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The following exhibits accompany the article titled “Accounting Firms Moving Slowly Toward Cloud,” *Journal of Accountancy*, March 2015, page 44, available at www.journalofaccountancy.com/cloud-survey.

Exhibit 1: Write-up/Bookkeeping Software

The top section of the following chart lists the percentage of firms using each product in the seven revenue categories tracked by the MAP Survey. The bottom section shows how firms are accessing their software.

	<\$200K	\$200K<\$500K	\$500K<\$750K	\$750K<\$1.5M	\$1.5M<\$5M	\$5M<\$10M	\$10M and up
ATX Client Write-Up (ATX Inc.)	0%	0%	0%	1%	0%	0%	0%
Bill.com	0%	0%	0%	0%	1%	0%	0%
Client Ledger System	1%	1%	1%	1%	0%	0%	0%
Client Write Up for Windows (PC Software Accounting Inc.)	1%	0%	0%	1%	0%	0%	0%
Client Write-Up (CYMA)	0%	0%	1%	0%	0%	0%	0%
Drake Client Write-Up (Drake Software)	1%	0%	0%	0%	0%	0%	0%
EasyACCT (Intuit)	2%	3%	1%	0%	1%	0%	2%
Intacct	0%	0%	0%	0%	1%	1%	4%
MAS 90 (Sage Software)	0%	1%	1%	1%	2%	0%	9%
Microsoft Dynamics GP (Great Plains) (Microsoft)	0%	0%	0%	0%	0%	1%	4%
Peachtree (Sage Software)	1%	3%	2%	3%	2%	0%	0%
ProSystem fx CPAClient Write-Up (CCH, a Wolters Kluwer business)	0%	0%	0%	1%	1%	3%	0%
ProSystem fx Trial Balance (CCH, a Wolters Kluwer business)	0%	1%	1%	2%	2%	1%	4%
QuickBooks (Intuit)	74%	62%	67%	55%	54%	74%	59%
Sage One	1%	1%	0%	0%	1%	0%	0%
Sage ERP X3	0%	0%	0%	0%	1%	1%	2%
Trial Balance CS (Thomson Reuters Creative Solutions)	1%	5%	4%	9%	8%	3%	2%
Write-Up CS (Thomson Reuters Creative Solutions)	6%	15%	14%	18%	19%	10%	7%
None	9%	5%	4%	3%	4%	4%	2%
Other	4%	3%	3%	5%	3%	1%	7%

Indicate the primary way your firm accesses your write-up/bookkeeping software.							
Pure cloud/software-as-a-service (e.g., log in to website)	9%	7%	5%	7%	8%	1%	4%
Client/mobile app and cloud hybrid (e.g., log in to app on device but need internet access to get to knowledge base)	0%	1%	1%	2%	1%	1%	4%
Hosted/virtual (e.g., Remote Desktop, Citrix, XenApps, VDI)	5%	6%	7%	8%	12%	17%	18%
On-premise	73%	79%	82%	80%	75%	77%	69%
N/A	9%	5%	4%	3%	4%	3%	2%
Other	3%	1%	1%	0%	1%	0%	4%

Exhibit 2: Tax Preparation Software

The top section of the following chart lists the percentage of firms using each product in the seven revenue categories tracked by the MAP Survey. The bottom section shows how firms are accessing their software.

