

No attempt has been made to rank the information contained in this report in order of importance, since BPA Worldwide believes this is a judgment which must be made by the user of the report.

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JOURNAL OF ACCOUNTANCY is the flagship publication of the American Institute of Certified Public Accountants (AICPA), one of the world's largest member associations representing the accounting profession. Serving the AICPA's members and other subscribers, the Journal of Accountancy provides news, insight, practical advice and other must-read information for financial professionals. The magazine's website, JournalofAccountancy.com, features breaking news on tax, financial reporting, regulation and research, as well as videos and web-only features. The CPA Insider is AICPA's most robust e-newsletter and reaches more than 250,000 subscribers. Similar to the Journal of Accountancy, this weekly e-newsletter covers news, hot topics, tax, financial reporting and more.

BRAND REPORT PURPOSE

The Brand Report provides a deeper understanding and identification of all audited touch points with customers that have interest in the brand. It is designed to present analysis of all communication channels, including a brand's unique users within each channel of, but not across, multiple media platforms. This non-integrated report contains data for each separate media channel as indicated in the Executive Summary. No attempt has been made to identify or eliminate duplication that may exist across media channels.

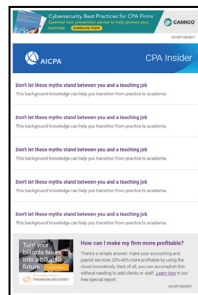
CHANNELS

JOURNAL OF ACCOUNTANCY



6 Issues in the period
338,809 average circulation

CPA INSIDER E-NEWSLETTER



24 issued in the period
273,051 average per occurrence

JOURNAL OF ACCOUNTANCY WEBSITE



581,316 average users

EXECUTIVE SUMMARY

Below are the Average contacts per occurrence, including frequency per period reported

	Non-Paid	Paid	Average
JOURNAL OF ACCOUNTANCY (6 issues in the period)	-	338,809	338,809
CPA INSIDER E-NEWSLETTER			
a. CPA Insider (24 issued in the period)	273,051	-	273,051
JOURNAL OF ACCOUNTANCY WEBSITE (Monthly Users with 1,076,984 average Pageviews)	581,316	-	581,316

FIELD SERVED

JOURNAL OF ACCOUNTANCY serves the field of accounting and others allied to that field.

DEFINITION OF RECIPIENT QUALIFICATION

Qualified recipients are partners, principals, staff members, and other titled and non-titled individuals allied to the field as reported in paragraph 3a.

AVERAGE NON-QUALIFIED CIRCULATION

NON-QUALIFIED Not Included Elsewhere	Copies
Other Paid Circulation	-
Advertiser and Agency	-
Allocated for Trade Shows and Conventions	-
All Other	41,840
TOTAL	41,840

1. AVERAGE QUALIFIED CIRCULATION BREAKOUT FOR THE PERIOD

QUALIFIED CIRCULATION	Total Qualified		Qualified Non-Paid		Qualified Paid	
	Copies	Percent	Copies	Percent	Copies	Percent
Individual Sponsored Individually Addressed	4,291	1.3	-	-	4,291	1.3
*Membership Benefit Multi-Copy Same Addressee	334,518	98.7	-	-	334,518	98.7
Single Copy Sales	-	-	-	-	-	-
TOTAL QUALIFIED CIRCULATION	338,809	100.0	-	-	338,809	100.0

*See Additional Data

2. QUALIFIED CIRCULATION BY ISSUES FOR PERIOD

2017 Issue	Qualified Non-Paid	Qualified Paid	Total Qualified
July	-	338,879	338,879
August	-	340,681	340,681
September	-	342,907	342,907
October	-	344,055	344,055
November	-	345,561	345,561
December	-	320,770	320,770

3a. BUSINESS/OCCUPATION BREAKOUT OF QUALIFIED CIRCULATION FOR ISSUE OF NOVEMBER 2017
 This issue is 2.4% or 8,103 copies above the average of the other 5 issues reported in Paragraph 2.

