

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.

American Institute of Certified Public Accountants
220 Leigh Farm Road
Durham, NC 27707-8110
Tel.: 800-873-1677
Fax: 919-419-4731
www.aicpa.org/advertising
advertisingsales@aicpa.org

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 Journal of Accountancy 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 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

5 issues in the period
328,726 average circulation

CPA INSIDER E-NEWSLETTER

22 issued in the period
263,961 average per occurrence

JOURNAL OF ACCOUNTANCY WEBSITE

635,016 average users

EXECUTIVE SUMMARY

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

	Non-Paid	Paid	Average
JOURNAL OF ACCOUNTANCY (5 issues in the period)	-	328,726	328,726
CPA INSIDER E-NEWSLETTER (22 issued in the period)	263,961	-	263,961
JOURNAL OF ACCOUNTANCY WEBSITE (Monthly Users with 1,041,027 average Pageviews)	635,016	-	635,016

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	41,186
TOTAL	41,186

1. AVERAGE QUALIFIED CIRCULATION BREAKOUT FOR THE PERIOD

Qualified Circulation	Total Qualified		Qualified Non-Paid		Qualified Paid	
	Copies	Percent	Copies	Percent	Copies	Percent
Individual Sponsored Individually Addressed	4,111	1.3	-	-	4,111	1.3
*Membership Benefit Multi-Copy Same Addressee	324,615	98.7	-	-	324,615	98.7
Single Copy Sales	-	-	-	-	-	-
TOTAL QUALIFIED CIRCULATION	328,726	100.0	-	-	328,726	100.0

*See Additional Data

2. QUALIFIED CIRCULATION BY ISSUES FOR PERIOD

2018 Issue	Qualified Non-Paid	Qualified Paid	Total Qualified
January	-	325,651	325,651
February	-	328,663	328,663
March	-	330,369	330,369
April/May	-	331,441	331,441
June	-	327,504	327,504

3a. BUSINESS/OCCUPATION BREAKOUT OF QUALIFIED CIRCULATION FOR ISSUE OF APRIL/MAY 2018

This issue is 1.0% or 3,394 copies above the average of the other 4 issues reported in Paragraph 2.

Classification by Title	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	165,339	49.9	-	165,339
OTHER THAN PUBLIC PRACTICE:				
Directors, Presidents, Chief Executive Officers, Chief Operation Officers, Vice Presidents, Owners And Subscriptions In Company Name	15,232	4.6	-	15,232
Chief Financial Officers, Financial Officers, Treasurers, Controllers and Other Officers	32,023	9.6	-	32,023
General Managers, Office Managers, and Other Financial and Accounting Managers	33,711	10.2	-	33,711
Internal Auditors and staff in Accounting, Financial Reporting, Internal Auditing, IT, Tax, and other departments as well as Administrators	42,776	12.9	-	42,776
Federal, State, International and Municipal Govt Bureau and Agency Executives and Staff, including Military	10,623	3.2	-	10,623
Educational Institution Staff and Educators	6,934	2.1	-	6,934
Accounting Students	66	-	-	66
Lawyers and Legal Staff	933	0.3	-	933
Others Allied to the field	23,804	7.2	-	23,804
TOTAL QUALIFIED CIRCULATION	331,441	100.0	-	331,441
PERCENT	100.0		-	100.0

3b. QUALIFICATION SOURCE BREAKOUT OF QUALIFIED CIRCULATION FOR ISSUE OF APRIL/MAY 2018

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	Audited Data	Audited Data	Audited Data	Circulation Claim
	July – December 2015	January – June 2016	July – December 2016	January – June 2017	July – December 2017	January – June 2018*
Total Audit Average Qualified:	336,241	336,182	332,116	333,820	338,809	328,726
Qualified Non-Paid:	-	-	-	-	-	-
Qualified Paid:	336,241	336,182	332,116	333,820	338,809	328,726
Post Expire Copies included in Total Qualified Circulation:	**NC	**NC	**NC	**NC	**NC	**NC
Average Annual Order Price:	\$35.87	\$36.19	\$35.90	\$35.96	\$35.68	\$35.97