	<\$200K	\$200K<\$500K	\$500K<\$750K	\$750K<\$1.5M	\$1.5M<\$5M	\$5M<\$10M	\$10M and up
CCH Access Tax	2%	0%	0%	2%	2%	3%	2%
GruntWorx (Copanion)	1%	0%	0%	0%	0%	0%	0%
CS Professional Suite (Thomson Reuters)	3%	6%	10%	7%	6%	3%	4%
Drake Software (Drake Software)	19%	6%	2%	2%	1%	0%	0%
GoSystem Tax RS (Thomson Reuters)	0%	1%	1%	0%	2%	3%	11%
Lacerte (Intuit)	23%	30%	36%	31%	21%	12%	11%
Max (ATX Inc.)	6%	3%	1%	0%	1%	0%	0%
ProSeries (Intuit)	20%	13%	9%	4%	1%	0%	0%
ProSystem fx Tax (CCH, a Wolters Kluwer business)	7%	16%	17%	24%	42%	66%	71%
Total Tax & Accounting Office (ATX Inc.)	1%	1%	1%	0%	0%	0%	0%
UltraTax CS (Thomson Reuters)	9%	21%	24%	29%	23%	12%	0%
None	5%	1%	1%	0%	1%	1%	0%
Other	5%	1%	0%	1%	0%	0%	2%

Indicate the primary way your firm accesses your tax preparation research software.	<\$200K	\$200K<\$500K	\$500K<\$750K	\$750K<\$1.5M	\$1.5M<\$5M	\$5M<\$10M	\$10M and up
Pure cloud/software-as-a-service (e.g., log in to website)	10%	11%	10%	7%	11%	5%	20%
Client/mobile app and cloud hybrid (e.g., log in to app on device but need internet access to get to knowledge base)	3%	1%	1%	4%	2%	3%	5%
Hosted/virtual (e.g., Remote Desktop, Citrix, XenApps, VDI)	4%	6%	6%	10%	13%	18%	18%
On-premise	77%	79%	81%	78%	73%	73%	55%
N/A	5%	3%	1%	0%	2%	1%	0%
Other	1%	0%	1%	1%	0%	0%	2%

Exhibit 3: Time and Billing Software

The top section of the following chart lists the percentage of firms using each product in the seven revenue categories tracked by the MAP Survey. The bottom section shows how firms are accessing their software.

	<\$200K	\$200K<\$500K	\$500K<\$750K	\$750K<\$1.5M	\$1.5M<\$5M	\$5M<\$10M	\$10M and up
BillQuick (BQE Software)	1%	0%	1%	2%	0%	0%	0%
CCH Axxess Practice	1%	0%	1%	1%	2%	6%	0%
ImagineTime (ImagineTime)	1%	2%	2%	2%	1%	0%	0%
MAS 90	1%	1%	1%	1%	0%	0%	2%
Office Tools Pro (Office Tools Pro)	2%	5%	5%	2%	2%	0%	0%
Practice CS (Thomson Reuters Creative Solutions)	5%	15%	31%	37%	36%	19%	12%
Practice Engine	0%	0%	0%	0%	0%	0%	2%
ProSystem fx Practice Management (CCH)	2%	4%	7%	17%	45%	74%	70%
QuickBooks (Intuit)	35%	26%	17%	7%	3%	0%	2%
Sage 50	0%	3%	0%	0%	0%	0%	0%
Time (CaseWare International, Inc.)	0%	0%	1%	0%	0%	0%	0%
Timeslips (Sage Software)	7%	15%	14%	13%	4%	0%	0%
TPS Time and Billing (TPS Software, Inc.)	1%	1%	4%	2%	1%	0%	0%
None	40%	18%	6%	3%	1%	0%	0%
Other	6%	9%	10%	11%	5%	1%	12%

Indicate the primary way your firm accesses your time and billing software.	<\$200K	\$200K<\$500K	\$500K<\$750K	\$750K<\$1.5M	\$1.5M<\$5M	\$5M<\$10M	\$10M and up
Pure cloud/software-as-a-service (e.g., log in to website)	6%	8%	11%	6%	8%	1%	0%
Client/mobile app and cloud hybrid (e.g., log in to app on device but need internet access to get to knowledge base)	1%	1%	1%	3%	1%	1%	4%
Hosted/virtual (e.g., Remote Desktop, Citrix, XenApps, VDI)	3%	3%	5%	8%	13%	19%	20%
On-premise	51%	70%	76%	77%	75%	78%	75%
N/A	38%	17%	7%	4%	2%	0%	2%
Other	1%	1%	1%	1%	0%	0%	0%

Exhibit 4: Scheduling Software

The top section of the following chart lists the percentage of firms using each product in the seven revenue categories tracked by the MAP Survey. The bottom section shows how firms are accessing their software.

