

# Statistics in focus

## INDUSTRY, TRADE AND SERVICES

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## Accounting, book-keeping, auditing activities, tax consultancy and Business and management consultancy

- Main products turnover counts for more than 80% of total turnover in all but 2 participating countries for business and management consultancy
- Accounting, book-keeping, auditing and tax consultancy services show product specialization of over 80% in 4 of the 7 reporting countries
- Over 70% of total turnover is generated by enterprise clients for business and management consultancy in all reporting countries
- Resident clients account for over 80% of accounting, book-keeping and auditing activities and tax consultancy

### Introduction

In mid-1999 Eurostat, with the support of DG Enterprise, began a project to improve the statistical coverage of the business services sector. After the initial methodological development and a testing period in 2001, participating Member States launched a survey on computer services for the reference year 2000. As part of the above project, another survey on computer services and other business services was launched in 2002 for the reference year 2001.

This Statistics In Focus (SIF) presents results from the reference year 2001 survey on the accounting, book-keeping, auditing activities and tax consultancy (NACE 74.12) and business and management consultancy (NACE 74.14). Eight Member States (Denmark, Spain, France, Ireland, Portugal, Finland, Sweden and the United Kingdom) have provided partial or full sets of data to Eurostat. This SIF concentrates on turnover data, broken down by client and product.

### Economic importance

Business services show a significant share of both turnover and employment in the market economy. The turnover share varies from 4.4% to 10.8%, while the employment share varies between 9.6% and 19.9% in Portugal and in the United Kingdom respectively. Accounting, book-keeping, auditing activities and tax consultancy services employ more people than business and management consultancy in Denmark, Spain, France, Portugal and Finland. Business and management consultancy, on the other hand, generates more turnover in all countries, where data is available with the exception of Spain. Together these two NACE classes generate around or well over 10% of the business services total employment and turnover in all countries.



**Table 1 – Employment and turnover in Accounting and Business and Management consultancy, 2001**

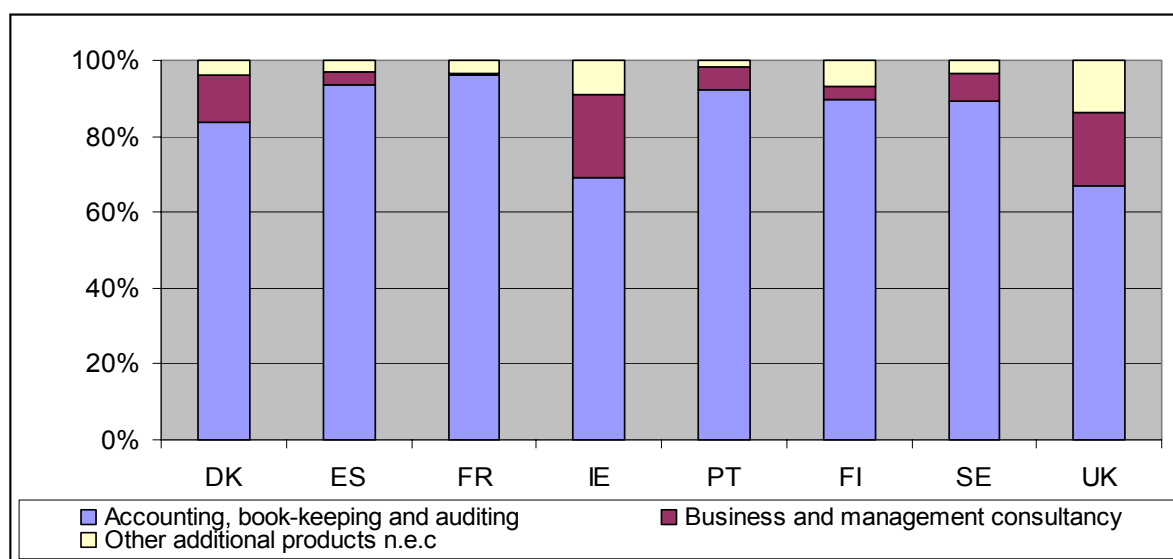
	DK	ES	FR	IE	PT	FI	SE	UK
<b>Employment in 1000</b>								
Market Economy	1 709	11 462	14 027	837 (a)	2 813	1 216	2 617	11 777
Business Services	260	1 621	2 368	123	269	155	495	3 620
Accounting	19	134	118	:	29	10	21	226
Business and management consultancy	14	40	96	:	15	9	30	247
<b>Turnover in mio. EUR</b>								
Market Economy	314 785	1 397 174	2 729 611	203 859 (a)	262 233	261 881	484 507	3 108 790
Business Services	22 658	78 077	223 834	14 972	11 463	12 832	44 640	335 309
Accounting	1 391	5 746	9 988	1 000	723	698	2 268	21 133
Business and management consultancy	1 648	2 630	15 029	:	1 379	1 102	5 262	31 862
: data not available.								
(a) IE: Market Economy covers NACE Rev.1 sections C, D, G-K, except J.								
Accounting: NACE Rev.1 class 74.12; Business and management consultancy: NACE Rev.1 class 74.14;								
Business Services: NACE Rev. 1 divisions 72 + 74; Market Economy: NACE Rev.1 sections C-K, except J.								
Source: Eurostat.								

