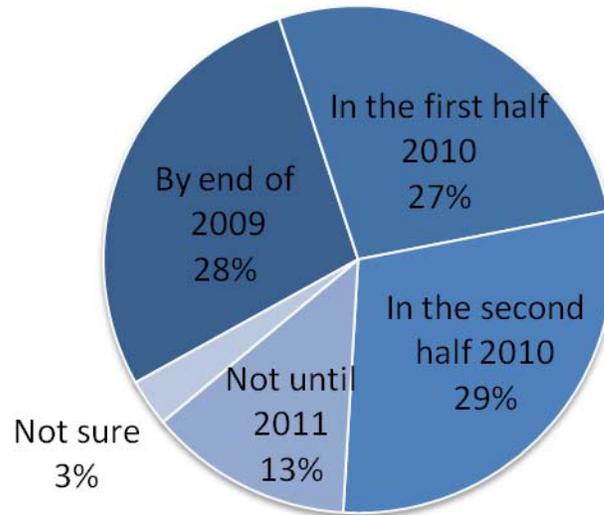


## CCH Survey: The Economy and Accounting Firms

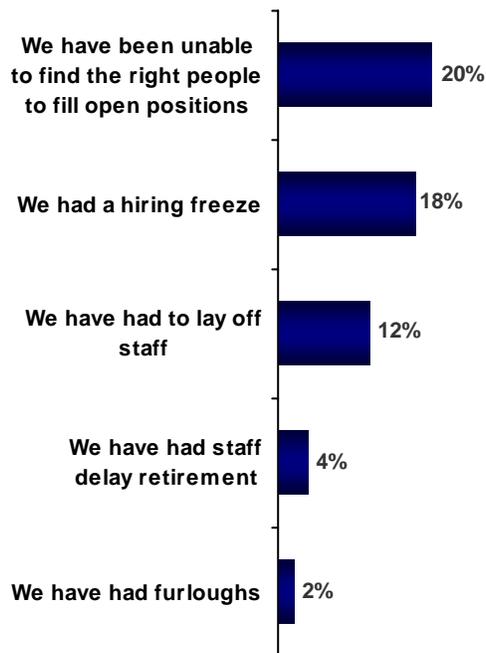
### Expectations for economic recovery.

Most firms expect to see an economic recovery begin in the next 6-8 months.



### Staffing challenges.

More firms reported being unable to fill open positions than having to lay off staff over the past year.