	<\$200K	\$200K<\$500K	\$500K<\$750K	\$750K<\$1.5M	\$1.5M<\$5M	\$5M<\$10M	\$10M and up
CCH Access Workstream	0%	0%	0%	0%	2%	0%	0%
ImagineTime Calendar Scheduling & CRM	0%	0%	1%	1%	1%	0%	0%
Microsoft Excel	6%	5%	4%	9%	16%	42%	43%
Microsoft Outlook	18%	21%	26%	23%	21%	10%	5%
Microsoft Project	0%	0%	0%	0%	0%	1%	0%
ProSystem fx	1%	0%	2%	3%	7%	12%	5%
Quintiq Scheduling Software	1%	0%	1%	0%	0%	0%	0%
None	62%	59%	51%	49%	40%	20%	16%
Other	13%	14%	15%	14%	14%	14%	30%

Indicate the primary way your firm accesses your scheduling software.	<\$200K	\$200K<\$500K	\$500K<\$750K	\$750K<\$1.5M	\$1.5M<\$5M	\$5M<\$10M	\$10M and up
Pure cloud/software-as-a-service (e.g., log in to website)	13%	6%	7%	3%	7%	1%	9%
Client/mobile app and cloud hybrid (e.g., log in to app on device but need internet access to get to knowledge base)	3%	1%	2%	2%	1%	1%	4%
Hosted/virtual (e.g., Remote Desktop, Citrix, XenApps, VDI)	1%	5%	4%	8%	6%	15%	16%
On-premise	23%	33%	39%	41%	49%	61%	56%
N/A	60%	54%	46%	45%	36%	21%	11%
Other	1%	1%	1%	2%	0%	0%	4%

Exhibit 5: Work Flow and Document Management Software

The top section of the following chart lists the percentage of firms using each product in the seven revenue categories tracked by the MAP Survey. The bottom section shows how firms are accessing their software.

	<\$200K	\$200K<\$500K	\$500K<\$750K	\$750K<\$1.5M	\$1.5M<\$5M	\$5M<\$10M	\$10M and up
AICPA Interactive Tax Checklists	3%	1%	1%	1%	0%	0%	0%
CaseWare Working Papers	2%	0%	2%	2%	3%	7%	16%
CCH Axxess Workstream	0%	0%	0%	1%	2%	0%	0%
CCH Engagement	4%	4%	4%	10%	23%	31%	25%
Doc.It Workflow	0%	0%	1%	0%	2%	4%	2%
FirmFlow (Thomson Reuters)	0%	0%	1%	1%	4%	4%	11%
GruntWorx (Copanion)	1%	1%	1%	1%	0%	0%	2%
Microsoft Access	0%	1%	2%	1%	1%	0%	0%
Microsoft Sharepoint	0%	0%	0%	2%	0%	1%	0%
Practice CS (Thomson Reuters Creative Solutions)	5%	13%	25%	24%	20%	8%	4%
Practice Management (Office Tools Pro)	2%	3%	4%	1%	2%	4%	0%
QuickBase (Intuit)	1%	1%	1%	0%	0%	0%	0%
SurePrep	1%	1%	2%	0%	1%	1%	0%
XCM Solutions	0%	0%	1%	1%	4%	14%	20%
None	68%	55%	38%	33%	27%	17%	0%
Other	14%	18%	18%	21%	11%	8%	20%

