.0	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9b The CPA Letter contains articles on variety of subjects, indicate whether you think the amount of coverage given to each subject is too much, about right, or not enough.

Hiring/retention

Table 62

	Amount CPAL		Age		Area of Employment			Pub.Acct. Size		Industry													
	Total	Normally Read	Gender	Age	Pub.	Acct	Ind.	Edu.	Govt	Othr	AICPA Members	Co. Size											
	Un- wght	All/ Most	Fe- Male	36- 45	46- 55	Over	Pub.	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr 100	1000	1000					
Base: Total Respondents	484	489	161	117	184	318	160	135	171	127	48	161	124	66	117	21	34	57	57	45	44	42	
The amount of coverage is -																							
Top 2 box	229	225	100	50	75	160	64	61	81	62	22	85	52	30	46	12	27	27	25	16	23	13	
	47.3	46.0	61.9	42.9	40.5	50.4	39.6	45.2	47.2	48.5	46.7	52.8	41.9	45.5	39.3	57.1	79.4	47.4	43.9	35.6	52.3	31.0	
Too much	34	33	10	6	15	31	3	13	7	9	4	16	6	4	6	1	8	5	3	3	4	-	
	7.0	6.7	6.0	4.9	8.2	9.6	2.1	10.0	4.2	7.3	8.6	9.9	4.8	6.1	5.1	4.8	23.5	8.8	5.3	6.7	9.1	-	
About right	195	192	90	45	59	130	60	47	74	52	18	69	46	26	40	11	19	22	22	13	19	13	
	40.3	39.3	55.9	38.0	32.3	40.7	37.5	35.2	43.1	41.1	38.1	42.9	37.1	39.4	34.2	52.4	55.9	38.6	38.6	28.9	43.2	31.0	
Not enough	85	73	19	29	36	50	35	33	32	15	5	21	29	11	9	3	-	9	12	6	8	18	
	17.6	14.9	11.8	24.3	19.8	15.7	21.7	24.8	18.8	11.8	9.6	13.0	23.4	16.7	7.7	14.3	-	15.8	21.1	13.3	18.2	42.9	
Don't know/No opinion	170	191	42	38	73	108	62	41	58	50	21	55	43	25	62	6	7	21	20	23	13	11	
	35.1	39.1	26.3	32.7	39.7	33.9	38.7	30.1	34.0	39.8	43.6	34.2	34.7	37.9	53.0	28.6	20.6	36.8	35.1	51.1	29.5	26.2	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9b The CPA Letter contains articles on variety of subjects, indicate whether you think the amount of coverage given to each subject is too much, about right, or not enough.

Internal auditing

Table 63

	Amount CPAL		Gender		Age		Area of Employment				Pub.Acct. Size		Industry										
	Total	Normally Read	Male	Female	36-45	46-55	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr	100-1000	Over						
	Wght*	Wght*	Wght*	Wght*	Wght*	Wght*	Wght*	Wght*	Wght*	Wght*	Wght*	Wght*	Wght*	Wght*	Wght*	Wght*	Wght*						
Base: Total Respondents	481	487	166	114	179	314	161	132	171	127	47	163	121	67	116	20	35	58	57	43	42	42	
The amount of coverage is -																							
Top 2 box	239	238	101	54	78	161	72	61	84	68	22	82	56	35	50	15	22	27	26	19	25	14	14
	49.7	48.9	60.8	47.1	43.8	51.2	45.0	46.5	49.0	53.7	46.4	50.3	46.3	52.2	43.1	75.0	62.9	46.6	45.6	44.2	59.5	33.3	33.3
Too much	53	48	18	10	22	46	6	18	12	10	12	25	9	6	5	3	12	8	5	4	4	2	2
	11.1	9.9	10.7	8.8	12.5	14.7	3.7	13.7	6.8	7.8	26.8	15.3	7.4	9.0	4.3	15.0	34.3	13.8	8.8	9.3	9.5	4.8	4.8
About right	185	190	83	44	56	115	66	43	72	58	9	57	47	29	45	12	10	19	21	15	21	12	12
	38.6	39.0	50.1	38.3	31.3	36.5	41.4	32.7	42.2	45.9	19.6	35.0	38.8	43.3	38.8	60.0	28.6	32.8	36.8	34.9	50.0	28.6	28.6
Not enough	46	57	19	8	18	36	10	18	15	11	3	9	16	9	23	-	1	4	4	5	3	10	10
	9.6	11.7	11.6	7.4	10.3	11.5	5.9	13.6	8.5	8.5	5.9	5.5	13.2	13.4	19.8	-	2.9	6.9	7.0	11.6	7.1	23.8	23.8
Don't know/No opinion	196	192	46	52	82	117	79	53	73	48	22	72	49	23	43	5	12	27	27	19	14	18	18
	40.7	39.4	27.6	45.5	45.9	37.3	49.1	40.0	42.5	37.8	47.8	44.2	40.5	34.3	37.1	25.0	34.3	46.6	47.4	44.2	33.3	42.9	42.9

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9b The CPA Letter contains articles on variety of subjects, indicate whether you think the amount of coverage given to each subject is too much, about right, or not enough.

International standards

Table 64

	Total		Amount CPAL Normally Read		Gender		Age			Area of Employment			Pub.Acct. Size AICPA Members		Industry Co. Size								
	Un- wght	All/ Most	All/ Most	Just Few	Male	Female	35	36-45	46-55	Over 55	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr 100	Over 1000			
Base: Total Respondents	489	493	168	117	181	320	163	132	171	132	50	165	124	67	117	20	35	58	59	44	44	42	
The amount of coverage is -																							
Top 2 box	249	236	105	58	81	177	66	62	87	67	29	85	62	36	40	13	22	29	28	22	25	18	
	50.9	47.9	62.5	49.6	44.7	55.3	40.6	47.4	50.5	51.2	57.3	51.5	50.0	53.7	34.2	65.0	62.9	50.0	47.5	50.0	56.8	42.9	
Too much	63	60	28	15	17	48	13	15	15	23	8	25	15	7	12	1	13	8	4	7	6	3	
	12.8	12.2	16.5	12.6	9.3	15.0	8.3	11.6	8.8	17.3	16.6	15.2	12.1	10.4	10.3	5.0	37.1	13.8	6.8	15.9	13.6	7.1	
About right	186	176	77	43	64	129	53	47	71	45	20	60	47	29	28	12	9	21	24	15	19	15	
	38.1	35.7	46.0	37.0	35.4	40.3	32.3	35.8	41.7	33.9	40.7	36.4	37.9	43.3	23.9	60.0	25.7	36.2	40.7	34.1	43.2	35.7	
Not enough	34	41	13	8	12	26	7	14	11	5	4	9	9	10	12	1	-	3	6	3	2	7	
	6.9	8.3	7.8	7.0	6.9	8.2	4.5	10.9	6.4	3.5	7.5	5.5	7.3	14.9	10.3	5.0	-	5.2	10.2	6.8	4.5	16.7	
Don't know/No opinion	206	216	50	51	88	117	89	55	74	60	18	71	53	21	65	6	13	26	25	19	17	17	
	42.2	43.8	29.7	43.4	48.5	36.5	54.9	41.7	43.1	45.3	35.2	43.0	42.7	31.3	55.6	30.0	37.1	44.8	42.4	43.2	38.6	40.5	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9b The CPA Letter contains articles on variety of subjects, indicate whether you think the amount of coverage given to each subject is too much, about right, or not enough.

IRS/tax news

Table 65

	Total		Amount CPAL Normally Read		Gender		Age			Area of Employment			Pub. Acct. Size		Industry Co. Size								
	Un- Wght*	Wght	All/ Most	Just Few	Fe- Male	Undr male	36- 45	46- 55	Over 55	Pub. Acct	Ind.	Edu.	Govt	Othr	One 2-10	10+ 1000	Undr 100	Over 1000					
Base: Total Respondents	498	502	167	120	187	325	167	135	175	135	50	167	127	68	119	21	35	58	61	46	44	43	
The amount of coverage is -																							
Top 2 box	301	300	119	67	108	203	92	74	101	89	34	105	73	43	65	14	29	30	35	28	25	21	
	60.4	59.8	70.9	55.7	57.4	62.4	55.2	55.0	57.3	66.2	67.1	62.9	57.5	63.2	54.6	66.7	82.9	51.7	57.4	60.9	56.8	48.8	
Too much	28	27	7	7	9	19	9	9	12	6	2	8	9	6	4	-	4	2	2	4	5	-	
	5.7	5.4	4.3	5.6	5.0	5.9	5.5	6.6	6.8	4.4	3.2	4.8	7.1	8.8	3.4	-	11.4	3.4	3.3	8.7	11.4	-	
About right	273	273	111	60	98	183	83	65	89	83	32	97	64	37	61	14	25	28	33	24	20	21	
	54.7	54.4	66.7	50.1	52.4	56.5	49.7	48.4	50.6	61.7	63.9	58.1	50.4	54.4	51.3	66.7	71.4	48.3	54.1	52.2	45.5	48.8	
Not enough	96	95	37	28	29	70	26	29	38	20	9	32	27	11	24	1	5	20	7	6	10	12	
	19.2	18.9	22.1	23.6	15.4	21.5	15.5	21.6	21.9	14.6	17.3	19.2	21.3	16.2	20.2	4.8	14.3	34.5	11.5	13.0	22.7	27.9	
Don't know/No opinion	102	107	12	25	51	53	49	32	36	26	8	30	27	14	30	6	1	8	19	12	9	10	
	20.4	21.3	7.0	20.6	27.2	16.2	29.3	23.4	20.8	19.3	15.6	18.0	21.3	20.6	25.2	28.6	2.9	13.8	31.1	26.1	20.5	23.3	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9b The CPA Letter contains articles on variety of subjects, indicate whether you think the amount of coverage given to each subject is too much, about right, or not enough.

Member disciplinary actions

Table 66

	Total Un- wght	Amount CPAL Normally Read			Gender			Age			Area of Employment				Pub.Acct. Size AICPA Members			Industry Co. Size			
		All/ Most	Just Half	Few	Male	Female	36- 45	46- 55	Over 55	Pub. Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr 100	100- 1000	Over 1000	
Base: Total Respondents	497	168	120	187	323	167	135	174	134	50	166	128	67	117	20	37	58	58	47	45	41
The amount of coverage is -																					
Top 2 box	331 66.7	131 78.1	80 61.5	115	225 69.6	102 60.9	90 66.2	106 61.1	98 73.2	35 70.6	118 71.1	80 62.5	51 76.1	62 53.0	14 70.0	29 78.4	44 75.9	36 62.1	29 61.7	30 66.7	22 53.7
Too much	118 23.7	42 25.2	30 25.1	42	80 24.6	36 21.8	27 19.6	41 23.5	42 31.3	7 14.1	46 27.7	26 20.3	21 31.3	17 14.5	4 20.0	14 37.8	18 31.0	12 20.7	7 14.9	10 22.2	8 19.5
About right	214 43.1	89 52.9	50 42.2	73	145 45.0	65 39.1	63 46.6	56 37.5	28 41.8	56 56.5	72 43.4	54 42.2	30 44.8	45 38.5	10 50.0	15 40.5	26 44.8	24 41.4	22 46.8	20 44.4	14 34.1
Not enough	18 3.6	10 5.7	* 0.1	7	15 4.6	3 1.9	8 6.0	4 2.3	3 2.3	3 6.1	9 5.4	3 2.3	1 1.5	8 6.8	-	3 8.1	2 3.4	3 5.2	1 2.1	2 4.4	-
Don't know/No opinion	147 29.6	30.5	16.2	32.5	34.7	83 25.8	62 37.2	38 27.8	64 36.7	33 24.6	12 23.3	45 35.2	15 22.4	47 40.2	6 30.0	5 13.5	12 20.7	19 32.8	17 36.2	13 28.9	19 46.3

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9b The CPA Letter contains articles on variety of subjects, indicate whether you think the amount of coverage given to each subject is too much, about right, or not enough.

Minority recruitment/advancement

Table 67

	Total		Amount CPAL				Age			Area of Employment				Pub.Acct. Size		Industry						
	Un- wght*	All/ Most	Normally	Just	Fe- Male	Gender	35	36- 45	46- 55	Over	Pub.	Acct	Ind.	Edu.	Govt	Othr	AICPA	Members	Co. Size	Undr 100	Over 1000	
																						168
Base: Total Respondents	493	496	168	117	185	323	164	135	171	133	50	166	125	67	117	21	36	58	59	45	44	42
The amount of coverage is -																						
Top 2 box	233	230	95	55	76	161	68	60	73	74	24	88	54	35	45	8	25	30	27	21	21	16
	47.3	46.4	56.6	47.2	41.3	49.8	41.2	44.5	42.5	55.8	47.2	53.0	43.2	52.2	38.5	38.1	69.4	51.7	45.8	46.7	47.7	38.1
Too much	72	80	27	16	24	57	14	18	20	24	10	31	13	15	19	2	14	10	7	7	5	3
	14.7	16.1	16.1	14.0	13.0	17.6	8.4	13.1	11.5	18.2	19.0	18.7	10.4	22.4	16.2	9.5	38.9	17.2	11.9	15.6	11.4	7.1
About right	161	150	68	39	52	104	54	42	53	50	14	57	41	20	26	6	11	20	20	14	16	13
	32.6	30.2	40.4	33.2	28.3	32.2	32.8	31.4	31.0	37.6	28.2	34.3	32.8	29.9	22.2	28.6	30.6	34.5	33.9	31.1	36.4	31.0
Not enough	17	26	7	1	9	12	6	4	6	7	1	4	3	9	8	2	-	3	1	-	-	4
	3.5	5.2	4.4	0.8	4.9	3.7	3.4	2.6	3.5	5.1	2.5	2.4	2.4	13.4	6.8	9.5	-	5.2	1.7	-	-	9.5
Don't know/No opinion	242	240	66	61	100	150	91	71	93	52	25	74	68	23	64	11	11	25	31	24	23	22
	49.2	48.4	39.0	52.0	53.8	46.5	55.4	52.9	54.0	39.1	50.3	44.6	54.4	34.3	54.7	52.4	30.6	43.1	52.5	53.3	52.3	52.4

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9b The CPA Letter contains articles on variety of subjects, indicate whether you think the amount of coverage given to each subject is too much, about right, or not enough.

Performance auditing

Table 68

	Amount CPAL		Gender		Age		Area of Employment				Pub.Acct. Size		Industry Co. Size					
	Total	Normally Read	Male	Female	35-45	46-55	Pub. Acct	Ind.	Edu.	Govt	Othr	One		2-10	10+			
Base: Total Respondents	489	493	167	117	182	319	164	125	67	117	20	36	57	59	45	44	42	
The amount of coverage is -																		
Top 2 box	226	220	93	57	70	158	64	55	35	40	7	23	27	28	21	23	15	
Too much	46.3	44.6	55.6	48.7	38.5	49.4	39.1	44.0	52.2	34.2	35.0	63.9	47.4	47.5	46.7	52.3	35.7	
About right	42	42	14	4	20	36	6	8	9	6	1	12	5	1	6	2	1	
Not enough	8.5	8.5	8.7	3.3	11.0	11.2	3.4	6.4	13.4	5.1	5.0	33.3	8.8	1.7	13.3	4.5	2.4	
Don't know/No opinion	185	178	78	53	50	122	59	47	26	34	6	11	22	27	15	21	14	
	37.7	36.1	47.0	45.5	27.5	38.2	35.7	37.6	38.8	29.1	30.0	30.6	38.6	45.8	33.3	47.7	33.3	
	39	49	14	9	16	32	7	12	8	19	2	-	2	6	2	4	7	
	8.1	9.9	8.6	7.9	8.7	10.2	4.2	9.6	11.9	16.2	10.0	-	3.5	10.2	4.4	9.1	16.7	
	223	224	60	51	96	129	93	58	24	58	11	13	28	25	22	17	20	
	45.7	45.4	35.8	43.4	52.9	40.5	56.6	46.4	35.8	49.6	55.0	36.1	49.1	42.4	48.9	38.6	47.6	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9b The CPA Letter contains articles on variety of subjects, indicate whether you think the amount of coverage given to each subject is too much, about right, or not enough.

