

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: 2002 and 2003

[Estimates are based on data from the 2003 Service Annual Survey and administrative data and are published as percents. Estimates for 2002 are revised to reflect historical corrections to individual responses]

NAICS code	Kind of business	Coefficients of variation for revenue		
		2003	2002	Year-to-year ratio 2003/2002
54	Professional, scientific, and technical services (except notaries and landscape architectural services)	1.6	1.7	0.9
5411	Legal services (except notaries)	2.6	2.4	2.6
54111	Offices of lawyers	2.5	2.5	2.7
54119	Other legal services	6.5	5.8	4.6
5412	Accounting, tax preparation, bookkeeping, and payroll services	3.6	3.1	1.1
541211	Offices of certified public accountants	4.8	3.6	2.2
541213	Tax preparation services	10.0	10.3	2.7
541214	Payroll services	8.5	8.7	3.9
541219	Other accounting services	8.4	9.0	2.4
5413	Architectural, engineering, and related services (except landscape architectural services)	5.5	5.0	1.9
54131	Architectural services	5.9	4.7	2.5
54133	Engineering services	6.6	6.2	2.4
54138	Testing laboratories	9.5	8.2	4.1
5413x	Other related services ¹	11.6	8.9	3.0
5414	Specialized design services	5.4	4.5	2.7
54141	Interior design services	11.0	8.9	4.1
5414x	All other design services ²	6.6	5.2	4.9
5415	Computer systems design and related services	4.3	3.3	1.4
541511	Custom computer programming services	8.2	6.3	3.1
541512	Computer systems design services	4.2	2.8	2.1
541513	Computer facilities management services	6.0	6.0	2.2
541519	Other computer related services	9.4	9.5	4.2
5416	Management, scientific, and technical consulting services	4.9	4.9	1.9
54161	Management consulting services	5.3	5.6	2.3
54162	Environmental consulting services	5.4	5.0	2.7
54169	Other scientific and technical consulting services	13.2	9.3	5.1
5417	Scientific research and development services	9.7	8.2	4.2
54171	Research and development in the physical, engineering, and life sciences	10.1	8.5	4.4
54172	Research and development in the social sciences and humanities	6.7	6.7	2.6
5418	Advertising and related services	3.7	4.0	2.0
54181	Advertising agencies	6.2	5.4	3.1
54182	Public relations agencies	7.3	6.8	2.5
54185	Display advertising	4.7	4.8	1.4
54186	Direct mail advertising	3.5	3.3	1.7
5418x	All other advertising ³	9.2	13.5	4.2
5419	Other professional, scientific, and technical services (except veterinary services)	3.9	3.3	1.1
54191	Marketing research and public opinion polling	6.5	6.2	2.2
54192	Photographic services	5.6	4.7	2.0
541921	Photography studios, portrait	6.5	5.3	3.0
541922	Commercial photography	8.6	8.6	3.1
54193	Translation and interpretation services	9.8	11.7	4.4
54199	All other professional, scientific, and technical services	5.7	4.8	2.8

¹Includes 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).

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

³Includes 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.

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: 2002 and 2003**

[Estimates are based on data from the 2003 Service Annual Survey and administrative data and are published as percents. Estimates for 2002 are revised to reflect historical corrections to individual responses]

NAICS code	Kind of business	Coefficients of variation for revenue		
		2003	2002	Year-to-year ratio 2003/2002
54	Professional, scientific, and technical services (except notaries and landscape architectural services)	3.3	2.2	2.5
54111	Offices of lawyers	5.0	4.5	2.6
5417	Scientific research and development services	3.7	2.4	2.6
54171	Research and development in the physical, engineering, and life sciences	3.9	2.8	3.0
54172	Research and development in the social sciences and humanities	8.5	8.0	2.1

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.

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: 2002 and 2003**

[Estimates are based on data from the 2003 Service Annual Survey and administrative data and are published as percents. Estimates for 2002 are revised to reflect historical corrections to individual responses]

NAICS code	Kind of business	Coefficients of variation for expenses		
		2003	2002	Year-to-year ratio 2003/2002
54	Professional, scientific, and technical services (except notaries and landscape architectural services)	3.4	2.2	2.4
54111	Offices of lawyers	4.8	4.5	2.6
5417	Scientific research and development services	3.7	2.4	2.6
54171	Research and development in the physical, engineering, and life sciences	4.0	2.8	3.2
54172	Research and development in the social sciences and humanities	8.7	8.8	2.6

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.