Indicate the primary way your firm accesses your work flow and document management software.	<\$200K	\$200K<\$500K	\$500K<\$750K	\$750K<\$1.5M	\$1.5M<\$5M	\$5M<\$10M	\$10M and up
Pure cloud/software-as-a-service (e.g., log in to website)	10%	9%	10%	7%	14%	19%	35%
Client/mobile app and cloud hybrid (e.g., log in to app on device but need internet access to get to knowledge base)	1%	0%	1%	2%	2%	1%	5%
Hosted/virtual (e.g., Remote Desktop, Citrix, XenApps, VDI)	3%	6%	5%	7%	10%	15%	15%
On-premise	22%	36%	47%	53%	51%	49%	44%
N/A	63%	49%	35%	29%	23%	14%	0%
Other	1%	0%	2%	1%	0%	1%	2%

Exhibit 6: Auditing and Accounting Research Software

The top section of the following chart lists the percentage of firms using each product in the seven revenue categories tracked by the MAP Survey. The bottom section shows how firms are accessing their software.

	<\$200K	\$200K<\$500K	\$500K<\$750K	\$750K<\$1.5M	\$1.5M<\$5M	\$5M<\$10M	\$10M and up
Accounting Research Manager (ARM) (CCH, a Wolters Kluwer business)	4%	2%	1%	2%	9%	17%	21%
Association software (e.g., RSM McGladrey)	1%	0%	1%	0%	1%	1%	7%
Axcess (CCH, a Wolters Kluwer business)	2%	1%	0%	1%	1%	0%	0%
Checkpoint (Thomson Reuters)	11%	20%	27%	45%	43%	43%	45%
Essential A&A Research (CPA.com)	0%	2%	0%	0%	2%	1%	2%
PPC Titles on Checkpoint (Thomson Reuters)	21%	39%	45%	35%	41%	36%	21%
None	54%	26%	19%	12%	3%	1%	2%
Other	8%	11%	6%	5%	1%	0%	2%

Indicate the primary way your firm accesses your auditing and accounting research software.	<\$200K	\$200K<\$500K	\$500K<\$750K	\$750K<\$1.5M	\$1.5M<\$5M	\$5M<\$10M	\$10M and up
Pure cloud/software-as-a-service (e.g., log in to website)	23%	32%	41%	54%	58%	62%	62%
Client/mobile app and cloud hybrid (e.g., log in to app on device but need internet access to get to knowledge base)	1%	1%	3%	6%	5%	6%	12%
Hosted/virtual (e.g., Remote Desktop, Citrix, XenApps, VDI)	2%	1%	6%	5%	11%	10%	9%
On-premise	14%	26%	21%	16%	21%	17%	12%
N/A	54%	35%	24%	17%	4%	3%	2%
Other	6%	4%	5%	2%	1%	1%	2%

Exhibit 7: Tax Research Software

The top section of the following chart lists the percentage of firms using each product in the seven revenue categories tracked by the MAP Survey. The bottom section shows how firms are accessing their software.

	<\$200K	\$200K<\$500K	\$500K<\$750K	\$750K<\$1.5M	\$1.5M<\$5M	\$5M<\$10M	\$10M and up
CCH@Hand (CCH, a Wolters Kluwer business)	3%	3%	5%	3%	3%	0%	0%
Checkpoint (Thomson Reuters)	16%	32%	46%	60%	60%	58%	50%
IntelliConnect (CCH, a Wolters Kluwer business)	8%	15%	8%	9%	15%	15%	22%
Kleinrock (ATX Inc.)	2%	2%	1%	1%	1%	0%	0%
Portfolios Library (BNA)	3%	4%	5%	4%	5%	8%	4%
PPC Titles on Checkpoint (Thomson Reuters)	8%	9%	10%	9%	10%	8%	9%
Research Library (Tax Analysts)	0%	1%	0%	0%	1%	1%	0%
Tax Research Network (CCH, a Wolters Kluwer business)	1%	1%	1%	2%	2%	7%	7%
Total Tax & Accounting Office (ATX Inc.)	0%	1%	0%	0%	0%	0%	0%
West Group (Thomson/West)	0%	0%	0%	0%	0%	0%	2%
None	32%	16%	13%	6%	1%	3%	2%
Other	28%	15%	10%	5%	2%	0%	4%