Performance measures for government

Table 69

	Total		Amount CPAL Normally Read		Gender		Age		Area of Employment		Pub.Acct. Size	Industry														
	Un- wght	All/ Most	Just Few	Just Few	Male	Female	36-45	46-55	Acct Ind. Edu.	Govt Othr	AICPA Members	Co. Size														
Base: Total Respondents	490	494	167	117	184	321	164	134	171	133	49	165	125	67	117	20	36	57	59	45	44	42				
The amount of coverage is -																										
Top 2 box	212	214	89	52	65	146	60	54	70	66	18	78	50	29	49	8	24	25	24	17	19	16	37.8	43.2	38.1	
Too much	60	56	25	13	18	54	5	16	17	17	9	29	10	12	4	1	13	8	8	4	3	4	8.9	6.8	9.5	
About right	153	158	64	38	47	92	55	38	53	49	9	49	40	17	45	7	11	17	16	13	16	12	28.9	36.4	28.6	
Not enough	20	46	9	4	8	17	3	6	7	6	1	3	3	11	27	2	-	2	1	-	2	3	-	-	4.5	7.1
Don't know/No opinion	258	234	69	61	111	157	100	74	94	61	29	84	72	27	41	10	12	30	34	28	23	23	62.2	52.3	54.8	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9b The CPA Letter contains articles on variety of subjects, indicate whether you think the amount of coverage given to each subject is too much, about right, or not enough.

Practice management

Table 70

	Amount CPAL		Gender		Age		Area of Employment			Pub.Acct. Size		Industry										
	Total	Normally Read	Male	Female	36-45	46-55	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr	100-1000	Over	1000				
Base: Total Respondents	494	168	117	186	324	164	136	171	133	50	167	125	67	116	21	36	58	60	45	44	42	
The amount of coverage is -																						
Top 2 box	258	105	66	82	177	76	65	82	79	29	102	58	38	49	7	27	38	29	19	25	18	
Too much	52.2	51.2	62.7	55.8	44.2	54.7	46.3	48.1	47.8	59.8	57.6	61.1	46.4	56.7	42.2	33.3	75.0	65.5	48.3	42.2	56.8	42.9
About right	41	43	15	6	16	37	3	12	10	12	7	14	10	8	10	1	8	5	1	4	5	2
Not enough	8.2	8.7	8.9	5.4	8.5	11.4	2.1	9.1	5.7	8.7	13.5	8.4	8.0	11.9	8.6	4.8	22.2	8.6	1.7	8.9	11.4	4.8
Don't know/No opinion	217	211	90	59	67	140	72	53	72	68	22	88	48	30	39	6	19	33	28	15	20	16
	44.0	42.5	53.7	50.4	35.8	43.3	44.2	38.9	42.1	51.0	44.1	52.7	38.4	44.8	33.6	28.6	52.8	56.9	46.7	33.3	45.5	38.1
	53	51	27	11	14	44	9	18	21	8	7	30	6	3	10	2	8	11	9	2	-	5
	10.7	10.3	16.2	9.2	7.4	13.7	5.3	13.1	12.1	5.9	13.4	18.0	4.8	4.5	8.6	9.5	22.2	19.0	15.0	4.4	-	11.9
	183	191	36	41	90	102	79	53	69	46	15	35	61	26	57	12	1	9	22	24	19	19
	37.0	38.5	21.2	35.0	48.4	31.6	48.4	38.8	40.1	34.4	29.1	21.0	48.8	38.8	49.1	57.1	2.8	15.5	36.7	53.3	43.2	45.2

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9b The CPA Letter contains articles on variety of subjects, indicate whether you think the amount of coverage given to each subject is too much, about right, or not enough.

Single Audit matters

Table 71

	Amount CPAL		Gender		Age			Area of Employment			Pub.Acct. Size		Industry										
	Totl	Un- Wght	All/ Most	Half Few	Male	Female	35-44	45-54	55-64	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr	100-1000	Over			
Base: Total Respondents	487	494	168	116	181	321	161	134	168	132	50	165	123	67	119	20	36	57	59	44	44	41	
The amount of coverage is -																							
Top 2 box	247	250	104	60	77	168	72	63	81	72	27	89	58	33	59	11	23	29	31	20	24	19	
Too much	58	51	19	8	25	47	11	12	21	12	12	23	14	8	5	1	7	8	8	6	5	4	
About right	189	199	84	51	52	121	62	51	60	59	15	66	44	25	54	10	16	21	23	14	19	15	
Not enough	16	34	8	3	5	12	5	4	2	9	1	7	1	7	19	-	2	3	2	-	-	2	
Don't know/No opinion	224	210	56	53	99	140	84	67	84	51	22	69	64	27	41	9	11	25	26	24	20	20	
	46.0	42.5	33.5	45.6	54.6	43.8	52.0	50.0	50.1	38.6	44.6	41.8	52.0	40.3	34.5	45.0	30.6	43.9	44.1	54.5	45.5	48.8	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9b The CPA Letter contains articles on variety of subjects, indicate whether you think the amount of coverage given to each subject is too much, about right, or not enough.

State legislation

Table 72

	Amount CPAL		Gender		Age		Area of Employment		Pub.Acct. Size		Industry								
	Total	Normally Read	Male	Female	36-45	46-55	Acct	Ind. Edu. Govt Othr	One	Two	Three	Over							
	Un- wght	All/ Most Half	Male	Female	36-45	46-55	Acct	Ind. Edu. Govt Othr	One	Two	Three	Over							
Base: Total Respondents	495	168	120	185	137	173	132	50	166	126	68	119	21	36	58	59	47	44	41
The amount of coverage is -																			
Top 2 box	278	114	67	91	181	93	74	32	101	67	39	54	11	28	31	35	26	27	17
	56.2	67.9	56.0	49.3	56.4	54.6	54.8	64.2	60.8	53.2	57.4	45.4	52.4	77.8	53.4	59.3	55.3	61.4	41.5
Too much	46	13	7	22	37	8	13	6	16	12	6	4	2	6	6	4	4	4	5
	9.3	7.7	6.1	12.0	11.5	4.6	9.6	11.6	9.6	9.5	8.8	3.4	9.5	16.7	10.3	6.8	8.5	9.1	12.2
About right	232	101	60	69	145	84	62	26	85	55	33	50	9	22	25	31	22	23	12
	46.9	60.2	49.9	37.2	44.9	49.9	45.2	52.6	51.2	43.7	48.5	42.0	42.9	61.1	43.1	52.5	46.8	52.3	29.3
Not enough	49	20	16	13	37	12	13	4	14	13	8	22	2	2	10	1	3	4	7
	9.9	11.8	12.0	7.0	11.5	7.0	9.5	8.6	8.4	10.3	11.8	18.5	9.5	5.6	17.2	1.7	6.4	9.1	17.1
Don't know/No opinion	168	34	37	81	103	64	49	14	51	46	21	43	8	6	17	23	18	13	17
	33.9	33.8	20.1	43.7	32.1	38.4	35.7	27.2	30.7	36.5	30.9	36.1	38.1	16.7	29.3	39.0	38.3	29.5	41.5

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9b The CPA Letter contains articles on variety of subjects, indicate whether you think the amount of coverage given to each subject is too much, about right, or not enough.

Women and family issues

Table 74

	Amount CPAL		Gender		Age			Area of Employment			Pub.Acct. Size AICPA Members	Industry Co. Size										
	Normally Read	Just	Male	Female	35-44	45-54	55-64	Govt	Ind.	Edu.												
Base: Total Respondents	495	168	117	187	324	165	136	170	135	50	165	126	67	117	22	36	58	58	45	44	43	
The amount of coverage is -																						
Top 2 box	231	97	50	79	160	64	56	76	69	25	86	52	31	51	11	23	30	27	20	21	13	
Too much	46.6	57.5	42.8	42.3	49.6	39.0	41.1	44.9	51.6	50.1	52.1	41.3	46.3	43.6	50.0	63.9	51.7	46.6	44.4	47.7	30.2	
About right	69	28	14	23	59	9	18	23	18	9	26	16	13	11	2	16	5	5	6	5	6	
Not enough	14.0	13.7	16.8	12.3	18.1	5.3	13.0	13.3	13.4	18.9	15.8	12.7	19.4	9.4	9.1	44.4	8.6	8.6	13.3	11.4	14.0	
Don't know/No opinion	162	68	36	56	102	56	38	54	51	16	60	36	18	40	9	7	25	22	14	16	7	
	32.7	40.7	30.5	30.0	31.4	33.7	28.1	31.6	38.2	31.2	36.4	28.6	26.9	34.2	40.9	19.4	43.1	37.9	31.1	36.4	16.3	
	50	17	9	22	15	35	21	16	7	6	8	18	15	5	2	2	4	2	3	4	13	
	10.1	9.7	10.1	11.9	4.6	21.2	15.1	9.7	5.0	11.8	4.8	14.3	22.4	4.3	9.1	5.6	6.9	3.4	6.7	9.1	30.2	
	214	55	58	86	148	66	60	77	58	19	71	56	21	61	9	11	24	29	22	19	17	
	43.3	32.4	49.2	45.8	45.9	39.9	43.7	45.4	43.4	38.1	43.0	44.4	31.3	52.1	40.9	30.6	41.4	50.0	48.9	43.2	39.5	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9b The CPA Letter contains articles on variety of subjects, indicate whether you think the amount of coverage given to each subject is too much, about right, or not enough.

Yellow Book issues

Table 75

	Total		Amount CPAL Normally Read		Gender		Age		Area of Employment				Pub.Acct. Size AICPA Members		Industry Co. Size								
	Un- wght	All/ Most	All/ Most	Just Few	Male	Female	35-45	46-55	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr 100	Over 1000					
Base: Total Respondents	492	496	166	118	187	322	164	135	170	135	49	164	126	67	118	21	36	57	58	45	44	43	
The amount of coverage is -																							
Top 2 box	231	239	94	56	75	154	72	58	77	74	19	83	55	34	59	8	23	27	28	18	20	19	
Too much	59	54	18	11	26	47	12	13	25	13	8	25	13	10	5	1	8	8	9	6	3	4	
About right	171	185	76	45	49	107	60	45	52	61	11	58	42	24	54	7	15	19	19	12	17	15	
Not enough	19	36	6	2	11	17	1	5	5	4	6	4	3	6	21	2	2	1	1	2	1	3	
Don't know/No opinion	243	221	66	60	101	151	91	72	89	57	24	77	68	27	38	11	11	29	29	25	23	21	
	49.3	44.6	39.7	50.6	54.3	46.8	55.3	53.4	52.1	42.3	48.9	47.0	54.0	40.3	32.2	52.4	30.6	50.9	50.0	55.6	52.3	48.8	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9b The CPA Letter contains articles on variety of subjects, indicate whether you think the amount of coverage given to each subject is too much, about right, or not enough.

Top box Summary

Table 76

	Total		Amount CPAL				Gender		Age			Area of Employment				Pub.Acct. Size		Industry Co. Size					
	Un- wght	All- wght	Normally Read	All/ Most	Just Half	Few	Male	Female	35-45	46-55	Over 55	Acct	Ind.	Edu.	Govt	Othr	One		2-10	10+			
Base: Total Answering	118	114	42	30	42		80	36	27	41	42	7	46	26	21	17	4	14	18	12	7	10	8
Member disciplinary actions	23.7	22.9	25.2	25.1	22.4		24.6	21.8	19.6	23.5	31.3	14.1	27.7	20.3	31.3	14.5	20.0	37.8	31.0	20.7	14.9	22.2	19.5
Minority recruitment/ advancement	72	80	27	16	24		57	14	18	20	24	10	31	13	15	19	2	14	10	7	7	5	3
	14.7	16.1	16.1	14.0	13.0		17.6	8.4	13.1	11.5	18.2	19.0	18.7	10.4	22.4	16.2	9.5	38.9	17.2	11.9	15.6	11.4	7.1
Women and family issues	69	68	28	14	23		59	9	18	23	18	9	26	16	13	11	2	16	5	5	6	5	6
	14.0	13.7	16.8	12.3	12.3		18.1	5.3	13.0	13.3	13.4	18.9	15.8	12.7	19.4	9.4	9.1	44.4	8.6	8.6	13.3	11.4	14.0
Federal auditing concerns	65	55	20	15	25		47	17	15	27	15	8	27	15	10	2	1	10	13	3	4	6	6
	13.1	11.1	12.0	12.3	13.6		14.6	10.5	11.0	15.5	11.3	15.8	16.3	11.8	15.2	1.7	5.0	28.6	22.4	5.1	8.7	13.3	14.3
GASB	63	60	20	13	26		49	14	19	24	13	7	27	13	12	7	1	8	9	10	6	4	4
	12.9	12.2	12.2	11.1	14.3		15.3	8.4	14.0	13.9	10.4	13.6	16.3	10.6	17.9	6.0	5.0	22.9	15.5	16.9	13.3	9.3	9.5
International standards	63	60	28	15	17		48	13	15	15	23	8	25	15	7	12	1	13	8	4	7	6	3
	12.8	12.2	16.5	12.6	9.3		15.0	8.3	11.6	8.8	17.3	16.6	15.2	12.1	10.4	10.3	5.0	37.1	13.8	6.8	15.9	13.6	7.1
Assurance services	61	54	15	22	20		50	11	22	23	9	6	24	15	7	7	1	9	9	6	4	6	6
	12.1	10.8	8.9	18.1	10.7		15.1	6.6	16.5	13.5	6.5	11.7	14.3	11.7	10.4	6.0	4.5	24.3	15.8	10.0	8.3	13.3	14.0
Performance measures for government	60	56	25	13	18		54	5	16	17	17	9	29	10	12	4	1	13	8	8	4	3	4
	12.2	11.3	15.0	11.4	9.7		16.9	3.1	12.3	10.2	12.6	18.6	17.6	8.0	17.9	3.4	5.0	36.1	14.0	13.6	8.9	6.8	9.5
Yellow Book issues	59	54	18	11	26		47	12	13	25	13	8	25	13	10	5	1	8	8	9	6	3	4
	12.0	10.9	10.9	9.4	13.7		14.6	7.2	9.9	14.5	9.5	17.0	15.2	10.3	14.9	4.2	4.8	22.2	14.0	15.5	13.3	6.8	9.3
Single Audit matters	58	51	19	8	25		47	11	12	21	12	12	23	14	8	5	1	7	8	8	6	5	4
	11.8	10.3	11.5	7.1	14.1		14.6	6.7	9.2	12.4	9.4	24.2	13.9	11.4	11.9	4.2	5.0	19.4	14.0	13.6	13.6	11.4	9.8
Government agency regulation	57	50	16	14	23		45	12	17	11	17	12	25	12	10	2	1	8	9	8	3	5	5
	11.6	10.0	9.6	12.0	12.7		14.0	7.2	12.8	6.7	12.7	22.7	15.1	9.6	14.9	1.7	5.0	22.9	15.5	13.6	6.7	11.4	11.9
Internal auditing	53	48	18	10	22		46	6	18	12	10	12	25	9	6	5	3	12	8	5	4	4	2
	11.1	9.9	10.7	8.8	12.5		14.7	3.7	13.7	6.8	7.8	26.8	15.3	7.4	9.0	4.3	15.0	34.3	13.8	8.8	9.3	9.5	4.8

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9b The CPA Letter contains articles on variety of subjects, indicate whether you think the amount of coverage given to each subject is too much, about right, or not enough.