### Total turnover share of main products

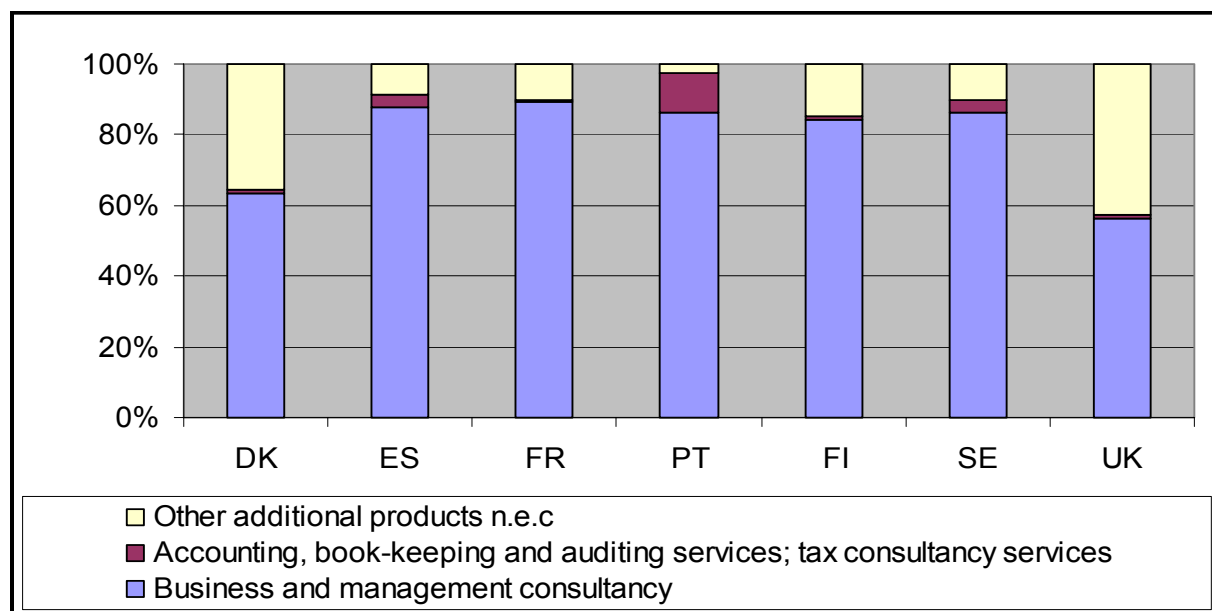
As Graph 1 shows, in NACE 74.12 Main products - accounting, book-keeping, auditing activities and tax consultancy - generate a clear majority of total turnover in all reporting countries. Business and management consultancy is an important product in Denmark, Ireland and the United Kingdom with a turnover share

of about 15%. In Graph 2, NACE 74.14 main products - business and management consultancy - generate a very big share of turnover. In all countries, with the exception of Denmark and the United Kingdom, their turnover share is more than 80%. Accounting, book-keeping and auditing activities, on the other hand, generate a significant share of turnover only in Portugal for this NACE class amounting to over 11%.

