

# The Advantages Of An E-Mail Survey

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## Abstract

*In the past, an effective survey encompassing an extensive list of interviewees has always been an extremely time-consuming and expensive undertaking. And yet, it is the primary method for obtaining reliable data from variable sources data on which sound decisions can be made. Using the telephone to do the survey may be impractical if the respondents reside over a large geographical area. This process is very time consuming and the cost, in many cases, is prohibitive. To conduct a survey by mail is also very costly with some survey costs exceeding \$1.00 per questionnaire mailed. Also, the response time is slow and the response rate is low. Now, there is a new and innovative way to obtain the needed information. This new method is fast and the cost is negligible. This new method involves conducting a survey over the internet. This paper describes how a survey was transmitted to some 1,500 CPA firms throughout the United States with a 10% response.*

## Introduction

Some members of the faculty in the School of Business and Economics, at the University of South Carolina Spartanburg were in the process of reviewing the curriculum being offered to the students. As instructors, we feel it is our responsibility to keep abreast of “What is happening in the real world” with the objective of designing courses which simulate the “real world” as much as possible. This is necessary in order to do a better job of enabling our students to meet these challenges upon graduation. This is particularly true in the area of accounting where it appears that a shift in the emphasis of certain basic accounting functions *may* be occurring. Our first phase in this process was to build an historical database over a period of time to determine if a trend was occurring in CPA firms to shift the emphasis between the different functions being performed by those firms. Our first step was to establish a baseline of what is happening right now and then build upon this data over the next few years. In this way, we hope to continually be able to stay current with our textbooks, accounting software, and our teaching methods. Our major dilemma, was how we could obtain meaningful information in a relatively short period of time and at a reasonable cost? Maybe using the Internet was the answer.