Top box Summary

Table 76

	Amount CPAL		Gender		Age		Area of Employment				Pub.Acct. Size		Industry					
	Totl	Normally Read	Male	Female	35	36-46	Pub.	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Co. Size	Over	
	Un- Wght	All/ Most	Half	Just Few	Fe- Male	Undr 35	46- 55	Pub.	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr 100	Over 1000
	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====
AICPA initiatives for your member segment	52 44	17 13	20	41 10	14 15	16 5	21 12	6 3	2 2	12 6	6 3	2 2	6 9	5 1	8.5	6.5	13.0	11.9
	10.4 8.7	10.1 11.0	10.5	12.4 5.9	10.8 8.7	12.1 8.6	12.7 9.3	9.1 2.5	9.1 2.5	9.1 2.5	9.1 2.5	9.1 2.5	9.1 2.5	17.1 15.5	8.5	6.4	13.3	11.6
Auditing	51 40	18 11	17	37 14	15 23	9 5	18 15	4 2	1 1	15 4	2 2	1 1	8 7	3 3	5.0	6.4	13.3	11.6
	10.2 8.0	10.5 9.3	9.2	11.1 8.6	11.1 13.0	6.4 8.8	10.7 11.6	6.2 1.7	4.5 4.5	6.2 1.7	6.2 1.7	4.5 4.5	22.2 11.9	5.0	5.0	6.4	13.3	11.6
Federal Accounting Standards Advisory Board	51 51	16 12	20	42 9	16 20	12 4	19 12	11 8	1 1	12 11	8 1	1 1	9 5	4 4	4	4	4	4
	10.4 10.3	9.5 9.9	11.1	13.0 5.7	12.0 11.6	9.0 6.8	11.5 9.7	16.4 6.8	5.0 5.0	16.4 6.8	6.8 5.0	25.7 8.6	6.9	6.9	6.9	8.9	9.3	9.5
State legislation	46 40	13 7	22	37 8	13 11	14 6	16 12	6 4	2 2	6 4	4 2	6 4	6 4	4 4	4	4	4	5
	9.3 8.0	7.7 6.1	12.0	11.5 4.6	9.6 6.5	10.9 11.6	9.6 9.5	8.8 3.4	9.5 9.5	16.7 10.3	6.8	6.8	6.8	6.8	6.8	8.5	9.1	12.2
Performance auditing	42 42	14 4	20	36 6	7 11	10 15	18 8	9 6	1 1	12 5	1 1	12 5	1 1	1 1	1	6	2	1
	8.5 8.5	8.7 3.3	11.0	11.2 3.4	5.1 6.3	7.3 29.8	11.0 6.4	13.4 5.1	5.0 5.0	33.3 8.8	1.7	1.7	1.7	1.7	1.7	13.3	4.5	2.4
Practice management	41 43	15 6	16	37 3	12 10	12 7	14 10	8 10	1 1	8 5	1 1	8 5	1 1	8 5	1 1	4	5	2
	8.2 8.7	8.9 5.4	8.5	11.4 2.1	9.1 5.7	8.7 13.5	8.4 8.0	11.9 8.6	4.8 4.8	22.2 8.6	1.7	1.7	1.7	1.7	1.7	8.9	11.4	4.8
Career information	39 36	16 11	9	32 6	8 14	12 4	13 11	6 5	1 1	9 4	4 4	4 4	4 4	4 4	4	4	7	1
	7.9 7.2	9.5 8.7	5.1	10.0 3.4	5.9 7.9	9.1 8.0	7.8 8.6	9.2 4.3	4.8 4.8	25.7 6.9	-	-	-	-	-	8.5	15.6	2.3
Consulting services	39 36	7 14	16	29 10	7 18	10 4	9 14	7 6	-	3 3	3 3	3 3	3 3	3 3	3	7	4	4
	7.8 7.3	4.2 11.8	8.6	8.9 6.1	5.1 10.8	7.4 6.8	5.5 11.0	10.4 5.2	-	8.6 5.3	5.1	5.1	5.1	5.1	5.1	15.2	8.7	10.0
Federal legislation	38 32	10 10	14	31 8	10 11	14 3	15 10	6 1	-	8 5	2 2	2 2	2 2	2 2	2	3	6	2
	7.7 6.5	6.1 8.2	8.0	9.5 4.6	7.6 6.5	10.2 6.2	9.0 8.0	8.8 0.9	-	22.2 8.6	3.4	3.4	3.4	3.4	3.4	6.8	13.3	4.8
Financial Planning - Personal	37 35	7 14	13	26 11	9 11	12 5	12 10	9 3	1 1	4 6	2 2	2 2	2 2	2 2	2	5	4	2
	7.5 7.0	4.0 11.8	6.9	8.2 6.4	6.8 6.3	8.7 10.7	7.2 7.9	13.4 2.5	4.8 4.8	11.1 10.5	3.3	3.3	3.3	3.3	3.3	10.6	9.3	4.7
FSAB issues	37 33	11 4	20	29 8	11 20	5 2	14 10	4 5	-	4 4	4 4	4 4	4 4	4 4	4	4	4	3
	7.4 6.7	6.6 3.5	10.8	9.1 4.5	8.0 11.5	3.4 3.3	8.5 7.8	5.9 4.3	-	11.4 7.1	6.7	6.7	6.7	6.7	6.7	8.5	8.9	7.0
Benchmarking	36 40	14 9	9	28 7	8 12	12 4	15 6	11 7	1 1	7 4	4 4	4 4	4 4	4 4	4	4	3	1
	7.2 8.0	8.0 7.7	5.1	8.8 4.3	5.8 6.9	8.6 8.1	9.2 4.7	16.7 5.9	4.5 4.5	19.4 7.0	7.1	7.1	7.1	7.1	7.1	8.5	6.7	2.3
Hiring/retention	34 33	10 6	15	31 3	13 7	9 4	16 6	4 6	1 1	8 5	3 3	3 3	3 3	3 3	3	3	4	-
	7.0 6.7	6.0 4.9	8.2	9.6 2.1	10.0 4.2	7.3 8.6	9.9 4.8	6.1 5.1	4.8 4.8	23.5 8.8	5.3	5.3	5.3	5.3	5.3	6.7	9.1	-

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9b The CPA Letter contains articles on variety of subjects, indicate whether you think the amount of coverage given to each subject is too much, about right, or not enough.

Top box Summary

Table 76

	Total Un- Wght* =====	Amount CPAL Normally Read				Gender			Age			Area of Employment				Pub.Acct. Size AICPA Members		Industry Co. Size						
		All/ Most	Just Half	Fe- Male	Un- dr	36- 45	46- 55	Over	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr	100- 1000	Over 1000					
IRS/tax news	28 5.7	27 5.4	7 4.3	7 5.6	9 5.0	19 5.9	9 5.5	6 3.2	12 6.8	6 4.4	6 3.2	2 3.2	8 4.8	9 7.1	6 3.4	4 11.4	2 3.3	4 8.7	2 11.4					
Financial management techniques and trends	27 5.4	29 5.8	11 6.5	7 6.0	7 3.9	21 6.4	6 3.8	2 4.6	9 5.2	9 6.6	2 4.6	2 4.6	14 8.3	4 3.1	5 7.4	6 5.1	- 13.9	7 12.1	2 3.3	4 8.7	1 2.3			
Information technology	27 5.4	25 5.0	10 5.8	8 6.4	8 4.1	20 6.1	7 4.1	2 5.0	10 6.0	7 5.1	2 5.0	2 5.0	14 8.4	4 3.1	1 1.5	5 4.2	1 4.5	6 16.7	6 10.5	2 3.3	3 6.5	1 2.2	1 2.4	
Business cost containment	23 4.6	29 5.8	6 3.4	5 4.0	11 5.8	20 6.2	2 1.0	4 6.8	6 3.5	7 5.1	4 6.8	4 6.8	9 5.5	3 2.4	7 10.6	8 6.9	2 9.1	4 11.1	3 5.3	2 3.4	3 6.7	1 2.2	1 2.4	
Cash flow analysis, budgeting	23 4.6	23 4.7	6 3.8	4 3.2	11 5.9	19 5.9	4 2.1	3 6.5	4 2.0	8 5.8	3 6.5	3 6.5	11 6.6	4 3.1	4 6.1	4 3.5	- 16.7	4 7.0	1 1.7	1 1.7	3 6.4	1 2.2	1 2.4	
Financial Planning - Business	21 4.1	24 4.8	4 2.3	8 7.0	5 2.6	17 5.3	3 2.0	1 2.3	8 4.9	6 4.7	1 2.3	1 2.3	7 4.2	4 3.1	8 11.9	4 3.4	1 4.8	3 8.3	4 7.0	- -	3 6.5	2 4.5	- -	
Accounting	18 3.5	18 3.5	3 1.8	2 1.8	13 6.6	14 4.2	4 2.2	3 6.4	6 3.4	4 2.5	3 6.4	3 6.4	6 3.5	5 3.8	3 4.4	4 3.3	- 10.5	1 1.7	1 1.6	1 1.6	3 6.1	- -	2 4.5	- -

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9b The CPA Letter contains articles on variety of subjects, indicate whether you think the amount of coverage given to each subject is too much, about right, or not enough.

Top two box Summary

Table 77

	Amount CPAL		Gender		Age		Area of Employment			Pub.Acct. Size AICPA Members	Industry Co. Size															
	Totl	Normally Read	Male	Female	35-44	45-54	Acct	Ind.	Edu.			Govt	Othr													
Base: Total Answering	381	383	265	111	98	126	111	42	140	89	50	88	16	35	47	47	31	34	32							
Accounting	74.5	74.7	86.7	75.9	69.4	78.9	65.1	71.9	71.5	78.1	80.1	81.4	68.5	73.5	72.7	72.7	92.1	79.7	77.0	63.3	75.6	72.7				
FSAB issues	339	342	135	90	108	90	118	93	34	120	83	52	75	12	30	37	43	32	31	27	68.1	68.9	62.8			
Member disciplinary actions	331	325	131	80	115	225	102	90	106	98	35	118	80	51	62	14	29	44	36	29	30	30	22	61.7	66.7	53.7
Federal legislation	320	315	127	82	105	219	95	84	119	89	24	119	73	46	62	15	35	40	35	22	32	23	50.0	71.1	54.8	
Auditing	318	307	131	82	97	211	101	80	114	92	28	113	77	37	64	16	25	41	40	24	29	26	51.1	64.4	60.5	
AICPA initiatives for your member segment	306	304	121	63	115	212	88	69	108	92	33	104	76	47	63	14	26	37	33	25	30	25	54.3	65.2	59.5	
IRS/tax news	301	300	119	67	108	203	92	74	101	89	34	105	73	43	65	14	29	30	35	28	25	21	60.9	56.8	48.8	
Financial management techniques and trends	300	298	120	80	96	201	93	72	105	82	36	109	71	38	67	13	27	39	35	24	25	26	52.2	56.8	60.5	
Federal Accounting Standards Advisory Board	288	289	126	73	84	198	85	75	105	75	30	103	70	40	65	11	28	34	34	24	28	23	53.3	65.1	54.8	
Financial Planning - Business	284	273	121	68	91	191	89	72	93	81	36	103	68	38	51	13	23	37	35	25	25	21	54.3	56.8	48.8	
Assurance services	280	273	110	67	97	199	77	68	93	88	28	104	64	42	50	13	22	39	36	25	25	20	52.1	55.6	46.5	
Information technology	278	270	118	62	92	189	84	71	97	76	31	105	64	32	56	13	25	36	36	22	26	18	47.8	57.8	42.9	
	56.0	54.0	68.9	52.0	50.0	58.1	50.4	51.6	55.4	57.4	62.9	63.3	50.4	47.8	47.5	59.1	69.4	63.2	60.0	47.8	57.8	42.9				

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9b The CPA Letter contains articles on variety of subjects, indicate whether you think the amount of coverage given to each subject is too much, about right, or not enough.

Top two box Summary

Table 77

	Totl		Amount CPAL		Gender		Age		Area of Employment			Pub.Acct. Size		Industry							
	Un- wght	All/ Most	Normally	Read Just	Male	Female	35-45	46-55	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr 100	Over 1000			
State legislation	278	272	114	67	91	181	75	93	74	32	101	67	39	54	11	28	31	35	26	27	17
	56.2	54.4	67.9	56.0	49.3	56.4	54.8	53.9	56.4	64.2	60.8	53.2	57.4	45.4	52.4	77.8	53.4	59.3	55.3	61.4	41.5
Financial Planning - Personal	276	263	116	70	84	173	61	97	81	33	101	66	36	48	12	24	39	30	22	24	20
	55.4	52.6	69.2	57.8	45.2	53.4	45.3	55.5	60.6	65.1	60.5	52.0	53.7	40.7	57.1	66.7	68.4	50.0	46.8	55.8	46.5
Consulting services	273	263	112	72	85	184	67	93	82	27	102	66	35	51	9	27	32	36	23	26	21
	55.2	53.0	66.0	59.5	46.5	56.4	51.3	50.5	54.1	52.6	61.8	52.0	52.2	44.0	42.9	77.1	56.1	61.0	50.0	56.5	52.5
Federal auditing concerns	266	260	112	69	79	182	79	63	100	25	99	61	35	52	13	26	35	31	20	27	18
	53.9	52.4	66.9	56.5	43.4	56.0	48.1	46.8	57.9	48.9	59.6	48.0	53.0	44.4	65.0	74.3	60.3	52.5	43.5	60.0	42.9
Cash flow analysis, budgeting	260	253	98	72	84	170	84	64	85	27	89	67	34	53	10	26	31	26	22	25	24
	52.4	51.2	58.0	58.7	46.5	52.6	50.5	48.1	49.3	53.1	53.6	52.3	51.5	46.9	47.6	72.2	54.4	44.1	46.8	55.6	57.1
Practice management	258	254	105	66	82	177	76	65	82	29	102	58	38	49	7	27	38	29	19	25	18
	52.2	51.2	62.7	55.8	44.2	54.7	46.3	48.1	47.8	57.6	61.1	46.4	56.7	42.2	33.3	75.0	65.5	48.3	42.2	56.8	42.9
International standards	249	236	105	58	81	177	66	62	87	29	85	62	36	40	13	22	29	28	22	25	18
	50.9	47.9	62.5	49.6	44.7	55.3	40.6	47.4	50.5	57.3	51.5	50.0	53.7	34.2	65.0	62.9	50.0	47.5	50.0	56.8	42.9
Single Audit matters	247	250	104	60	77	168	72	63	81	27	89	58	33	59	11	23	29	31	20	24	19
	50.6	50.6	61.6	51.4	42.7	52.5	45.1	47.1	48.4	53.6	53.9	47.2	49.3	49.6	55.0	63.9	50.9	52.5	45.5	54.5	46.3
Career information	245	244	94	68	79	168	72	60	85	27	90	60	28	58	8	26	32	27	25	27	11
	49.3	49.0	55.8	55.7	42.7	51.6	43.1	44.2	49.0	53.1	53.9	46.9	43.1	49.6	38.1	74.3	55.2	45.0	53.2	60.0	25.6
Government agency regulation	242	250	109	57	71	166	71	65	72	26	93	53	36	59	9	27	32	26	21	20	16
	49.1	50.2	64.5	47.6	38.6	51.2	43.4	48.6	41.8	50.0	56.0	42.4	53.7	49.2	45.0	77.1	55.2	44.1	46.7	45.5	38.1
Internal auditing	239	238	101	54	78	161	72	61	84	22	82	56	35	50	15	22	27	26	19	25	14
	49.7	48.9	60.8	47.1	43.8	51.2	45.0	46.5	49.0	46.4	50.3	46.3	52.2	43.1	75.0	62.9	46.6	45.6	44.2	59.5	33.3
Business cost containment	239	233	101	59	74	165	69	57	83	30	84	59	33	47	10	28	26	24	19	26	17
	48.2	47.0	59.3	49.1	40.5	50.6	41.7	42.9	48.0	58.9	50.9	46.5	50.0	40.5	45.5	77.8	45.6	41.4	42.2	56.5	40.5
Minority recruitment/ advancement	233	230	95	55	76	161	68	60	73	24	88	54	35	45	8	25	30	27	21	21	16
	47.3	46.4	56.6	47.2	41.3	49.8	41.2	44.5	42.5	47.2	53.0	43.2	52.2	38.5	38.1	69.4	51.7	45.8	46.7	47.7	38.1

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.9b The CPA Letter contains articles on variety of subjects, indicate whether you think the amount of coverage given to each subject is too much, about right, or not enough.

