

**Table A-6.1. Professional, Scientific, and Technical Services (Except Notaries and Landscape Architectural Services) (NAICS 54)—Estimated Coefficients of Variation for Revenue and Year-to-Year Ratios for Taxable Employer Firms: 2003 and 2004**

[Estimates are based on data from the 2004 Service Annual Survey and administrative data and are published as percents. Estimates for 2003 are revised to reflect historical corrections to individual responses]

NAICS code	Kind of business	Coefficients of variation for revenue		
		2004	2003	Year-to-year ratio 2004/2003
<b>54</b>	<b>Professional, scientific, and technical services (except notaries and landscape architectural services) .....</b>	<b>1.4</b>	<b>1.0</b>	<b>0.9</b>
5411	Legal services (except notaries) .....	2.5	2.6	1.5
54111	Offices of lawyers .....	2.5	2.7	1.7
54119	Other legal services .....	6.6	5.4	3.1
5412	Accounting, tax preparation, bookkeeping, and payroll services .....	1.2	1.4	0.7
541211	Offices of certified public accountants .....	2.5	2.2	1.0
541213	Tax preparation services .....	4.0	2.7	2.1
541214	Payroll services .....	3.6	3.9	2.9
541219	Other accounting services .....	3.8	2.4	3.3
5413	Architectural, engineering, and related services (except landscape architectural services) .....	3.6	1.9	2.9
54131	Architectural services .....	3.1	2.5	3.2
54133	Engineering services .....	4.4	2.4	3.6
54138	Testing laboratories .....	4.8	4.1	2.7
5413x	Other related services <sup>1</sup> .....	4.7	3.8	2.5
5414	Specialized design services .....	4.7	2.4	3.7
54141	Interior design services .....	5.5	4.1	3.6
5414x	All other design services <sup>2</sup> .....	8.6	5.0	5.7
5415	Computer systems design and related services .....	1.9	1.4	1.6
541511	Custom computer programming services .....	4.1	3.1	3.6
541512	Computer systems design services .....	2.7	2.1	1.4
541513	Computer facilities management services .....	2.9	2.2	1.4
541519	Other computer related services .....	5.8	4.2	3.7
5416	Management, scientific, and technical consulting services .....	2.6	1.5	2.2
54161	Management consulting services .....	2.8	1.7	2.4
54162	Environmental consulting services .....	4.8	2.7	3.4
54169	Other scientific and technical consulting services .....	6.5	5.1	3.1
5417	Scientific research and development services .....	4.9	4.2	2.3
54171	Research and development in the physical, engineering, and life sciences .....	5.1	4.4	2.4
54172	Research and development in the social sciences and humanities .....	6.2	2.6	5.7
5418	Advertising and related services .....	2.1	1.6	1.2
54181	Advertising agencies .....	2.5	3.1	3.1
54182	Public relations agencies .....	3.7	2.5	2.5
54185	Display advertising .....	2.0	1.4	1.5
54186	Direct mail advertising .....	1.9	1.7	1.7
5418x	All other advertising <sup>3</sup> .....	7.4	3.9	5.3
5419	Other professional, scientific, and technical services (except veterinary services) .....	2.0	1.2	1.4
54191	Marketing research and public opinion polling .....	3.1	2.2	1.5
54192	Photographic services .....	3.8	2.1	2.3
541921	Photography studios, portrait .....	5.3	3.0	3.1
541922	Commercial photography .....	4.1	3.1	2.1
54193	Translation and interpretation services .....	5.8	4.4	3.1
54199	All other professional, scientific, and technical services .....	3.0	2.8	2.5

<sup>1</sup>Includes NAICS 54134 (drafting services), NAICS 54135 (building inspection services), NAICS 54136 (geophysical surveying and mapping services), and NAICS 54137 (surveying and mapping (except geophysical) services).

<sup>2</sup>Includes NAICS 54142 (industrial design services), NAICS 54143 (graphic design services), and NAICS 54149 (other specialized design services).

<sup>3</sup>Includes NAICS 54183 (media buying agencies), NAICS 54184 (media representatives), NAICS 54187 (advertising material distribution services), and NAICS 54189 (other services related to advertising).

Note: The introduction and appendixes give information on confidentiality protection, sampling error, nonsampling error, sample design, and definitions. Links to this information on the Internet may be found at [www.census.gov/svsd/www/cv.html](http://www.census.gov/svsd/www/cv.html).

Table A-6.2. **Selected Professional, Scientific, and Technical Services (Except Notaries and Landscape Architectural Services) (NAICS 54)—Estimated Coefficients of Variation for Revenue and Year-to-Year Ratios for Tax-Exempt Employer Firms: 2003 and 2004**

[Estimates are based on data from the 2004 Service Annual Survey and administrative data and are published as percents. Estimates for 2003 are revised to reflect historical corrections to individual responses]

NAICS code	Kind of business	Coefficients of variation for revenue		
		2004	2003	Year-to-year ratio 2004/2003
<b>54</b>	<b>Professional, scientific, and technical services (except notaries and landscape architectural services) .....</b>	<b>3.1</b>	<b>2.5</b>	<b>1.5</b>
54111	Offices of lawyers .....	4.6	2.6	3.8
5417	Scientific research and development services .....	3.4	2.7	1.4
54171	Research and development in the physical, engineering, and life sciences .....	3.8	3.0	1.6
54172	Research and development in the social sciences and humanities	2.0	2.1	2.0