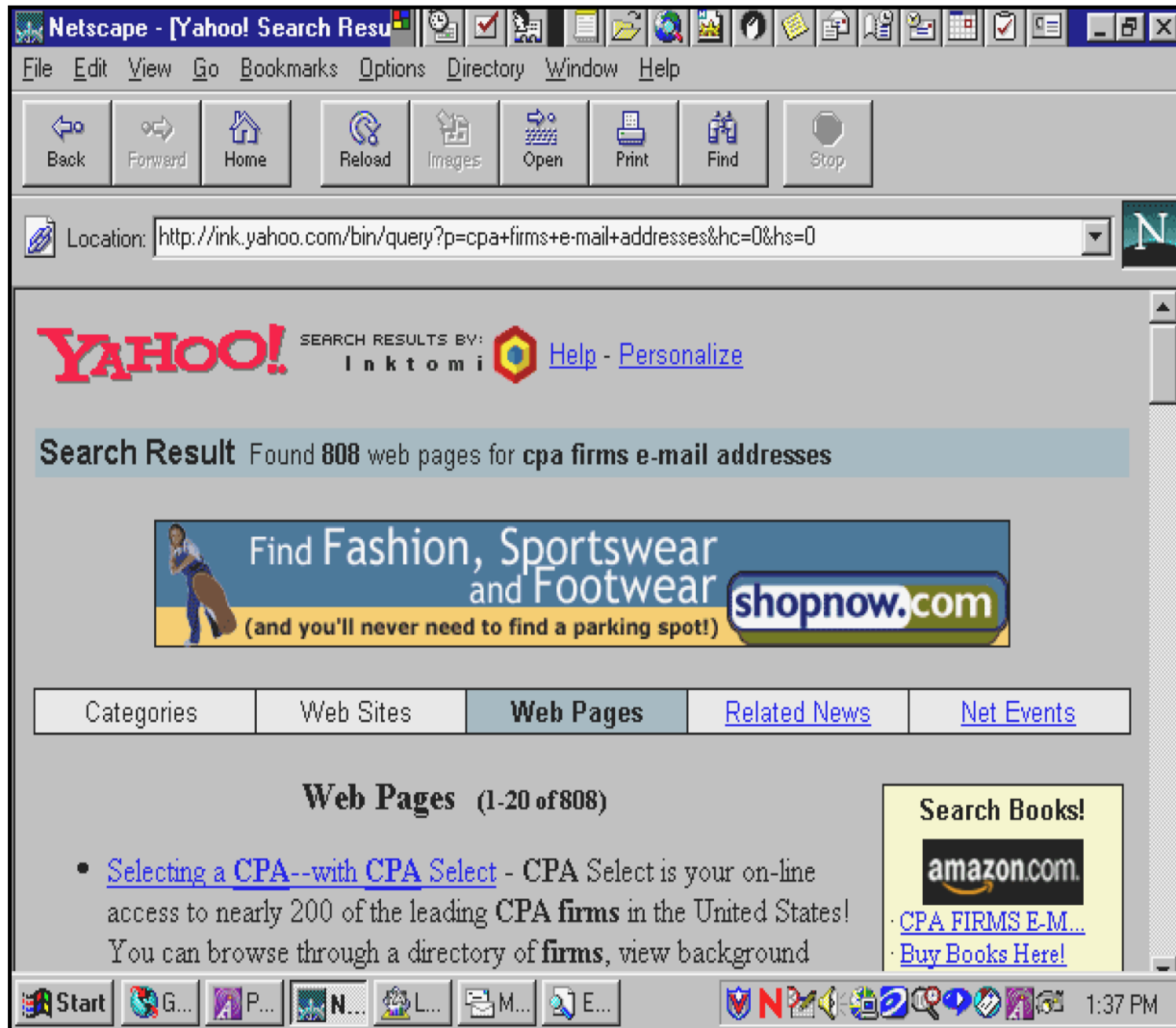
## Mailing list development

We used several search engines until we found the e-mail addresses for CPA firms throughout the United States. (See Figure 1).

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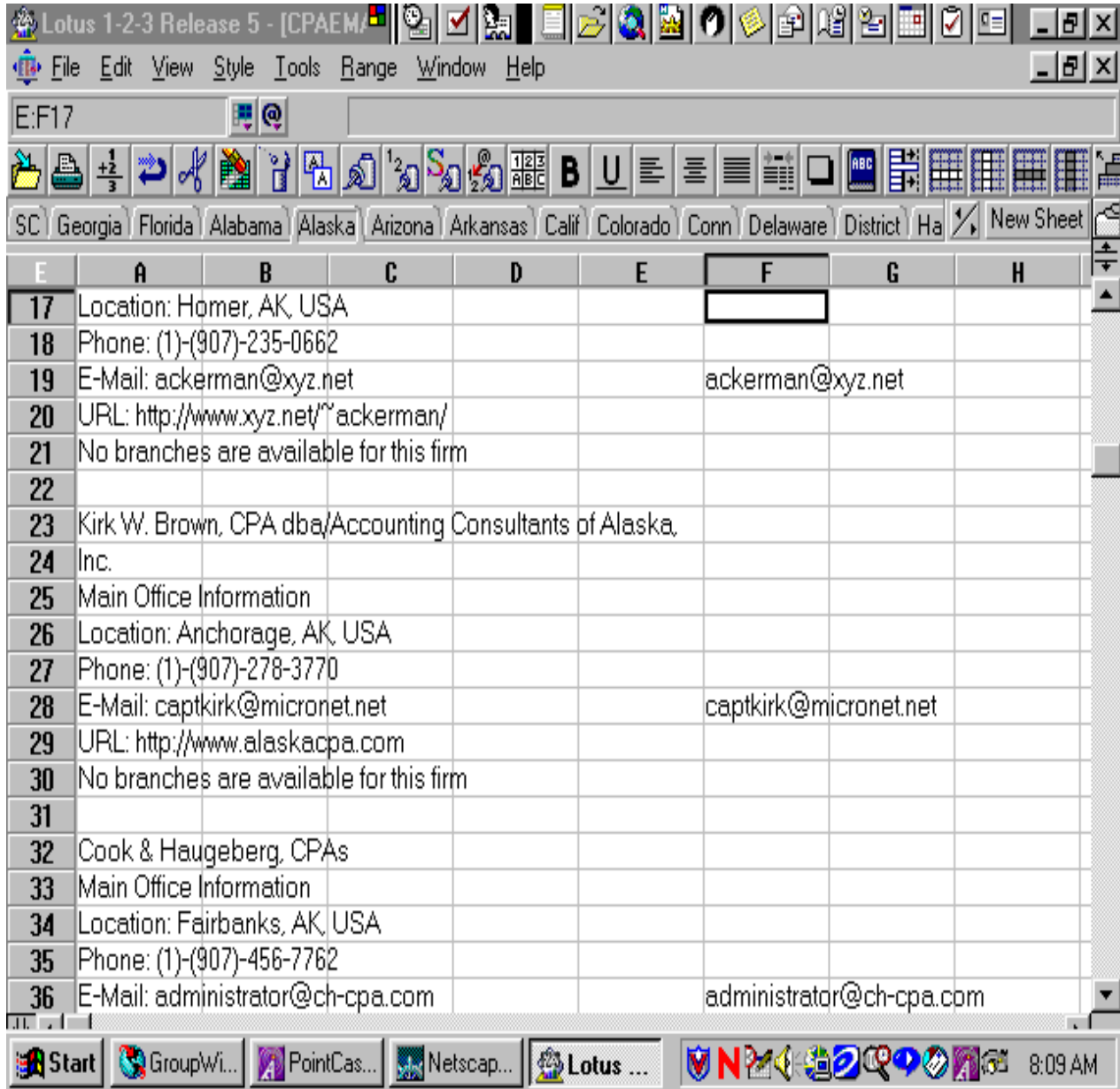
*Readers with comments or questions are encouraged to contact the authors via email.*