Top two box Summary

Table 77

	Total Un- Wght*	Amount CPAL Normally Read			Gender			Age			Area of Employment			Pub.Acct. Size AICPA Members			Industry Co. Size				
		All/ Most	Just Half	Few	Male	Female	35	36-45	46-55	Over	Pub.	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr 100	1000
GASB	232 47.5	245 60.2	52 44.2	74 40.4	155 48.4	70 43.8	54 40.7	75 43.8	71 55.4	28 53.7	93 56.0	49 39.8	37 55.2	60 51.7	6 30.0	24 68.6	31 53.4	31 52.5	22 48.9	18 41.9	14 33.3
Yellow Book issues	231 46.9	239 48.2	94 56	75 40.1	154 47.9	72 43.8	58 43.0	77 45.2	74 55.0	19 39.7	83 50.6	55 43.7	34 50.7	59 50.0	8 38.1	23 63.9	27 47.4	28 48.3	18 40.0	20 45.5	19 44.2
Women and family issues	231 46.6	231 46.5	97 57.5	79 42.8	160 49.6	64 39.0	56 41.1	76 44.9	69 51.6	25 50.1	86 52.1	52 41.3	31 46.3	51 43.6	11 50.0	23 63.9	30 51.7	27 46.6	20 44.4	21 47.7	13 30.2
Hiring/retention	229 47.3	225 46.0	100 61.9	75 40.5	160 50.4	64 39.6	61 45.2	81 47.2	62 48.5	22 46.7	85 52.8	52 41.9	30 45.5	46 39.3	12 57.1	27 79.4	27 47.4	25 43.9	16 35.6	23 52.3	13 31.0
Performance auditing	226 46.3	220 44.6	93 55.6	70 38.5	158 49.4	64 39.1	54 40.6	71 41.6	70 52.3	29 60.2	83 50.6	55 44.0	35 52.2	40 34.2	7 35.0	23 63.9	27 47.4	28 47.5	21 46.7	23 52.3	15 35.7
Benchmarking	218 43.8	215 43.2	86 50.3	68 49.8	147 45.5	67 39.7	50 38.3	78 44.8	61 45.0	25 49.9	74 45.4	53 41.1	32 48.5	44 37.3	12 54.5	22 61.1	26 45.6	22 39.3	17 36.2	25 55.6	12 27.9
Performance measures for government	212 43.3	214 43.3	89 53.5	65 44.2	146 45.5	60 36.8	54 40.5	70 40.9	66 49.6	18 37.6	78 47.3	50 40.0	29 43.3	49 41.9	8 40.0	24 66.7	25 43.9	24 40.7	17 37.8	19 43.2	16 38.1

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.10a Indicate level of interest in reading about each of the AICPA activities in The CPA letter

Incorporating information technology into the profession

Table 78

	Amount CPAL		Age		Gender		Area of Employment		Pub.Acct. Size		Industry											
	Total	Normally Read	Un- All/	Just	Fe- Undr	Male	Acct Ind. Edu. Govt Othr	One 2-10 10+	Undr 100- Over	100 1000 1000	Co. Size											
Base: Total Respondents	554	556	193	131	206	366	181	152	191	152	56	182	143	73	133	25	43	61	64	53	50	46
Top 2 box	521	518	186	127	195	342	175	143	187	134	52	175	133	67	120	23	41	59	62	49	44	45
Very interested	324	324	118	80	119	214	107	90	112	87	32	105	84	49	71	15	22	42	34	27	27	35
Somewhat interested	196	194	67	47	76	127	68	53	75	47	20	70	49	18	49	8	19	17	28	22	17	10
Not particularly interested	33	38	7	4	11	25	7	9	3	17	4	7	10	6	13	2	2	2	2	4	6	1
	5.9	6.8	3.6	2.8	5.4	6.7	3.6	5.7	1.8	11.3	6.7	3.8	7.0	8.2	9.8	8.0	4.7	3.3	3.1	7.5	12.0	2.2

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.10a Indicate level of interest in reading about each of the AICPA activities in The CPA letter

Benchmarking and financial management

Table 79

	Amount CPAL		Gender		Age			Area of Employment			Pub.Acct. Size		Industry									
	Totl	Un- Wght*	All/ Most	Just Few	Male	Fe- male	35- 45	46- 55	55- Over	Pub.	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr	100- 1000	Over 1000	
Base: Total Respondents	549	552	188	131	206	363	180	152	190	152	52	178	143	73	133	25	42	58	64	53	50	46
Top 2 box	426	411	157	99	158	280	142	124	154	110	36	124	124	53	91	19	28	41	44	38	46	41
Very interested	190	169	70	45	71	138	52	58	73	49	10	30	76	27	30	6	4	13	11	18	26	31
Somewhat interested	236	242	87	54	87	142	90	66	81	61	25	94	48	26	61	13	24	28	33	20	20	10
Not particularly interested	122	141	31	32	48	82	38	27	36	42	16	54	19	20	42	6	14	17	20	15	4	5
	22.3	25.5	16.4	24.3	23.4	22.7	21.3	18.1	18.9	27.4	31.5	30.3	13.3	27.4	31.6	24.0	33.3	29.3	31.3	28.3	8.0	10.9

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.10a Indicate level of interest in reading about each of the AICPA activities in The CPA letter

Comment letters to FASB, GASB and federal governmental agencies

Table 80

	Amount CPAL		Gender		Age		Area of Employment				Pub.Acct. Size		Industry								
	Total Un- Wght*	All/ Most	Male	Female	36- 45	46- 55	Pub. Acct	Ind.	Edu.	Govt	Other	One	2-10	10+	Undr	Over					
	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====					
Base: Total Respondents	552	189	131	208	365	181	152	193	152	52	181	143	73	133	25	42	61	64	53	50	46
Top 2 box	292	117	77	91	188	100	91	92	84	22	93	71	44	94	17	21	32	33	24	22	31
	52.9	61.8	59.0	43.5	51.5	54.9	59.9	47.4	55.7	43.0	51.4	49.7	60.3	70.7	68.0	50.0	52.5	51.6	45.3	44.0	67.4
Very interested	78	114	42	16	20	51	26	22	25	4	27	13	18	51	5	5	7	12	4	3	6
	14.1	20.5	22.2	12.4	9.5	14.1	14.1	14.5	13.2	8.0	14.9	9.1	24.7	38.3	20.0	11.9	11.5	18.8	7.5	6.0	13.0
Somewhat interested	214	205	75	61	71	137	74	69	59	18	66	58	26	43	12	16	25	21	20	19	25
	38.7	36.9	39.6	46.6	34.1	37.4	40.9	45.4	34.1	35.1	36.5	40.6	35.6	32.3	48.0	38.1	41.0	32.8	37.7	38.0	54.3
Not particularly interested	260	236	72	54	118	177	82	61	102	30	88	72	29	39	8	21	29	31	29	28	15
	47.1	42.5	38.2	41.0	56.5	48.5	45.1	40.1	52.6	44.3	48.6	50.3	39.7	29.3	32.0	50.0	47.5	48.4	54.7	56.0	32.6

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.10a Indicate level of interest in reading about each of the AICPA activities in The CPA letter

Federal lobbying efforts

Table 81

	Amount CPAL		Gender		Age		Area of Employment			Pub.Acct. Size		Industry									
	Total	Normally Read	Male	Female	36-45	46-55	Acct	Ind.	Edu.	Govt	Other	One	2-10	10+	Undr	100-1000	Over	1000			
Base: Total Respondents	552	190	129	208	366	180	152	192	152	53	181	143	73	133	25	43	61	63	53	50	46
Top 2 box	294	111	80	97	179	111	91	112	72	17	92	75	39	73	19	20	29	34	24	28	25
Very interested	53	27	13	10	37	16	17	22	10	3	14	15	9	13	3	4	5	3	7	5	5
Somewhat interested	242	84	67	86	142	95	74	89	62	14	78	60	30	60	16	16	24	31	17	23	20
Not particularly interested	258	79	49	112	187	69	61	81	79	36	89	68	34	60	6	23	32	29	29	22	21
	46.7	46.3	41.6	38.1	51.2	38.2	40.0	41.9	52.4	67.7	49.2	47.6	46.6	45.1	24.0	53.5	52.5	46.0	54.7	44.0	45.7

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.10a Indicate level of interest in reading about each of the AICPA activities in The CPA letter

CPA Image Enhancement (ad campaign)

Table 82

	Amount CPAL		Gender		Age			Area of Employment				Pub.Acct. Size		Industry					
	Totl	Normally Read	Male	Female	35-45	46-55	55 Over	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr	100-1000	Over	
Base: Total Respondents	547	550	360	181	148	192	151	52	180	141	73	131	25	42	61	63	53	50	44
Top 2 box	325	312	218	101	86	118	85	33	113	80	40	62	17	26	40	38	33	28	26
	59.4	56.7	60.6	56.0	58.0	61.3	56.0	63.4	62.8	56.7	54.8	47.3	68.0	61.9	65.6	60.3	62.3	56.0	59.1
Very interested	77	75	50	27	29	25	16	7	34	13	12	11	5	8	9	12	8	6	3
	14.1	13.6	14.0	15.0	19.9	13.0	10.7	12.9	18.9	9.2	16.4	8.4	20.0	19.0	14.8	19.0	15.1	12.0	6.8
Somewhat interested	248	237	168	74	56	93	68	26	79	67	28	51	12	18	31	26	25	22	23
	45.2	43.1	46.6	41.0	38.1	48.3	45.2	50.5	43.9	47.5	38.4	38.9	48.0	42.9	50.8	41.3	47.2	44.0	52.3
Not particularly interested	222	238	142	80	62	74	67	19	67	61	33	69	8	16	21	25	20	22	18
	40.6	43.3	39.4	44.0	42.0	38.7	44.0	36.6	37.2	43.3	45.2	52.7	32.0	38.1	34.4	39.7	37.7	44.0	40.9

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.10a Indicate level of interest in reading about each of the AICPA activities in The CPA letter

Collaborative efforts between AICPA and state CPA societies

Table 83

	Amount CPAL				Area of Employment			Pub. Acct. Size		Industry												
	Totl	All/	Normally	Read	Gender	Age	Pub.	Acct Ind.	Edu.	Govt	Othr	One	2-10	10+	AICPA	Members	Co. Size					
	Un- wght	Most	Half	Just	Male	Female	35	36-45	46-55	Over	55	55	55	55	55	55	55	55				
Base: Total Respondents	556	557	192	131	208	368	181	152	193	151	56	184	143	72	133	25	43	63	64	53	50	45
Top 2 box	388	384	158	96	126	243	141	106	138	99	43	131	100	50	87	16	33	48	41	40	31	34
Very interested	69.9	68.9	82.3	73.8	60.4	66.0	77.6	69.7	71.3	65.4	78.0	71.2	69.9	69.4	65.4	64.0	76.7	76.2	64.1	75.5	62.0	75.6
Somewhat interested	106	103	57	25	21	67	37	36	26	30	14	39	24	16	18	6	7	17	12	13	5	9
Not particularly interested	19.1	18.5	29.8	19.3	10.1	18.3	20.3	24.0	13.4	19.9	25.2	21.2	16.8	22.2	13.5	24.0	16.3	27.0	18.8	24.5	10.0	20.0
	50.8	50.4	52.5	54.5	50.4	47.6	57.3	45.7	57.9	45.5	52.8	50.0	53.1	47.2	51.9	40.0	60.5	49.2	45.3	50.9	52.0	55.6
	282	281	101	71	105	176	104	69	112	69	29	92	76	34	69	10	26	31	29	27	26	25
	167	173	34	34	82	125	41	46	55	52	12	53	43	22	46	9	10	15	23	13	19	11
	30.1	31.1	17.7	26.2	39.6	34.0	22.4	30.3	28.7	34.6	22.0	28.8	30.1	30.6	34.6	36.0	23.3	23.8	35.9	24.5	38.0	24.4

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.10a Indicate level of interest in reading about each of the AICPA activities in The CPA letter

Amicus curiae briefs submitted on behalf of the profession

Table 85

	Amount CPAL		Gender		Age		Area of Employment				Pub.Acct. Size		Industry									
	Total	Normally Read	Male	Female	36-45	46-55	Un- dr	Acct	Ind.	Edu.	Govt	Other	One	2-10	10+	Undr	100- 1000	Over 1000				
Base: Total Respondents	551	189	130	207	363	181	150	192	151	53	181	143	72	132	24	43	61	63	53	50	46	
Top 2 box	304	121	77	96	201	100	86	102	86	29	103	75	43	75	14	25	35	34	23	25	30	
Very interested	48	29	11	8	31	15	13	14	13	7	19	7	12	9	5	3	6	4	2	3	1	
Somewhat interested	256	92	66	88	171	85	72	88	73	22	84	68	31	66	9	22	29	30	21	22	29	
Not particularly interested	247	68	53	111	162	81	65	90	65	24	78	68	29	57	10	18	26	29	30	25	16	
	44.9	43.8	35.8	41.0	53.5	44.7	44.6	42.9	46.7	43.0	44.8	43.1	47.6	40.3	43.2	41.7	41.9	42.6	46.0	56.6	50.0	34.8

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.10a Indicate level of interest in reading about each of the AICPA activities in The CPA letter

AICPA Effective Legislation Committee (PAC)

Table 86

	Amount CPAL		Gender		Age		Area of Employment				Pub.Acct. Size		Industry								
	Total	Normally Read	Male	Female	36-45	46-55	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr 100	Over 1000					
Base: Total Respondents	554	190	131	208	366	181	152	193	152	53	182	143	73	133	25	43	61	64	53	50	46
Top 2 box	291	114	83	89	183	105	86	100	77	27	97	74	39	66	14	24	31	34	25	28	24
Very interested	42	27	8	6	25	15	16	13	5	7	17	6	7	14	4	3	5	5	2	3	2
Somewhat interested	250	87	76	83	158	91	70	87	71	20	80	68	32	52	10	21	26	29	23	25	22
Not particularly interested	262	76	47	120	184	76	65	93	75	26	85	69	34	67	11	19	30	30	28	22	22
	47.4	40.2	36.3	57.4	50.1	41.9	43.1	48.2	49.5	49.4	46.7	48.3	46.6	50.4	44.0	44.2	49.2	46.9	52.8	44.0	47.8

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.10a Indicate level of interest in reading about each of the AICPA activities in The CPA letter

Media relations efforts (publicity for AICPA/profession)

Table 87

	Total Un- Wght* wght	Amount CPAL				Gender		Age			Area of Employment			Pub.Acct. Size		Industry Co. Size						
		All/ Most	Half	Just Few	Normally Read	Fe- Male	Undr male	35	36- 45	46- 55	Over 55	Acct	Ind.	Edu.	Govt		Othr	One	2-10	10+	Undr 100	Over 1000
Base: Total Respondents	547	551	186	129	207	363	179	150	191	152	52	179	142	73	133	24	42	61	62	53	49	46
Top 2 box	328	309	130	81	111	221	104	106	103	86	31	117	80	37	58	17	30	34	45	36	24	28
	60.0	56.1	69.9	62.7	53.8	60.9	58.0	70.4	54.2	57.0	60.4	65.4	56.3	50.7	43.6	70.8	71.4	55.7	72.6	67.9	49.0	60.9
Very interested	56	58	31	17	7	37	19	20	15	10	10	23	11	9	13	2	5	8	6	4	7	3
	10.2	10.5	16.5	12.8	3.4	10.1	10.7	13.3	7.8	6.9	20.0	12.8	7.7	12.3	9.8	8.3	11.9	13.1	9.7	7.5	14.3	6.5
Somewhat interested	272	251	99	65	104	185	85	86	88	76	21	94	69	28	45	15	25	26	39	32	17	25
	49.8	45.6	53.4	49.8	50.4	50.9	47.4	57.1	46.3	50.2	40.4	52.5	48.6	38.4	33.8	62.5	59.5	42.6	62.9	60.4	34.7	54.3
Not particularly interested	219	242	56	48	96	142	75	44	87	65	20	62	62	36	75	7	12	27	17	17	25	18
	40.0	43.9	30.1	37.3	46.2	39.1	42.0	29.6	45.8	43.0	39.6	34.6	43.7	49.3	56.4	29.2	28.6	44.3	27.4	32.1	51.0	39.1

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.10a Indicate level of interest in reading about each of the AICPA activities in The CPA letter

CPA Vision Process

Table 88

	Amount CPAL		Gender		Age			Area of Employment			Pub.Acct. Size		Industry										
	Total	Normally Read	Male	Female	35	36-45	46-55	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr	Over						
Base: Total Respondents	552	190	131	207	365	181	150	193	152	53	181	143	73	133	25	43	61	63	53	50	46		
Top 2 box	377	150	95	122	247	126	108	133	98	36	124	95	50	86	21	29	46	40	40	28	33		
Very interested	91	46	24	20	59	30	34	21	30	6	29	22	19	14	6	6	13	8	9	7	10		
Somewhat interested	286	104	70	102	188	96	74	112	67	31	95	73	31	72	15	23	33	32	31	21	23		
Not particularly interested	175	40	36	85	118	56	43	60	54	17	57	48	23	47	4	14	15	23	13	22	13		
	31.7	32.3	21.1	27.6	41.2	32.2	30.8	28.4	31.2	35.5	31.8	31.5	33.6	31.5	35.3	16.0	32.6	24.6	36.5	24.5	44.0	28.3	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.10a Indicate level of interest in reading about each of the AICPA activities in The CPA letter