**Graph 1 – Main products share of total turnover - accounting, book-keeping and auditing activities and tax consultancy – NACE 74.12**



**Graph 2 – Main products share of total turnover - business and management consultancy – NACE 74.14**



### Detailed turnover by product

As Tables 1 and 2 show, there is no one heading, in addition to main products of each sector, that has a significant turnover share in all Member States either for NACE 74.12 or for NACE 74.14. IT related training has a significant turnover for NACE 74.12 in Ireland. In Denmark, on the other hand, hardware consultancy and software supply are important products for NACE

74.14. The heading "Other products n.e.c". contains products that the enterprises were not able to classify under proper headings. Fortunately this residual category does not have a significant turnover for NACE 74.12 and 74.14 in most countries. Only in the United Kingdom this heading has a rather big turnover share for both NACE 74.12 and NACE 74.14.

**Table 2 – Detailed product data, accounting, book-keeping and auditing activities and tax consultancy – percentage share of turnover**

	DK	ES	FR	IE	PT	FI	SE	UK
Auditing services	39.8	13.5	10.3	31.9	44.0	25.6	41.6	21.7
Accounting and book-keeping, excl tax returns	30.9	21.1	83.9	16.2	42.4	59.9	36.2	26.9
Tax consultancy services, including tax returns	13.2	59.0	2.7	21.1	5.9	5.2	11.8	19.5
Business organisation consultancy services	1.9	0.9	0.0	3.8	3.0	0.2	0.2	3.8
Strategic consultancy	2.2	0.2	0.0	1.9	1.6	0.8	1.9	4.4
Financial management consulting services	3.9	0.8	0.0	1.9	0.7	1.4	1.5	5.7
Other consultancy services	4.6	1.2	0.5	11.2	0.4	0.6	3.5	4.8
IT-related training services	0.1	0.0	0.0	7.3	0.0	0.0	0.0	0.1
Other related products	2.2	0.7	0.8	2.9	1.0	0.9	1.4	0.8
Other additional products n.e.c	1.4	2.6	1.8	1.9	0.9	5.4	2.1	12.2
Total	100	100	100	100	100	100	100	100

**Table 3 – Detailed product data, business and management consultancy – percentage share of turnover**

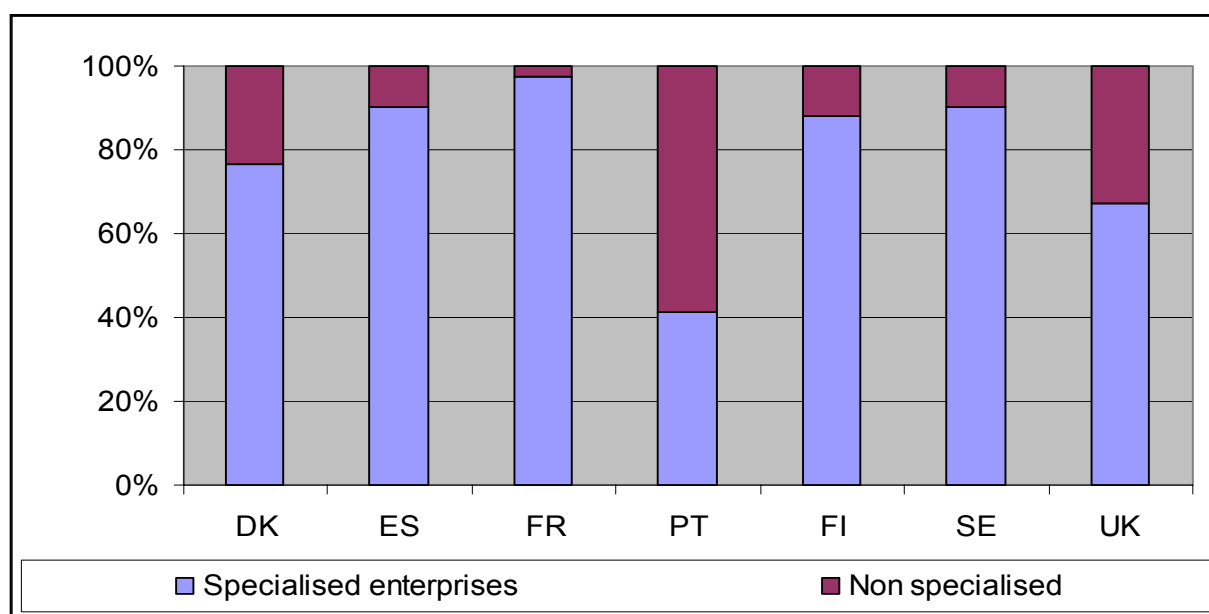
	DK	ES	FR	PT	FI	SE	UK
Hardware consultancy services	6.2	0.0	2.1	0.1	0.3	0.1	0.5
Software supply	18.9	0.0	0.6	0.3	2.4	0.5	1.6
Auditing services	0.6	0.1	0.2	2.9	10.1	0.3	0.1
Accounting & book-keeping, except tax returns	0.5	1.0	0.0	6.6	1.2	2.6	0.7
Business organisation consultancy services	22.1	23.2	33.9	25.4	21.2	20.9	5.4
Strategic consultancy services	18.3	11.3	10.0	12.9	15.2	14.5	10.4
Financial management consulting services	4.1	12.0	11.4	6.4	3.2	6.4	3.5
Human resources management consulting	9.2	5.9	8.1	0.9	10.3	7.4	20.3
Other business and management consultancy	9.7	35.4	26.3	40.6	33.3	37.5	16.7
Other related products	7.5	3.4	3.7	3.1	0.0	3.5	2.6
Other additional products n.e.c	2.9	7.7	3.7	0.8	2.8	5.3	37.2
Total	100	100	100	100	100	100	100

