



CPA FIRM HUMAN RESOURCES BENCHMARKS, 2010



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I INTRODUCTION

For the foreseeable future, firms will face an uphill battle to retain talent despite salary freezes, financial uncertainty, layoffs, benefit changes, and the ongoing need to do more with less.

Challenging? Yes. Impossible? No.

The changes many firms made last year will have repercussions for some time to come. This report provides CPA firm leaders with important information and insight into how their peers are handling four critical areas of human resource management:

- The most critical human resources challenges firms face.
- Recruiting, hiring, and retention challenges, including levels of turnover among professional and administrative staff and partners.
- Employee benefit programs and what, if any, changes firms made to these programs during the recession.
- How firms manage training, allocate training budgets, and have changed their approach to training because of the recession.

This year's *CPA Firm HR Benchmarks Survey* provides a unique snapshot into the human resource challenges and decisions that CPA firms faced during the recession. More than just a look back, the data provide context and a launching pad for how firm leaders should best respond to the recovery. The data and information derived from the survey show how the challenges are likely to continue and evolve as firms emerge from the downturn and return to growth.

What's at stake is nothing short of the future viability of your firm. More than half of all staff below the partner/VP level plan to leave their current firm by 2013, according to *Consulting's* Best Firms survey findings. Among those below the manager/director level, approximately two-thirds of all staff plan to leave in less than four years. And approximately 40 percent of those accounting-firm employees below the director/manager level are considering leaving their current firm by no later than the end of 2011.

Though there is still time for minds to be changed, the survey's findings should serve as a wake-up call to accounting firm leaders to actively acknowledge the frustration voiced by their staff and take action.



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I DEMOGRAPHICS

Key survey demographics

While *Consulting's* Best Firms survey provides broad-brush trend data, the more detailed analysis for this report is built from IOMA's *CPA Firm Human Resources Benchmarks* survey. The following charts break down the sample of respondents.

Survey respondents report gross fees ranging from less than \$1 million to more than \$10 million. These charts show averages and medians for gross fees by region, fee range category, and by number of employees.

Respondents by number of personnel

The survey breaks down respondent answers based on the number of full-time equivalent (FTE) employees per firm.

F. 50 Respondents by Gross Fees	
Firm Size (\$M)	Share of Respondents
Less than \$1	9.7%
\$1 to \$1.99	13.9
\$2 to \$3.99	30.6
\$4 to \$9.99	16.7
\$10 or more	29.2
Note: Numbers may not add up to 100 percent due to rounding.	
Source: IOMA's CPA Firm Human Resources Benchmarks survey	

F. 51 Gross Fees by Region		
	Average	Median
Northeast	\$10,699,108	\$3,405,000
Southeast	\$10,222,110	\$6,966,500
North Central	\$10,429,054	\$3,685,000
South Central	\$4,924,235	\$4,900,000
West Coast	\$7,846,950	\$3,000,000
Overall	\$9,050,103	\$3,585,000
Source: IOMA's CPA Firm Human Resources Benchmarks survey		

F. 52 Gross Fees by Number of Personnel		
	Average	Median
1 to 5	\$830,638	\$560,000
6 to 15	\$1,969,233	\$1,500,000
16 to 25	\$3,011,584	\$2,918,000
26 to 50	\$4,822,222	\$5,000,000
More than 50	\$22,657,201	\$18,000,000
Overall	\$9,050,103	\$3,585,000
Source: IOMA's CPA Firm Human Resources Benchmarks survey		

F. 53 Average Number of FTEs, by Gross Fee Range	
Revenue Range	Average Number of Ftes
Less than \$1M	4.7
\$1M to \$1.99M	9.2
\$2M to \$3.99M	19.5
\$4M to \$9.99M	38.7
\$10M or more	141.5
Overall	53.6
Less than \$1M	4.7
Source: IOMA's CPA Firm Human Resources Benchmarks survey	

F. 54 Gross Fees by Revenue Range		
	Average	Median
Less than \$1M	\$451,002	\$400,000
\$1M to \$1.99M	\$1,265,507	\$1,182,095
\$2M to \$3.99M	\$2,896,213	\$2,918,000
\$4M to \$9.99M	\$5,788,585	\$5,100,000
\$10M or more	\$23,934,077	\$18,790,000
Overall	\$9,050,103	\$3,585,000
Source: IOMA's CPA Firm Human Resources Benchmarks survey		