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Table A-6.3. **Selected Professional, Scientific, and Technical Services (Except Notaries and Landscape Architectural Services) (NAICS 54)—Estimated Coefficients of Variation for Expenses and Year-to-Year Ratios for Tax-Exempt Employer Firms: 2003 and 2004**

[Estimates are based on data from the 2004 Service Annual Survey and administrative data and are published as percents. Estimates for 2003 are revised to reflect historical corrections to individual responses]

NAICS code	Kind of business	Coefficients of variation for expenses		
		2004	2003	Year-to-year ratio 2004/2003
<b>54</b>	<b>Professional, scientific, and technical services (except notaries and landscape architectural services) .....</b>	<b>3.0</b>	<b>2.6</b>	<b>1.2</b>
54111	Offices of lawyers .....	5.3	2.6	4.6
5417	Scientific research and development services .....	3.3	2.8	1.2
54171	Research and development in the physical, engineering, and life sciences .....	3.7	3.1	1.3
54172	Research and development in the social sciences and humanities	2.9	1.7	2.6

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**Table A-6.4. Accounting, Tax Preparation, Bookkeeping, and Payroll Services (NAICS 5412)—Estimated Coefficients of Variation for Sources of Revenue for Employer Firms: 2004**

[Estimates are based on data from the 2004 Service Annual Survey and administrative data and are published as percents. Estimates for 2003 are revised to reflect historical corrections to individual responses]

Item	Coefficients of variation for revenue
	2004
<b>ACCOUNTING, TAX PREPARATION, BOOKKEEPING, AND PAYROLL SERVICES (NAICS 5412)</b>	
<b>Operating Revenue</b>	
<b>Total</b> .....	<b>1.2</b>
<b>Sources of Revenue</b>	
Assurance and related services .....	3.9
Financial auditing services .....	4.2
Financial statement review .....	12.2
Other assurance and financial auditing services .....	6.1
Bookkeeping, compilation, payroll, and taxation services .....	2.1
General accounting services .....	14.4
Bookkeeping and compilation services .....	7.3
Payroll services .....	3.3
Taxation planning and consulting services .....	4.3
Tax preparation and representation services for individuals and unincorporated businesses .....	6.0
Tax preparation and representation services for corporate and other clients .....	3.5
Other related services .....	7.7
Computerized accounting system services .....	18.2
Management consulting services .....	8.5
All other operating revenue .....	5.8
<b>OFFICES OF CERTIFIED PUBLIC ACCOUNTANTS (NAICS 541211)</b>	
<b>Operating Revenue</b>	
<b>Total</b> .....	<b>2.5</b>
<b>Sources of Revenue</b>	
Assurance and related services .....	4.0
Financial auditing services .....	4.2
Financial statement review .....	12.4
Other assurance and financial auditing services .....	6.1
Bookkeeping, compilation, payroll, and taxation services .....	4.6
General accounting services .....	S
Bookkeeping and compilation services .....	13.7
Payroll services .....	S
Taxation planning and consulting services .....	4.3
Tax preparation and representation services for individuals and unincorporated businesses .....	9.8
Tax preparation and representation services for corporate and other clients .....	4.2
Other related services .....	11.5
Computerized accounting system services .....	19.4
Management consulting services .....	12.0
All other operating revenue .....	7.8

See footnotes at end of table.

**Table A-6.4. Accounting, Tax Preparation, Bookkeeping, and Payroll Services (NAICS 5412)—Estimated Coefficients of Variation for Sources of Revenue for Employer Firms: 2004—Con.**

[Estimates are based on data from the 2004 Service Annual Survey and administrative data and are published as percents. Estimates for 2003 are revised to reflect historical corrections to individual responses]

Item	Coefficients of variation for revenue	
	2004	
<b>TAX PREPARATION SERVICES (NAICS 541213)</b>		
<b>Operating Revenue</b>		
<b>Total</b> .....		<b>4.0</b>
<b>Sources of Revenue</b>		
Assurance and related services .....		S
Financial auditing services .....		S
Financial statement review .....		S
Other assurance and financial auditing services .....		Z
Bookkeeping, compilation, payroll, and taxation services .....		4.4
General accounting services .....		S
Bookkeeping and compilation services .....		S
Payroll services .....		S
Taxation planning and consulting services .....		S
Tax preparation and representation services for individuals and unincorporated businesses .....		4.1
Tax preparation and representation services for corporate and other clients .....		S
Other related services .....		S
Computerized accounting system services .....		S
Management consulting services .....		S
All other operating revenue .....		4.8
<b>PAYROLL SERVICES (NAICS 541214)</b>		
<b>Operating Revenue</b>		
<b>Total</b> .....		<b>3.6</b>
<b>Sources of Revenue</b>		
Assurance and related services .....		Z
Financial auditing services .....		Z
Financial statement review .....		Z
Other assurance and financial auditing services .....		Z
Bookkeeping, compilation, payroll, and taxation services .....		3.6
General accounting services .....		3.4
Bookkeeping and compilation services .....		S
Payroll services .....		3.6
Taxation planning and consulting services .....		Z
Tax preparation and representation services for individuals and unincorporated businesses .....		Z
Tax preparation and representation services for corporate and other clients .....		Z
Other related services .....		S
Computerized accounting system services .....		Z
Management consulting services .....		S
All other operating revenue .....		S

See footnotes at end of table.

