Kansas Gap Analysis 2016
Kansas Accounting Services Sales by County
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The legal services sector includes offices of certified public accountants, tax preparation services, billing services, payroll services, and other accountants’ offices. CEDBR, as part of research on Kansas’ retail and service sector gaps, has analyzed sales in the accounting services sector in every county throughout Kansas. Below is a map of the accounting services sales peer ratio for every Kansas county. The ratio is constructed as the total accounting services sales\(^1\) in each county, divided by the average accounting services sales of their peer counties, in terms of population. A ratio larger than 100 indicates that a county has more accounting service sector sales than its peers, while a ratio less than 100 indicates that a county has less accounting services sector sales than its peers.

- Chautauqua County and Marshall County are the Kansas counties with the highest peer sales ratio for accounting services. Both of these counties have over five times the accounting services sales as their peers, as well as accounting services employment approximately five times larger than their peers.
- Total accounting services employment in Kansas was approximately 6,900 in 2013, with employment of ten in the median county in the state in this sector. Johnson County, Sedgwick County, and Shawnee County had the highest total employment and sales in the sector in the

\(^1\) County-level sales and employment are calculated from the National Establishment Time Series (NETS) database, which contains 2013 sales estimates for all business establishments within each county.
state. These three counties comprise about 60 percent of all accounting services employment and sales in the state, despite only having 43 percent of the state’s population.

- Seven Kansas counties were identified as not having any establishments classified as accounting services establishments in the dataset, which could indicate either a lack of accounting services in those areas, or establishments classified in another service sector could also be providing accounting services. All of these counties had a population of less than 5,000 people. Additionally, four Kansas counties had only one person employed in the accounting services sector.

- Of counties with accounting services establishments in Kansas, the median county had a peer sales ratio of 84 percent while the mean county had a peer sales ratio of 111 percent, indicating a moderately uneven distribution of accounting services throughout the state, relative to population. 67 Kansas counties had a peer sales ratio less than 100 percent, while only 38 had a peer sales ratio greater than 100 percent.

- Forty-three Kansas counties had a peer sales ratio between 50 and 150 percent for the accounting services sector, while 42 had a peer sales ratio less than 50 percent. This suggests that the accounting services sector is relatively concentrated in Kansas, with a small number of counties having an outsized number of accountants and related services relative to the rest of the state. Thirty-two Kansas counties had five or fewer workers in this sector in 2013.

- For Kansas counties with a population between 5,000 and 50,000, about one third of the counties had an accounting services peer sales ratio between 50 and 150 percent. This is an indication that even in midsized counties there is an unequal distribution of accounting services, with some counties having a substantially higher concentration of accounting services than others.

More information on retail gaps in Kansas can be found online at CEDBR’s website, gap.cedbr.org. Detailed 4 digit NAICS code retail and service gap data for each individual county in Kansas can be purchased from CEDBR.