

No attempt has been made to rank the information contained in this report in order of importance, since BPA Worldwide believes this is a judgment which must be made by the user of the report.

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JOURNAL OF ACCOUNTANCY is the flagship publication of the American Institute of Certified Public Accountants (AICPA), one of the world's largest member associations representing the accounting profession. Serving the AICPA's members and other subscribers, the JofA provides news, insight, practical advice and other must-read information for financial professionals. The magazine's website, JournalofAccountancy.com, features breaking news on tax, financial reporting, regulation and research, as well as videos and web-only features. The CPA Insider is AICPA's most robust e-newsletter and reaches more than 250,000 Opt-In Subscribers. Similar to the Journal of Accountancy, this weekly e-newsletter covers news, hot topics, tax, financial reporting and more.

BRAND REPORT PURPOSE

The Brand Report provides a deeper understanding and identification of all audited touch points with customers that have interest in the brand. It is designed to present analysis of all communication channels, including a brand's unique users within each channel of, but not across, multiple media platforms. This non-integrated report contains data for each separate media channel as indicated in the Executive Summary. No attempt has been made to identify or eliminate duplication that may exist across media channels.

CHANNELS

JOURNAL OF ACCOUNTANCY



6 Issues in the period
332,116 average circulation

CPA INSIDER E-NEWSLETTER



24 issued in the period
270,006 average per occurrence

JOURNAL OF ACCOUNTANCY WEBSITE



467,121 average unique browsers

EXECUTIVE SUMMARY

Below are the Average contacts per occurrence, including frequency per period reported

	Non-Paid	Paid	Average
JOURNAL OF ACCOUNTANCY (6 issues in the period)	-	332,116	332,116
CPA INSIDER E-NEWSLETTER			
a. CPA Insider E-Newsletter (24 issued in the period)	270,006	-	270,006
JOURNAL OF ACCOUNTANCY WEBSITE (Monthly Unique Browsers with 810,387 average Page Impressions)	467,121	-	467,121

FIELD SERVED

JOURNAL OF ACCOUNTANCY serves the field of accounting and others allied to that field.

DEFINITION OF RECIPIENT QUALIFICATION

Qualified recipients are partners, principals, staff members, and other titled and non-titled individuals allied to the field as reported in paragraph 3a.

AVERAGE NON-QUALIFIED CIRCULATION

NON-QUALIFIED Not Included Elsewhere	Copies
Other Paid Circulation	-
Advertiser and Agency	-
Allocated for Trade Shows and Conventions	-
All Other	36,675
TOTAL	36,675

1. AVERAGE QUALIFIED CIRCULATION BREAKOUT FOR THE PERIOD

QUALIFIED CIRCULATION	Total Qualified		Qualified Non-Paid		Qualified Paid	
	Copies	Percent	Copies	Percent	Copies	Percent
Individual	4,726	1.4	-	-	4,726	1.4
Sponsored Individually Addressed	-	-	-	-	-	-
*Membership Benefit	327,390	98.6	-	-	327,390	98.6
Multi-Copy Same Addressee	-	-	-	-	-	-
Single Copy Sales	-	-	-	-	-	-
TOTAL QUALIFIED CIRCULATION	332,116	100.0	-	-	332,116	100.0

*See Additional Data

2. QUALIFIED CIRCULATION BY ISSUES FOR PERIOD

2016 Issue	Qualified Non-Paid	Qualified Paid	Total Qualified
July	-	341,926	341,926
August	-	342,404	342,404
September	-	343,093	343,093
October	-	347,931	347,931
November	-	303,476	303,476
December	-	313,865	313,865

3a. BUSINESS/OCCUPATION BREAKOUT OF QUALIFIED CIRCULATION FOR ISSUE OF NOVEMBER 2016

This issue is 10.2% or 34,368 copies below the average of the other 5 issues reported in Paragraph 2. (See Additional Data)

BUSINESS AND INDUSTRY	TOTAL QUALIFIED	PERCENT OF TOTAL	Qualified Non-Paid	Qualified Paid
PUBLIC ACCOUNTING PRACTICE				
Partners, Principals and Staff members in Public Accounting Firms, including company copies	151,800	50.0	-	151,800
OTHER THAN PUBLIC PRACTICE:				
Directors, Presidents, Chief Executive Officers, Chief Operation Officers, Vice Presidents, Owners And Subscriptions In Company Name	15,337	5.0	-	15,337
Chief Financial Officers, Financial Officers, Treasurers, Controllers and Other Officers	29,930	9.9	-	29,930
General Managers, Office Managers, and Other Financial and Accounting Managers	32,938	10.9	-	32,938
Internal Auditors, Financial and Accounting Staff and other Staff	38,080	12.5	-	38,080
Federal, State, International and Municipal Govt Bureau and Agency Executives and Staff, including Military	9,842	3.2	-	9,842
Educational Institution Staff and Educators	6,307	2.1	-	6,307
Accounting Students	20	-	-	20
Lawyers and Legal Staff	1,111	0.4	-	1,111
Others Allied to the field	18,111	6.0	-	18,111
TOTAL QUALIFIED CIRCULATION	303,476	100.0	-	303,476
PERCENT	100.0		-	100.0

