

Accounting, Tax Preparation, Bookkeeping, and Payroll Services: 2002

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2002 Economic Census

Professional, Scientific, and Technical Services

Industry Series



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Helping You Make Informed Decisions

U.S. Department of Commerce
Economics and Statistics Administration
U.S. CENSUS BUREAU



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-- Not applicable for this report.

Table 1. Summary Statistics for the United States: 2002

[These data are preliminary and are subject to change; they will be superseded by data released in later reports. Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

2002 NAICS code	Kind of business	Estab-lishments (number)	Receipts/ revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
							From admini-strative records ¹	Estimated ²
5412	Accounting, tax preparation, bookkeeping, and payroll services	112 223	84 604 468	40 374 141	10 187 195	1 368 737	20.1	11.9
54121	Accounting, tax preparation, bookkeeping, and payroll services	112 223	84 604 468	40 374 141	10 187 195	1 368 737	20.1	11.9
541211	Offices of certified public accountants	56 720	48 548 817	20 567 120	4 986 368	431 632	22.7	5.4
541213	Tax preparation services	19 222	5 446 167	1 786 705	683 483	272 411	19.3	30.0
541214	Payroll services	4 064	20 167 144	12 765 620	3 227 784	486 069	6.7	21.8
541219	Other accounting services	32 217	10 442 340	5 254 696	1 289 560	178 625	34.5	13.4

¹Includes receipts/revenue information obtained from administrative records of other federal agencies.

²Includes receipts/revenue information that was imputed based on historic data, administrative data, industry averages, or other statistical methods.

Note: The data in this table are based on the 2002 Economic Census. To maintain confidentiality, the Census Bureau suppresses data to protect the identity of any business or individual. The census results in this table contain nonsampling error. Data users who create their own estimates using data from this table should cite the Census Bureau as the source of the original data only. See also explanation of terms and geographic definitions. For the full technical documentation, see Appendix C.

Table 2. Comparative Statistics for the United States (1997 NAICS Basis): 2002 and 1997

[These data are preliminary and are subject to change; they will be superseded by data released in later reports. Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. Data based on the 2002 and 1997 Economic Censuses. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

1997 NAICS code	Kind of business	Establishments (number)	Receipts/revenue (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	
5412	Accounting, tax return preparation, bookkeeping, and payroll services.....	2002..	112 223	84 604 468	40 374 141	1 368 737
		1997..	97 512	61 117 315	26 104 086	966 533
54121	Accounting, tax return preparation, bookkeeping, and payroll services.....	2002..	112 223	84 604 468	40 374 141	1 368 737
		1997..	97 512	61 117 315	26 104 086	966 533
541211	Offices of certified public accountants	2002..	56 720	48 548 817	20 567 120	431 632
		1997..	53 651	38 601 265	15 167 282	389 340
541213	Tax return preparation services	2002..	19 222	5 446 167	1 786 705	272 411
		1997..	12 830	2 184 210	760 170	147 698
541214	Payroll services	2002..	4 064	20 167 144	12 765 620	486 069
		1997..	2 709	14 113 017	7 598 085	316 425
541219	Other accounting services	2002..	32 217	10 442 340	5 254 696	178 625
		1997..	28 322	6 218 823	2 578 549	113 070

Note: The data in this table are based on the 2002 and 1997 Economic Censuses. To maintain confidentiality, the Census Bureau suppresses data to protect the identity of any business or individual. The census results in this table contain nonsampling error. Data users who create their own estimates using data from this table should cite the Census Bureau as the source of the original data only. See also explanation of terms and geographic definitions. For the full technical documentation, see Appendix C.

Table 3. Product Lines by Kind of Business for the United States: 2002

[These data are preliminary and are subject to change; they will be superseded by data released in later reports. Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