F. 55 Average Number of FTEs, by Gross Fee Range	
Revenue Range	Average Number of Ftes
Less than \$1M	4.7
\$1M to \$1.99M	9.2
\$2M to \$3.99M	19.5
\$4M to \$9.99M	38.7
\$10M or more	141.5
Overall	53.6
Less than \$1M	4.7
Source: IOMA's CPA Firm Human Resources Benchmarks survey	



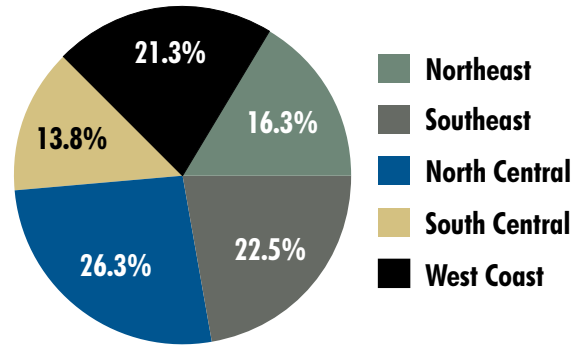
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F. 56 Average Number of FTEs, by Region

Region	Average Number of FTEs
Northeast	54.5
Southeast	61.9
North Central	63.0
South Central	34.2
West Coast	45.3
Overall	53.6

Source: IOMA's CPA Firm Human Resources Benchmarks survey

F. 57 Respondents by Geographic Region



Source: Consulting magazine's 2009 Best Firms to Work For survey

F. 58 Average Number of FTEs, by Position and Region

	Northeast	Southeast	North Central	South Central	West Coast	Overall
CPA owners	5.7	7.0	7.2	3.5	5.6	6.1
Non-CPA owners	2.0	1.0	6.0	1.0	1.0	2.4
Nonequity owners	6.2	4.2	5.8	2.6	4.6	5.0
Supervisors/managers	10.8	16.0	12.4	5.7	9.9	11.5
Seniors	6.3	12.0	9.3	6.6	6.8	8.3
Juniors	6.0	8.7	7.7	5.7	10.7	8.1
Non-CPA juniors	8.9	13.7	8.7	6.9	11.2	9.7
Consultants	6.7	5.5	5.6	1.0	2.3	5.0
Paraprofessionals	2.9	8.2	5.8	2.2	3.1	4.6
Director of administration	1.0	1.5	1.0	1.0	1.0	1.1
Firm administrator	1.0	1.0	1.0	1.0	1.0	1.0
Office manager	1.3	1.3	2.8	0.9	1.6	1.5
Human resources manager/director	1.0	1.0	1.0	1.0	0.9	1.0
Marketing manager/director	1.0	1.0	1.0	1.1	1.2	1.1
MIS/systems manager/director	1.0	1.0	1.3	1.0	1.1	1.1
Network manager	1.5	1.1	4.7	1.0	1.0	1.7
Support staff	9.3	9.1	9.1	4.0	7.0	7.9
Others	-	3.0	29.7	1.7	1.7	8.1

Source: IOMA's CPA Firm Human Resources Benchmarks survey



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F. 59 Average Number of FTEs, by Position and Gross Fee Range

	Less than \$1M	\$1M to \$1.99M	\$2M to \$3.99M	\$4M to \$9.99M	\$10M or more	Overall
CPA owners	1.1	1.8	3.5	4.0	14.6	6.1
Non-CPA owners	-	1.0	1.0	1.0	3.5	2.4
Nonequity owners	1.0	1.5	1.1	2.3	10.7	5.0
Supervisors/managers	1.5	1.8	3.3	6.4	27.7	11.5
Seniors	2.3	2.2	3.4	8.2	16.1	8.3
Juniors	1.0	1.5	2.2	6.0	17.6	8.1
Non-CPA juniors	1.0	1.2	3.4	6.0	21.6	9.7
Consultants	-	1.0	1.0	1.0	7.5	5.0
Paraprofessionals	1.0	2.0	2.1	1.8	11.3	4.6
Director of administration	-	-	-	1.0	1.2	1.1
Firm administrator	1.0	1.0	1.0	1.0	1.0	1.0
Office manager	0.9	1.0	1.0	1.0	2.8	1.5
Human resources manager/director	-	1.0	0.3	1.0	1.0	1.0
Marketing manager/director	0.8	1.0	1.0	1.3	1.1	1.1
MIS/ systems manager/director	-	1.0	1.0	1.0	1.1	1.1
Network manager	-	-	1.0	1.0	2.0	1.7
Support staff	0.8	1.9	2.6	4.9	18.4	7.9
Others	-	-	1.0	1.3	10.9	8.1