Table A-6.4. **Accounting, Tax Preparation, Bookkeeping, and Payroll Services (NAICS 5412)—Estimated Coefficients of Variation for Sources of Revenue for Employer Firms: 2004—Con.**

[Estimates are based on data from the 2004 Service Annual Survey and administrative data and are published as percents. Estimates for 2003 are revised to reflect historical corrections to individual responses]

Item	Coefficients of variation for revenue	
	2004	
<b>OTHER ACCOUNTING SERVICES (NAICS 541219)</b>		
<b>Operating Revenue</b>		
<b>Total</b> .....		<b>3.8</b>
<b>Sources of Revenue</b>		
Assurance and related services .....		S
Financial auditing services .....		S
Financial statement review .....		S
Other assurance and financial auditing services .....		S
Bookkeeping, compilation, payroll, and taxation services .....		4.4
General accounting services .....		17.8
Bookkeeping and compilation services .....		7.9
Payroll services .....		20.0
Taxation planning and consulting services .....		S
Tax preparation and representation services for individuals and unincorporated businesses .....		15.9
Tax preparation and representation services for corporate and other clients .....		11.5
Other related services .....		15.3
Computerized accounting system services .....		S
Management consulting services .....		13.2
All other operating revenue .....		9.4

S Data do not meet publication standards because of high sampling variability or poor response quality. Z Less than .05 percent.

Note: The introduction and appendixes give information on confidentiality protection, sampling error, nonsampling error, sample design, and definitions. Links to this information on the Internet may be found at [www.census.gov/svsd/www/cv.html](http://www.census.gov/svsd/www/cv.html).

Table A-6.5. **Architectural Services (NAICS 54131)—Estimated Coefficients of Variation for Sources of Revenue for Employer Firms: 2004**

[Estimates are based on data from the 2004 Service Annual Survey and administrative data and are published as percents. Estimates for 2003 are revised to reflect historical corrections to individual responses]

Item	Coefficients of variation for revenue	
	2004	
<b>Operating Revenue</b>		
<b>Total</b> .....		<b>3.1</b>
<b>Sources of Revenue</b>		
Residential building projects .....		10.5
Single-family residential projects .....		16.3
Multi-family residential projects .....		17.2
Non-residential building projects .....		4.4
Office building projects .....		7.2
Retail and restaurant building projects .....		15.0
Hotel and convention center building projects .....		S
Health care building projects .....		15.1
Entertainment and recreational building projects .....		16.0
Educational building projects .....		8.1
Industrial building projects .....		17.3
Transportation building projects .....		S
Other nonresidential building projects .....		10.6
Other services (performed independent of the architecture projects above) .....		19.0
Historical restoration projects .....		S
Architectural advisory services .....		S
Landscape architectural services .....		S
Interior design services .....		18.8
All other operating revenue .....		12.5

S Data do not meet publication standards because of high sampling variability or poor response quality.

Note: The introduction and appendixes give information on confidentiality protection, sampling error, nonsampling error, sample design, and definitions. Links to this information on the Internet may be found at [www.census.gov/svsd/www/cv.html](http://www.census.gov/svsd/www/cv.html).

Table A-6.6. **Engineering Services (NAICS 54133)—Estimated Coefficients of Variation for Sources of Revenue for Employer Firms: 2004**

[Estimates are based on data from the 2004 Service Annual Survey and administrative data and are published as percents. Estimates for 2003 are revised to reflect historical corrections to individual responses]

Item	Coefficients of variation for revenue	
	2004	
<b>Operating Revenue</b>		
<b>Total</b> .....		<b>4.4</b>
<b>Sources of Revenue</b>		
Engineering services .....		5.3
Residential engineering projects .....		19.0
Commercial, public, and institutional engineering projects .....		12.2
Industrial and manufacturing engineering projects .....		10.9
Transportation infrastructure engineering projects .....		15.4
Municipal utility engineering projects .....		15.8
Power generation and distribution engineering projects .....		16.1
Telecommunications and broadcasting engineering projects .....		S
Hazardous waste and industrial waste engineering projects .....		S
Other engineering projects .....		13.0
Other services (performed independent of the engineering projects above) .....		18.1
Engineering advisory services .....		S
Construction services .....		11.8
Drafting services .....		S
Surveying and mapping services .....		18.8
All other operating revenue .....		6.6

S Data do not meet publication standards because of high sampling variability or poor response quality.

Note: The introduction and appendixes give information on confidentiality protection, sampling error, nonsampling error, sample design, and definitions. Links to this information on the Internet may be found at [www.census.gov/svsd/www/cv.html](http://www.census.gov/svsd/www/cv.html).

Table A-6.7. **Computer Systems Design and Related Services (NAICS 5415)—Estimated Coefficients of Variation for Export Revenue for Employer Firms: 2003 and 2004**

[Estimates are based on data from the 2004 Service Annual Survey and administrative data and are published as percents. Estimates for 2003 are revised to reflect historical corrections to individual responses]

NAICS code	Kind of business	Coefficients of variation for export revenue		
		2004	2003	Year-to-year ratio 2004/2003
5415	Computer systems design and related services .....	11.8	9.1	5.5
541511	Custom computer programming services .....	16.5	15.5	10.7
541512	Computer systems design services .....	11.7	10.1	6.5
541513	Computer facilities management services .....	S	S	S
541519	Other computer related services .....	S	S	S

S Data do not meet publication standards because of high sampling variability or poor response quality.