2002 NAICS code	2002 Product line code	Kind of business and product line	Establishments with the product line		Product line receipts/revenue			Response coverage ² (percent)
			Number	Total receipts/revenue (\$1,000)	Amount ¹ (\$1,000)	As percent of total receipts/revenue of—		
						Establishments with the product line	All establishments ¹	
5412		Accounting, tax preparation, bookkeeping, and payroll services	112 223	X	84 604 468	X	100.0	77.4
	34060	Financial auditing services	24 082	37 846 906	10 872 018	28.7	12.9	X
	34070	Bookkeeping, compilation, payroll, and taxation services	109 586	82 570 921	60 391 183	73.1	71.4	75.0
	34071	General accounting services	40 093	30 786 083	4 203 130	13.7	5.0	X
	34072	Bookkeeping and compilation services	62 998	35 056 048	8 466 431	24.2	10.0	X
	34073	Payroll services	43 333	39 554 533	21 113 797	53.4	25.0	X
	34074	Tax preparation services for businesses	76 810	50 154 183	8 844 430	17.6	10.5	X
	34075	Tax preparation services for individuals	91 759	51 502 916	12 887 284	25.0	15.2	X
	34076	Tax consulting services for individuals and businesses	31 733	33 375 529	4 858 071	14.6	5.7	X
	34080	Computerized accounting systems services	9 553	13 417 317	574 375	4.3	.7	X
	34550	Training services	2 233	4 319 208	42 992	1.0	.1	X
	35800	Tax auditing services	6 749	10 560 977	699 047	6.6	.8	X
	35810	Financial statement review and agreed upon procedures	26 260	34 085 537	2 411 904	7.1	2.9	X
	35820	Other assurance and financial auditing services	6 917	24 027 541	4 508 537	18.8	5.3	X
	36030	Management consulting services	16 650	23 749 876	2 776 521	11.7	3.3	X
	39500	All other receipts	10 844	18 970 588	2 327 735	12.3	2.8	76.9
	39539	All other operating receipts	10 844	18 970 588	2 327 735	12.3	2.8	X
54121		Accounting, tax preparation, bookkeeping, and payroll services	112 223	X	84 604 468	X	100.0	77.4
	34060	Financial auditing services	24 082	37 846 906	10 872 018	28.7	12.9	X
	34070	Bookkeeping, compilation, payroll, and taxation services	109 586	82 570 921	60 391 183	73.1	71.4	75.0
	34071	General accounting services	40 093	30 786 083	4 203 130	13.7	5.0	X
	34072	Bookkeeping and compilation services	62 998	35 056 048	8 466 431	24.2	10.0	X
	34073	Payroll services	43 333	39 554 533	21 113 797	53.4	25.0	X
	34074	Tax preparation services for businesses	76 810	50 154 183	8 844 430	17.6	10.5	X
	34075	Tax preparation services for individuals	91 759	51 502 916	12 887 284	25.0	15.2	X
	34076	Tax consulting services for individuals and businesses	31 733	33 375 529	4 858 071	14.6	5.7	X
	34080	Computerized accounting systems services	9 553	13 417 317	574 375	4.3	.7	X
	34550	Training services	2 233	4 319 208	42 992	1.0	.1	X
	35800	Tax auditing services	6 749	10 560 977	699 047	6.6	.8	X
	35810	Financial statement review and agreed upon procedures	26 260	34 085 537	2 411 904	7.1	2.9	X
	35820	Other assurance and financial auditing services	6 917	24 027 541	4 508 537	18.8	5.3	X
	36030	Management consulting services	16 650	23 749 876	2 776 521	11.7	3.3	X
	39500	All other receipts	10 844	18 970 588	2 327 735	12.3	2.8	76.9
	39539	All other operating receipts	10 844	18 970 588	2 327 735	12.3	2.8	X
541211		Offices of certified public accountants	56 720	X	48 548 817	X	100.0	83.3
	34060	Financial auditing services	24 078	37 845 760	10 872 018	28.7	22.4	X
	34070	Bookkeeping, compilation, payroll, and taxation services	55 381	47 485 603	25 930 117	54.6	53.4	81.5
	34071	General accounting services	26 577	27 210 577	2 451 104	9.0	5.0	X
	34072	Bookkeeping and compilation services	39 232	27 798 535	3 765 654	13.5	7.8	X
	34073	Payroll services	25 035	16 342 865	591 875	3.6	1.2	X
	34074	Tax preparation services for businesses	50 373	44 949 287	7 920 705	17.6	16.3	X
	34075	Tax preparation services for individuals	52 439	42 680 842	6 575 182	15.4	13.5	X
	34076	Tax consulting services for individuals and businesses	25 734	31 885 912	4 625 597	14.5	9.5	X
	34080	Computerized accounting systems services	7 867	12 764 299	451 567	3.5	.9	X
	34550	Training services	1 336	4 019 037	25 222	.6	.1	X
	35800	Tax auditing services	5 961	10 368 864	651 720	6.3	1.3	X
	35810	Financial statement review and agreed upon procedures	24 809	33 345 008	2 203 997	6.6	4.5	X
	35820	Other assurance and financial auditing services	6 215	23 068 962	3 679 957	16.0	7.6	X
	36030	Management consulting services	14 241	22 718 130	2 598 428	11.4	5.4	X
	39500	All other receipts	7 795	18 084 387	2 135 791	11.8	4.4	83.0
	39539	All other operating receipts	7 795	18 084 387	2 135 791	11.8	4.4	X
541213		Tax preparation services	19 222	X	5 446 167	X	100.0	60.2
	34070	Bookkeeping, compilation, payroll, and taxation services	19 158	5 446 167	5 429 666	99.7	99.7	58.6
	34071	General accounting services	525	104 288	12 270	11.8	.2	X
	34072	Bookkeeping and compilation services	2 304	444 002	38 060	8.6	.7	X
	34073	Payroll services	1 672	280 299	15 528	5.5	.3	X
	34074	Tax preparation services for businesses	7 114	1 490 916	298 290	20.0	5.5	X
	34075	Tax preparation services for individuals	18 617	5 337 171	5 065 222	94.9	93.0	X
	34550	Training services	103	122 587	2 832	2.3	.1	X
	39500	All other receipts	580	88 986	13 669	15.4	.3	59.8
	39539	All other operating receipts	580	88 986	13 669	15.4	.3	X
541214		Payroll services	4 064	X	20 167 144	X	100.0	74.7
	34070	Bookkeeping, compilation, payroll, and taxation services	3 859	20 166 988	20 127 976	99.8	99.8	72.7
	34071	General accounting services	52	22 406	6 094	27.2	Z	X
	34072	Bookkeeping and compilation services	321	84 022	23 741	28.3	.1	X
	34073	Payroll services	3 845	20 149 045	20 070 241	99.6	99.5	X
	34074	Tax preparation services for businesses	67	85 423	7 871	9.2	Z	X
	34075	Tax preparation services for individuals	64	14 386	2 285	15.9	Z	X
	36030	Management consulting services	39	105 638	5 323	5.0	Z	X
	39500	All other receipts	288	166 498	33 562	20.2	.2	74.7
	39539	All other operating receipts	288	166 498	33 562	20.2	.2	X
541219		Other accounting services	32 217	X	10 442 340	X	100.0	64.7
	34070	Bookkeeping, compilation, payroll, and taxation services	31 188	9 472 163	8 903 424	94.0	85.3	57.5
	34071	General accounting services	12 939	3 448 812	1 733 662	50.3	16.6	X
	34072	Bookkeeping and compilation services	21 141	6 729 489	4 638 976	68.9	44.4	X
	34073	Payroll services	12 781	2 782 324	436 153	15.7	4.2	X
	34074	Tax preparation services for businesses	19 256	3 628 557	617 564	17.0	5.9	X
	34075	Tax preparation services for individuals	20 639	3 470 517	1 244 595	35.9	11.9	X
	34076	Tax consulting services for individuals and businesses	5 999	1 489 617	232 474	15.6	2.2	X