Indicate the primary way your firm accesses your tax research software.	<\$200K	\$200K<\$500K	\$500K<\$750K	\$750K<\$1.5M	\$1.5M<\$5M	\$5M<\$10M	\$10M and up
Pure cloud/software-as-a-service (e.g., log in to website)	45%	53%	63%	70%	67%	67%	74%
Client/mobile app and cloud hybrid (e.g., log in to app on device but need internet access to get to knowledge base)	4%	2%	2%	6%	3%	7%	8%
Hosted/virtual (e.g., Remote Desktop, Citrix, XenApps, VDI)	2%	3%	3%	6%	10%	8%	8%
On-premise	11%	22%	14%	12%	18%	12%	8%
N/A	30%	18%	15%	5%	2%	5%	2%
Other	8%	1%	3%	1%	0%	0%	2%

Exhibit 8: Technology Strategy

Percentage of firms with a formal technology strategy linked to the overall strategic plan.

	<\$200K	\$200K<\$500K	\$500K<\$750K	\$750K<\$1.5M	\$1.5M<\$5M	\$5M<\$10M	\$10M and up
Yes	31%	34%	42%	39%	55%	59%	69%

Exhibit 9: IT Strategy and Oversight

Who has responsibility for IT strategy and oversight, by firm size. Respondents were asked to select all answers that applied.

	<\$200K	\$200K<\$500K	\$500K<\$750K	\$750K<\$1.5M	\$1.5M<\$5M	\$5M<\$10M	\$10M and up
Firm owner / partner	94%	92%	86%	83%	82%	77%	84%
Senior manager / director	2%	4%	6%	15%	13%	15%	34%
Full-time / part-time IT personnel	1%	4%	5%	8%	20%	49%	54%
Outsourced IT consultant	9%	23%	37%	45%	52%	24%	11%
Other	1%	2%	3%	4%	9%	3%	11%

Exhibit 10: Day-to-Day IT Management

Who has responsibility for day-to-day management of IT, by firm size. Respondents were asked to select all answers that applied.

	<\$200K	\$200K<\$500K	\$500K<\$750K	\$750K<\$1.5M	\$1.5M<\$5M	\$5M<\$10M	\$10M and up
Firm owner / partner	91%	73%	61%	48%	36%	12%	11%
Senior manager / director	3%	7%	12%	12%	11%	11%	32%
Full-time / part-time IT personnel	2%	6%	8%	11%	27%	70%	71%
Outsourced IT consultant	9%	26%	38%	47%	50%	26%	12%
Other	3%	8%	12%	15%	17%	4%	4%

Exhibit 11: IT Hardware Replacement Policy

The deciding factor firms use in determining when to replace or update IT hardware.

	<\$200K	\$200K<\$500K	\$500K<\$750K	\$750K<\$1.5M	\$1.5M<\$5M	\$5M<\$10M	\$10M and up
When current hardware fails	34%	33%	16%	14%	8%	3%	5%
When suggested by IT consultant	25%	34%	41%	44%	38%	22%	5%
Proactive replacement on a specific schedule	19%	27%	34%	40%	53%	74%	88%
When we have the financial ability	22%	6%	9%	2%	1%	1%	2%

Exhibit 12: IT Software Replacement Policy

The deciding factor firms use in determining when to replace or update IT software.

	<\$200K	\$200K<\$500K	\$500K<\$750K	\$750K<\$1.5M	\$1.5M<\$5M	\$5M<\$10M	\$10M and up
Annually	34%	36%	40%	38%	25%	16%	15%
When operating system no longer supports current version	18%	17%	9%	12%	9%	10%	9%
When better alternative becomes available	33%	33%	40%	34%	39%	42%	40%
Proactive replacement with a specific schedule	8%	12%	9%	15%	28%	30%	36%
When we have the financial ability	7%	2%	1%	1%	0%	1%	0%

Exhibit 13: Virtualization Software

The following chart lists the percentage of firms using each product in the seven revenue categories tracked by the MAP Survey.