## Figure 1



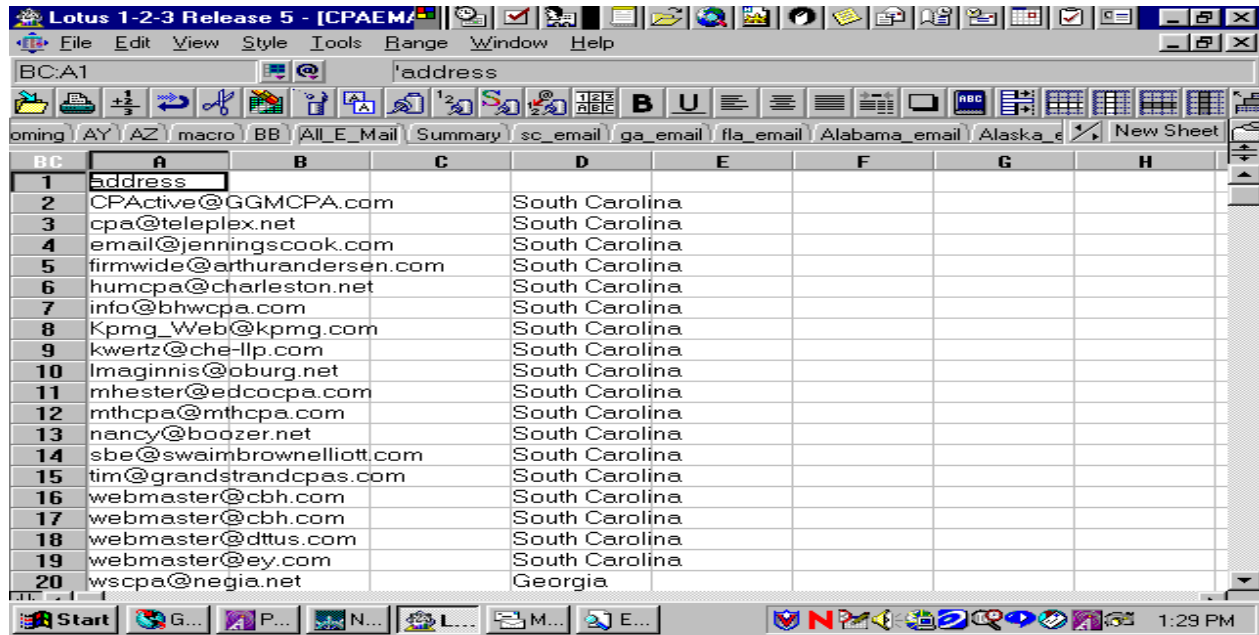
We found: name of firm, address, telephone number, and e-mail addresses for some 1,800 plus firms. We copied these names, etc. into a Windows clipboard and them loaded them onto a spreadsheet.