***NOTE: January – June 2018 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 APRIL/MAY 2018*

State	Qualified Non-Paid	Qualified Paid	Total Qualified	Percent	State	Qualified Non-Paid	Qualified Paid	Total Qualified	Percent
Maine	-	913	913		Kentucky	-	3,480	3,480	
New Hampshire	-	1,168	1,168		Tennessee	-	6,609	6,609	
Vermont	-	626	626		Alabama	-	4,673	4,673	
Massachusetts	-	8,967	8,967		Mississippi	-	2,054	2,054	
Rhode Island	-	1,127	1,127		EAST SO. CENTRAL	-	16,816	16,816	5.1
Connecticut	-	5,060	5,060		Arkansas	-	2,200	2,200	
NEW ENGLAND	-	17,861	17,861	5.4	Louisiana	-	4,668	4,668	
New York	-	25,002	25,002		Oklahoma	-	3,256	3,256	
New Jersey	-	15,750	15,750		Texas	-	24,143	24,143	
Pennsylvania	-	14,778	14,778		WEST SO. CENTRAL	-	34,267	34,267	10.3
MIDDLE ATLANTIC	-	55,530	55,530	16.7	Montana	-	978	978	
Ohio	-	11,494	11,494		Idaho	-	1,342	1,342	
Indiana	-	5,954	5,954		Wyoming	-	469	469	
Illinois	-	17,713	17,713		Colorado	-	7,274	7,274	
Michigan	-	8,903	8,903		New Mexico	-	1,196	1,196	
Wisconsin	-	5,689	5,689		Arizona	-	4,604	4,604	
EAST NO. CENTRAL	-	49,753	49,753	15.0	Utah	-	3,134	3,134	
Minnesota	-	6,859	6,859		Nevada	-	1,801	1,801	
Iowa	-	3,152	3,152		MOUNTAIN	-	20,798	20,798	6.3
Missouri	-	6,027	6,027		Alaska	-	605	605	
North Dakota	-	748	748		Washington	-	6,537	6,537	
South Dakota	-	789	789		Oregon	-	3,448	3,448	
Nebraska	-	1,910	1,910		California	-	28,396	28,396	
Kansas	-	3,037	3,037		Hawaii	-	1,028	1,028	
WEST NO. CENTRAL	-	22,522	22,522	6.8	PACIFIC	-	40,014	40,014	12.1
Delaware	-	833	833		UNITED STATES	-	323,062	323,062	97.5
Maryland	-	8,074	8,074		U.S. Territories	-	1,365	1,365	
Washington, DC	-	1,268	1,268		Canada	-	2,028	2,028	
Virginia	-	11,828	11,828		Mexico	-	15	15	
West Virginia	-	1,171	1,171		Other International	-	4,924	4,924	
North Carolina	-	10,792	10,792		APO/FPO	-	47	47	
South Carolina	-	3,720	3,720						
Georgia	-	10,966	10,966						
Florida	-	16,849	16,849						
SOUTH ATLANTIC	-	65,501	65,501	19.8					
					TOTAL QUALIFIED CIRCULATION	-	331,441	331,441	100.0

*See Additional Data

E-NEWSLETTER CHANNEL

2018	CPA Insider
JANUARY	
January 8	267,900
January 16	267,059
January 22	266,038
January 29	259,438
FEBRUARY	
February 5	258,634
February 12	257,832
February 20	256,461
February 26	255,714
MARCH	
March 5	254,873
March 12	254,380
March 19	253,580
March 26	280,993
APRIL	
April 2	279,785
April 9	278,719
April 16	277,891
MAY	
May 7	265,565
May 14	263,189
May 21	268,706
JUNE	
June 4	257,266
June 11	259,724
June 18	258,704
June 25	264,690
AVERAGE:	263,961

CPA Insider (22 issued in the period)

WEBSITE CHANNEL

WWW.JOURNALOFACCOUNTANCY.COM

2018	Pageviews	Sessions	Users	Average Session Duration
January	1,245,632	1,014,569	751,130	0:29
February	984,220	813,547	614,414	0:28
March	1,140,858	944,100	699,446	0:27
April	971,951	776,034	605,276	0:28
May	937,763	751,169	563,828	0:29
June	965,742	769,091	576,004	0:30
AVERAGE:	1,041,027	844,751	635,016	0:28

January – June 2018 data was provided by Google Analytics. All website activity is audited by BPA Worldwide.

WEBSITE GLOSSARY

Pageviews: A Pageview 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.

Sessions: A single continuous set of activity attributable to a cookie 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.

Users: An identified and unduplicated Cookie Browser that accesses Internet content or advertising during a measurement period.

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

ADDITIONAL DATA

MAGAZINE:

CHANGE IN FREQUENCY:

Effective with the April/May 2018 issue, Journal of Accountancy changed its frequency from 12 to 11 issues per year.

PARAGRAPH 3b:

Qualified Paid Membership Benefit subscriptions averaging 324,615 copies were sold to qualified recipients at the following subscription price: \$35.97. Member's yearly subscription price is included in the dues and non-deductible therefrom.

GEOGRAPHIC DISTRIBUTION:

Geographic data for E-Newsletter 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

August 1, 2018

State

North Carolina

County

Durham

Received by BPA Worldwide

August 1, 2018

Type

BD

ID Number

J099B0J8

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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.