	<\$200K	\$200K<\$500K	\$500K<\$750K	\$750K<\$1.5M	\$1.5M<\$5M	\$5M<\$10M	\$10M and up
Citrix / Citrix XenApps	11.0%	19.0%	15.0%	14.0%	19.0%	29.0%	23.0%
Microsoft Hyper-V for Servers	1.0%	2.0%	3.0%	3.0%	6.0%	6.0%	17.0%
Microsoft Hyper-V for Workstations	0.0%	0.0%	1.0%	1.0%	0.0%	1.0%	0.0%
Microsoft Terminal Server	5.0%	11.0%	16.0%	20.0%	25.0%	19.0%	13.0%
VMware for Servers	1.0%	2.0%	5.0%	6.0%	15.0%	22.0%	40.0%
VMware for workstations (VDI or VMware View)	3.0%	1.0%	0.0%	1.0%	3.0%	6.0%	2.0%
Not using virtualization technology	72.0%	61.0%	52.0%	50.0%	30.0%	16.0%	6.0%
Other	6.0%	5.0%	7.0%	5.0%	2.0%	0.0%	0.0%

Exhibit 14: Mobile Technology Policy

Purposes for which firms permit the use of mobile technologies including tablets and smartphones, but not basic cellphones. Respondents were asked to select all answers that applied.

	<\$200K	\$200K<\$500K	\$500K<\$750K	\$750K<\$1.5M	\$1.5M<\$5M	\$5M<\$10M	\$10M and up
For access to email	78%	79%	83%	86%	92%	97%	100%
For capturing notes/information when away from the office	43%	36%	39%	38%	49%	62%	73%
For presentation/discussion purposes during client meetings (e.g., present proposals, review draft of tax returns, etc.)	21%	16%	19%	19%	26%	39%	62%
For remote access to the firms network/server	28%	41%	43%	54%	56%	72%	75%
Other	9%	6%	7%	4%	5%	4%	9%
Firm does not promote the use of mobile technology	19%	18%	16%	10%	9%	1%	2%

Exhibit 15: Social Media Policy

Purposes for which firms use social media. Respondents were asked to select all answers that applied.

For business development	40%	37%	38%	39%	55%	73%	84%
For recruiting staff	6%	7%	14%	13%	39%	66%	84%
To provide timely content/reminders to clients	19%	15%	24%	15%	25%	40%	49%
To stay connected with existing clients	33%	23%	35%	25%	33%	41%	53%
Other	7%	3%	6%	1%	3%	1%	5%
Firm does not promote use of social media	50%	60%	55%	57%	40%	21%	15%

Exhibit 16: Paperless Office Methods

Methods used by firms to operate in a paperless work environment. Respondents were asked to select all answers that applied.

	<\$200K	\$200K<\$500K	\$500K<\$750K	\$750K<\$1.5M	\$1.5M<\$5M	\$5M<\$10M	\$10M and up
Expanded monitors beyond the traditional dual monitor setup	20%	27%	38%	40%	55%	78%	82%
Provide mobile monitors or tablets for staff that work outside the office	19%	18%	24%	23%	51%	79%	93%
Capture source documents digitally when data initially enters the firm (scanning on the front end)	46%	49%	52%	45%	59%	74%	84%
Use of intelligent scanning tools that input data from the source document to the actual tax return	13%	13%	18%	17%	28%	41%	52%
Request documents prepared by clients be delivered electronically	53%	49%	51%	55%	65%	74%	80%
Use of a document management system and/or tax workflow application	40%	47%	60%	59%	64%	77%	89%
Deliver organizers and tax returns digitally	51%	45%	54%	50%	52%	60%	64%
Utilize a client portal solution for all client file transfers	38%	35%	52%	46%	53%	79%	84%
Scan and archive files (paper and electronic) as final record of completed engagement	65%	69%	80%	81%	84%	95%	89%
Firm does not operate in a paperless work environment in any way	15%	12%	11%	8%	4%	0%	0%