### Product specialisation

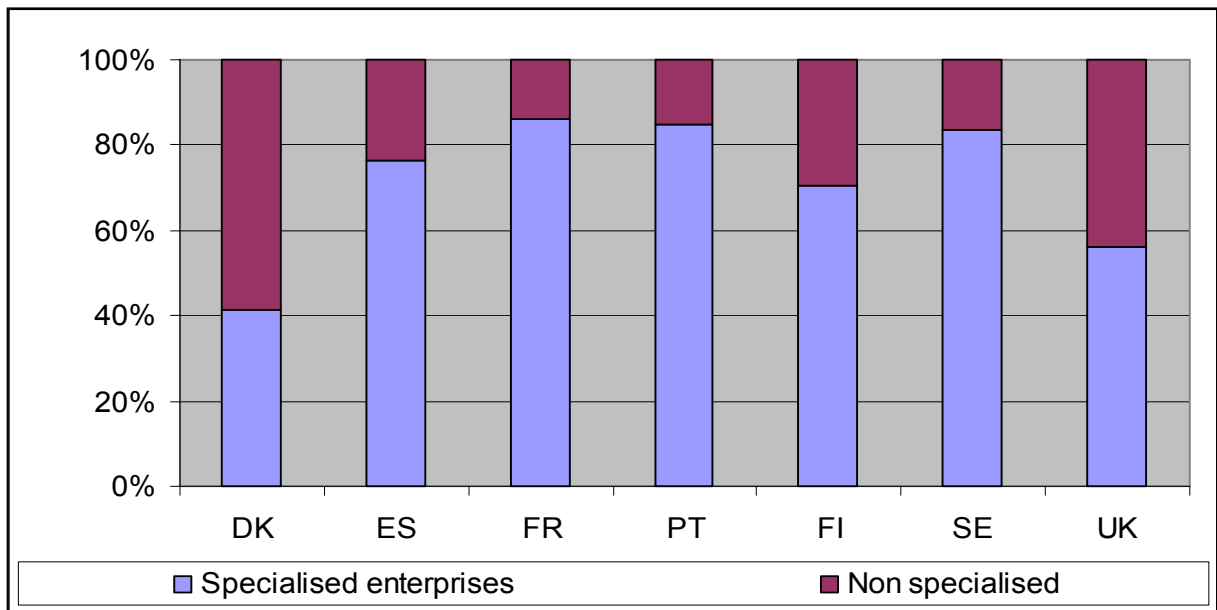
Enterprises have been defined as product-specialised if more than 75% of their turnover comes from the main product of the economic activity group. As can be seen from Graph 3, the turnover share of product-specialised enterprises is above 80% in all countries except in Denmark, Portugal and the United Kingdom for accounting, book-keeping,

auditing activities and tax consultancy and over 75% for Spain, France, Portugal and Sweden for business and management consultancy services (see Graph 4). The majority of enterprises are product-specialised for both economic sectors in all participating countries, except in Portugal for NACE 74.12 and in Denmark for NACE 74.14.

