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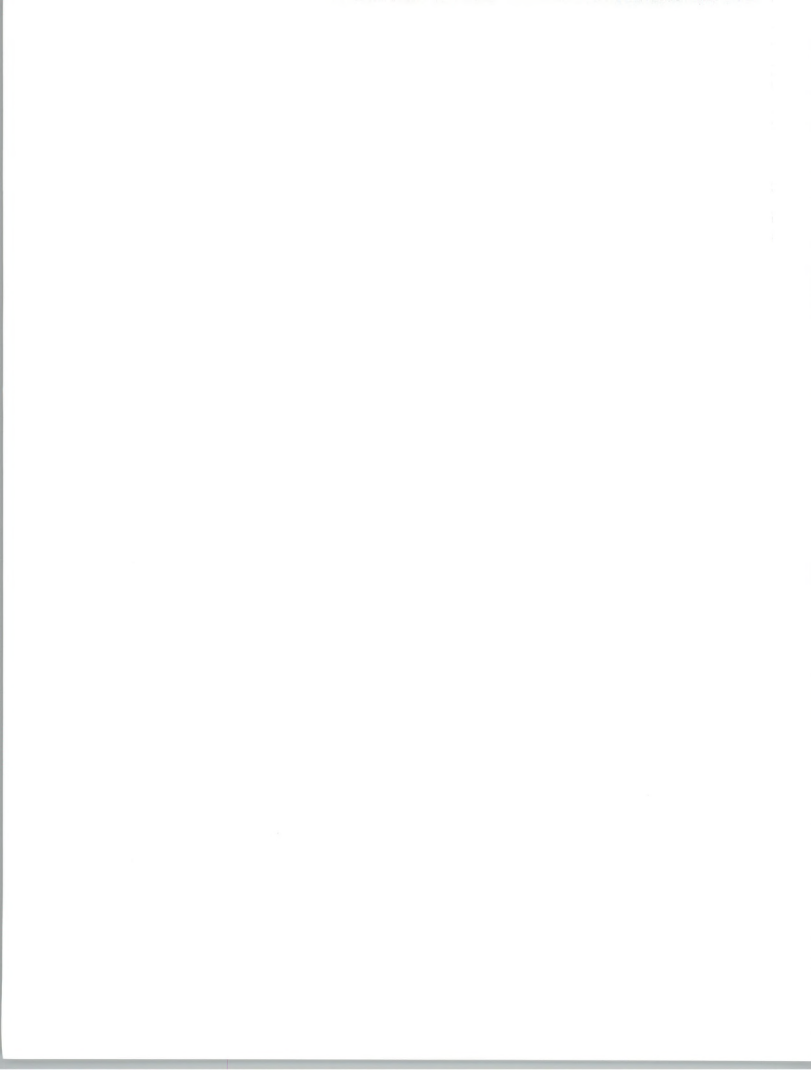
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
Attached is the Information Services Market Analysis Program's latest industry sector forecast update for the *Accounting Market*. It provides a current assessment of the events and issues driving the accounting marketplace, and offers INPUT's forecast of the market size for information services for the period 1993-1998.

This report should be filed with INPUT's other *U.S. Information Services Market Analysis Program* reports, behind the tab marked *Accounting*. Your INPUT program binders, together with the delivery mode reports, provide a total assessment of the United States market for information services.

Market Analysis Program industry sector reports are prepared annually, and may be in one of two forms. The expanded report will contain a detailed industry analysis and supporting forecast data. It will typically be 40-50 pages in length. The forecast update will be a short report, providing a new forecast and summary data to support forecast assumptions. It will generally be 15-20 pages in length. Normally, full reports will be produced every other year, with summary reports prepared in the intervening years. The intent of this new format is to recognize the value of our clients' time, and provide concise statements of industry activity, supported by rigorous business, technical and competitive analysis, and a five-year industry forecast. I believe that you will find these new report formats to be very informative and much more readable than other, longer documents.

I am certain that you will find the *Accounting* report to be both informative and useful, and welcome any comments that you have on this document, or any of INPUT's publications.

