

W. Frank Barton School of Business

# Center for Economic Development and Business Research

## Kansas Gap Analysis 2017

Kansas Accounting Services Sales by County



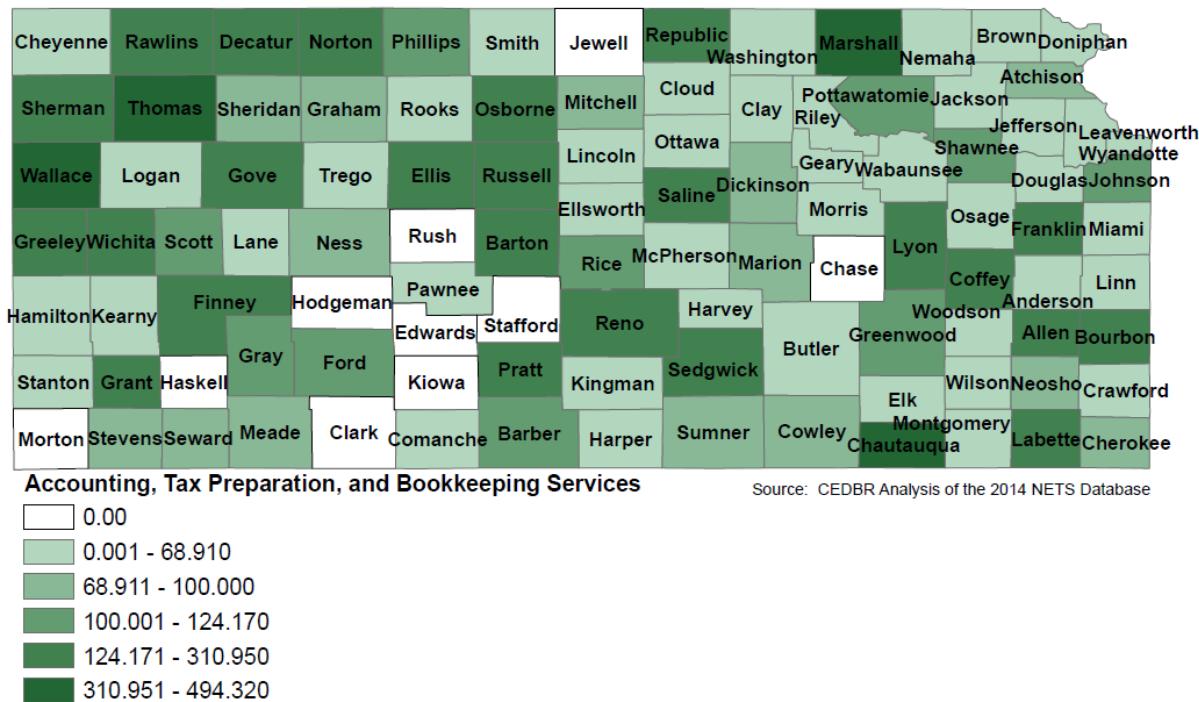
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# Kansas Accounting Services Sales by County

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 peer sales ratio for every Kansas county. The ratio is constructed as the total accounting services sales<sup>1</sup> in each county, divided by the population-adjusted average accounting services sales of their peer counties<sup>2</sup>. 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.

## **Accounting, Tax Preparation, and Bookkeeping Services**



- Johnson County and Sedgwick County had the highest overall accounting services employment and sales, each with approximately 1,800 employees and over \$100 million in sales. Both counties had a peer sales ratio between 120 and 160, indicating that both counties had modestly more population-adjusted accounting services sales than their peers.

<sup>1</sup> County-level sales and employment are calculated from the National Establishment Time Series (NETS) database, which contains 2014 sales estimates for all business establishments within each county.

<sup>2</sup>The peer counties for each county were selected based on population size, consisting of the five closest Kansas counties in population to the county with larger populations and the five closest Kansas counties in population to the county with smaller populations.

- Chautauqua County, Wallace County, and Marshall County had the highest peer sales ratios in Kansas. With ratios between 450 and 500, each county had estimated population-adjusted sales almost five times as high as their peer counties. In addition, each of these three counties had accounting services employment over four times higher than their peers.
- Ten 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 the 95 Kansas counties with accounting services establishments, the median peer sales ratio was 79.8, indicating that half of Kansas counties had a peer sales ratio of 80 or less. This is a sign that, even adjusting for population, the distribution of accounting services employment and sales are somewhat unequal throughout the state. Another sign of this is that only 45 Kansas counties had peer sales ratios between 50 and 150 in the accounting services sector.
- Among mid-sized counties in Kansas with populations between 5,000 and 50,000, slightly less than half have a peer sales ratio between 50 and 150, another sign of an unequal distribution of accounting services establishments throughout the state, with some counties having substantially more accounting services than others.

More information on retail gaps in Kansas can be found online at CEDBR's website, [gap.cedbr.org](http://gap.cedbr.org). Detailed 4 digit NAICS code retail and service gap data for each individual county in Kansas can be purchased from CEDBR.