Note: The introduction and appendixes give information on confidentiality protection, sampling error, nonsampling error, sample design, and definitions. Links to this information on the Internet may be found at [www.census.gov/svsd/www/cv.html](http://www.census.gov/svsd/www/cv.html).

**Table A-6.8. Computer Systems Design and Related Services (NAICS 5415)—Estimated Coefficients of Variation for Sources of Revenue for Employer Firms: 2003 and 2004**

[Estimates are based on data from the 2004 Service Annual Survey and administrative data and are published as percents. Estimates for 2003 are revised to reflect historical corrections to individual responses]

Item	Coefficients of variation for revenue		
	2004	2003	Year-to-year ratio 2004/2003
<b>COMPUTER SYSTEMS DESIGN AND RELATED SERVICES (NAICS 5415)</b>			
Total revenue .....	1.9	1.4	1.6
Information technology design and development, total .....	4.3	3.7	2.2
Custom application design and development .....	7.0	6.3	3.8
Computer systems design, development, and integration services .....	5.6	4.8	1.9
Network design and development services .....	8.6	4.5	6.5
Information technology infrastructure (computer) and network management services .....	3.1	3.0	1.2
Information technology technical support services .....	4.9	6.3	3.5
Information technology consulting services .....	7.7	10.8	6.5
Software publishing .....	21.5	10.1	4.9
Data storage services .....	S	S	S
Data management services .....	9.4	8.9	6.6
Information technology related training services .....	14.4	13.2	11.7
Internet access services .....	10.1	7.0	5.5
Web site hosting services .....	S	S	S
Application service provisioning .....	21.0	12.6	13.2
Business process management services .....	S	S	S
Rental and leasing of computer hardware .....	S	S	S
Re-sale of computer hardware and software .....	8.8	8.7	6.1
Other services revenue .....	12.7	10.0	5.2
<b>CUSTOM COMPUTER PROGRAMMING SERVICES (NAICS 541511)</b>			
Total revenue .....	4.1	3.1	3.6
Information technology design and development, total .....	7.4	6.2	3.7
Custom application design and development .....	8.6	7.2	4.2
Computer systems design, development, and integration services .....	15.1	10.5	7.0
Network design and development services .....	S	10.4	S
Information technology infrastructure (computer) and network management services .....	10.9	8.3	8.1
Information technology technical support services .....	12.2	12.3	12.9
Information technology consulting services .....	16.1	S	S
Software publishing .....	21.5	13.9	8.0
Data storage services .....	S	S	S
Data management services .....	S	S	S
Information technology related training services .....	13.2	12.7	23.7
Internet access services .....	S	S	S
Web site hosting services .....	S	S	S
Application service provisioning .....	S	S	S
Business process management services .....	S	S	S
Rental and leasing of computer hardware .....	S	S	S
Re-sale of computer hardware and software .....	S	S	S
Other services revenue .....	15.9	12.8	7.9

See footnotes at end of table.

**Table A-6.8. Computer Systems Design and Related Services (NAICS 5415)—Estimated Coefficients of Variation for Sources of Revenue for Employer Firms: 2003 and 2004—Con.**

[Estimates are based on data from the 2004 Service Annual Survey and administrative data and are published as percents. Estimates for 2003 are revised to reflect historical corrections to individual responses]

Item	Coefficients of variation for revenue		
	2004	2003	Year-to-year ratio 2004/2003
<b>COMPUTER SYSTEMS DESIGN SERVICES (NAICS 541512)</b>			
Total revenue .....	2.7	2.1	1.4
Information technology design and development, total .....	5.1	4.3	1.9
Custom application design and development .....	10.3	10.1	4.5
Computer systems design, development, and integration services .....	6.5	6.0	1.5
Network design and development services .....	9.6	5.3	9.2
Information technology infrastructure (computer) and network management services .....	7.9	9.8	4.8
Information technology technical support services .....	4.7	4.5	1.8
Information technology consulting services .....	9.3	7.9	7.4
Software publishing .....	5.6	13.6	4.9
Data storage services .....	12.8	8.3	10.3
Data management services .....	9.5	14.7	4.8
Information technology related training services .....	14.6	20.3	11.5
Internet access services .....	3.0	5.0	3.9
Web site hosting services .....	4.0	5.2	3.2
Application service provisioning .....	20.0	6.9	13.0
Business process management services .....	9.5	11.3	5.4
Rental and leasing of computer hardware .....	S	S	S
Re-sale of computer hardware and software .....	10.3	9.6	4.9
Other services revenue .....	22.8	18.9	6.4
<b>COMPUTER FACILITIES MANAGEMENT SERVICES (NAICS 541513)</b>			
Total revenue .....	2.9	2.2	1.4
Information technology design and development, total .....	S	S	S
Custom application design and development .....	S	S	S
Computer systems design, development, and integration services .....	S	10.2	S
Network design and development services .....	21.0	14.6	3.4
Information technology infrastructure (computer) and network management services .....	4.6	5.0	1.0
Information technology technical support services .....	S	S	S
Information technology consulting services .....	S	S	S
Software publishing .....	S	S	S
Data storage services .....	S	S	S
Data management services .....	S	S	S
Information technology related training services .....	S	17.2	S
Internet access services .....	S	S	S
Web site hosting services .....	S	S	S
Application service provisioning .....	S	S	S
Business process management services .....	5.9	9.4	3.6
Rental and leasing of computer hardware .....	S	S	S
Re-sale of computer hardware and software .....	S	11.9	S
Other services revenue .....	S	S	S

See footnotes at end of table.