See footnotes at end of table.

Table 3. Product Lines by Kind of Business for the United States: 2002—Con.

[These data are preliminary and are subject to change; they will be superseded by data released in later reports. Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

2002 NAICS code	2002 Product line code	Kind of business and product line	Establishments with the product line		Product line receipts/revenue			Response coverage ² (percent)
			Number	Total receipts/revenue (\$1,000)	Amount ¹ (\$1,000)	As percent of total receipts/revenue of—		
						Estab-lishments with the product line	All estab-lishments ¹	
541219		Other accounting services—Con.						
	34080	Computerized accounting systems services	1 686	653 018	122 808	18.8	1.2	X
	34550	Training services	792	160 143	14 811	9.2	.1	X
	35800	Tax auditing services	788	192 113	47 327	24.6	.5	X
	35810	Financial statement review and agreed upon procedures	1 451	740 529	207 907	28.1	2.0	X
	35820	Other assurance and financial auditing services	702	958 579	828 580	86.4	7.9	X
	36030	Management consulting services	2 370	926 108	172 770	18.7	1.7	X
	39500	All other receipts	2 181	630 717	144 713	22.9	1.4	57.3
	39539	All other operating receipts	2 181	630 717	144 713	22.9	1.4	X

¹Product line receipts/revenue and product line percents may not sum to total due to exclusion of selected lines to avoid disclosing data for individual companies, due to rounding, and/or due to exclusion of lines that did not meet publication criteria.