Accreditation programs/speciality designations

Table 89

	Amount CPAL		Gender		Age		Area of Employment			Pub.Acct. Size		Industry										
	Total	Normally Read	Male	Female	35-45	46-55	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr 100	Over 1000						
Base: Total Respondents	554	190	131	208	366	181	152	193	152	53	182	143	73	133	25	43	61	64	53	50	46	
Top 2 box	417	155	102	151	264	148	120	152	105	36	139	106	60	94	19	33	49	47	39	35	40	
Very interested	131	63	30	38	72	58	47	50	28	6	46	30	21	27	8	9	21	13	15	7	15	
Somewhat interested	286	92	72	114	192	90	73	102	77	30	93	76	39	67	11	24	28	34	24	28	25	
Not particularly interested	136	35	29	57	102	34	32	41	46	17	43	37	13	39	6	10	12	17	14	15	6	
	75.4	81.4	77.7	72.6	72.1	81.4	79.2	78.7	69.5	67.9	76.4	74.1	82.2	70.7	76.0	76.7	80.3	73.4	73.6	70.0	87.0	
	23.7	32.9	22.6	18.0	19.6	31.8	31.1	25.7	18.6	12.0	25.3	21.0	28.8	20.3	32.0	20.9	34.4	20.3	28.3	14.0	32.6	
	51.7	48.5	55.0	54.5	52.5	49.6	48.0	53.0	50.9	56.0	51.1	53.1	53.4	50.4	44.0	55.8	45.9	53.1	45.3	56.0	54.3	
	24.6	18.6	22.3	27.4	27.9	18.6	20.8	21.3	30.5	32.1	23.6	25.9	17.8	29.3	24.0	23.3	19.7	26.6	26.4	30.0	13.0	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.10a Indicate level of interest in reading about each of the AICPA activities in The CPA letter

Computerization of CPA Exam

Table 90

	Amount CPAL				Age		Area of Employment			Pub.Acct. Size		Industry										
	Total	All/	Normally	Read	Gender	Age	Area of Employment	Pub.Acct. Size	Pub. Acct. Members	Pub. Acct. Members	Industry	Co. Size										
	Un- wght	Most	Half	Just	Male	Female	Undr 35	36-45	46-55	Over 55	Acct Ind.	Edu. Govt Othr	One 2-10	10+	Undr 100	1000	1000					
Base: Total Respondents	554	556	190	131	208	366	181	152	193	152	53	182	143	73	133	25	43	61	64	53	50	46
Top 2 box	259	277	103	64	86	152	104	93	96	54	16	80	64	60	60	13	20	24	32	29	20	23
	46.7	49.8	54.2	49.3	41.4	41.6	57.6	61.3	49.4	35.9	29.7	44.0	44.8	82.2	45.1	52.0	46.5	39.3	50.0	54.7	40.0	50.0
Very interested	85	103	38	27	19	38	46	40	22	19	4	21	18	42	14	8	3	8	9	9	6	6
	15.4	18.5	20.1	20.5	8.9	10.3	25.1	26.5	11.2	12.8	7.6	11.5	12.6	57.5	10.5	32.0	7.0	13.1	14.1	17.0	12.0	13.0
Somewhat interested	173	174	65	38	68	114	59	53	74	35	12	59	46	18	46	5	17	16	23	20	14	17
	31.3	31.3	34.1	28.8	32.5	31.2	32.4	34.8	38.2	23.0	22.1	32.4	32.2	24.7	34.6	20.0	39.5	26.2	35.9	37.7	28.0	37.0
Not particularly interested	295	279	87	66	122	214	77	59	98	97	37	102	79	13	73	12	23	37	32	24	30	23
	53.3	50.2	45.8	50.7	58.6	58.4	42.4	38.7	50.6	64.1	70.3	56.0	55.2	17.8	54.9	48.0	53.5	60.7	50.0	45.3	60.0	50.0

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.10a Indicate level of interest in reading about each of the AICPA activities in The CPA letter

Top Box Summary

Table 91

	Amount CPAL		Gender		Age			Area of Employment			Pub.Acct. Size		Industry											
	Totl	Normally Read	Un-All/	Just	Fe-	Undr	36-	46-	Over	Pub.	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr	100	Over	1000	1000	
Wght*	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====
Base: Total Answering	324	324	118	80	119	214	107	90	112	87	32	105	84	49	71	15	22	42	34	27	27	35	35	35
Incorporating information technology into the profession	58.6	58.3	61.4	61.2	57.7	58.5	59.0	59.7	58.9	57.4	57.0	57.7	58.7	67.1	53.4	60.0	51.2	68.9	53.1	50.9	54.0	76.1	76.1	76.1
Efforts to create nationwide reciprocity/uniformity profession	192	202	84	52	53	114	76	67	61	51	13	67	45	36	46	8	15	23	24	19	13	22	22	22
Benchmarking and financial management	34.6	36.2	43.4	39.8	25.5	31.0	41.8	44.0	31.8	34.0	22.5	36.4	31.5	49.3	34.6	32.0	34.9	36.5	37.5	35.8	26.0	47.8	47.8	47.8
Accreditation programs/speciality designations	190	169	70	45	71	138	52	58	73	49	10	30	76	27	30	6	4	13	11	18	26	31	31	31
Collaborative efforts between AICPA and state CPA societies	34.7	30.6	37.3	34.8	34.5	38.1	28.9	38.2	38.3	32.5	20.0	16.9	53.1	37.0	22.6	24.0	9.5	22.4	17.2	34.0	52.0	67.4	67.4	67.4
Computerization of CPA Exam	131	132	63	30	38	72	58	47	50	28	6	46	30	21	27	8	9	21	13	15	7	15	15	15
Comment letters to FASB, GASB and federal governmental agencies	23.7	23.7	32.9	22.6	18.0	19.6	31.8	31.1	25.7	18.6	12.0	25.3	21.0	28.8	20.3	32.0	20.9	34.4	20.3	28.3	14.0	32.6	32.6	32.6
CPA Vision Process	106	103	57	25	21	67	37	36	26	30	14	39	24	16	18	6	7	17	12	13	5	9	9	9
Computerization of CPA Exam	19.1	18.5	29.8	19.3	10.1	18.3	20.3	24.0	13.4	19.9	25.2	21.2	16.8	22.2	13.5	24.0	16.3	27.0	18.8	24.5	10.0	20.0	20.0	20.0
Comment letters to FASB, GASB and federal governmental agencies	91	90	46	24	20	59	30	34	21	30	6	29	22	19	14	6	6	13	8	9	7	10	10	10
CPA Image Enhancement (ad campaign)	16.5	16.2	24.3	18.6	9.6	16.3	16.5	22.4	11.0	20.0	10.7	16.0	15.4	26.0	10.5	24.0	14.0	21.3	12.7	17.0	14.0	21.7	21.7	21.7
CPA Exam	85	103	38	27	19	38	46	40	22	19	4	21	18	42	14	8	3	8	9	9	6	6	6	6
Comment letters to FASB, GASB and federal governmental agencies	15.4	18.5	20.1	20.5	8.9	10.3	25.1	26.5	11.2	12.8	7.6	11.5	12.6	57.5	10.5	32.0	7.0	13.1	14.1	17.0	12.0	13.0	13.0	13.0
CPA Exam	78	114	42	16	20	51	26	22	26	25	4	27	13	18	51	5	5	7	12	4	3	6	6	6
CPA Image Enhancement (ad campaign)	14.1	20.5	22.2	12.4	9.5	14.1	14.1	14.5	13.2	16.6	8.0	14.9	9.1	24.7	38.3	20.0	11.9	11.5	18.8	7.5	6.0	13.0	13.0	13.0
CPA Image Enhancement (ad campaign)	77	75	46	17	14	50	27	29	25	16	7	34	13	12	11	5	8	9	12	8	6	3	3	3
CPA Image Enhancement (ad campaign)	14.1	13.6	24.4	13.2	6.9	14.0	15.0	19.9	13.0	10.7	12.9	18.9	9.2	16.4	8.4	20.0	19.0	14.8	19.0	15.1	12.0	6.8	6.8	6.8

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.10a Indicate level of interest in reading about each of the AICPA activities in The CPA letter

Top Box Summary

Table 91

	Amount CPAL				Area of Employment				Pub.Acct. Size		Industry									
	Normally Read		Age		Area of Employment				AICPA Members		Co. Size									
	All/	Just	Fe-	Undr	36-	46-	Over	Pub.	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr	100-	Over	
Total Un- Wght* wgt	58	17	7	37	19	20	15	10	10	23	11	9	13	2	5	8	6	4	7	3
	10.2	12.8	3.4	10.1	10.7	13.3	7.8	6.9	20.0	12.8	7.7	12.3	9.8	8.3	11.9	13.1	9.7	7.5	14.3	6.5
	9.5	14.2	5.0	10.0	8.8	11.2	11.5	6.9	5.7	7.7	10.5	12.3	9.8	12.0	9.3	8.2	4.8	13.2	10.0	10.9
	48	11	8	31	15	13	14	13	7	19	7	12	9	5	3	6	4	2	3	1
	8.7	8.1	4.1	8.4	8.6	8.9	7.2	8.9	13.9	10.5	4.9	16.7	6.8	20.8	7.0	9.8	6.3	3.8	6.0	2.2
	42	8	6	25	15	16	13	5	7	17	6	7	14	4	3	5	5	2	3	2
	7.5	5.8	3.0	6.9	8.1	10.6	6.7	3.6	13.4	9.3	4.2	9.6	10.5	16.0	7.0	8.2	7.8	3.8	6.0	4.3
Media relations efforts (publicity for AICPA/profession)																				
Federal lobbying efforts																				
Amicus curiae briefs submitted on behalf of the profession																				
AICPA Effective Legislation Committee (PAC)																				

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.10a Indicate level of interest in reading about each of the AICPA activities in The CPA letter

Top Two Box Summary

Table 92

	Amount CPAL				Gender			Age			Area of Employment			Pub.Acct. Size		Industry						
	Totl	All/	Just	Read	Male	Female	35	36-45	46-55	Over 55	Acct	Ind.	Edu.	Govt	Othhr	One	2-10	10+	Undr 100	Over 1000		
Base: Total Answering	521	518	186	127	195	342	175	143	187	134	52	175	133	67	120	23	41	59	62	49	44	45
Incorporating information technology into the profession	94.1	93.2	96.4	97.2	94.6	93.3	96.4	94.3	98.2	88.7	93.3	96.2	93.0	91.8	90.2	92.0	95.3	96.7	96.9	92.5	88.0	97.8
Benchmarking and financial management	426	411	157	99	158	280	142	124	154	110	36	124	124	53	91	19	28	41	44	38	46	41
Efforts to create nationwide reciprocity/uniformity profession	424	435	162	105	151	268	151	123	152	105	40	145	103	61	106	20	34	51	49	40	31	40
Accreditation programs/speciality designations	76.2	78.0	83.9	80.0	72.3	72.7	83.2	81.3	78.8	69.5	71.6	78.8	72.0	83.6	79.7	80.0	79.1	81.0	76.6	75.5	62.0	87.0
Collaborative efforts between AICPA and state CPA societies	417	418	155	102	151	264	148	120	152	105	36	139	106	60	94	19	33	49	47	39	35	40
CPA Vision Process	75.4	75.2	81.4	77.7	72.6	72.1	81.4	79.2	78.7	69.5	67.9	76.4	74.1	82.2	70.7	76.0	76.7	80.3	73.4	73.6	70.0	87.0
Media relations efforts (publicity for AICPA/profession)	388	384	158	96	126	243	141	106	138	99	43	131	100	50	87	16	33	48	41	40	31	34
CPA Image Enhancement (ad campaign)	69.9	68.9	82.3	73.8	60.4	66.0	77.6	69.7	71.3	65.4	78.0	71.2	69.9	69.4	65.4	64.0	76.7	76.2	64.1	75.5	62.0	75.6
Amicus curiae briefs submitted on behalf of the profession	377	376	150	95	122	247	126	108	133	98	36	124	95	50	86	21	29	46	40	40	28	33
	68.3	67.7	78.9	72.4	58.8	67.8	69.2	71.6	68.8	64.5	68.2	68.5	66.4	68.5	64.7	84.0	67.4	75.4	63.5	75.5	56.0	71.7
	328	309	130	81	111	221	104	106	103	86	31	117	80	37	58	17	30	34	45	36	24	28
	60.0	56.1	69.9	62.7	53.8	60.9	58.0	70.4	54.2	57.0	60.4	65.4	56.3	50.7	43.6	70.8	71.4	55.7	72.6	67.9	49.0	60.9
	325	312	132	80	107	218	101	86	118	85	33	113	80	40	62	17	26	40	38	33	28	26
	59.4	56.7	70.3	61.1	52.0	60.6	56.0	58.0	61.3	56.0	63.4	62.8	56.7	54.8	47.3	68.0	61.9	65.6	60.3	62.3	56.0	59.1
	304	310	121	77	96	201	100	86	102	86	29	103	75	43	75	14	25	35	34	23	25	30
	55.1	56.2	64.2	59.0	46.5	55.3	55.4	57.1	53.3	57.0	55.2	56.9	52.4	59.7	56.8	58.3	58.1	57.4	54.0	43.4	50.0	65.2

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.10a Indicate level of interest in reading about each of the AICPA activities in The CPA letter

Top Two Box Summary

Table 92

	Amount CPAL		Gender	Age		Area of Employment		Pub.Acct. Size AICPA Members	Industry Co. Size				
	Normally Read	Just		36-46	46-Over	Pub.	Acct Ind. Edu. Govt Othr						
Total Un- Wght* wght	All/ Most	Half Few	Male Female	35 45	45 55	55 55	One Two-10	10+ 1000	1000 1000				
Federal lobbying efforts	294 298	111 80	97	179 111	91 112	72 17	92 75	39 73	19 34	20 29	29 34	24 28	25
	53.3 53.7	58.4 61.9	46.4	48.8 61.8	60.0 58.1	47.6 32.3	50.8 52.4	53.4 54.9	76.0	46.5 47.5	54.0	45.3 56.0	54.3
Comment letters to FASB, GASB and federal governmental agencies	292 319	117 77	91	188 100	91 92	84 22	93 71	44 94	17 33	21 32	33	24 22	31
	52.9 57.5	61.8 59.0	43.5	51.5 54.9	59.9 47.4	55.7 43.0	51.4 49.7	60.3 70.7	68.0	50.0 52.5	51.6	45.3 44.0	67.4
AICPA Effective Legislation Committee (PAC)	291 290	114 83	89	183 105	86 100	77 27	97 74	39 66	14 34	24 31	34	25 28	24
	52.6 52.2	59.8 63.7	42.6	49.9 58.1	56.9 51.8	50.5 50.6	53.3 51.7	53.4 49.6	56.0	55.8 50.8	53.1	47.2 56.0	52.2
Computerization of CPA Exam	259 277	103 64	86	152 104	93 96	54 16	80 64	60 60	13 32	20 24	32	29 20	23
	46.7 49.8	54.2 49.3	41.4	41.6 57.6	61.3 49.4	35.9 29.7	44.0 44.8	82.2 45.1	52.0	46.5 39.3	50.0	54.7 40.0	50.0

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.11 Indicate the degree to which articles about the following human resources topics would be useful to you in your occupation?

Salary trends

Table 93

	Amount CPAL			Age	Gender	Area of Employment			Pub.Acct. Size AICPA Members	Industry Co. Size											
	Totl	Normally Read	Just Few			Un- dr	Ind.	Edu.			Govt Othr	One 2-10	10+								
Base: Total Answering	556	192	129	210	371	178	151	190	152	58	183	143	72	132	26	43	63	63	53	49	46
Very useful	325	118	87	112	213	108	109	123	71	19	98	89	46	61	18	14	39	42	26	34	33
	58.5	61.6	67.2	53.3	57.2	60.6	72.2	64.6	47.0	32.2	53.6	62.2	63.9	46.2	69.2	32.6	61.9	66.7	49.1	69.4	71.7
Moderately useful	165	51	35	70	104	59	35	50	55	23	63	37	15	48	7	21	20	16	18	12	9
	29.6	26.5	26.7	33.4	28.1	33.0	23.1	26.3	36.3	40.0	34.4	25.9	20.8	36.4	26.9	48.8	31.7	25.4	34.0	24.5	19.6
Not particularly useful	66	23	8	28	54	11	7	17	25	16	22	17	11	23	1	8	4	5	9	3	4
	11.9	12.0	6.1	13.3	14.7	6.4	4.7	9.1	16.7	27.8	12.0	11.9	15.3	17.4	3.8	18.6	6.3	7.9	17.0	6.1	8.7

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.11 Indicate the degree to which articles about the following human resources topics would be useful to you in your occupation?