Source: IOMA's CPA Firm Human Resources Benchmarks survey

F. 60 Average Number of Offices, by Region

Region	Average Number Of Offices
Northeast	1.8
Southeast	2.7
North Central	4.2
South Central	1.8
West Coast	2.0
Overall	2.7

Source: IOMA's CPA Firm Human Resources Benchmarks survey

F. 61 Average Number of Offices, by Gross Fees Range

Gross Fee Range	Average Number of Offices
Less than \$1M	1.0
\$1M to \$1.99M	1.4
\$2M to \$3.99M	1.6
\$4M to \$9.99M	1.3
\$10M or more	4.9
Overall	2.7

Source: IOMA's CPA Firm Human Resources Benchmarks survey

F. 62 Average Number of Offices, by FTE Range

FTE Range	Average Number of Offices
1 to 5	1.0
6 to 15	1.5
16 to 25	1.6
26 to 50	3.2
More than 50	4.5
Overall	2.7

Source: IOMA's CPA Firm Human Resources Benchmarks survey



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Respondents' firm organization structure

Organization structure has a significant impact on a CPA firm's human resource management, including decisionmaking, financial management, compensation structures, career paths, and advancement opportunities. These tables provide a breakdown of the types of firm structures in use by region, fee levels, and number of personnel.

F. 63 Firm Structure, by Region

	Northeast	Southeast	North Central	South Central	West Coast	Overall
Partnership	7.7%	11.1%	5.0%	0.0%	5.9%	6.3%
PC	23.1%	22.2%	10.0%	18.2%	5.9%	15.2%
C Corp	15.4%	0.0%	5.0%	18.2%	11.8%	8.9%
S Corp	15.4%	27.8%	25.0%	27.3%	29.4%	25.3%
LLP	30.8%	22.2%	25.0%	18.2%	35.3%	26.6%
LLC	7.7%	16.7%	20.0%	9.1%	5.9%	12.7%
Other	0.0%	0.0%	10.0%	9.1%	5.9%	5.1%

Note: Numbers may not add up to 100 percent due to rounding.

Source: IOMA's CPA Firm Human Resources Benchmarks survey

F. 64 Firm Structure, by Gross Fee Range

	Less than \$1M	\$1M to \$1.99M	\$2M to \$3.99M	\$4M to \$9.99M	\$10M or more	Overall
Partnership	0.0%	10.0%	4.5%	0.0%	14.3%	6.3%
PC	14.3%	10.0%	31.8%	8.3%	0.0%	15.2%
C Corp	14.3%	10.0%	4.5%	16.7%	4.8%	8.9%
S Corp	57.1%	50.0%	36.4%	16.7%	4.8%	25.3%
LLP	0.0%	10.0%	18.2%	33.3%	52.4%	26.6%
LLC	0.0%	0.0%	4.5%	8.3%	23.8%	12.7%
Other	14.3%	10.0%	0.0%	16.7%	0.0%	5.1%

Note: Numbers may not add up to 100 percent due to rounding.

Source: IOMA's CPA Firm Human Resources Benchmarks survey

F. 65 Firm Structure, by Number of Employees

	1 to 5	6 to 15	16 to 25	26 to 50	> 50	Overall
Partnership	0.0%	10.0%	4.5%	0.0%	12.5%	6.3%
PC	18.2%	30.0%	18.2%	25.0%	0.0%	15.2%
C Corp	9.1%	10.0%	4.5%	25.0%	4.2%	8.9%
S Corp	54.5%	30.0%	36.4%	16.7%	4.2%	25.3%
LLP	0.0%	10.0%	31.8%	8.3%	50.0%	26.6%
LLC	0.0%	10.0%	4.5%	16.7%	25.0%	12.7%
Other	18.2%	0.0%	0.0%	8.3%	4.2%	5.1%

Note: Numbers may not add up to 100 percent due to rounding.