3b. QUALIFICATION SOURCE BREAKOUT OF QUALIFIED CIRCULATION FOR ISSUE OF NOVEMBER 2016

Paid source information is reported at the option of the publisher.

AVERAGE ANNUAL AUDITED QUALIFIED CIRCULATION AND CURRENT UNAUDITED CIRCULATION STATEMENTS

6-Month Period Ended:	Audited Data		Audited Data		Circulation Claim	
	January – June 2014	July – December 2014	January – June 2015	July – December 2015	January – June 2016*	July – December 2016*
Total Audit Average Qualified:	326,411	338,116	335,839	336,241	336,182	332,116
Qualified Non-Paid:	-	-	-	-	-	-
Qualified Paid:	326,411	338,116	335,839	336,241	336,182	332,116
Post Expire Copies included in Total Qualified Circulation:	**NC	**NC	**NC	**NC	**NC	**NC
Average Annual Order Price:	\$35.85	\$35.67	\$36.77	\$35.87	\$36.19	\$35.90

*NOTE: January – December 2016 data is unaudited. With each successive period, new data will be added until six 6-month periods are displayed.

**NC = None Claimed.

GEOGRAPHICAL BREAKOUT OF QUALIFIED CIRCULATION FOR ISSUE OF NOVEMBER 2016*

State	Qualified Non-Paid	Qualified Paid	Total Qualified	Percent	State	Qualified Non-Paid	Qualified Paid	Total Qualified	Percent
Maine	-	859	859		Kentucky	-	3,288	3,288	
New Hampshire	-	1,067	1,067		Tennessee	-	6,050	6,050	
Vermont	-	584	584		Alabama	-	4,458	4,458	
Massachusetts	-	8,191	8,191		Mississippi	-	1,878	1,878	
Rhode Island	-	1,046	1,046		EAST SO. CENTRAL	-	15,674	15,674	5.2
Connecticut	-	4,811	4,811		Arkansas	-	2,086	2,086	
NEW ENGLAND	-	16,558	16,558	5.4	Louisiana	-	4,224	4,224	
New York	-	23,006	23,006		Oklahoma	-	3,111	3,111	
New Jersey	-	14,397	14,397		Texas	-	22,077	22,077	
Pennsylvania	-	13,887	13,887		WEST SO. CENTRAL	-	31,498	31,498	10.4
MIDDLE ATLANTIC	-	51,290	51,290	16.9	Montana	-	929	929	
Ohio	-	10,862	10,862		Idaho	-	1,230	1,230	
Indiana	-	5,616	5,616		Wyoming	-	456	456	
Illinois	-	16,231	16,231		Colorado	-	6,685	6,685	
Michigan	-	8,274	8,274		New Mexico	-	1,139	1,139	
Wisconsin	-	5,252	5,252		Arizona	-	4,244	4,244	
EAST NO. CENTRAL	-	46,235	46,235	15.2	Utah	-	2,844	2,844	
Minnesota	-	6,457	6,457		Nevada	-	1,635	1,635	
Iowa	-	2,992	2,992		MOUNTAIN	-	19,162	19,162	6.3
Missouri	-	5,569	5,569		Alaska	-	572	572	
North Dakota	-	728	728		Washington	-	5,934	5,934	
South Dakota	-	747	747		Oregon	-	3,136	3,136	
Nebraska	-	1,793	1,793		California	-	25,691	25,691	
Kansas	-	2,865	2,865		Hawaii	-	1,016	1,016	
WEST NO. CENTRAL	-	21,151	21,151	7.0	PACIFIC	-	36,349	36,349	12.0
Delaware	-	798	798		UNITED STATES	-	297,931	297,931	98.2
Maryland	-	7,472	7,472		U.S. Territories	-	1,070	1,070	
Washington, DC	-	1,123	1,123		Canada	-	1,152	1,152	
Virginia	-	10,899	10,899		Mexico	-	4	4	
West Virginia	-	1,155	1,155		Other International	-	3,284	3,284	
North Carolina	-	9,940	9,940		APO/FPO	-	35	35	
South Carolina	-	3,449	3,449						
Georgia	-	9,923	9,923						
Florida	-	15,255	15,255						
SOUTH ATLANTIC	-	60,014	60,014	19.8					
					TOTAL QUALIFIED CIRCULATION	-	303,476	303,476	100.0