Table A-6.8. **Computer Systems Design and Related Services (NAICS 5415)—Estimated Coefficients of Variation for Sources of Revenue for Employer Firms: 2003 and 2004—Con.**

[Estimates are based on data from the 2004 Service Annual Survey and administrative data and are published as percents. Estimates for 2003 are revised to reflect historical corrections to individual responses]

Item	Coefficients of variation for revenue		
	2004	2003	Year-to-year ratio 2004/2003
<b>OTHER COMPUTER RELATED SERVICES (NAICS 541519)</b>			
Total revenue .....	5.8	4.2	3.7
Information technology design and development, total .....	13.5	20.6	9.5
Custom application design and development .....	10.3	12.9	6.6
Computer systems design, development, and integration services .....	S	S	S
Network design and development services .....	S	S	S
Information technology infrastructure (computer) and network management services .....	19.4	26.7	7.0
Information technology technical support services .....	12.4	9.1	2.8
Information technology consulting services .....	25.1	22.5	5.1
Software publishing .....	S	S	S
Data storage services .....	S	S	S
Data management services .....	S	S	S
Information technology related training services .....	S	S	S
Internet access services .....	18.9	S	S
Web site hosting services .....	S	S	S
Application service provisioning .....	S	S	S
Business process management services .....	S	16.1	S
Rental and leasing of computer hardware .....	S	S	S
Re-sale of computer hardware and software .....	S	S	S
Other services revenue .....	S	S	S

S Data do not meet publication standards because of high sampling variability or poor response quality.

Note: The introduction and appendixes give information on confidentiality protection, sampling error, nonsampling error, sample design, and definitions. Links to this information on the Internet may be found at [www.census.gov/svsd/www/cv.html](http://www.census.gov/svsd/www/cv.html).

**Table A-6.9. Management Consulting Services (NAICS 54161)—Estimated Coefficients of Variation for Sources of Revenue for Employer Firms: 2004**

[Estimates are based on data from the 2004 Service Annual Survey and administrative data and are published as percents]

Item	Coefficients of variation for revenue	
	2004	
<b>Operating Revenue</b>		
<b>Total</b> .....		<b>2.8</b>
<b>Sources of Revenue</b>		
Management consulting services .....		3.9
Strategic management consulting and implementation .....		7.5
Financial management consulting and implementation .....		17.3
Marketing management consulting and implementation .....		9.8
Human resources management consulting and implementation .....		4.9
Operations and supply chain management consulting and implementation .....		15.4
Actuarial consulting (except for employee pensions and other benefits) .....		4.8
IT design and development consulting .....		14.5
All other consulting revenue .....		8.8
All other operating revenue .....		5.6

Note: The introduction and appendixes give information on confidentiality protection, sampling error, nonsampling error, sample design, and definitions. Links to this information on the Internet may be found at [www.census.gov/svsd/www/cv.html](http://www.census.gov/svsd/www/cv.html).

Table A-6.10. **Environmental Consulting Services (NAICS 54162)—Estimated Coefficients of Variation for Sources of Revenue for Employer Firms: 2004**

[Estimates are based on data from the 2004 Service Annual Survey and administrative data and are published as percents]

Item	Coefficients of variation for revenue	
	2004	
<b>Operating Revenue</b>		
<b>Total</b> .....		<b>4.8</b>
<b>Sources of Revenue</b>		
Environmental consulting services .....		4.1
Environmental assessment consulting and implementation .....		8.7
Natural resource management consulting and implementation .....		S
Waste management consulting and implementation .....		S
Environmental policy development consulting and implementation .....		S
Environmental audits consulting and implementation .....		S
Site remediation planning consulting and implementation .....		7.4
Evaluation of environmental studies consulting and implementation .....		S
All other environmental consulting .....		8.1
All other operating revenue .....		12.4

S Data do not meet publication standards because of high sampling variability or poor response quality.

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**Table A-6.11. Scientific Research and Development Services (NAICS 5417)—Estimated Coefficients of Variation for Sources of Revenue for Taxable Employer Firms: 2004**

[Estimates are based on data from the 2004 Service Annual Survey and administrative data and are published as percents]

Item	Coefficients of variation for revenue	
	2004	
<b>SCIENTIFIC RESEARCH AND DEVELOPMENT SERVICES (NAICS 5417)</b>		
<b>Operating Revenue</b>		
<b>Total</b> .....		<b>4.9</b>
<b>Sources of Revenue</b>		
Basic and applied research in the physical, engineering and life sciences .....		6.4
Basic and applied research in biotechnology .....		S
Basic and applied research in engineering and technology .....		S
Basic and applied research in medical and health sciences .....		S
Other basic and applied research in the physical, engineering and life sciences .....		S
Basic and applied research in the social sciences and humanities .....		20.9
Basic and applied research in education .....		3.6
Basic and applied research in economics .....		S
Other basic and applied research in the social sciences and humanities .....		S
Production services for development .....		7.9
Goods development services .....		6.6
Process, systems or methods development services .....		S
Licensing of right to use intellectual property .....		S
Original works of intellectual property .....		S
Advisory and consulting for research and development .....		S
All other operating revenue .....		S
<b>RESEARCH AND DEVELOPMENT IN THE PHYSICAL, ENGINEERING, AND LIFE SCIENCES (NAICS 54171)</b>		
<b>Operating Revenue</b>		
<b>Total</b> .....		<b>5.1</b>
<b>Sources of Revenue</b>		
Basic and applied research in the physical, engineering and life sciences .....		6.5
Basic and applied research in biotechnology .....		S
Basic and applied research in engineering and technology .....		S
Basic and applied research in medical and health sciences .....		S
Other basic and applied research in the physical, engineering and life sciences .....		S
Basic and applied research in the social sciences and humanities .....		S
Basic and applied research in education .....		Z
Basic and applied research in economics .....		S
Other basic and applied research in the social sciences and humanities .....		S
Production services for development .....		6.4
Goods development services .....		S
Process, systems or methods development services .....		S
Licensing of right to use intellectual property .....		S
Original works of intellectual property .....		S
Advisory and consulting for research and development .....		S
All other operating revenue .....		S

