

INSIDE PUBLIC ACCOUNTING			
2005 Best Of The Best Comparison of Profit Indicators			
	2005 Best Of The Best	Top 100 Local & Regionals	All Responses
Growth & Practice Mix			
Revenue Growth	21.2%	16.5%	12.5%
Income Growth	24.0%	20.3%	17.3%
Net Income As % of Fees	35.8%	32.1%	34.1%
Realization	90.8%	86.5%	88.1%
Attest Revenue	37.8%	41.0%	41.4%
Tax Revenue	33.9%	30.5%	34.4%
MCS Revenue	7.1%	10.9%	10.6%
Nontraditional Revenue	21.2%	17.6%	13.6%
Fees & Income			
Net Income Per Partner	\$564,796	\$402,676	\$329,909
Net Fee Per Charge Hour	\$162.6	\$142.2	\$128.9
Revenue Per Partner	\$1,619,490	\$1,322,785	\$1,067,057
Revenue Per Professional	\$228,206	\$184,622	\$182,352
Avg. Partner Compensation	\$518,146	\$387,952	\$315,389
Partner Info			
Average Partner Age	47.9	48.6	49.1
Professionals Per Partner	6.3	6.4	5.1
MP's Charge Hours	770	612.7	800.6
Charge Hours Per Partner	1,197.8	1,121.6	1,143.1
Work Hours Per Partner	2,466.0	2,427.0	2,398.2
Other Costs			
Personnel	40.6%	45.6%	45.7%
Marketing	1.9%	2.1%	2.6%
Training/Professional	\$2,466	\$1,777	\$1,817
Selected Staff Issues			
Avg. Pay Per Professional	\$73,327	\$66,984	\$63,344
Avg. Prof'l Yrs. w/Firm	5.0	5.3	6.0
Turnover	15.7%	15.8%	15.6%
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