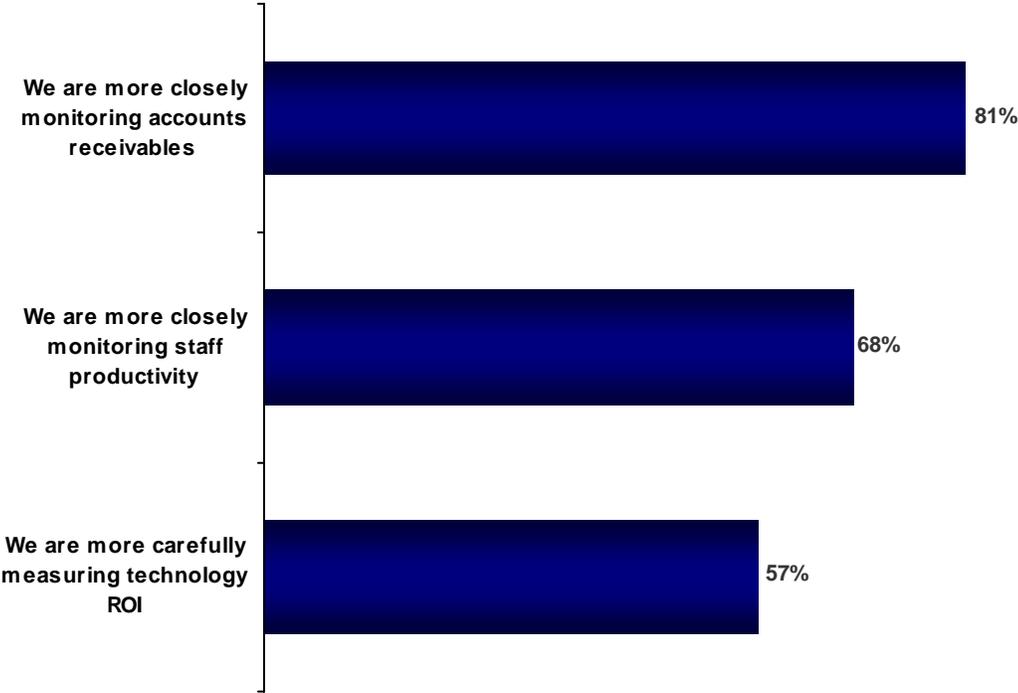
**Holding rates steady.**

Most firms froze rates, however, nearly as many raised rates over the past year. No firms reported cutting rates.



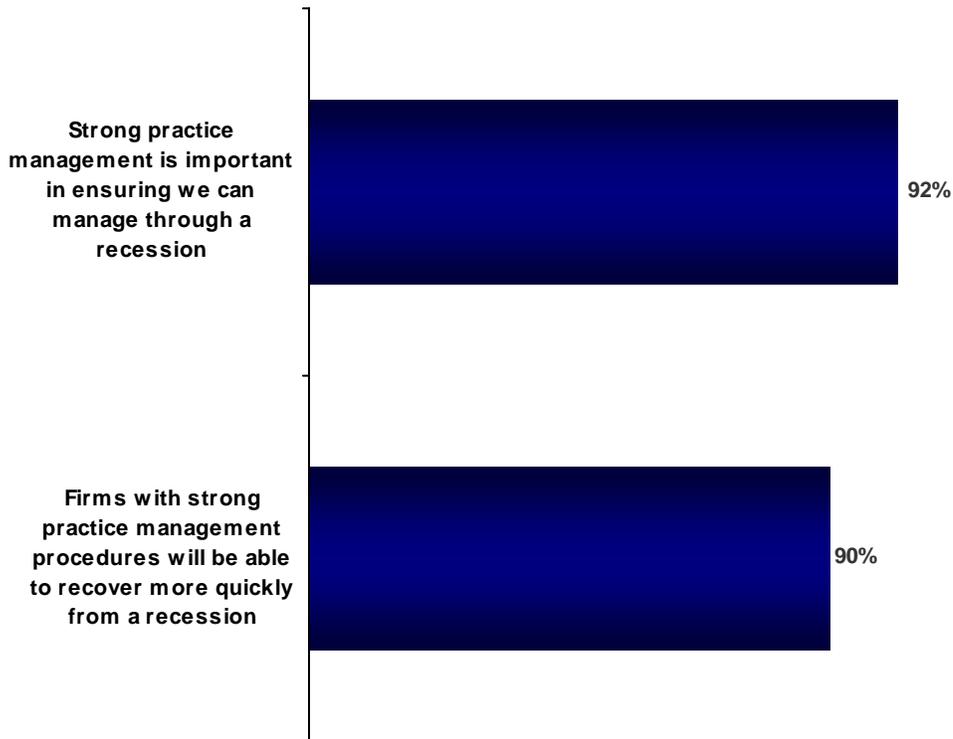
**Watching the bottom line.**

During tough economic times, firms reported they are more closely watching accounts receivables, productivity and technology investments.



## Practice management and the economy.

Good practice management practices are important in managing firm performance through difficult times.



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### Survey Methodology

The survey was conducted by phone for CCH by Opinion Research Corporation (ORC) from August 6-24, 2009 and included in-depth interviews with 100 partners in U.S. accounting firms. The survey reflects experiences of randomly polled accounting firms ranging in size from firms with five to more than 100 employees.

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