Classification by Title	TOTAL QUALIFIED	PERCENT OF TOTAL	Qualified Non-Paid	Qualified Paid
PUBLIC ACCOUNTING PRACTICE				
Partners, Principals and Staff members in Public Accounting Firms, including company copies	171,920	49.7	-	171,920
OTHER THAN PUBLIC PRACTICE:				
Directors, Presidents, Chief Executive Officers, Chief Operation Officers, Vice Presidents, Owners And Subscriptions In Company Name	15,891	4.6	-	15,891
Chief Financial Officers, Financial Officers, Treasurers, Controllers and Other Officers	33,532	9.7	-	33,532
General Managers, Office Managers, and Other Financial and Accounting Managers	36,141	10.5	-	36,141
Internal Auditors and staff in Accounting, Financial Reporting, Internal Auditing, IT, Tax, and other departments as well as Administrators	45,803	13.3	-	45,803
Federal, State, International and Municipal Govt Bureau and Agency Executives and Staff, including Military	11,177	3.2	-	11,177
Educational Institution Staff and Educators	7,295	2.1	-	7,295
Accounting Students	32	-	-	32
Lawyers and Legal Staff	1,027	0.3	-	1,027
Others Allied to the field	22,743	6.6	-	22,743
TOTAL QUALIFIED CIRCULATION	345,561	100.0	-	345,561
PERCENT	100.0		-	100.0

3b. QUALIFICATION SOURCE BREAKOUT OF QUALIFIED CIRCULATION FOR ISSUE OF NOVEMBER 2017

Paid source information is reported at the option of the publisher.

AVERAGE ANNUAL AUDITED QUALIFIED CIRCULATION AND CURRENT UNAUDITED CIRCULATION STATEMENTS

6-Month Period Ended:	Audited Data		Audited Data		Circulation Claim	
	January – June 2015	July – December 2015	January – June 2016	July – December 2016	January – June 2017*	July – December 2017*
Total Audit Average Qualified:	335,839	336,241	336,182	332,116	333,820	338,809
Qualified Non-Paid:	-	-	-	-	-	-
Qualified Paid:	335,839	336,241	336,182	332,116	333,820	338,809
Post Expire Copies included in Total Qualified Circulation:	**NC	**NC	**NC	**NC	**NC	**NC
Average Annual Order Price:	\$36.77	\$35.87	\$36.19	\$35.90	\$35.96	\$35.68

*NOTE: January – December 2017 data is unaudited. With each successive period, new data will be added until six 6-month periods are displayed.
 **NC = None Claimed.

GEOGRAPHICAL BREAKOUT OF QUALIFIED CIRCULATION FOR ISSUE OF NOVEMBER 2017*

State	Qualified Non-Paid	Qualified Paid	Total Qualified	Percent	State	Qualified Non-Paid	Qualified Paid	Total Qualified	Percent
Maine	-	954	954		Kentucky	-	3,590	3,590	
New Hampshire	-	1,201	1,201		Tennessee	-	6,844	6,844	
Vermont	-	658	658		Alabama	-	4,832	4,832	
Massachusetts	-	9,470	9,470		Mississippi	-	2,131	2,131	
Rhode Island	-	1,152	1,152		EAST SO. CENTRAL	-	17,397	17,397	5.0
Connecticut	-	5,288	5,288		Arkansas	-	2,325	2,325	
NEW ENGLAND	-	18,723	18,723	5.4	Louisiana	-	4,806	4,806	
New York	-	26,098	26,098		Oklahoma	-	3,351	3,351	
New Jersey	-	16,314	16,314		Texas	-	25,441	25,441	
Pennsylvania	-	15,256	15,256		WEST SO. CENTRAL	-	35,923	35,923	10.4
MIDDLE ATLANTIC	-	57,668	57,668	16.7	Montana	-	1,009	1,009	
Ohio	-	11,980	11,980		Idaho	-	1,365	1,365	
Indiana	-	6,205	6,205		Wyoming	-	482	482	
Illinois	-	18,389	18,389		Colorado	-	7,629	7,629	
Michigan	-	9,219	9,219		New Mexico	-	1,274	1,274	
Wisconsin	-	5,854	5,854		Arizona	-	4,790	4,790	
EAST NO. CENTRAL	-	51,647	51,647	15.0	Utah	-	3,276	3,276	
Minnesota	-	7,125	7,125		Nevada	-	1,872	1,872	
Iowa	-	3,253	3,253		MOUNTAIN	-	21,697	21,697	6.3
Missouri	-	6,244	6,244		Alaska	-	643	643	
North Dakota	-	782	782		Washington	-	6,859	6,859	
South Dakota	-	812	812		Oregon	-	3,556	3,556	
Nebraska	-	1,961	1,961		California	-	29,975	29,975	
Kansas	-	3,143	3,143		Hawaii	-	1,078	1,078	
WEST NO. CENTRAL	-	23,320	23,320	6.7	PACIFIC	-	42,111	42,111	12.2
Delaware	-	872	872		UNITED STATES	-	336,811	336,811	97.5
Maryland	-	8,476	8,476		U.S. Territories	-	1,356	1,356	
Washington, DC	-	1,317	1,317		Canada	-	2,095	2,095	
Virginia	-	12,284	12,284		Mexico	-	17	17	
West Virginia	-	1,219	1,219		Other International	-	5,230	5,230	
North Carolina	-	11,322	11,322		APO/FPO	-	52	52	
South Carolina	-	3,826	3,826						
Georgia	-	11,421	11,421		TOTAL QUALIFIED CIRCULATION	-	345,561	345,561	100.0
Florida	-	17,588	17,588						
SOUTH ATLANTIC	-	68,325	68,325	19.8					