See footnotes at end of table.

Table A-6.11. **Scientific Research and Development Services (NAICS 5417)—Estimated Coefficients of Variation for Sources of Revenue for Taxable Employer Firms: 2004—Con.**

[Estimates are based on data from the 2004 Service Annual Survey and administrative data and are published as percents]

Item	Coefficients of variation for revenue
	2004
<b>RESEARCH AND DEVELOPMENT IN THE SOCIAL SCIENCES AND HUMANITIES (NAICS 54172)</b>	
<b>Operating Revenue</b>	
<b>Total</b> .....	<b>6.2</b>
<b>Sources of Revenue</b>	
Basic and applied research in the physical, engineering and life sciences .....	8.0
Basic and applied research in biotechnology .....	15.6
Basic and applied research in engineering and technology .....	15.1
Basic and applied research in medical and health sciences .....	9.4
Other basic and applied research in the physical, engineering and life sciences .....	Z
Basic and applied research in the social sciences and humanities .....	3.3
Basic and applied research in education .....	3.6
Basic and applied research in economics .....	8.4
Other basic and applied research in the social sciences and humanities .....	3.1
Production services for development .....	S
Goods development services .....	S
Process, systems or methods development services .....	S
Licensing of right to use intellectual property .....	4.0
Original works of intellectual property .....	4.1
Advisory and consulting for research and development .....	S
All other operating revenue .....	10.2

S Data do not meet publication standards because of high sampling variability or poor response quality. Z Less than .05 percent.

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Table A-6.12. **Scientific Research and Development Services (NAICS 5417)—Estimated Coefficients of Variation for Sources of Revenue for Tax-Exempt Employer Firms: 2004**

[Estimates are based on data from the 2004 Service Annual Survey and administrative data and are published as percents]

Item	Coefficients of variation for revenue	
	2004	
<b>SCIENTIFIC RESEARCH AND DEVELOPMENT SERVICES (NAICS 5417)</b>		
<b>Operating and Non-Operating Revenue</b>		
Total .....		<b>3.4</b>
<b>Sources of Revenue</b>		
Basic and applied research in the physical, engineering and life sciences .....		4.6
Basic and applied research in biotechnology .....		S
Basic and applied research in engineering and technology .....		7.3
Basic and applied research in medical and health sciences .....		8.8
Other basic and applied research in the physical, engineering and life sciences .....		4.1
Basic and applied research in the social sciences and humanities .....		4.7
Basic and applied research in education .....		4.4
Basic and applied research in economics .....		S
Other basic and applied research in the social sciences and humanities .....		8.5
Production services for development .....		S
Goods development services .....		S
Process, systems or methods development services .....		S
Licensing of right to use intellectual property .....		5.8
Original works of intellectual property .....		S
Advisory and consulting for research and development .....		4.1
All other operating revenue .....		9.6
Non-operating income .....		6.9
<b>RESEARCH AND DEVELOPMENT IN THE PHYSICAL, ENGINEERING, AND LIFE SCIENCES (NAICS 54171)</b>		
<b>Operating and Non-Operating Revenue</b>		
Total .....		<b>3.8</b>
<b>Sources of Revenue</b>		
Basic and applied research in the physical, engineering and life sciences .....		4.7
Basic and applied research in biotechnology .....		S
Basic and applied research in engineering and technology .....		8.0
Basic and applied research in medical and health sciences .....		9.0
Other basic and applied research in the physical, engineering and life sciences .....		4.1
Basic and applied research in the social sciences and humanities .....		3.6
Basic and applied research in education .....		3.8
Basic and applied research in economics .....		S
Other basic and applied research in the social sciences and humanities .....		3.8
Production services for development .....		S
Goods development services .....		S
Process, systems or methods development services .....		S
Licensing of right to use intellectual property .....		5.6
Original works of intellectual property .....		3.9
Advisory and consulting for research and development .....		4.5
All other operating revenue .....		11.1
Non-operating income .....		6.0

See footnotes at end of table.