Figure 2



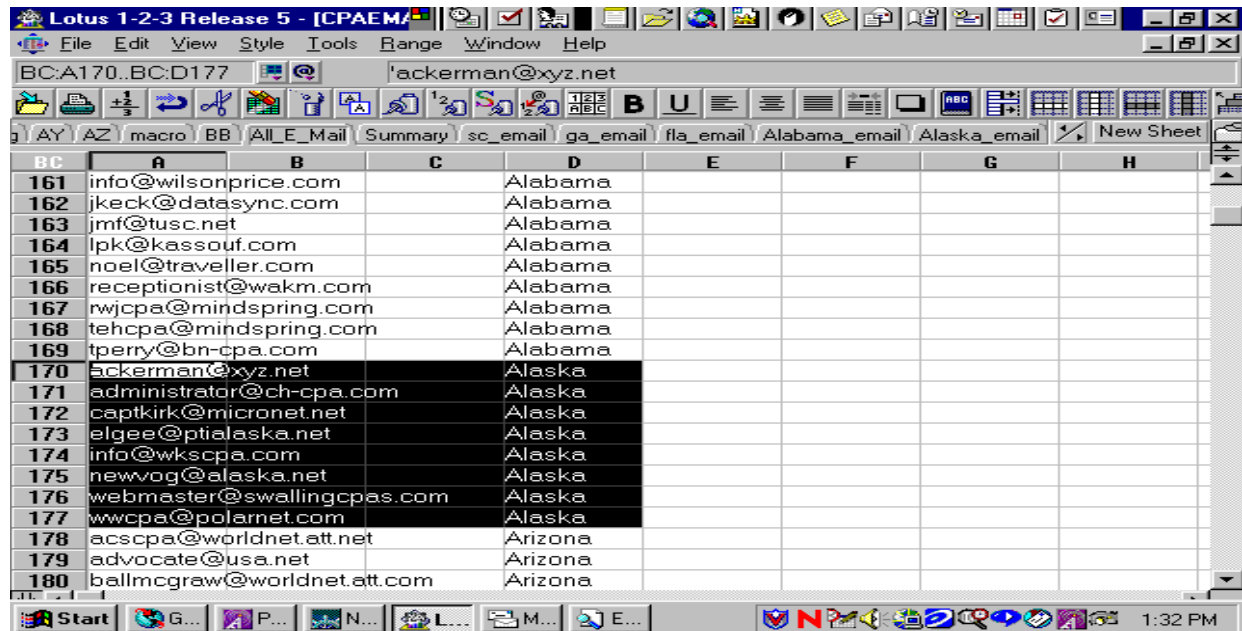
At this point, we sorted the firms. If a firm had an address in more than one state or if a firm had several offices in the same state, we sent the questionnaire to only one address. We also removed any duplication. By doing this, we eliminated some 300 names with 1,500 firms remaining. We then copied them onto a worksheet that separated them into their respective states.

Figure 3



We developed a worksheet for each state and copied the e-mail addresses from each state onto the sheet for their state respectively. We sorted to remove any blanks. We did this for every state.

Figure 4



We then developed a summary page worksheet where we listed all of the states in one column. This allowed us to obtain a count by state and total. (See Figures 5 & 6).