*See Additional Data

E-NEWSLETTER CHANNEL

	2017	CPA Insider
JULY		
July 10		270,194
July 17		269,866
July 24		268,582
July 31		267,808
AUGUST		
August 7		266,943
August 14		265,676
August 21		278,063
August 28		276,907
SEPTEMBER		
September 5		276,123
September 11		275,174
September 18		274,707
September 25		278,574
OCTOBER		
October 2		277,633
October 10		277,115
October 16		275,652
October 23		275,420
October 30		275,123
NOVEMBER		
November 6		274,786
November 13		273,565
November 20		272,768
November 27		272,043
DECEMBER		
December 4		271,136
December 11		269,901
December 18		269,476
AVERAGE:		273,051

CPA Insider (24 issued in the period)

WEBSITE CHANNEL

WWW.JOURNALOFACCOUNTANCY.COM

2017	PAGEVIEWS	SESSIONS	USERS	AVERAGE SESSION DURATION
July	773,103	573,308	423,931	0:37
August	812,875	593,992	444,802	0:38
September	1,002,759	731,454	532,578	0:38
October	1,110,959	850,734	610,495	0:34
November	1,251,759	927,392	640,787	0:38
December	1,510,453	1,174,027	835,305	0:37
AVERAGE:	1,076,984	808,484	581,316	0:37

July – December 2017 data was provided by Google Analytics. All website activity is audited by BPA Worldwide.

WEBSITE GLOSSARY

Pageviews: A Pageview is recorded each time a page implanted with the JavaScript code (tag) is displayed in a browser window. This will occur whether the page is served directly from the web server, from a proxy, or from the browser's cache.

Sessions: A single continuous set of activity attributable to a cookie browser resulting in one or more pulled text and/or graphics downloads from a site. A period of 30 minutes of inactivity will terminate the session.

Users: An identified and unduplicated Cookie Browser that accesses Internet content or advertising during a measurement period.

Average Session Duration: The time visitors remain on a site per session.

For info on how to obtain online ad campaign performance metrics across multiple sites, visit www.adcompli.com

ADDITIONAL DATA

MAGAZINE:

PARAGRAPH 3b:

Qualified Paid Membership Benefit subscriptions averaging 334,518 copies were sold to qualified recipients at the following subscription price: \$35.68. Member's yearly subscription price is included in the dues and non-deductible therefrom.

GEOGRAPHIC DISTRIBUTION:

Geographic data for E-Newsletter and Website are not reported at the media owner's option.

PUBLISHER'S AFFIDAVIT

We hereby make oath and say that all data set forth in this statement are true.

Kim Nilsen, Publisher

Karin DeMarco, Associate Publisher

(At least one of the above signatures must be that of an officer of the publishing company or its authorized representative.)

IMPORTANT NOTE:

This unaudited brand report has been checked against the previous audit report. It will be included in the annual audit made by BPA Worldwide.

Date signed

February 15, 2018

State

North Carolina

County

Durham

Received by BPA Worldwide

February 15, 2018

Type

BD

ID Number

J099B0D7

About BPA Worldwide:

A not-for-profit organization since 1931, BPA Worldwide is governed by a tripartite board comprised of media owners, advertising agencies and advertisers. Headquartered in Shelton, Connecticut, USA, BPA has the largest membership of any media-auditing organization in the world, spanning more than 30 countries. Globally, BPA audits media properties including consumer magazines, newspapers, web sites, events, email newsletters, databases, wireless, social media and other advertiser-supported media—as well as advertiser and agency members. Visit www.bpaww.com for the latest audit reports, membership information and publishing and advertising industry news.