Table A-6.12. **Scientific Research and Development Services (NAICS 5417)—Estimated Coefficients of Variation for Sources of Revenue for Tax-Exempt Employer Firms: 2004—Con.**

[Estimates are based on data from the 2004 Service Annual Survey and administrative data and are published as percents]

Item	Coefficients of variation for revenue
	2004
<b>RESEARCH AND DEVELOPMENT IN THE SOCIAL SCIENCES AND HUMANITIES (NAICS 54172)</b>	
<b>Operating and Non-Operating Revenue</b>	
<b>Total</b> .....	<b>2.0</b>
<b>Sources of Revenue</b>	
Basic and applied research in the physical, engineering and life sciences .....	15.2
Basic and applied research in biotechnology .....	S
Basic and applied research in engineering and technology .....	14.0
Basic and applied research in medical and health sciences .....	S
Other basic and applied research in the physical, engineering and life sciences .....	Z
Basic and applied research in the social sciences and humanities .....	6.8
Basic and applied research in education .....	7.3
Basic and applied research in economics .....	S
Other basic and applied research in the social sciences and humanities .....	11.3
Production services for development .....	3.4
Goods development services .....	S
Process, systems or methods development services .....	3.2
Licensing of right to use intellectual property .....	S
Original works of intellectual property .....	S
Advisory and consulting for research and development .....	5.9
All other operating revenue .....	11.9
Non-operating income .....	S

S Data do not meet publication standards because of high sampling variability or poor response quality. Z Less than .05 percent.

Note: The introduction and appendixes give information on confidentiality protection, sampling error, nonsampling error, sample design, and definitions. Links to this information on the Internet may be found at [www.census.gov/svsd/www/cv.html](http://www.census.gov/svsd/www/cv.html).

Table A-6.13. **Advertising Agencies (NAICS 54181)—Estimated Coefficients of Variation for Sources of Revenue for Employer Firms: 2004**

[Estimates are based on data from the 2004 Service Annual Survey and administrative data and are published as percents]

Item	Coefficients of variation for revenue	
	2004	
<b>Operating Revenue</b>		
<b>Total</b> .....		<b>2.5</b>
<b>Sources of Revenue</b>		
Integrated advertising services .....		3.6
Advertising creative services (including graphic design services) .....		6.9
Media buying .....		8.8
Full public relations services .....		13.4
Sales promotion .....		5.4
Direct marketing .....		15.4
Marketing research .....		S
Other advertising services .....		14.5
All other operating revenue .....		16.4

S Data do not meet publication standards because of high sampling variability or poor response quality.

Note: The introduction and appendixes give information on confidentiality protection, sampling error, nonsampling error, sample design, and definitions. Links to this information on the Internet may be found at [www.census.gov/svsd/www/cv.html](http://www.census.gov/svsd/www/cv.html).

Table A-6.14. **Public Relations Agencies (NAICS 54182)—Estimated Coefficients of Variation for Sources of Revenue for Employer Firms: 2004**

[Estimates are based on data from the 2004 Service Annual Survey and administrative data and are published as percents]

Item	Coefficients of variation for revenue	
	2004	
<b>Operating Revenue</b>		
<b>Total</b> .....		<b>3.7</b>
<b>Sources of Revenue</b>		
Full public relations services .....		4.6
Media relations .....		15.1
Crisis management .....		S
Lobbying .....		18.4
Event management .....		14.6
Media monitoring and analysis .....		S
Fundraising development services .....		19.9
All other operating revenue .....		12.7

S Data do not meet publication standards because of high sampling variability or poor response quality.

Note: The introduction and appendixes give information on confidentiality protection, sampling error, nonsampling error, sample design, and definitions. Links to this information on the Internet may be found at [www.census.gov/svsd/www/cv.html](http://www.census.gov/svsd/www/cv.html).

Table A-6.15. **Display Advertising (NAICS 54185)—Estimated Coefficients of Variation for Sources of Revenue for Employer Firms: 2004**

[Estimates are based on data from the 2004 Service Annual Survey and administrative data and are published as percents]

Item	Coefficients of variation for revenue	
	2004	
<b>Operating Revenue</b>		
<b>Total</b> .....		<b>2.0</b>
<b>Sources of Revenue</b>		
Leased display advertising media space .....		2.6
Large format .....		2.5
Transit .....		4.9
Street fixture and other urban fixtures .....		11.5
Other leased display advertising .....		8.8
All other operating revenue .....		4.8

Note: The introduction and appendixes give information on confidentiality protection, sampling error, nonsampling error, sample design, and definitions. Links to this information on the Internet may be found at [www.census.gov/svsd/www/cv.html](http://www.census.gov/svsd/www/cv.html).

Table A-6.16. **Direct Mail Advertising (NAICS 54186)—Estimated Coefficients of Variation for Sources of Revenue for Employer Firms: 2004**

[Estimates are based on data from the 2004 Service Annual Survey and administrative data and are published as percents]

Item	Coefficients of variation for revenue	
	2004	
<b>Operating Revenue</b>		
<b>Total</b> .....		<b>1.9</b>
<b>Sources of Revenue</b>		
Full direct mail services .....		3.1
Concept development for a direct mail advertising campaign .....		19.3
Mail list creation and support services .....		4.4
Print services for direct mail advertising materials .....		8.5
Letter shop services .....		8.1
Fulfillment services .....		S
Other direct mail advertising services .....		14.3
All other operating revenue .....		4.4

S Data do not meet publication standards because of high sampling variability or poor response quality.

Note: The introduction and appendixes give information on confidentiality protection, sampling error, nonsampling error, sample design, and definitions. Links to this information on the Internet may be found at [www.census.gov/svsd/www/cv.html](http://www.census.gov/svsd/www/cv.html).