**Graph 3. Accounting, book-keeping, auditing activities, tax consultancy – Turnover by Product Specialisation**



**Graph 4. Business and management consultancy – Turnover by Product Specialisation**

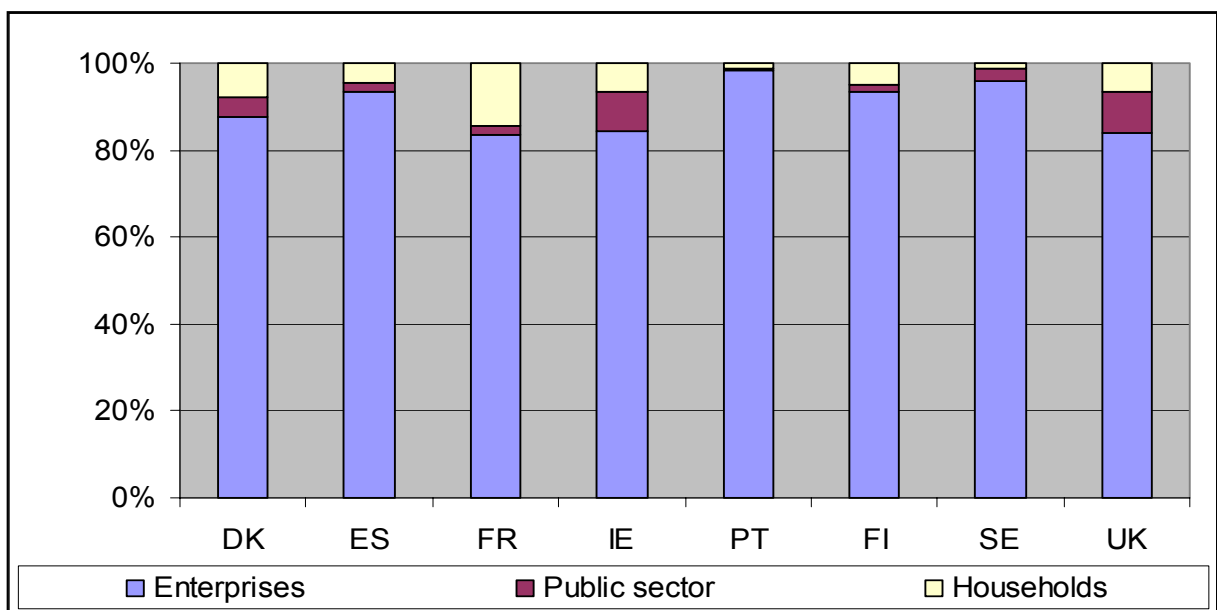


### Turnover by Client

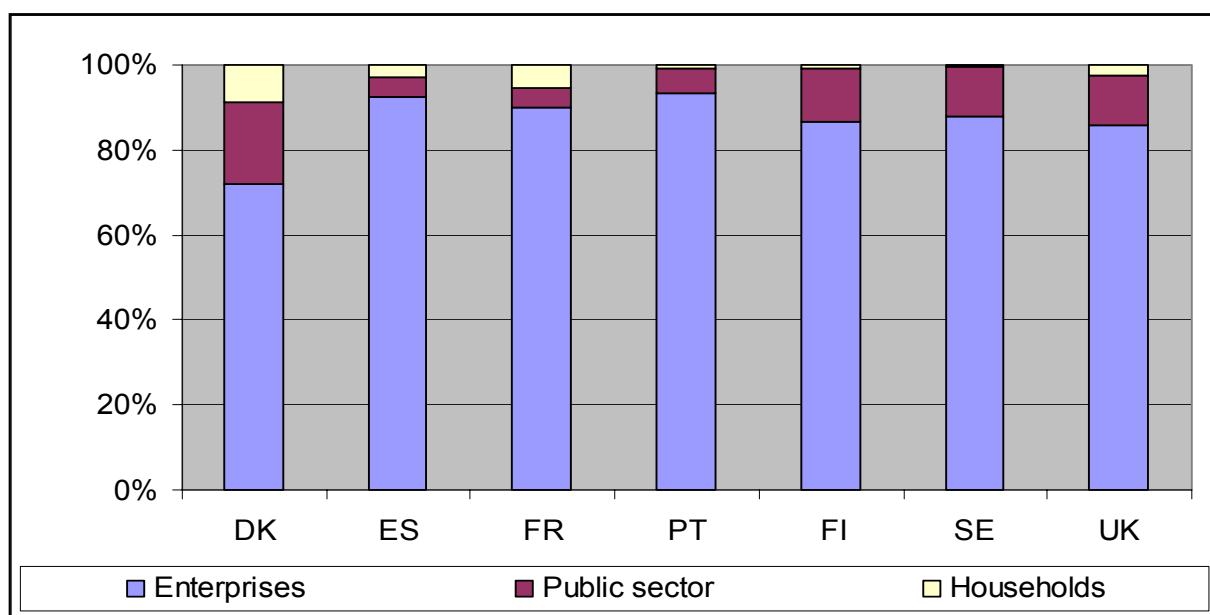
Enterprises are by far the most important group of clients for both NACE classes in all Member States. The turnover share of enterprise clients here is never less than 70%. In all 7 reporting countries for NACE 74.14 a significant turnover share of between 4% and 19% can be attributed to the public sector. Public sector clients reported a turnover share of between 1% and 9% for NACE 74.12, with the biggest share