Source: IOMA's CPA Firm Human Resources Benchmarks survey



CPA Firm Human Resources Benchmarks 2010

F. 66 Average Number of FTEs, by Position and Region

	Northeast	Southeast	North Central	South Central	West Coast	Overall
CPA owners	5.7	7.0	7.2	3.5	5.6	6.1
Non-CPA owners	2.0	1.0	6.0	1.0	1.0	2.4
Nonequity owners	6.2	4.2	5.8	2.6	4.6	5.0
Supervisors/managers	10.8	16.0	12.4	5.7	9.9	11.5
Seniors	6.3	12.0	9.3	6.6	6.8	8.3
Juniors	6.0	8.7	7.7	5.7	10.7	8.1
Non-CPA juniors	8.9	13.7	8.7	6.9	11.2	9.7
Consultants	6.7	5.5	5.6	1.0	2.3	5.0
Paraprofessionals	2.9	8.2	5.8	2.2	3.1	4.6
Director of administration	1.0	1.5	1.0	1.0	1.0	1.1
Firm administrator	1.0	1.0	1.0	1.0	1.0	1.0
Office manager	1.3	1.3	2.8	0.9	1.6	1.5
Human resources manager/director	1.0	1.0	1.0	1.0	0.9	1.0
Marketing manager/director	1.0	1.0	1.0	1.1	1.2	1.1
MIS/systems manager/director	1.0	1.0	1.3	1.0	1.1	1.1
Network manager	1.5	1.1	4.7	1.0	1.0	1.7
Support staff	9.3	9.1	9.1	4.0	7.0	7.9
Others	-	3.0	29.7	1.7	1.7	8.1

Source: IOMA's CPA Firm Human Resources Benchmarks survey



CPA FIRM MANAGEMENT

F. 67 Personnel Employed by CPA Firms, by Region

	Northeast	Southeast	North Central	South Central	West Coast	Overall
Director of administration	20.0%	13.3%	5.9%	9.1%	13.3%	11.8%
Firm administrator	40.0%	46.7%	64.7%	54.5%	13.3%	44.1%
Office manager	60.0%	40.0%	29.4%	54.5%	80.0%	51.5%
Human resources manager/director	40.0%	66.7%	23.5%	36.4%	40.0%	41.2%
Marketing director	30.0%	60.0%	35.3%	36.4%	26.7%	38.2%
MIS/systems manager/director	30.0%	40.0%	17.6%	18.2%	46.7%	30.9%
Network manager	20.0%	33.3%	29.4%	27.3%	26.7%	27.9%

Source: IOMA's CPA Firm Human Resources Benchmarks survey

F. 68 Personnel Employed by CPA Firms, by Gross Fee Ranges

	Less than \$1M	\$1M to \$1.99M	\$2M to \$3.99M	\$4M to \$9.99M	\$10M or more	Overall
Director of administration	0.0%	0.0%	5.6%	18.2%	23.8%	11.8%
Firm administrator	20.0%	14.3%	55.6%	45.5%	52.4%	44.1%
Office manager	80.0%	85.7%	55.6%	45.5%	33.3%	51.5%
Human resources manager/director	0.0%	14.3%	5.6%	36.4%	95.2%	41.2%
Marketing director	40.0%	0.0%	0.0%	27.3%	81.0%	38.2%
MIS/systems manager/director	0.0%	0.0%	16.7%	9.1%	76.2%	30.9%
Network manager	20.0%	0.0%	16.7%	9.1%	52.4%	27.9%

Source: IOMA's CPA Firm Human Resources Benchmarks survey

F. 69 Personnel Employed by CPA Firms, by Number of Personnel

	1 to 5	6 to 15	16 to 25	26 to 50	More than 50	Overall
Director of administration	0.0%	0.0%	0.0%	16.7%	25.0%	11.8%
Firm administrator	16.7%	25.0%	44.4%	50.0%	54.2%	44.1%
Office manager	83.3%	75.0%	61.1%	41.7%	33.3%	51.5%
Human resources manager/director	0.0%	0.0%	5.6%	41.7%	91.7%	41.2%
Marketing director	16.7%	25.0%	5.6%	33.3%	75.0%	38.2%
MIS/systems manager/director	0.0%	0.0%	16.7%	0.0%	75.0%	30.9%
Network manager	16.7%	0.0%	5.6%	41.7%	50.0%	27.9%

Source: IOMA's CPA Firm Human Resources Benchmarks survey

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