Figure 5

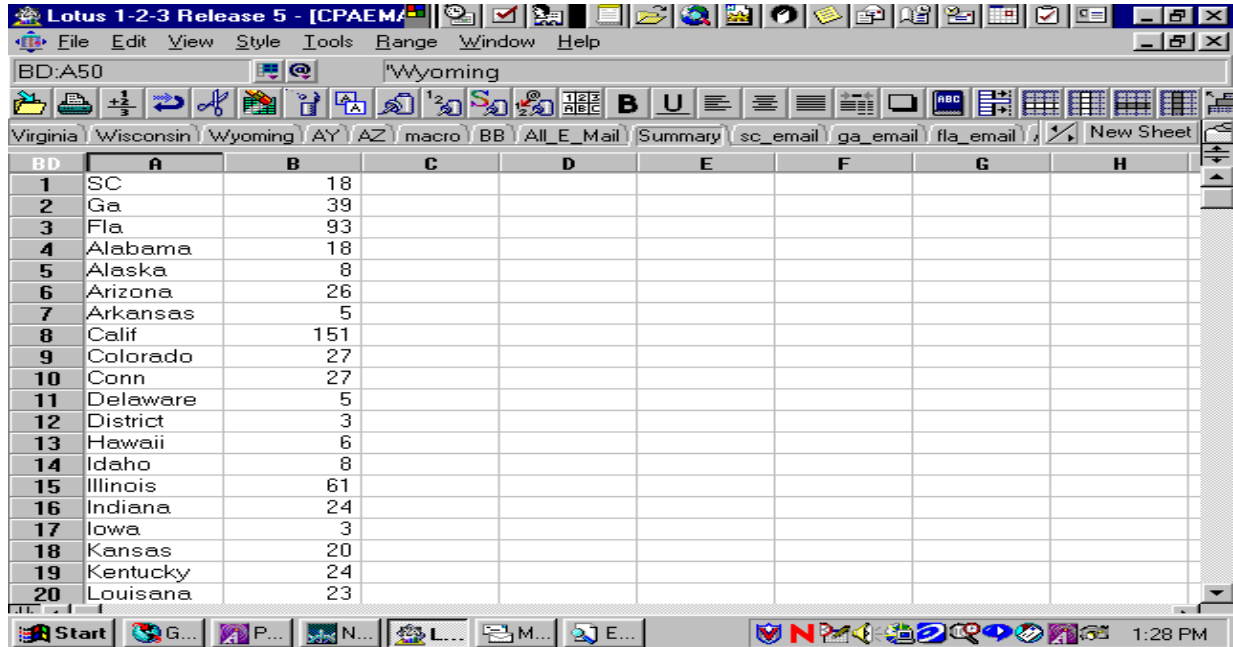
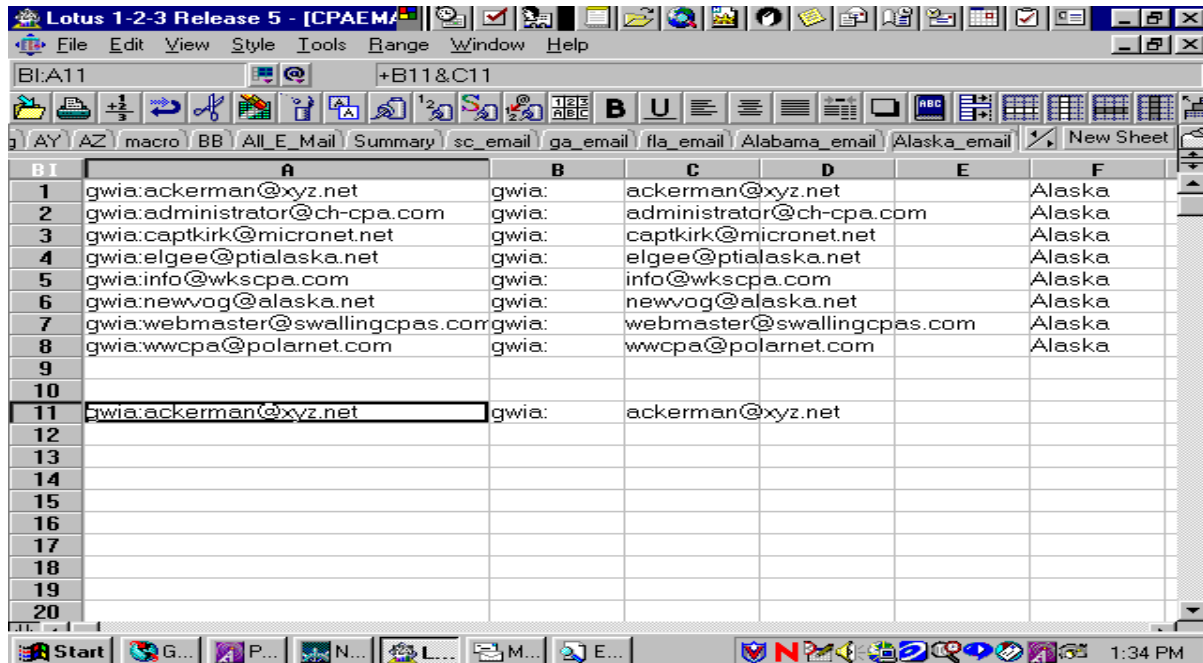