Sincerely,


Robert L. Goodwin
Manager

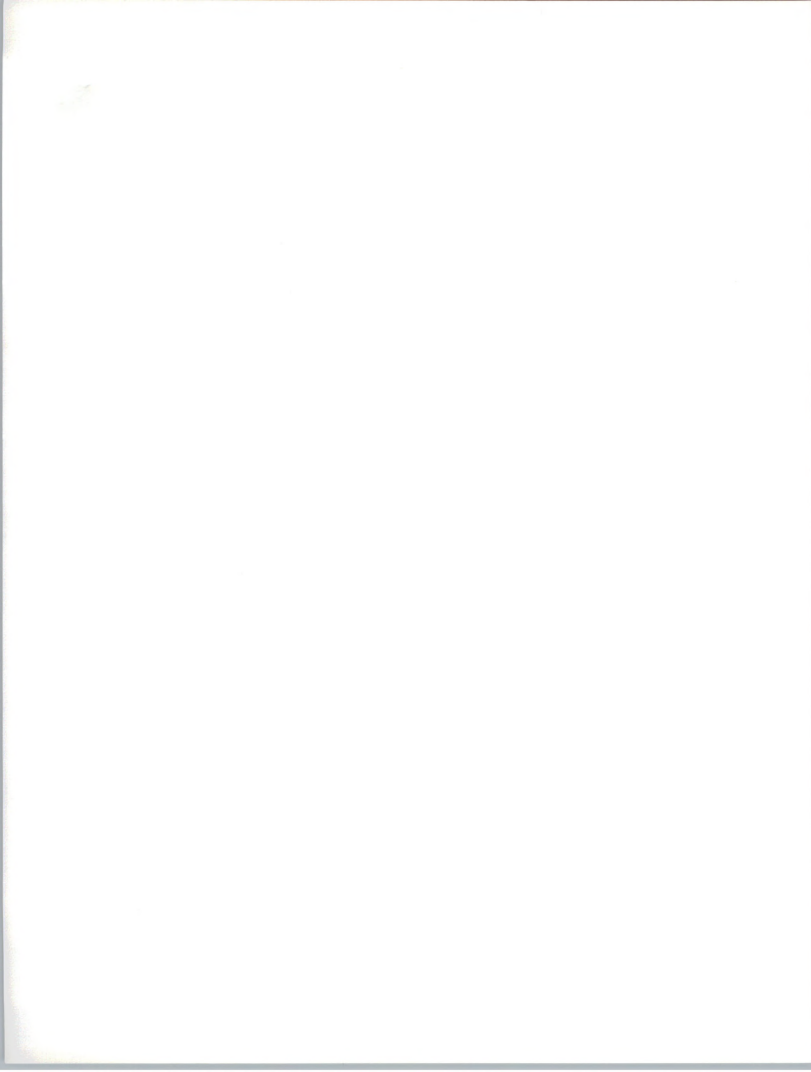
Information Services Market Analysis Program

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CROSS-INDUSTRY
MARKET ANALYSIS

ACCOUNTING
1993-1998

**U.S. Information Services
Market Analysis Program**



A P R I L 1 9 9 3

ACCOUNTING

INFORMATION SERVICES OPPORTUNITIES IN CROSS-INDUSTRY MARKETS

1993-1998

INPUT[®]

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**Information Services Market Analysis Program
(MAP)**