here being attributed to Ireland and the United Kingdom. Not surprisingly, households also have a turnover share for NACE 74.12 worth mentioning. It stands at between 5% and 14% in all countries with the exception of Portugal and Sweden. The household turnover represents between 2% and 8% in Denmark, Spain, France and the United Kingdom for business and management consultancy.

**Graph 5. Accounting, book-keeping, auditing activities, tax consultancy – Turnover by Type of Client**



**Graph 6. Business and management consultancy – Turnover by Type of Client**

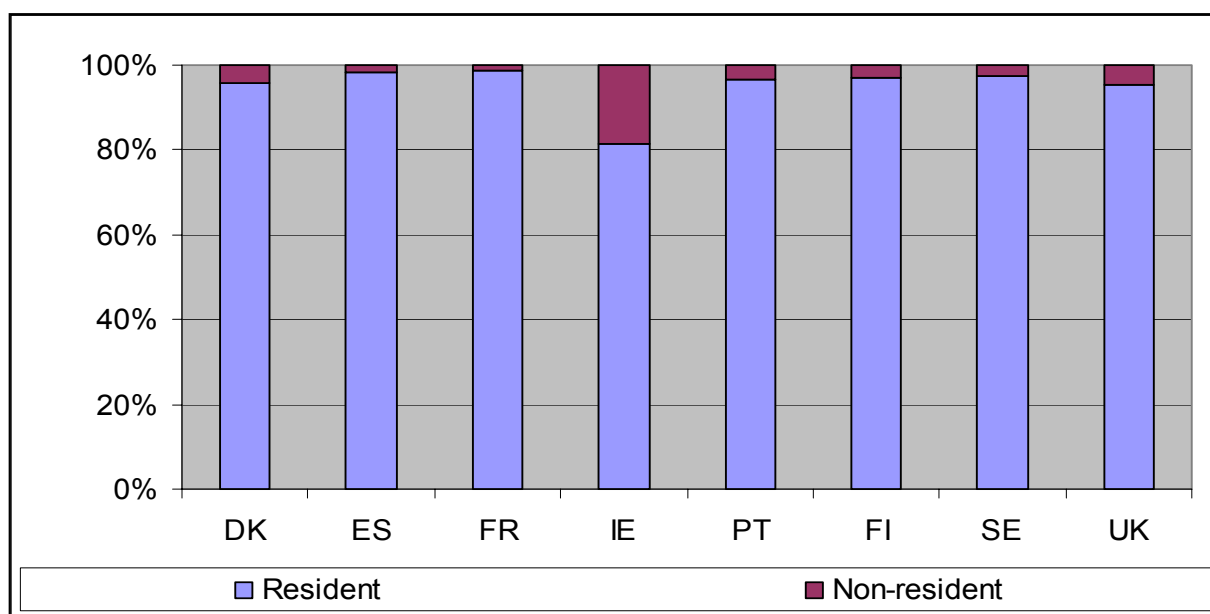


**Residence of clients**

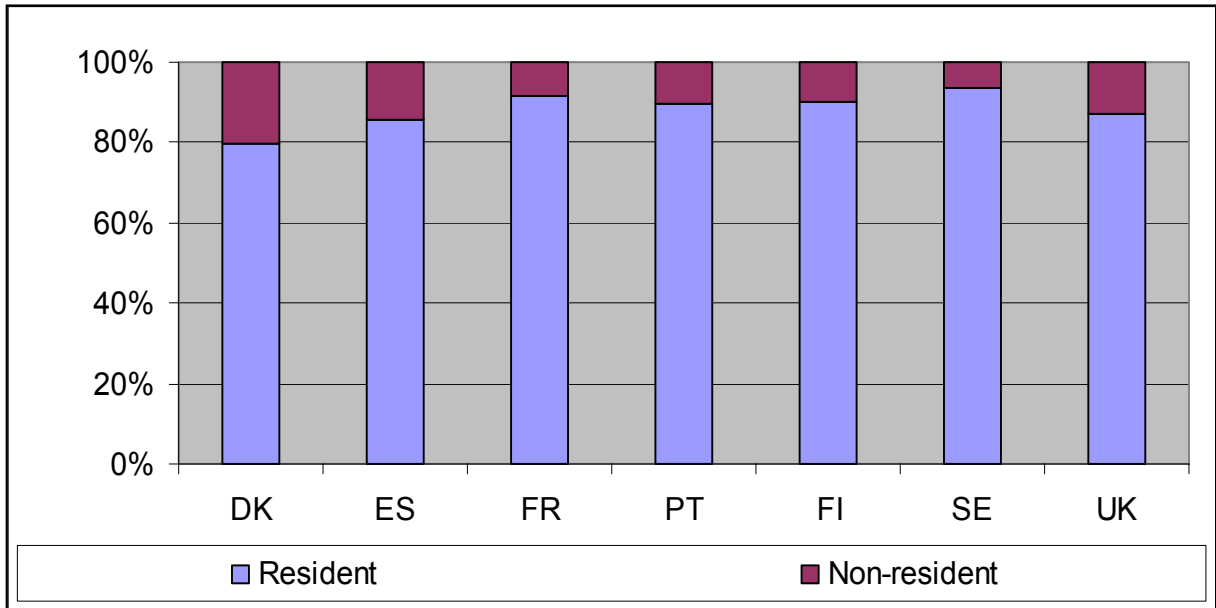
Data on the country of residence of clients, in addition to providing a very rough estimate of the location of clients, offers an additional source and check on export data on services that is otherwise relatively difficult to obtain. Concerning the country of residence of client enterprises, resident enterprises form the clear majority of the clientele for both NACE

classes. However, the share of non-resident clients is noteworthy, in that it is over 6% for business and management consultancy in all countries. In accounting, book-keeping, auditing activities and tax consultancy this share is around 20% in Ireland. In other countries the share of non-resident clients is always below 5% for NACE 74.12.

**Graph 7. Accounting, book-keeping, auditing activities, tax consultancy – Turnover by residence of Client**



**Graph 8. Business and management consultancy – Turnover by Residency of Client**



➤ **ESSENTIAL INFORMATION – METHODOLOGICAL NOTES**

**Economic Activities:**

Economic activities in accounting, book-keeping, auditing activities, tax consultancy and business and management consultancy are classified using the common basis for statistical classification of economic activities within the EU: NACE Rev.1. The fourth level of NACE Rev.1 consists of headings identified by a four-digit numerical code. The four-digit codes are called classes.

**NACE classes:**

74.12: Accounting, book-keeping, auditing activities, tax consultancy

74.14: Business and management consultancy

**Products:**

The product classification of business services used in this development project follows (with certain adaptations inspired by the Central Product Classification (CPC)) the common basis for the classification of products by activity within the EU: CPA.

**Product specialisation:**

An enterprise has been considered product specialised, if its most important product is consistent with the main activity of the

enterprise and comprises at least 75% of its total net turnover.

**Turnover:**

Turnover comprises the totals invoiced by the observation unit during the reference period, which corresponds to market sales of goods or services supplied to third parties. It includes all duties and taxes on the goods and services invoiced by the unit, with the exception of the VAT invoiced by the unit vis-à-vis its customers and other similar deductible taxes directly linked to turnover.

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NewCronos, Theme 4, Domain: sbs/bus\_serv

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