Table A-6.4. **Computer Systems Design and Related Services (NAICS 5415)—Estimated Coefficients of Variation for Export Revenue for Employer Firms: 2002 and 2003**

[Estimates are based on data from the 2003 Service Annual Survey and administrative data and are published as percents. Estimates for 2002 are revised to reflect historical corrections to individual responses]

NAICS code	Kind of business	Coefficients of variation for export revenue		
		2003	2002	Year-to-year ratio 2003/2002
5415	Computer systems design and related services	9.4	8.3	5.6
541511	Custom computer programming services	15.9	13.0	5.0
541512	Computer systems design services	11.4	11.5	6.4
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.

Table A-6.5. Computer Systems Design and Related Services (NAICS 5415)—Estimated Coefficients of Variation for Revenue for Taxable Employer Firms: 2002 and 2003

[Estimates are based on data from the 2003 Service Annual Survey and administrative data and are published as percents. Estimates for 2002 are revised to reflect historical corrections to individual responses]

Sources of Revenue	Coefficients of variation for revenue		
	2003	2002	Year-to-year ratio 2003/2002
COMPUTER SYSTEMS DESIGN AND RELATED SERVICES (NAICS 5415)			
Total revenue	4.3	3.3	1.4
Information technology design and development, total	5.9	4.5	2.8
Custom application design and development	8.7	7.9	3.9
Computer systems design, development, and integration services	7.3	4.2	4.1
Network design and development services	4.2	4.6	4.1
Information technology infrastructure (computer) and network management services	3.1	2.6	2.4
Information technology technical support services	7.7	5.9	3.5
Information technology consulting services	15.6	8.7	7.0
Software publishing	9.8	9.2	5.9
Data storage services	S	15.8	S
Data management services	8.6	9.3	4.9
Information technology related training services	17.5	14.1	7.8
Internet access services	9.1	5.1	7.8
Web site hosting services	S	S	S
Application service provisioning	12.3	10.6	4.7
Business process management services	S	S	S
Rental and leasing of computer hardware	S	S	S
Re-sale of computer hardware and software	9.8	8.9	4.6
Other services revenue	9.6	7.7	11.1
CUSTOM COMPUTER PROGRAMMING SERVICES (NAICS 541511)			
Total revenue	8.2	6.3	3.1
Information technology design and development, total	9.4	8.0	3.7
Custom application design and development	9.9	9.4	5.3
Computer systems design, development, and integration services	13.3	10.9	6.1
Network design and development services	9.8	10.5	9.7
Information technology infrastructure (computer) and network management services	8.0	8.4	6.1
Information technology technical support services	16.1	11.3	9.6
Information technology consulting services	S	17.1	S
Software publishing	14.0	13.0	8.3
Data storage services	S	S	S
Data management services	S	S	S
Information technology related training services	15.6	S	S
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	10.5	12.5	13.9

See footnotes at end of table.

Table A-6.5. **Computer Systems Design and Related Services (NAICS 5415)—Estimated Coefficients of Variation for Revenue for Taxable Employer Firms: 2002 and 2003—Con.**

[Estimates are based on data from the 2003 Service Annual Survey and administrative data and are published as percents. Estimates for 2002 are revised to reflect historical corrections to individual responses]

Sources of Revenue	Coefficients of variation for revenue		
	2003	2002	Year-to-year ratio 2003/2002
COMPUTER SYSTEMS DESIGN SERVICES (NAICS 541512)			
Total revenue	4.2	2.8	2.1
Information technology design and development, total	6.7	4.9	3.5
Custom application design and development	10.8	10.0	4.6
Computer systems design, development, and integration services	8.8	5.5	4.3
Network design and development services	3.6	4.3	4.6
Information technology infrastructure (computer) and network management services	10.7	6.7	8.7
Information technology technical support services	5.4	4.6	3.2
Information technology consulting services	10.0	7.8	6.2
Software publishing	14.0	13.4	5.0
Data storage services	7.7	1.8	7.2
Data management services	12.3	11.5	5.5
Information technology related training services	21.3	15.7	12.3
Internet access services	5.2	6.4	4.5
Web site hosting services	3.7	3.0	2.7
Application service provisioning	5.5	3.7	2.0
Business process management services	10.4	11.2	7.8
Rental and leasing of computer hardware	S	S	S
Re-sale of computer hardware and software	10.8	10.6	5.3
Other services revenue	17.0	10.7	24.8
COMPUTER FACILITIES MANAGEMENT SERVICES (NAICS 541513)			
Total revenue	6.0	6.0	2.2
Information technology design and development, total	S	S	S
Custom application design and development	S	S	S
Computer systems design, development, and integration services	6.7	5.6	8.3
Network design and development services	11.7	15.3	5.4
Information technology infrastructure (computer) and network management services	0.5	2.3	1.7
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	14.1	S	S
Internet access services	S	S	S
Web site hosting services	S	S	S
Application service provisioning	S	S	S
Business process management services	6.7	14.9	4.9
Rental and leasing of computer hardware	S	S	S
Re-sale of computer hardware and software	9.1	11.1	1.0
Other services revenue	S	S	S