*See Additional Data

E-NEWSLETTER CHANNEL

2016

CPA Insider E-Newsletter

JULY	
July 11	249,587
July 18	248,802
July 25	248,003
AUGUST	
August 1	283,318
August 8	282,241
August 15	280,792
August 22	279,361
August 29	278,223
SEPTEMBER	
September 6*	150,880
September 12	276,861
September 19	275,654
September 26	274,963
OCTOBER	
October 3	277,946
October 11	276,645
October 17	276,228
October 24	275,524
October 31	274,432
NOVEMBER	
November 7	273,571
November 14	273,004
November 21	286,848
November 28	286,040
DECEMBER	
December 5	285,083
December 12	283,669
December 19	282,475
AVERAGE:	270,006

CPA Insider (24 issued in the period)

*Due to a computer error the September 6th e-newsletter was only sent out to 150,880 subscribers.

WEBSITE CHANNEL

WWW.JOURNALOFACCOUNTANCY.COM

2016	PAGE IMPRESSIONS	USER SESSIONS	UNIQUE BROWSERS	UNIQUE BROWSER FREQUENCY	PAGE DURATION	USER SESSION DURATION
July	645,159	515,238	381,693	1.35	02:18	00:35
August	876,209	708,525	501,267	1.41	02:19	00:34
September	841,345	651,336	473,106	1.38	02:03	00:36
October	858,295	675,698	499,068	1.35	02:07	00:35
November	799,894	599,664	449,730	1.33	01:57	00:40
December	841,424	664,136	497,867	1.33	02:07	00:34
AVERAGE:	810,387	635,766	467,121	1.36	02:08	00:35

July – December 2016 data was provided by Google Analytics. All website activity is audited by BPA Worldwide.

WEBSITE GLOSSARY

Page Impressions: A Page Impression is recorded each time a page implanted with the JavaScript code (tag) is displayed in a browser window. This will occur whether the page is served directly from the web server, from a proxy, or from the browser's cache.

User Sessions: A single continuous set of activity attributable to a cookie'd browser resulting in one or more pulled text and/or graphics downloads from a site. A period of 30 minutes of inactivity will terminate the session.

Unique Browsers: An identified and unduplicated Cookie'd Browser that accesses Internet content or advertising during a measurement period.

Unique Browser Frequency: Unique Browser Frequency represents the average number of times a Unique Browser visits a site during a reporting period. This is calculated by dividing the total number of User Sessions by the number of Unique Browsers.

Page Duration: The average time spent viewing any page on a web site.

User Session Duration: The average time visitors remain on a site per session.

For info on how to obtain online ad campaign performance metrics across multiple sites, visit www.adicompli.com

ADDITIONAL DATA

MAGAZINE:

PARAGRAPH 1:

Qualified Paid Benefit of Membership subscriptions averaging 327,390 copies were sold to qualified recipients at the following subscription price: \$35.90. Member's yearly subscription price is included in the dues and non-deductible therefrom.

PARAGRAPH 3a:

This November 2016 issue is 10.2% or 34,368 copies below the average of the other 5 issues reported in Paragraph two.

GEOGRAPHIC DISTRIBUTION:

Geographic data for E-Newsletters and Website are not reported at the media owner's option.

PUBLISHER'S AFFIDAVIT

We hereby make oath and say that all data set forth in this statement are true.

Kim Nilsen, Publisher

Karin DeMarco, Associate Publisher

(At least one of the above signatures must be that of an officer of the publishing company or its authorized representative.)

IMPORTANT NOTE:

This unaudited brand report has been checked against the previous audit report. It will be included in the annual audit made by BPA Worldwide.

Date signed

February 15, 2017

State

North Carolina

County

Durham

Received by BPA Worldwide

February 15, 2017

Type

BD

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A not-for-profit organization since 1931, BPA Worldwide is governed by a tripartite board comprised of media owners, advertising agencies and advertisers. Headquartered in Shelton, Connecticut, USA, BPA has the largest membership of any media-auditing organization in the world, spanning more than 30 countries. Globally, BPA audits media properties including consumer magazines, newspapers, web sites, events, email newsletters, databases, wireless, social media and other advertiser-supported media—as well as advertiser and agency members. Visit www.bpaww.com for the latest audit reports, membership information and publishing and advertising industry news.