



Methodology

The 2009 Mergis® Accounting & Finance Employment Report for the second quarter was conducted online within the United States by Harris Interactive on behalf of The Mergis Group® between April 6-8 and 13-15, May 5-7 and 11-13 and June 2-4 and 9-11, 2009. This survey was conducted among a U.S. sample of 8,192 employed adults, aged 18 years and older, of whom 414 work in accounting and finance positions. Results were weighted as needed for age, sex, race/ethnicity, income, education and region. Propensity score weighting was also used to adjust for respondents' propensity to be online.

All sample surveys and polls, whether or not they use probability sampling, are subject to multiple sources of error which are most often not possible to quantify or estimate, including sampling error, coverage error, error associated with nonresponse, error associated with question wording and response options, and post-survey weighting and adjustments. Therefore, Harris Interactive avoids the words "margin of error" as they are misleading. All that can be calculated are different possible sampling errors with different probabilities for pure, unweighted, random samples with 100% response rates. These are only theoretical because no published polls come close to this ideal.

Respondents for this survey were selected from among those who have agreed to participate in Harris Interactive surveys. The data have been weighted to reflect the composition of the U.S. adult population. Because the sample is based on those who agreed to be invited to participate in the Harris Interactive online research panel, no estimates of theoretical sampling error can be calculated.

About the Mergis Group Employment Report

As part of the Spherion® Emerging Workforce® Series of employment surveys, the quarterly Mergis Group Accounting & Finance Employment Report provides a snapshot of the latest workforce trends across the country and is issued in conjunction with state and national labor market releases. Three key indices are measured: the *Mergis Job Security Index*, which captures how likely respondents think it is that they will lose their job or that their job will be eliminated in the next 12 months; the *Mergis Job Transition Index*, which captures how likely respondents are to look for a new job in the next 12 months and the *Employee Confidence Index* that measures employees' overall confidence in the economy, their employer and their ability to find other employment. The Employee Confidence Index is calculated from the results of four components that reflect these aspects of employee confidence. For each component item a 'score' is calculated by taking the difference of the percentage of positive responses and the percentage of negative responses. These four scores are then averaged to indicate an overall level of employee confidence, with each score ranking on a scale from 0 (no confidence) to 100 (complete confidence). A reading above 50 indicates a positive confidence level.

About Harris Interactive

Harris Interactive is a global leader in custom market research. With a long and rich history in multimodal research that is powered by our science and technology, we assist clients in achieving business results. Harris Interactive serves clients globally through our North American, European and Asian offices and a network of independent market research firms. For more information, please visit www.harrisinteractive.com.