**Questionnaire**

Recently the accounting profession has seen mergers between provinces as well as between countries. The Canadian Institute of Chartered Accountants, the Certified Management Accountants and the Certified General Accountants Association of Canada have recently formed the Chartered Professional Accountants. Following this, the Institute of the Chartered Accountants of Australia and the New Zealand Institute of Chartered Accountants merged.

This questionnaire has been designed to obtain your opinions regarding a potential future merger between the British professional accounting bodies. All answers will be kept anonymous.

Answers should be clearly highlighted in **bold red.**

1. Please highlight your gender

Male Female

1. Please highlight the age category to which you belong

23-30 31-40 41+

1. Please highlight which professional accounting body you are / have been a member of (if other, please state)

ICAEW CIMA CIPFA ACCA ICAS Other....................................

1. Please highlight the number of years you have been (or were) a member of this professional body

<2 2-5 6-10 11-15 16-20 21-25 26-30 31+

1. Please rank on a scale of 1 to 10 (1 being wholly unsupportive and 10 being fully supportive) how supportive **you** would be of a merger between your accounting body and each of the British accounting bodies listed below. (For the accounting body to which you belong, please select 'Member already')

ICAEW 1 2 3 4 5 6 7 8 9 10 Member already

CIMA 1 2 3 4 5 6 7 8 9 10 Member already

CIPFA 1 2 3 4 5 6 7 8 9 10 Member already

ACCA 1 2 3 4 5 6 7 8 9 10 Member already

ICAS 1 2 3 4 5 6 7 8 9 10 Member already

Other 1 2 3 4 5 6 7 8 9 10 Member already

(Please state)

1. On a scale of 1 to 10 (1 being not willing and 10 being extremely willing) please rank the level of willingness you would anticipate of **your professional accounting body** to a merger with each accounting body listed below. (For the accounting body to which you belong, please select 'Member already')

ICAEW 1 2 3 4 5 6 7 8 9 10 Member already

CIMA 1 2 3 4 5 6 7 8 9 10 Member already

CIPFA 1 2 3 4 5 6 7 8 9 10 Member already

ACCA 1 2 3 4 5 6 7 8 9 10 Member already

ICAS 1 2 3 4 5 6 7 8 9 10 Member already

Other 1 2 3 4 5 6 7 8 9 10 Member already

(Please state)

1. On balance, do you believe a merger between the British accounting bodies could take place successfully without Government intervention or influence?

Yes No

1. Please detail any **challenges** that you believe the professional bodies may face if a merger was to take place
2. Please detail any **opportunities** that you believe may result from a successful merger
3. If you have any other comments, please state these below

Thank you for taking your time to fill out this questionnaire.

**All completed questionnaires should be emailed to elinor.yates@northumbria.ac.uk.**