²Receipts/revenue of establishments reporting product lines as percent of total receipts/revenue.

Note: The data in this table are based on the 2002 Economic Census. To maintain confidentiality, the Census Bureau suppresses data to protect the identity of any business or individual. The census results in this table contain nonsampling error. Data users who create their own estimates using data from this table should cite the Census Bureau as the source of the original data only. See also explanation of terms and geographic definitions. For the full technical documentation, see Appendix C.

Table 4. Concentration by Largest Firms for the United States: 2002

[These data are preliminary and are subject to change; they will be superseded by data released in later reports. Includes only firms and establishments of firms with payroll. Excludes data for corporate, subsidiary, and regional managing offices and establishments of these firms that are classified in other categories than those specified in this table. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

2002 NAICS code	Kind of business and largest firms based on receipts/revenue	Establishments (number)	Receipts/revenue		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
5412	Accounting, tax preparation, bookkeeping, and payroll services						
	All firms	112 223	84 604 468	100.0	40 374 141	10 187 195	1 368 737
	4 largest firms	1 303	18 028 176	21.3	6 757 908	1 764 795	208 451
	8 largest firms	7 151	27 923 964	33.0	10 415 070	2 952 769	387 683
	20 largest firms	7 702	35 047 563	41.4	13 874 881	3 782 358	505 486
	50 largest firms	8 205	39 583 875	46.8	16 144 752	4 352 288	590 073
54121	Accounting, tax preparation, bookkeeping, and payroll services						
	All firms	112 223	84 604 468	100.0	40 374 141	10 187 195	1 368 737
	4 largest firms	1 303	18 028 176	21.3	6 757 908	1 764 795	208 451
	8 largest firms	7 151	27 923 964	33.0	10 415 070	2 952 769	387 683
	20 largest firms	7 702	35 047 563	41.4	13 874 881	3 782 358	505 486
	50 largest firms	8 205	39 583 875	46.8	16 144 752	4 352 288	590 073
541211	Offices of certified public accountants						
	All firms	56 720	48 548 817	100.0	20 567 120	4 986 368	431 632
	4 largest firms	1 338	16 463 515	33.9	5 341 554	1 251 923	75 290
	8 largest firms	1 558	19 355 751	39.9	6 730 687	1 768 461	106 547
	20 largest firms	1 884	21 085 754	43.4	7 446 670	1 951 718	119 644
	50 largest firms	2 083	22 326 986	46.0	7 928 880	2 072 212	130 891
541213	Tax preparation services						
	All firms	19 222	5 446 167	100.0	1 786 705	683 483	272 411
	4 largest firms	5 913	3 280 221	60.2	905 604	406 653	187 143
	8 largest firms	5 953	3 398 096	62.4	943 060	422 383	190 670
	20 largest firms	6 054	3 505 481	64.4	980 138	436 629	195 238
	50 largest firms	6 193	3 605 738	66.2	1 019 365	448 916	198 598
541214	Payroll services						
	All firms	4 064	20 167 144	100.0	12 765 620	3 227 784	486 069
	4 largest firms	443	9 922 721	49.2	4 290 721	1 219 008	192 402
	8 largest firms	538	11 971 857	59.4	5 617 109	1 464 185	225 377
	20 largest firms	691	14 129 257	70.1	7 196 421	1 859 573	277 165
	50 largest firms	742	15 475 897	76.7	8 206 095	2 114 023	319 253
541219	Other accounting services						
	All firms	32 217	10 442 340	100.0	5 254 696	1 289 560	178 625
	4 largest firms	92	708 254	6.8	371 175	87 591	5 923
	8 largest firms	103	1 045 760	10.0	482 727	111 487	8 579
	20 largest firms	159	1 728 377	16.6	662 523	156 347	13 430
	50 largest firms	234	2 347 339	22.5	906 834	215 501	18 932

Note: The data in this table are based on the 2002 Economic Census. To maintain confidentiality, the Census Bureau suppresses data to protect the identity of any business or individual. The census results in this table contain nonsampling error. Data users who create their own estimates using data from this table should cite the Census Bureau as the source of the original data only. See also explanation of terms and geographic definitions. For the full technical documentation, see Appendix C.