Table A-6.17. **Professional, Scientific, and Technical Services (Except Notaries and Landscape Architectural Services) (NAICS 54)—Estimated Coefficients of Variation for Total Expenses for Employer Firms: 2003 and 2004**

[Estimates are based on data from the 2004 Service Annual Survey and administrative data and are published as percents. Estimates for 2003 are revised to reflect historical corrections to individual responses]

NAICS code	Kind of business	Coefficients of variation for expenses		
		2004	2003	Year-to-year ratio 2004/2003
<b>54</b>	<b>Professional, scientific, and technical services (except notaries and landscape architectural services) .....</b>	<b>1.8</b>	<b>1.1</b>	<b>1.2</b>
5411	Legal services (except notaries) .....	2.9	1.8	2.2
54111	Offices of lawyers .....	3.2	1.9	2.5
54119	Other legal services .....	S	6.5	S
5412	Accounting, tax preparation, bookkeeping, and payroll services ...	1.5	1.3	0.9
541211	Offices of certified public accountants .....	2.6	2.5	1.1
541213	Tax preparation services .....	4.5	3.0	2.1
541214	Payroll services .....	S	S	S
541219	Other accounting services .....	S	S	S
5413	Architectural, engineering, and related services (except landscape architectural services) .....	3.4	1.9	3.0
54131	Architectural services .....	3.3	2.8	2.8
54133	Engineering services .....	4.3	2.3	3.7
54138	Testing laboratories .....	5.7	4.8	4.2
5413x	Other related services <sup>1</sup> .....	5.7	4.6	3.3
5414	Specialized design services .....	S	2.8	S
54141	Interior design services .....	S	4.1	S
5414x	All other design services <sup>2</sup> .....	10.8	5.3	8.0
5415	Computer systems design and related services .....	2.4	1.3	1.9
541511	Custom computer programming services .....	4.0	3.0	3.9
541512	Computer systems design services .....	S	S	S
541513	Computer facilities management services .....	3.0	S	S
541519	Other computer related services .....	S	S	S
5416	Management, scientific, and technical consulting services .....	2.6	1.5	2.5
54161	Management consulting services .....	2.8	1.8	2.9
54162	Environmental consulting services .....	4.7	3.8	2.5
54169	Other scientific and technical consulting services .....	6.0	5.8	2.4
5417	Scientific research and development services .....	10.3	6.4	6.4
54171	Research and development in the physical, engineering, and life sciences .....	10.8	6.7	6.7
54172	Research and development in the social sciences and humanities .....	3.6	1.9	2.6
5418	Advertising and related services .....	2.3	1.7	1.9
54181	Advertising agencies .....	3.3	3.4	4.1
54182	Public relations agencies .....	3.4	2.5	2.6
54185	Display advertising .....	2.3	1.6	1.8
54186	Direct mail advertising .....	2.3	1.7	2.0
5418x	All other advertising <sup>3</sup> .....	S	4.1	S
5419	Other professional, scientific, and technical services (except veterinary services) .....	S	1.1	S
54191	Marketing research and public opinion polling .....	S	2.0	S
54192	Photographic services .....	3.5	2.6	2.0
541921	Photography studios, portrait .....	4.6	3.4	2.3
541922	Commercial photography .....	4.2	3.0	2.8
54193	Translation and interpretation services .....	S	4.4	S
54199	All other professional, scientific, and technical services .....	S	3.0	S

S Data do not meet publication standards because of high sampling variability or poor response quality.

<sup>1</sup>Includes NAICS 54134 (drafting services), NAICS 54135 (building inspection services), NAICS 54136 (geophysical surveying and mapping services), and NAICS 54137 (surveying and mapping (except geophysical) services).

<sup>2</sup>Includes NAICS 54142 (industrial design services), NAICS 54143 (graphic design services), and NAICS 54149 (other specialized design services).

<sup>3</sup>Includes NAICS 54183 (media buying agencies), NAICS 54184 (media representatives), NAICS 54187 (advertising material distribution services), and NAICS 54189 (other services related to advertising).

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Table A-6.18. **Professional, Scientific, and Technical Services (Except Notaries and Landscape Architectural Services) (NAICS 54)—Estimated Coefficients of Variation for Selected Expenses for Employer Firms: 2003 and 2004**

[Estimates are based on data from the 2004 Service Annual Survey and administrative data and are published as percents. Estimates for 2003 are revised to reflect historical corrections to individual responses]

Item	Coefficients of variation for expenses		
	2004	2003	Year-to-year ratio 2004/2003
<b>Operating Expenses</b>			
<b>Total</b> .....	<b>1.8</b>	<b>1.1</b>	<b>1.2</b>
Contract labor .....	3.0	3.0	2.7
Total materials and supplies .....	4.0	3.2	4.1
Computer and other business equipment and supplies .....	4.1	3.2	4.4
Other materials, parts, and supplies .....	4.9	3.9	6.5
Total purchased services .....	2.3	1.8	2.3
Custom coded software and system design and support services .....	6.8	5.7	5.9
Data processing and other purchased computer services .....	3.3	2.0	2.9
Purchased communication services .....	1.5	1.6	1.0
Purchased electricity .....	2.4	2.1	3.0
Purchased fuels (except motor fuels) .....	7.9	3.5	6.2
Purchased management consulting, admin., and other prof. services .....	4.8	4.0	4.6
Lease and rental payments .....	2.5	1.8	1.4
All other purchased services .....	3.6	2.7	5.1
All other operating expenses .....	1.9	NA	NA

NA Not available.

Note: The introduction and appendixes give information on confidentiality protection, sampling error, nonsampling error, sample design, and definitions. Links to this information on the Internet may be found at [www.census.gov/svsd/www/cv.html](http://www.census.gov/svsd/www/cv.html).