Sexual harassment

Table 94

	Amount CPAL		Gender		Age		Area of Employment				Pub.Acct. Size	Industry											
	Total	Normally Read	Male	Female	36-45	46-55	Over 55	Pub. Acct	Ind.	Edu.	Govt	Othr	AICPA Members	Co. Size									
Base: Total Answering	553	554	190	129	210	369	178	151	190	152	56	181	143	72	132	26	43	61	63	53	49	46	
Very useful	91	86	35	28	27	55	36	30	35	19	8	18	32	12	19	5	-	6	11	9	11	10	10
	16.5	15.5	18.4	21.5	12.8	14.9	20.4	19.5	18.3	12.8	13.6	9.9	22.4	16.7	14.4	19.2	-	9.8	17.5	17.0	22.4	21.7	21.7
Moderately useful	235	237	80	50	97	153	80	66	87	60	19	80	58	27	60	12	16	27	31	19	21	22	22
	42.4	42.8	42.3	39.0	46.2	41.4	44.7	43.5	45.4	39.8	34.9	44.2	40.6	37.5	45.5	46.2	37.2	44.3	49.2	35.8	42.9	47.8	47.8
Not particularly useful	227	231	75	51	86	161	62	56	69	72	29	83	53	33	53	9	27	28	21	25	17	14	14
	41.1	41.7	39.4	39.5	41.1	43.7	35.0	36.9	36.3	47.4	51.5	45.9	37.1	45.8	40.2	34.6	62.8	45.9	33.3	47.2	34.7	30.4	30.4

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.11 Indicate the degree to which articles about the following human resources topics would be useful to you in your occupation?

Interviewing skills

Table 95

	Total		Amount CPAL		Gender	Age		Area of Employment				Pub.Acct. Size		Industry Co. Size								
	Un- wght	All/ Most	Normally	Read Just		Fe- Male	Undr 35	46- Over 55	Acct	Ind.	Edu.	Govt	Othr		One	2-10	10+					
Base: Total Answering	557	558	192	131	210	372	179	151	192	152	59	184	143	73	132	26	43	63	64	53	49	46
Very useful	214	219	79	56	75	139	75	71	86	37	20	64	55	36	50	14	6	22	30	19	14	20
	38.4	39.2	40.9	42.7	35.7	37.5	41.6	46.9	44.8	24.3	34.4	34.8	38.5	49.3	37.9	53.8	14.0	34.9	46.9	35.8	28.6	43.5
Moderately useful	226	228	75	53	90	146	76	55	75	72	19	72	59	25	60	12	24	24	21	22	26	18
	40.5	40.9	39.0	40.4	42.9	39.2	42.3	36.4	39.4	47.3	33.1	39.1	41.3	34.2	45.5	46.2	55.8	38.1	32.8	41.5	53.1	39.1
Not particularly useful	118	111	39	22	45	87	29	25	30	43	19	48	29	12	22	-	13	17	13	12	9	8
	21.1	19.9	20.1	16.9	21.4	23.3	16.1	16.7	15.8	28.4	32.6	26.1	20.3	16.4	16.7	-	30.2	27.0	20.3	22.6	18.4	17.4

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.11 Indicate the degree to which articles about the following human resources topics would be useful to you in your occupation?

Leadership skills

Table 96

	Amount CPAL		Gender		Age		Area of Employment				Pub. Acct. Size		Industry									
	Normally	Read	Male	Female	36-45	46-55	Over 55	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Co. Size	Over					
Total Un- Wght* =====	All/ Most =====	Just Few =====	Male =====	Female =====	36- 45 =====	46- 55 =====	Over 55 =====	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr 100	1000	1000				
Base: Total Answering	555	556	191	129	210	371	178	151	190	150	59	182	143	73	132	26	43	63	63	53	49	46
Very useful	294	292	112	74	102	195	99	96	115	60	23	84	81	44	65	18	11	28	39	29	28	25
	53.0	52.5	58.4	57.2	48.5	52.5	55.7	63.6	60.5	39.9	38.4	46.2	56.6	60.3	49.2	69.2	25.6	44.4	61.9	54.7	57.1	54.3
Moderately useful	198	200	63	45	78	131	62	45	59	69	22	73	48	18	54	7	25	25	19	19	18	17
	35.7	36.0	33.2	35.1	37.2	35.3	34.6	29.5	31.1	45.6	37.0	40.1	33.6	24.7	40.9	26.9	58.1	39.7	30.2	35.8	36.7	37.0
Not particularly useful	63	64	16	10	30	45	17	10	16	22	14	25	14	11	13	1	7	10	5	5	3	4
	11.3	11.5	8.4	7.7	14.4	12.2	9.7	6.9	8.4	14.5	24.6	13.7	9.8	15.1	9.8	3.8	16.3	15.9	7.9	9.4	6.1	8.7

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.11 Indicate the degree to which articles about the following human resources topics would be useful to you in your occupation?

Preparing students (future CPAs)

Table 97

	Amount CPAL		Gender		Age		Area of Employment				Pub.Acct. Size		Industry									
	Total	Normally Read	Male	Female	35-45	46-55	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr 100	Over 1000						
Base: Total Answering	551	186	131	210	366	178	150	192	152	53	180	142	73	132	26	43	59	64	52	49	46	
Very useful	111	44	35	31	57	51	40	28	33	9	33	19	49	14	13	6	9	16	12	4	3	3
	20.2	23.1	23.5	27.1	14.6	15.6	28.5	26.9	14.5	21.6	17.0	18.3	13.4	67.1	10.6	50.0	14.0	15.3	25.0	23.1	8.2	6.5
Moderately useful	188	74	46	62	137	51	50	66	53	18	72	47	13	45	4	18	24	24	15	19	21	21
	34.1	32.7	40.0	34.9	29.5	37.5	28.4	33.7	34.2	34.3	40.0	33.1	17.8	34.1	15.4	41.9	40.7	37.5	28.8	38.8	45.7	45.7
Not particularly useful	252	68	50	118	172	77	59	98	66	26	75	76	11	73	9	19	26	24	25	26	22	22
	45.7	44.1	36.5	37.9	56.0	47.0	43.2	39.4	51.3	43.3	48.7	41.7	53.5	15.1	55.3	34.6	44.2	44.1	48.1	53.1	47.8	47.8

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.11 Indicate the degree to which articles about the following human resources topics would be useful to you in your occupation?

Other

Table 98

	Amount CPAL		Gender		Age			Area of Employment				Pub. Acct. Size	Industry											
	Totl	Un- wght	All/ Most	Half	Male	Female	35-44	45-54	55-64	65-74	75-84	85-94	1000-10000	Co. Size										
Base: Total Answering	30	27	12	7	10	22	7	8	17	3	1	8	9	2	6	2	-	4	3	5	3	3		
Very useful	20	18	11	2	6	15	4	7	11	*	1	3	7	1	5	2	-	3	-	2	3	2	2	
	65.7	66.7	88.5	31.0	62.6	67.7	59.5	83.1	65.2	10.8	100.0	37.5	77.8	50.0	83.3	100.0	-	75.0	-	40.0	100.0	66.7	7	
Moderately useful	10	8	1	5	4	7	3	1	5	3	-	5	2	-	1	-	-	1	-	3	-	1	1	
	33.0	29.6	11.5	63.8	37.4	30.6	40.5	16.9	32.5	89.2	-	62.5	22.2	-	16.7	-	-	25.0	100.0	60.0	-	33.3	3	
Not particularly useful	*	1	-	*	-	*	-	-	*	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-
	1.3	3.7	-	5.2	-	1.7	-	-	2.3	-	-	-	-	-	50.0	-	-	-	-	-	-	-	-	-

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.11 Indicate the degree to which articles about the following human resources topics would be useful to you in your occupation?

Top Box Summary

Table 99

	Amount CPAL		Gender		Age		Area of Employment				Pub.Acct. Size		Industry								
	Total	Normally Read	All/	Just	Fe-	Undr	36-	46-	Pub.	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr	Over		
	Un- wght	Half	Most	Few	Male	35	45	55	55	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	100	1000	1000	
Base: Total Answering	325	118	87	112	213	108	109	123	71	19	98	89	46	61	18	14	39	42	26	34	33
Salary trends	58.5	61.6	67.2	53.3	57.2	60.6	72.2	64.6	47.0	32.2	53.6	62.2	63.9	46.2	69.2	32.6	61.9	66.7	49.1	69.4	71.7
Leadership skills	294	112	74	102	195	99	96	115	60	23	84	81	44	65	18	11	28	39	29	28	25
	53.0	58.4	57.2	48.5	52.5	55.7	63.6	60.5	39.9	38.4	46.2	56.6	60.3	49.2	69.2	25.6	44.4	61.9	54.7	57.1	54.3
Interviewing skills	214	79	56	75	139	75	71	86	37	20	64	55	36	50	14	6	22	30	19	14	20
	38.4	40.9	42.7	35.7	37.5	41.6	46.9	44.8	24.3	34.4	34.8	38.5	49.3	37.9	53.8	14.0	34.9	46.9	35.8	28.6	43.5
Preparing students (future CPAs)	111	44	35	31	57	51	40	28	33	9	33	19	49	14	13	6	9	16	12	4	3
	20.2	23.1	23.5	14.6	15.6	28.5	26.9	14.5	21.6	17.0	18.3	13.4	67.1	10.6	50.0	14.0	15.3	25.0	23.1	8.2	6.5
Sexual harassment	91	35	28	27	55	36	30	35	19	8	18	32	12	19	5	-	6	11	9	11	10
	16.5	18.4	21.5	12.8	14.9	20.4	19.5	18.3	12.8	13.6	9.9	22.4	16.7	14.4	19.2	-	9.8	17.5	17.0	22.4	21.7
Other	20	11	2	6	15	4	7	11	*	1	3	7	1	5	2	-	3	-	2	3	2
	65.7	66.7	88.5	31.0	62.6	67.7	59.5	83.1	65.2	10.8	37.5	77.8	50.0	83.3	100.0	-	75.0	-	40.0	100.0	66.7

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.11 Indicate the degree to which articles about the following human resources topics would be useful to you in your occupation?

Top Two Box Summary

Table 100

	Amount CPAL		Age		Area of Employment				Pub.Acct. Size		Industry					
	Total	Normally Read	Un- All/	Just	Fe- Male	Undr 36-45	Over 46-55	Pub. Acct Ind. Edu. Govt Othr	One 2-10	10+	Undr 100-1000	Over 1000				
	Wght*	Wght*	Wght*	Wght*	Wght*	Wght*	Wght*	Wght*	Wght*	Wght*	Wght*	Wght*				
Base: Total Answering	492	175	141	128	44	157	129	62	119	25	36	53	58	48	46	42
Leadership skills	88.7	91.6	93.1	85.5	75.4	86.3	90.2	84.9	90.2	96.2	83.7	84.1	92.1	90.6	93.9	91.3
Salary trends	490	169	144	126	42	161	126	61	109	25	35	59	58	44	46	42
	88.1	88.0	93.9	86.7	72.2	88.0	88.1	84.7	82.6	96.2	81.4	93.7	92.1	83.0	93.9	91.3
Interviewing skills	440	154	109	165	40	136	114	61	110	26	30	46	51	41	40	38
	78.9	80.1	79.9	78.6	67.4	73.9	79.7	83.6	83.3	100.0	69.8	73.0	79.7	77.4	81.6	82.6
Sexual harassment	326	115	78	124	27	98	90	39	79	17	16	33	42	28	32	32
	58.9	60.6	60.5	58.9	48.5	54.1	62.9	54.2	59.8	65.4	37.2	54.1	66.7	52.8	65.3	69.6
Preparing students (future CPAs)	299	118	81	93	27	105	66	62	59	17	24	33	40	27	23	24
	54.3	55.9	63.5	62.1	44.0	58.3	46.5	84.9	44.7	65.4	55.8	55.9	62.5	51.9	46.9	52.2
Other	29	12	7	10	1	8	9	1	6	2	-	4	3	5	3	3
	98.7	96.3	100.0	94.8	100.0	100.0	100.0	50.0	100.0	100.0	-100.0	100.0	100.0	100.0	100.0	100.0

*Weighted by Primary Job Function

Q.40a Awareness/use of AICPA service/resource --

Affinity programs (other than insurance programs)

	Total Un- wght		Amount CPAL				Gender		Age			Area of Employment				Pub.Acct. Size		Industry				
	542	541	Normally Read		187	147	178	147	147	147	59	Pub.		72	126	23	43	63	60	54	48	44
			All/ Most	Just Few								Fe- Undr	46- Over									
Base: Total Respondents	542	541	189	127	202	360	178	147	147	147	59	180	140	72	126	23	43	63	60	54	48	44
Unaware of service/resource	89	93	25	25	34	54	35	25	27	29	9	31	22	8	28	4	7	12	11	11	7	7
Aware of, but have not used service/resource	318	317	108	73	122	210	105	99	96	82	39	112	78	47	68	12	29	39	38	35	26	25
Have used the service/resource and found it to be ...	135	131	56	29	46	96	38	23	64	37	11	37	40	17	30	7	7	12	11	8	15	12
Very/Moderately useful	101	97	45	17	37	83	18	15	48	29	9	30	28	10	23	6	4	10	10	7	11	5
Very useful	33	31	18	9	7	24	9	6	16	11	*	7	11	1	9	3	2	2	2	4	5	2
Moderately useful	67	66	27	9	30	59	9	9	31	18	9	23	17	9	14	3	2	8	8	3	6	3
Not particularly useful	34	34	12	11	9	14	20	8	16	8	2	7	12	7	7	1	3	2	1	1	4	7
	25.4	26.0	20.8	39.4	20.5	14.0	53.7	34.6	25.4	21.7	19.6	18.9	30.0	41.2	23.3	14.3	42.9	16.7	9.1	12.5	26.7	58.3

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.40a Awareness/use of AICPA service/resource --

AICPA Online (AICPA Web site)

Table 147

	Amount CPAL		Gender		Age			Area of Employment				Pub.Acct. Size		Industry									
	Total	Normally Read	Male	Female	35	36-45	46-55	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr	100- Over						
	Un- wght	All/ Just	Most	Half	Fe- Male	Undr	36-45	55	Pub.				One	2-10	10+	100	1000						
	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====						
Base: Total Respondents	535	541	183	128	200	355	177	142	187	147	59	178	137	73	130	23	41	64	59	51	48	44	
Unaware of service/resource	34	35	7	9	13	20	14	13	14	7	-	7	10	2	12	4	1	2	4	1	6	4	
Aware of, but have not used service/resource	241	246	81	54	96	158	81	55	76	67	44	93	56	29	62	6	28	33	25	30	22	15	
Have used the service/resource and found it to be ...	261	260	94	66	92	177	82	75	97	73	15	78	71	42	56	13	12	29	30	20	20	25	
Very/Moderately useful	231	234	81	64	78	154	76	71	91	57	10	66	64	41	51	12	9	24	27	17	16	24	
Very useful	97	103	44	27	24	69	28	32	40	22	3	23	27	19	26	8	3	8	11	7	10	7	
Moderately useful	134	131	37	38	54	85	48	40	51	35	7	43	37	22	25	4	6	16	16	10	6	17	
Not particularly useful	29	26	13	1	14	23	6	3	6	16	4	12	7	1	5	1	3	5	3	3	4	1	
	11.3	10.0	13.5	1.9	14.8	13.1	7.6	4.6	6.0	21.6	29.6	15.4	9.9	2.4	8.9	7.7	25.0	17.2	10.0	15.0	20.0	4.0	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.40a Awareness/use of AICPA service/resource --