See footnotes at end of table.

Table A-6.5. **Computer Systems Design and Related Services (NAICS 5415)—Estimated Coefficients of Variation for Revenue for Taxable Employer Firms: 2002 and 2003—Con.**

[Estimates are based on data from the 2003 Service Annual Survey and administrative data and are published as percents. Estimates for 2002 are revised to reflect historical corrections to individual responses]

Sources of Revenue	Coefficients of variation for revenue		
	2003	2002	Year-to-year ratio 2003/2002
OTHER COMPUTER RELATED SERVICES (NAICS 541519)			
Total revenue	9.4	9.5	4.2
Information technology design and development, total	25.1	15.2	14.2
Custom application design and development	16.4	15.6	7.5
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	17.8	15.5	7.3
Information technology technical support services	11.5	10.2	4.2
Information technology consulting services	20.2	14.6	8.9
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	S	8.3	S
Web site hosting services	S	S	S
Application service provisioning	8.6	8.6	Z
Business process management services	17.1	14.7	9.1
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. Z Less than .05 percent.

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Table A-6.6. **Professional, Scientific, and Technical Services (Except Notaries and Landscape Architectural Services) (NAICS 54)—Estimated Coefficients of Variation for Total Expenses for Employer Firms: 2003**

[Estimates are based on data from the 2003 Service Annual Survey and administrative data and are published as percents]

NAICS code	Kind of business	Coefficients of variation for expenses
		2003
54	Professional, scientific, and technical services (except notaries and landscape architectural services)	1.6
5411	Legal services (except notaries)	2.3
54111	Offices of lawyers	2.2
54119	Other legal services	6.8
5412	Accounting, tax preparation, bookkeeping, and payroll services	4.0
541211	Offices of certified public accountants	5.0
541213	Tax preparation services	10.2
541214	Payroll services	S
541219	Other accounting services	S
5413	Architectural, engineering, and related services (except landscape architectural services)	5.5
54131	Architectural services	6.1
54133	Engineering services	6.5
54138	Testing laboratories	10.0
5413x	Other related services	11.3
5414	Specialized design services	5.6
54141	Interior design services	11.7
5414x	All other design services	7.0
5415	Computer systems design and related services	4.2
541511	Custom computer programming services	8.5
541512	Computer systems design services	S
541513	Computer facilities management services	S
541519	Other computer related services	S
5416	Management, scientific, and technical consulting services	4.6
54161	Management consulting services	4.8
54162	Environmental consulting services	6.5
54169	Other scientific and technical consulting services	14.0
5417	Scientific research and development services	7.0
54171	Research and development in the physical, engineering, and life sciences	7.4
54172	Research and development in the social sciences and humanities	6.2

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.

Table A-6.7. Professional, Scientific, and Technical Services (Except Notaries and Landscape Architectural Services) (NAICS 54)—Estimated Coefficients of Variation for Selected Estimated Expenses for Employer Firms: 2003

[Estimates are based on data from the 2003 Service Annual Survey and administrative data and are published as percents]

Item	Coefficients of variation for expenses
	2003
Contract labor	4.4
Total materials and supplies	4.7
Computer and other business equipment and supplies	4.3
Other materials, parts, and supplies	5.5
Total purchased services	2.1
Custom coded software and system design and support services	5.0
Data processing and other purchased computer services	3.6
Purchased communication services	2.5
Purchased electricity	3.1
Purchased fuels (except motor fuels)	4.8
Purchased management consulting, admin., and other prof. services	3.8
Lease and rental payments	2.2
All other purchased services	3.1

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