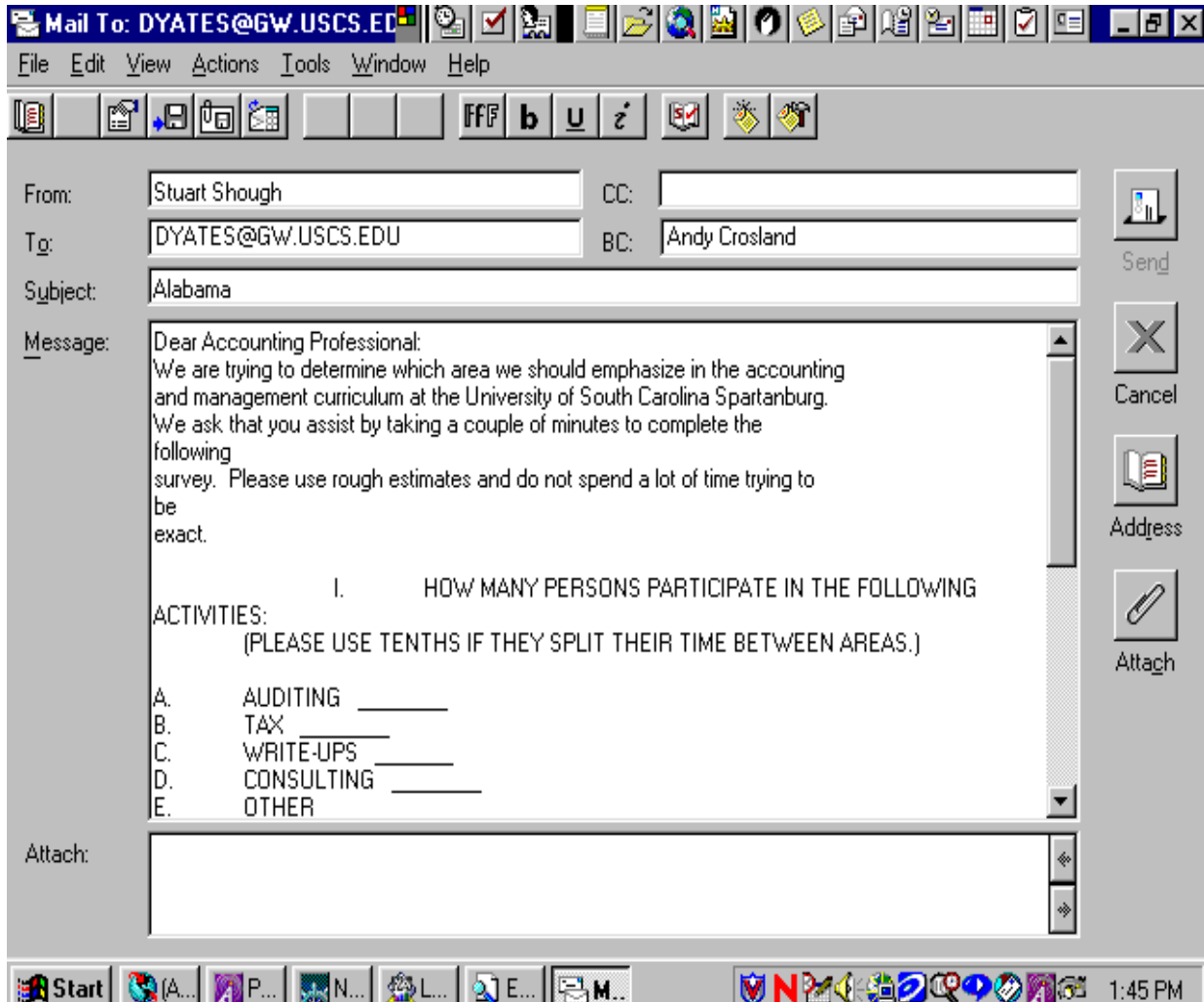
Figure 6



We could have used the summary to load the individual addresses. However, we wanted to see our responses by state to determine if they were skewed by location. Therefore, we had to devise a code for ensuring the responses to our questionnaires would indicate the state they came from. We then coded the state name into the

“Subject” section of the e-mail. When it was returned, we could easily sort the responses by state by using the “Subject”.

Figure 7



**Message development**

We developed the questionnaire in Table 1.