Center for Excellence in Financial Management

Table 148

	Amount CPAL										Area of Employment			Pub.Acct. Size		Industry								
	Normally Read					Gender					Age			AICPA Members		Co. Size								
	Total	All/	Most	Half	Just	Male	Female	Undr	36-	46-	Over	Pub.	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr	100-	Over	
Wght*	Wght*	Wght*	Wght*	Wght*	Wght*	Wght*	Wght*	Wght*	Wght*	Wght*	Wght*	Wght*	Wght*	Wght*	Wght*	Wght*	Wght*	Wght*	Wght*	Wght*	Wght*	Wght*	Wght*	Wght*
Base: Total Respondents	534	541	185	124	202	353	177	147	182	145	59	177	137	73	131	23	42	64	57	53	46	44		
Unaware of service/resource	352	371	114	83	140	223	127	105	114	99	33	126	80	46	101	18	28	49	40	34	25	26		
Aware of, but have not used service/resource	154	142	61	34	54	107	46	37	55	39	23	46	48	21	25	2	13	15	14	17	17	13		
Have used the service/resource	29	28	10	7	8	24	5	5	13	8	2	5	9	6	5	3	1	-	3	2	4	5		
and found it to be ...	5.3	5.2	5.4	5.5	3.9	6.7	2.8	3.7	7.3	5.4	3.4	2.8	6.6	8.2	3.8	13.0	2.4	-	5.3	3.8	8.7	11.4		
Very/Moderately useful	17	16	7	5	4	14	3	5	7	4	*	4	4	3	2	3	1	-	3	1	1	3		
Very useful	59.9	57.1	73.6	76.3	53.9	60.3	58.4	100.0	55.7	49.6	18.9	80.0	44.4	50.0	40.0	100.0	100.0	-100.0	-100.0	50.0	25.0	60.0		
Moderately useful	5	4	3	1	1	4	1	2	3	-	-	2	-	-	-	2	-	-	2	-	-	-		
Not particularly useful	17.7	14.3	25.6	18.2	16.0	16.1	25.0	45.4	19.3	-	-	40.0	-	-	-	66.7	-	-	66.7	-	-	-		
	12	12	5	4	3	10	2	3	5	4	*	2	4	3	2	1	1	-	1	1	1	3		
	42.3	42.9	47.9	58.1	37.9	44.2	33.4	54.6	36.4	49.6	18.9	40.0	44.4	50.0	40.0	33.3	100.0	-	33.3	50.0	25.0	60.0		
	11	12	3	2	4	9	2	-	6	4	2	1	5	3	3	-	-	-	-	1	3	2		
	40.1	42.9	26.4	23.7	46.1	39.7	41.6	-	44.3	50.4	81.1	20.0	55.6	50.0	60.0	-	-	-	-	50.0	75.0	40.0		

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.40a Awareness/use of AICPA service/resource --

Client newsletters

Table 149

	Amount CPAL				Gender			Age			Area of Employment				Pub.Acct. Size		Industry					
	Totl	All/	Just	Normally Read	Male	Female	Un- dr	36- 45	46- 55	Over	Pub.	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr 100	Over 1000	
	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	
Base: Total Respondents	526	534	182	121	199	352	171	146	177	144	59	176	134	73	129	22	42	62	58	52	45	42
Unaware of service/resource	195	220	54	41	91	127	69	79	54	45	17	47	56	37	68	12	12	10	19	22	16	19
Aware of, but have not used service/resource	258	248	106	51	93	173	82	46	96	81	34	99	62	26	53	8	26	42	24	27	22	17
Have used the service/resource and found it to be ...	72	66	22	29	15	52	20	21	26	18	7	30	16	10	8	2	4	10	15	3	7	6
Very/Moderately useful	59	52	19	25	11	42	17	20	19	14	7	29	10	5	6	2	4	9	15	2	5	3
Very useful	30	26	15	12	2	21	9	9	13	5	2	17	3	1	3	2	4	4	8	-	3	-
Moderately useful	29	26	4	13	8	21	8	11	5	9	4	12	7	4	3	-	-	5	7	2	2	3
Not particularly useful	14	14	3	4	4	10	3	2	7	4	1	1	6	5	2	-	-	1	-	1	2	3
	19.0	21.2	12.9	12.2	25.8	19.7	15.5	8.0	28.1	22.3	10.3	3.3	37.5	50.0	25.0	-	-	10.0	-	33.3	28.6	50.0

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Table 150

Q.40a Awareness/use of AICPA service/resource --

Division of CPA Firms: Public file information

	Total		Amount CPAL		Gender		Age		Area of Employment				Pub.Acct. Size		Industry											
	Un- wght*	All/ wght	Normally Read	Just Few	Male	Female	35-45	46-55	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr 100	Over 1000								
Base: Total Respondents	524	533	186	123	192	347	174	143	178	144	59	175	133	72	130	23	41	63	58	52	46	41				
Unaware of service/resource	248	265	70	59	110	151	96	78	88	57	25	73	67	39	74	12	15	28	23	29	21	24	55.8	45.7	58.5	
Aware of, but have not used service/resource	236	232	96	55	73	165	69	57	75	76	30	85	59	27	53	8	25	32	23	23	21	14	44.2	45.7	34.1	
Have used the service/resource and found it to be ...	40	36	20	9	9	31	9	8	16	11	4	17	7	6	3	3	1	3	12	-	4	3	-	-	8.7	7.3
Very/Moderately useful	22	20	13	3	5	14	7	7	5	7	3	10	2	5	-	3	1	3	6	-	1	1	-	-	25.0	33.3
Very useful	7	8	5	2	-	4	3	3	3	1	*	1	1	4	-	2	-	-	1	-	1	-	-	-	25.0	-
Moderately useful	15	12	7	1	5	11	4	4	2	6	2	9	1	1	1	1	1	3	5	-	-	1	-	-	-	33.3
Not particularly useful	18	16	7	6	3	16	2	2	10	5	1	7	5	1	3	-	-	-	6	-	3	2	-	-	75.0	66.7

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.40a Awareness/use of AICPA service/resource --

Division of CPA Firms: PCPS

Table 151

	Amount CPAL		Gender		Age		Area of Employment				Pub.Acct. Size	Industry									
	Total	Normally Read	Male	Female	36-45	46-55	Pub.	Acct Ind.	Edu.	Govt	Othr	AICPA Members	Co. Size								
Base: Total Respondents	520	185	118	193	349	167	144	172	143	59	174	131	72	129	23	42	61	58	52	44	41
Unaware of service/resource	212	53	52	96	117	92	77	69	46	18	47	66	31	70	13	12	16	14	25	23	23
Aware of, but have not used service/resource	40.8	28.8	44.1	49.9	33.6	54.8	53.6	40.1	32.1	31.4	27.0	50.4	43.1	54.3	56.5	28.6	26.2	24.1	48.1	52.3	56.1
Have used the service/resource and found it to be ...	229	231	99	53	68	170	60	57	71	30	86	54	32	52	7	23	31	25	22	18	12
Very/Moderately useful	44.2	43.7	53.5	44.9	35.0	48.6	35.8	39.4	41.2	50.1	49.4	41.2	44.4	40.3	30.4	54.8	50.8	43.1	42.3	40.9	29.3
Very useful	78	71	33	13	29	62	16	10	32	25	41	11	9	7	3	7	14	19	5	3	6
Moderately useful	15.1	13.4	17.7	11.0	15.0	17.8	9.4	7.0	18.7	17.8	23.6	8.4	12.5	5.4	13.0	16.7	23.0	32.8	9.6	6.8	14.6
Very/Moderately useful	55	52	24	8	22	46	9	5	23	18	33	4	7	5	3	7	12	14	5	-	1
Very useful	70.6	73.2	74.1	58.1	75.2	74.1	58.2	53.6	71.2	84.4	80.5	36.4	77.8	71.4	100.0	85.7	73.7	100.0	-	-	16.7
Moderately useful	20	20	8	3	9	16	4	1	13	5	13	-	4	1	2	2	4	7	2	-	-
Not particularly useful	26.1	28.2	25.3	25.0	30.6	26.2	26.2	12.4	39.9	18.3	31.7	-	44.4	14.3	66.7	28.6	28.6	36.8	40.0	-	-
Very useful	35	32	16	4	13	30	5	4	10	13	20	4	3	4	1	5	8	7	3	-	1
Not particularly useful	44.5	45.1	48.8	33.1	44.6	47.9	32.0	41.3	31.3	52.6	48.8	36.4	33.3	57.1	33.3	71.4	57.1	36.8	60.0	-	16.7
Very useful	23	19	8	5	7	16	7	5	9	7	8	7	2	2	-	-	2	5	-	3	5
Not particularly useful	29.4	26.8	25.9	41.9	24.8	25.9	41.8	46.4	28.8	29.1	19.5	63.6	22.2	28.6	-	-	14.3	26.3	-	100.0	83.3

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.40a Awareness/use of AICPA service/resource --
 Division of CPA Firms: SEC Practice Section

	Total		Amount CPAL		Gender		Age		Area of Employment				Pub.Acct. Size		Industry								
	Un- wght	wght	All/ Most	Just Few	Male	Female	36- 45	46- 55	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr	Over					
	522	531	186	118	194	348	171	144	176	142	59	176	131	72	129	23	40	64	59	52	44	41	
Base: Total Respondents																							
Unaware of service/resource	179	195	48	45	74	97	79	71	51	42	14	40	53	30	59	13	10	14	11	18	18	21	
Aware of, but have not used service/resource	278	277	111	58	99	201	76	58	98	84	38	106	66	34	64	7	29	42	28	28	21	14	
Have used the service/resource and found it to be ...	66	59	27	15	21	50	16	15	28	16	7	30	12	8	6	3	1	8	20	6	5	6	
Very/Moderately useful	38	32	15	7	15	27	11	11	14	10	3	18	6	5	-	3	-	4	14	4	2	2	
Very useful	14	14	5	3	6	10	5	4	9	1	*	7	1	4	-	2	-	-	7	2	1	-	
Moderately useful	24	18	10	4	9	17	7	7	5	9	3	11	5	1	-	1	-	4	7	2	1	2	
Not particularly useful	27	27	12	8	6	23	5	3	14	7	4	12	6	3	6	-	1	4	6	2	3	4	
	41.6	45.8	42.7	50.9	29.4	45.6	29.5	22.5	49.0	41.4	52.9	40.0	50.0	37.5	100.0	-	100.0	50.0	30.0	33.3	60.0	66.7	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Table 153

Q.40a Awareness/use of AICPA service/resource --

Faxback service

	Amount CPAL		Gender		Age			Area of Employment			Pub.Acct. Size		Industry								
	Total	Normally Read	Male	Female	35	36-45	46-55	Pub.	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr	100-1000	Over	1000	
Base: Total Respondents	539	187	128	200	358	178	146	187	147	59	179	139	73	126	23	42	64	59	53	48	44
Unaware of service/resource	223	62	51	93	130	92	66	78	58	19	75	51	29	62	16	13	27	29	23	16	18
Aware of, but have not used service/resource	236	103	54	73	168	67	61	77	63	35	81	63	32	54	5	22	29	23	24	22	16
Have used the service/resource and found it to be ...	80	21	23	34	60	20	18	31	26	4	23	25	12	10	2	7	8	7	6	10	10
Very/Moderately useful	68	17	22	28	51	17	16	26	22	4	20	21	9	8	2	6	6	7	6	8	8
Very useful	24	4	8	13	16	8	6	12	4	2	7	8	4	2	-	3	1	3	3	3	2
Moderately useful	44	39	14	16	35	8	10	13	18	2	13	13	5	6	2	3	5	4	3	5	6
Not particularly useful	12	4	1	6	9	3	2	6	4	*	3	4	3	2	-	1	2	-	-	2	2
	15.0	16.7	17.6	2.5	17.3	14.8	15.8	17.8	16.8	8.4	13.0	16.0	25.0	20.0	-	14.3	25.0	-	-	20.0	20.0

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Table 154

Q.40a Awareness/use of AICPA service/resource --
Information Technology membership section

	Amount CPAL		Gender		Age		Area of Employment			Pub.Acct. Size		Industry									
	Total	Normally Read	Male	Female	36-45	46-55	Pub.	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr	100	1000	1000		
Base: Total Respondents	528	187	120	197	350	175	143	184	145	55	176	135	71	128	23	42	63	57	50	47	44
Unaware of service/resource	182	51	37	83	103	77	64	54	49	13	51	50	27	45	12	11	13	22	14	15	19
	34.5	27.2	31.1	42.3	29.3	43.9	44.6	29.5	34.2	24.2	29.0	37.0	38.0	35.2	52.2	26.2	20.6	38.6	28.0	31.9	43.2
Aware of, but have not used service/resource	280	111	66	92	196	84	66	100	78	37	107	66	37	66	7	29	43	27	34	21	17
	53.1	59.4	54.6	46.9	56.0	48.0	46.2	54.1	53.8	66.5	60.8	48.9	52.1	51.6	30.4	69.0	68.3	47.4	68.0	44.7	38.6
Have used the service/resource	66	25	17	21	51	14	13	30	17	5	18	19	7	17	4	2	7	8	2	11	8
	12.4	13.3	14.3	10.8	14.7	8.1	9.2	16.3	12.0	9.3	10.2	14.1	9.9	13.3	17.4	4.8	11.1	14.0	4.0	23.4	18.2
and found it to be ...																					
Very/Moderately useful	55	21	17	17	43	12	11	26	14	4	16	15	5	13	4	1	6	8	2	9	6
	83.6	81.5	83.0	100.0	78.1	83.4	84.3	87.4	78.7	75.7	88.9	78.9	71.4	76.5	100.0	50.0	85.7	100.0	100.0	81.8	75.0
Very useful	20	8	7	5	16	4	6	12	1	1	7	6	1	4	-	-	3	4	1	4	2
	30.5	27.7	31.1	23.4	30.8	29.4	44.7	41.2	7.2	10.9	38.9	31.6	14.3	23.5	-	-	42.9	50.0	50.0	36.4	25.0
Moderately useful	35	13	10	12	27	8	5	14	12	3	9	9	4	9	4	1	3	4	1	5	4
	53.0	53.8	51.9	57.4	54.6	52.5	54.8	46.2	71.5	64.9	50.0	47.4	57.1	52.9	100.0	50.0	42.9	50.0	50.0	45.5	50.0
Not particularly useful	11	4	-	5	9	2	2	4	4	1	2	4	2	4	-	1	1	-	-	2	2
	16.4	18.5	17.0	-	21.9	16.6	15.7	12.6	21.3	24.3	11.1	21.1	28.6	23.5	-	50.0	14.3	-	-	18.2	25.0

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Table 155

Q. 40a Awareness/use of AICPA service/resource --

Insurance programs

	Total Un- Wght* ====	Amount CPAL			Gender	Age			Area of Employment				Pub.Acct. Size AICPA Members	Industry Co. Size							
		Normally Read	Just	Few		Male	Undr	36-45	46-55	Over 55	Acct	Ind.			Edu.	Govt	Othr				
Base: Total Respondents	541	188	128	201	361	177	147	184	149	60	182	138	72	128	23	43	65	60	54	46	44
Unaware of service/resource	20	3	2	14	7	13	11	6	4	-	5	5	2	5	3	-	1	4	-	2	1
Aware of, but have not used service/resource	225	77	52	88	132	90	79	75	50	20	72	58	37	59	9	17	23	26	29	12	26
Have used the service/resource and found it to be ...	297	108	74	99	222	74	58	103	95	40	105	75	33	64	11	26	41	30	25	32	17
Very/Moderately useful	286	105	70	98	216	70	52	103	91	40	103	72	31	60	10	25	41	29	25	30	16
Very useful	216	79	55	71	162	54	48	77	63	28	80	54	25	43	6	20	30	24	19	25	13
Moderately useful	70	26	14	26	54	16	4	26	28	12	23	18	6	17	4	5	11	5	6	5	3
Not particularly useful	10	3	4	2	6	4	6	-	4	*	2	3	2	4	1	1	-	1	-	2	1

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Table 156

Q.40a Awareness/use of AICPA service/resource --
Library/Center for Knowledge and Research

	Amount CPAL		Gender		Age		Area of Employment			Pub.Acct. Size		Industry											
	Totl	Normally Read	Male	Female	36-45	46-55	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr	100-1000	Over						
	Un- wght	All/ Most	Half	Just	Fe- male	Undr 35	36- 45	46- 55	Over 55	Pub.	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+					
Base: Total Respondents	537	543	187	126	199	353	180	147	185	144	59	179	137	73	131	23	42	63	60	53	46	44	
Unaware of service/resource	157	160	36	39	71	95	60	58	56	30	14	35	50	15	49	11	7	14	9	15	17	17	38.6
Aware of, but have not used service/resource	264	273	91	71	90	178	86	64	86	82	31	92	65	44	64	8	25	28	33	31	20	19	43.2
Have used the service/resource and found it to be ...	116	110	60	16	38	80	34	25	44	32	14	52	22	14	18	4	10	21	18	7	9	8	18.2
Very/Moderately useful	106	101	56	16	33	74	31	25	39	28	14	49	19	12	17	4	10	20	17	7	7	7	87.5
Very useful	45	44	20	6	19	27	18	16	15	8	6	22	6	5	8	3	5	9	7	3	2	3	37.5
Moderately useful	61	57	37	11	14	48	14	9	24	21	8	27	13	7	9	1	5	11	10	4	5	4	50.0
Not particularly useful	10	9	3	-	5	6	3	-	5	4	*	3	3	2	1	-	-	1	1	-	2	1	12.5

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.40a Awareness/use of AICPA service/resource --

Consulting Services membership section

Table 157

	Amount CPAL		Gender		Age		Area of Employment			Pub.Acct. Size		Industry										
	Total	Normally Read	Male	Female	36-45	46-55	Undr	Ind.	Edu.	Govt	Othr	AICPA	Members	Co. Size								
	Un- wght	All/ Most	Half	Just	Fe- male	Over	Pub.	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr	Over					
	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====					
Base: Total Respondents	537	542	187	126	199	353	180	147	185	144	59	179	137	73	130	23	42	63	60	53	46	44
Unaware of service/resource	177	197	37	41	86	93	81	62	58	45	11	44	50	30	62	11	9	13	17	14	19	17
Aware of, but have not used service/resource	288	282	121	75	84	205	82	70	104	78	35	106	72	36	61	7	27	41	31	30	21	22
Have used the service/resource and found it to be ...	72	63	29	10	29	55	17	15	24	21	12	29	15	7	7	5	6	9	12	9	6	5
Very/Moderately useful	57	49	22	10	23	42	15	14	15	16	12	25	11	6	4	3	6	7	10	9	4	3
Very useful	24	21	10	3	10	17	7	6	5	8	5	11	4	3	1	2	2	2	6	5	1	1
Moderately useful	32	28	12	8	13	25	7	8	10	8	7	14	7	3	3	1	4	5	4	4	3	2
Not particularly useful	15	14	7	-	6	13	2	2	8	5	*	4	4	1	3	2	-	2	2	-	2	2
	21.2	22.2	25.6	-	20.6	23.9	12.4	11.0	35.4	23.0	3.1	13.8	26.7	14.3	42.9	40.0	-	22.2	16.7	-	33.3	40.0

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.40a Awareness/use of AICPA service/resource --

Marketing and public relations tools

Table 158

	Amount CPAL				Area of Employment				Pub.Acct. Size		Industry											
	Normally Read		Age		AICPA Members				Co. Size		Co. Size											
	Totl	All/	Just	Gender	36-	46-	Over	Pub.	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr	100-	Over			
	Un- wght	Most	Half	Male	35	45	55	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	100	1000	1000	1000			
	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====	====		
Base: Total Respondents	535	541	185	126	199	351	180	145	185	144	59	179	136	72	131	23	43	62	60	52	46	44
Unaware of service/resource	169	184	38	49	70	100	67	67	44	43	14	43	49	26	57	9	11	10	18	14	19	16
	31.5	34.0	20.3	38.7	35.3	28.4	37.3	45.9	24.0	30.1	24.3	24.0	36.0	36.1	43.5	39.1	25.6	16.1	30.0	26.9	41.3	36.4
Aware of, but have not used service/resource	312	306	123	64	115	208	102	64	122	90	35	116	75	39	66	10	28	45	34	35	23	20
	58.3	56.6	66.3	50.8	57.6	59.2	56.8	44.3	65.6	62.2	59.0	64.8	55.1	54.2	50.4	43.5	65.1	72.6	56.7	67.3	50.0	45.5
Have used the service/resource and found it to be ...	55	51	25	13	14	44	11	14	19	11	10	20	12	7	8	4	4	7	8	3	4	8
	10.2	9.4	13.4	10.5	7.1	12.4	5.9	9.8	10.5	7.7	16.8	11.2	8.8	9.7	6.1	17.4	9.3	11.3	13.3	5.8	8.7	18.2
Very/Moderately useful	30	28	12	11	7	22	8	13	9	6	3	14	5	3	4	2	3	3	7	-	1	5
	55.6	54.9	48.0	85.7	47.1	50.5	78.8	88.0	45.2	55.8	29.1	70.0	41.7	42.9	50.0	50.0	75.0	42.9	87.5	-	25.0	62.5
Very useful	7	5	3	3	1	3	4	7	-	-	-	3	1	-	-	1	-	-	3	-	-	2
	12.3	9.8	10.1	22.3	8.8	6.8	35.7	47.1	-	-	-	15.0	8.3	-	-	25.0	-	-	37.5	-	-	25.0
Moderately useful	24	23	9	8	5	19	5	6	9	6	3	11	4	3	4	1	3	3	4	-	1	3
	43.3	45.1	37.9	63.4	38.4	43.8	43.1	40.9	45.2	55.8	29.1	55.0	33.3	42.9	50.0	25.0	75.0	42.9	50.0	-	25.0	37.5
Not particularly useful	24	23	13	2	7	22	2	2	11	5	7	6	7	4	4	2	1	4	1	3	3	3
	44.4	45.1	52.0	14.3	52.9	49.5	21.2	12.0	54.8	44.2	70.9	30.0	58.3	57.1	50.0	50.0	25.0	57.1	12.5	100.0	75.0	37.5

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.40a Awareness/use of AICPA service/resource --

Personal Financial Planning membership section

Table 159

	Amount CPAL										Area of Employment			Pub.Acct. Size		Industry						
	Normally Read					Gender		Age			Employment			AICPA Members		Co. Size						
	Total	All/	Just	Male	Female	Undr	36-	46-	Over	Pub.	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr	100-	Over	
Base: Total Respondents	538	543	189	125	200	356	179	147	185	145	59	179	138	73	130	23	43	62	60	54	46	44
Unaware of service/resource	134	137	29	38	55	74	58	57	36	30	11	33	40	18	37	9	5	8	18	10	13	16
Aware of, but have not used service/resource	332	342	122	70	130	227	105	77	119	100	36	121	80	45	86	10	31	45	35	40	26	20
Have used the service/resource and found it to be ...	72	64	37	17	15	55	15	13	31	14	12	25	18	10	7	4	7	9	7	4	7	8
Very/Moderately useful	55	47	30	15	10	42	12	12	23	11	8	22	13	6	4	2	6	7	7	4	4	6
Very useful	19	15	13	3	4	14	5	7	10	2	1	8	5	2	-	-	3	1	4	1	1	2
Moderately useful	36	32	17	12	6	28	6	5	13	10	7	14	8	4	4	2	3	6	3	3	3	4
Not particularly useful	17	17	7	2	6	13	4	2	8	3	4	3	5	4	3	2	1	2	-	-	3	2
	23.4	26.6	20.1	10.0	37.5	23.2	24.5	12.7	25.1	20.9	36.1	12.0	27.8	40.0	42.9	50.0	14.3	22.2	-	-	42.9	25.0

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Table 160

Q.40a Awareness/use of AICPA service/resource --

Professional Ethics hotline

	Amount CPAL		Age		Area of Employment			Pub.Acct. Size		Industry																
	Normally Read		Age		Area of Employment			AICPA Members			Co. Size															
	Total	All/	Gender	Undr	36-	46-	Over	Acct	Ind.	Edu.		Govt	Othr	One	2-10	10+	Undr	100-	Over	1000	1000					
Un- wght*	Most	Male	35	45	55	55	Pub.	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	100	1000	1000	1000							
Base: Total Respondents	538	543	188	125	200	356	179	147	184	146	59	180	137	73	130	23	43	62	61	53	46	44				
Unaware of service/resource	175	181	45	38	82	102	71	49	63	44	19	53	46	27	45	10	14	16	18	19	14	10	35.8	30.4	22.7	
Aware of, but have not used service/resource	292	291	107	74	101	202	89	84	94	82	31	97	77	39	68	10	24	35	31	29	23	29	54.7	50.0	65.9	
Have used the service/resource	71	71	36	14	17	52	18	14	28	20	9	30	14	7	17	3	5	11	12	5	9	5	9.4	19.6	11.4	
and found it to be ...																										
Very/Moderately useful	54	54	30	10	12	40	15	11	18	17	8	28	9	5	12	-	4	11	11	5	6	3	100.0	66.7	60.0	
Very useful	27	28	14	5	8	18	10	7	11	5	4	15	4	1	8	-	3	4	7	1	3	2	20.0	33.3	40.0	
Moderately useful	27	26	17	5	3	22	5	4	7	12	4	13	5	4	4	-	1	7	4	4	3	1	80.0	33.3	20.0	
Not particularly useful	17	17	6	4	5	13	4	3	9	4	1	2	5	2	5	3	1	-	1	-	3	2	-	-	33.3	40.0

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.40a Awareness/use of AICPA service/resource --
Publications/practice ads

Table 161

	Total		Amount CPAL Normally Read		Gender	Age		Area of Employment				Pub.Acct. Size AICPA Members	Industry Co. Size										
	Un-All/	Just Few	Male	Female		36-45	46-55	Pub.	Acct Ind.	Edu.	Govt			Othr									
	537	542	188	126	199	355	178	147	187	144	57	178	138	72	131	23	42	62	60	53	47	44	
Base: Total Respondents																							
Unaware of service/resource	71	71	22	12	30	41	27	30	17	18	6	12	25	7	22	5	2	-	8	7	6	9	
	13.1	13.1	11.7	9.3	15.0	11.7	15.4	20.4	8.9	12.3	10.6	6.7	18.1	9.7	16.8	21.7	4.8	-	13.3	13.2	12.8	20.5	
Aware of, but have not used service/resource	249	256	67	64	107	168	80	71	95	60	21	73	69	38	65	11	16	24	28	31	21	24	
	46.3	47.2	35.5	51.0	53.9	47.2	44.7	48.1	50.7	42.1	36.7	41.0	50.0	52.8	49.6	47.8	38.1	38.7	46.7	58.5	44.7	54.5	
Have used the service/resource	218	215	99	50	62	146	71	46	76	65	30	93	44	27	44	7	24	38	24	15	20	11	
	40.6	39.7	52.9	39.7	31.1	41.1	39.9	31.5	40.4	45.6	52.7	52.2	31.9	37.5	33.6	30.4	57.1	61.3	40.0	28.3	42.6	25.0	
and found it to be ...																							
Very/Moderately useful	199	197	94	42	57	134	64	44	64	62	29	89	38	26	39	5	22	36	24	14	16	9	
	91.3	91.6	95.2	84.5	92.5	91.6	90.4	95.2	84.3	94.9	94.6	95.7	86.4	96.3	88.6	71.4	91.7	94.7	100.0	93.3	80.0	81.8	
Very useful	102	105	61	17	23	71	31	24	42	26	10	38	24	15	25	3	8	16	9	8	8	3	
	46.9	48.8	61.5	34.3	36.5	48.5	43.5	52.8	55.6	39.5	32.7	40.9	54.5	55.6	56.8	42.9	33.3	42.1	37.5	53.3	40.0	27.3	
Moderately useful	97	92	33	25	35	63	33	20	22	36	19	51	14	11	14	2	14	20	15	6	8	6	
	44.3	42.8	33.7	50.2	56.0	43.1	46.9	42.4	28.7	55.5	61.9	54.8	31.8	40.7	31.8	28.6	58.3	52.6	62.5	40.0	40.0	54.5	
Not particularly useful	19	18	5	8	5	12	7	2	12	3	2	4	6	1	5	2	2	2	-	1	4	2	
	8.7	8.4	4.8	15.5	7.5	8.4	9.6	4.8	15.7	5.1	5.4	4.3	13.6	3.7	11.4	28.6	8.3	5.3	-	6.7	20.0	18.2	

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Table 161

Q.40a Awareness/use of AICPA service/resource --

Publications/practice ads

	Amount CPAL				Gender		Age			Area of Employment			Pub.Acct. Size		Industry							
	Total	All/	Just	Normally Read	Male	Female	35	36-45	46-55	Over 55	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr 100-	Over 1000		
Base: Total Respondents	537	542	188	126	199	355	178	147	187	144	57	178	138	72	131	23	42	62	60	53	47	44
Unaware of service/resource	71	71	22	12	30	41	27	30	17	18	6	12	25	7	22	5	2	-	8	7	6	9
Aware of, but have not used service/resource	249	256	67	64	107	168	80	71	95	60	21	73	69	38	65	11	16	24	28	31	21	24
Have used the service/resource and found it to be ...	218	215	99	50	62	146	71	46	76	65	30	93	44	27	44	7	24	38	24	15	20	11
Very/Moderately useful	199	197	94	42	57	134	64	44	64	62	29	89	38	26	39	5	22	36	24	14	16	9
Very useful	102	105	61	17	23	71	31	24	42	26	10	38	24	15	25	3	8	16	9	8	8	3
Moderately useful	97	92	33	25	35	63	33	20	22	36	19	51	14	11	14	2	14	20	15	6	8	6
Not particularly useful	19	18	5	8	5	12	7	2	12	3	2	4	6	1	5	2	2	2	-	1	4	2

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.40a Awareness/use of AICPA service/resource --

Tax membership section

Table 162

	Total		Amount CPAL Normally Read		Gender		Age		Area of Employment				Pub. Acct. Size		Industry Co. Size								
	Un- wght*	Wght*	All/ Most	Just Few	Male	Female	36- 45	46- 55	Acct	Ind.	Edu.	Govt	Othr	One	2-10	10+	Undr 100	Over 1000					
Base: Total Respondents	541	546	189	128	200	358	180	147	188	145	59	180	139	73	131	23	43	62	61	54	47	44	
Unaware of service/resource	107	102	26	24	47	51	54	48	27	24	7	17	38	17	22	8	-	2	13	13	13	10	10
Aware of, but have not used service/resource	323	331	118	79	116	224	98	84	117	88	33	116	79	42	84	10	31	41	35	35	27	22	22
Have used the service/resource	112	113	46	24	37	84	28	15	45	33	19	47	22	14	25	5	12	19	13	6	7	12	12
and found it to be ...	20.7	20.7	24.2	19.0	18.3	23.4	15.5	10.4	23.7	22.4	32.8	26.1	15.8	19.2	19.1	21.7	27.9	30.6	21.3	11.1	14.9	27.3	27.3
Very/Moderately useful	96	97	39	18	35	72	24	13	36	28	19	44	17	13	20	3	10	18	13	6	4	10	10
Very useful	38	41	19	9	8	25	12	7	12	10	8	18	5	6	10	2	6	6	5	4	1	3	3
Moderately useful	59	56	21	9	27	47	12	6	24	17	11	26	12	7	10	1	4	12	8	2	3	7	7
Not particularly useful	16	16	6	6	2	12	4	2	9	5	*	3	5	1	5	2	2	1	-	-	3	2	2
	14.4	14.2	13.7	25.8	4.6	14.5	14.2	12.3	19.9	15.1	1.9	6.4	22.7	7.1	20.0	40.0	16.7	5.3	-	-	42.9	16.7	16.7

*Weighted by Primary Job Function

AICPA - THE CPA LETTER READERSHIP SURVEY

Q.40a Awareness/use of AICPA service/resource --

Technical information Hotline (accounting & auditing)

Table 163

	Amount CPAL				Gender			Age			Area of Employment			Pub.Acct. Size			Industry					
	Total Un- Wght*	All/ Most	Half Just	Normally Read	Male	Female	35	36-45	46-55	56-65	66-75	76-85	86-95	96-105	106-115	116-125	126-135	136-145	146-155			
Base: Total Respondents	539	543	187	126	201	356	180	147	185	147	57	181	137	73	129	23	43	63	61	53	47	43
Unaware of service/resource	107	114	29	21	47	60	44	44	33	23	6	26	32	12	37	7	4	6	13	11	11	9
Aware of, but have not used service/resource	291	292	100	73	107	191	99	69	101	81	39	95	78	48	63	8	26	33	28	37	22	26
Have used the service/resource	141	137	58	32	47	104	37	34	51	43	13	60	27	13	29	8	13	24	20	5	14	8
and found it to be ...	26.2	25.2	30.9	25.7	23.4	29.3	20.3	23.1	27.7	29.0	22.4	33.1	19.7	17.8	22.5	34.8	30.2	38.1	32.8	9.4	29.8	18.6
Very/Moderately useful	128	126	54	30	42	94	34	33	43	41	11	56	24	12	28	6	12	21	20	5	12	7
Very useful	56	55	25	11	19	40	16	16	19	17	4	26	8	5	11	5	5	10	10	1	4	3
Moderately useful	72	71	29	19	23	54	18	16	24	24	7	30	16	7	17	1	7	11	10	4	8	4
Not particularly useful	13	11	4	2	5	11	3	1	8	2	2	4	3	1	1	2	1	3	-	-	2	1
	9.4	8.0	7.2	7.7	9.9	10.1	7.3	3.7	16.4	4.4	12.6	6.7	11.1	7.7	3.4	25.0	7.7	12.5	-	-	14.3	12.5

*Weighted by Primary Job Function