**Table 1**

Dear Accounting Professional:

**We are trying to determine which area we should emphasize in the accounting and management curriculum at the University of South Carolina Spartanburg. We ask that you assist by taking a couple of minutes to complete the following survey. Please use rough estimates and do not spend a lot of time trying to be exact.**

**I. HOW MANY PERSONS PARTICIPATE IN THE FOLLOWING ACTIVITIES:  
(PLEASE USE TENTHS IF THEY SPLIT THEIR TIME BETWEEN AREAS.)**

- A. AUDITING \_\_\_\_\_
- B. TAX \_\_\_\_\_
- C. WRITE-UPS \_\_\_\_\_
- D. CONSULTING \_\_\_\_\_
- E. **OTHER** \_\_\_\_\_

**II. WHAT IS THE APPROXIMATE PERCENTAGE OF TOTAL BILLINGS  
GENERATED BY THE FOLLOWING ACTIVITIES?**

- A. AUDITING \_\_\_\_\_
- B. TAX \_\_\_\_\_
- C. WRITE-UPS \_\_\_\_\_
- D. CONSULTING \_\_\_\_\_
- E. **OTHER** \_\_\_\_\_

Thank you for your time and your help.  
Stuart Shough/Don Yates

**Technique**

We did “trial runs” between each other at our campus address and between the campus and our home address and we even tested the technique by sending the questionnaire to friends. We further tested our message content and clarity and the technique we were using by transmitting the questionnaire to CPA firms in two states. To our amazement, we received several replies within only a couple of hours. These tests allowed us to make a couple of adjustments to the questionnaire content, and at this time we made the decision to code the state name into the “Subject” section as stated above.

Once we had determined our questionnaire and our technique were what we wanted, we had to devise a method for inserting the e-mail addresses of the firms en masse instead of the time consuming method of typing in each address at a time. We addressed the e-mail to one of us. Then we copied all of the e-mail addresses from the “state” spreadsheet onto Clipboard in Windows which were then pasted into the “Blind Copy” section of the e-mail format. The name of the state was typed into the “Subject” section and the e-mail was “Sent”. This allowed us to send the questionnaire to every CPA firm on the list for each state all at one time and with only one e-mail submission. This meant we could transmit 1,500 questionnaires with only 50 submissions. After doing the first couple of states, we were able to input the information into the e-mail format within 2 – 5 minutes per state. After doing two states, we would look at the “SENT” section of Groupwise to make sure we did not overload our local system and thereby causing some of our transmissions to be faulty. On several occasions, we would wait until we were certain the transmissions had cleared and were in the pipeline before we continued. Our method was to do five states at a time. We would then wait a couple of days before we did another five. In the meantime, we would be receiving replies from our earlier requests and we could log them in and start working on them.

**Results**

When the responses were received, we would printout a hard copy, as our system deletes messages after a certain period of time. On top of that, we did not want to take-up anymore space in our system than necessary. From the hard copy, we would indicate, on the “state” spreadsheet, which firms had responded for future reference.

We received some 150 responses. Of that number, we were able to use 101 which are outlined below in Table 2.

**Table 2**  
**Synopsis of Respondents**

<b>Firm Size</b>	<b>No. of Firms</b>	<b>% of Total Firms</b>	<b>Total Employees</b>	<b>% of Total Employees</b>	<b>Employees Per Firm</b>
< 5	29	8.7	83.8	04.8	02.9
5 < 10	23	22.7	167.5	09.6	07.3
10 < 15	22	21.8	250.7	14.4	11.4
15 < 20	05	.0	97.1	05.6	19.4
20 - 50	17	16.8	554.0	31.7	32.6
> 50	<u>05</u>	<u>05.0</u>	<u>592.6</u>	<u>33.9</u>	<u>118.5</u>
<b>TOTAL</b>	<b>101</b>	<b>100.0</b>	<b>1,745.6</b>	<b>100.0</b>	<b>17.3</b>

**Conclusion**

We were extremely pleased with our results. The preparation and transmission time was swift. The time needed to receive the responses was very short - many of the responses were returned within several hours. The cost was negligible for the respondent and us. In conclusion, we were able to collect data which we will use to build our baseline and future surveys will be used to add to this data base. From this, we will be able to do a better job of planning our curriculum in the near future.

**Future Research**

After writing this paper, we conducted another survey and were as pleased with the most recent results as we were with the first. We will continue to do research on our project by using the e-mail in the future. However, we do plan to expand our research by exploring the potential for conducting similar research in Europe. At the present time, we are trying to locate a source for the e-mail addresses of CPA’s in Europe. 📖