Accounting

***Information Services Opportunities In
Cross-Industry Markets, 1993-1998***

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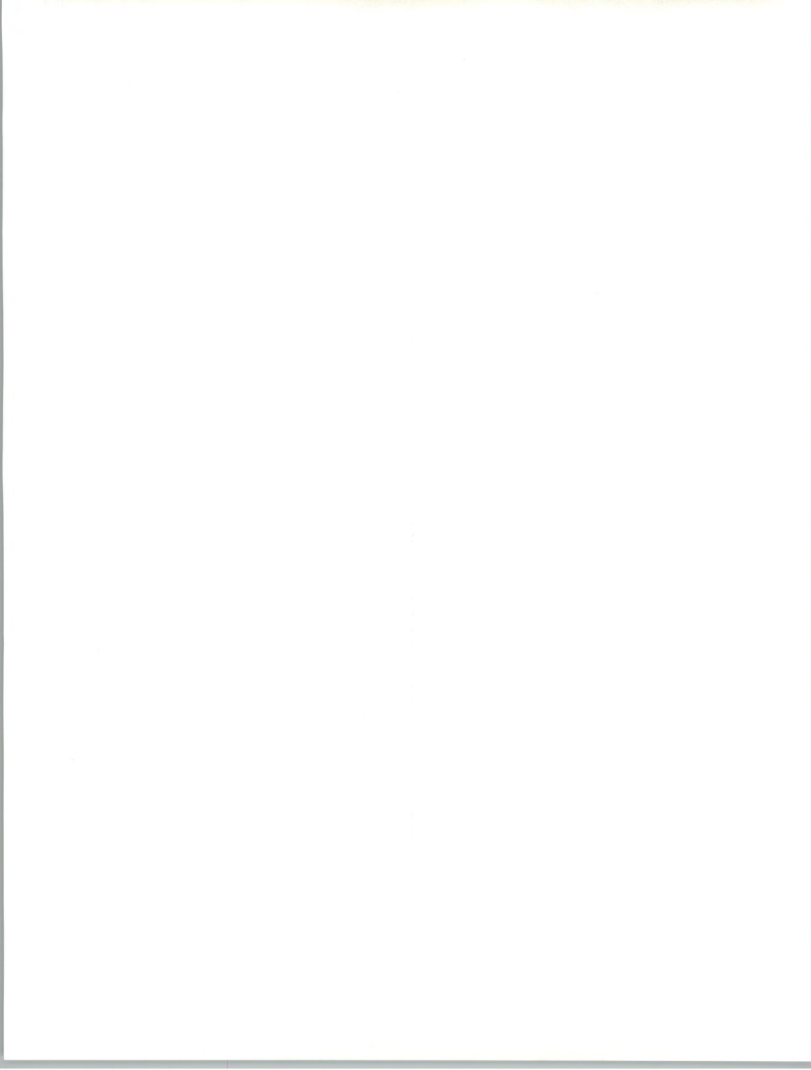


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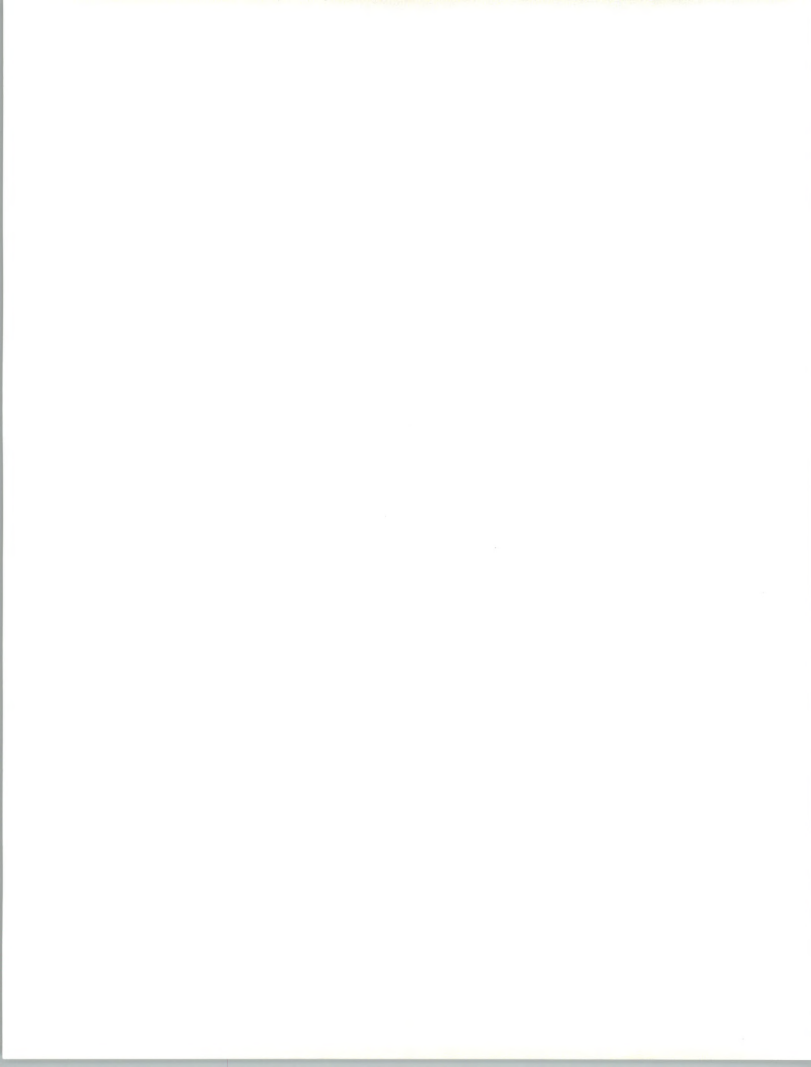
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Purpose, Scope and Methodology

A

Purpose

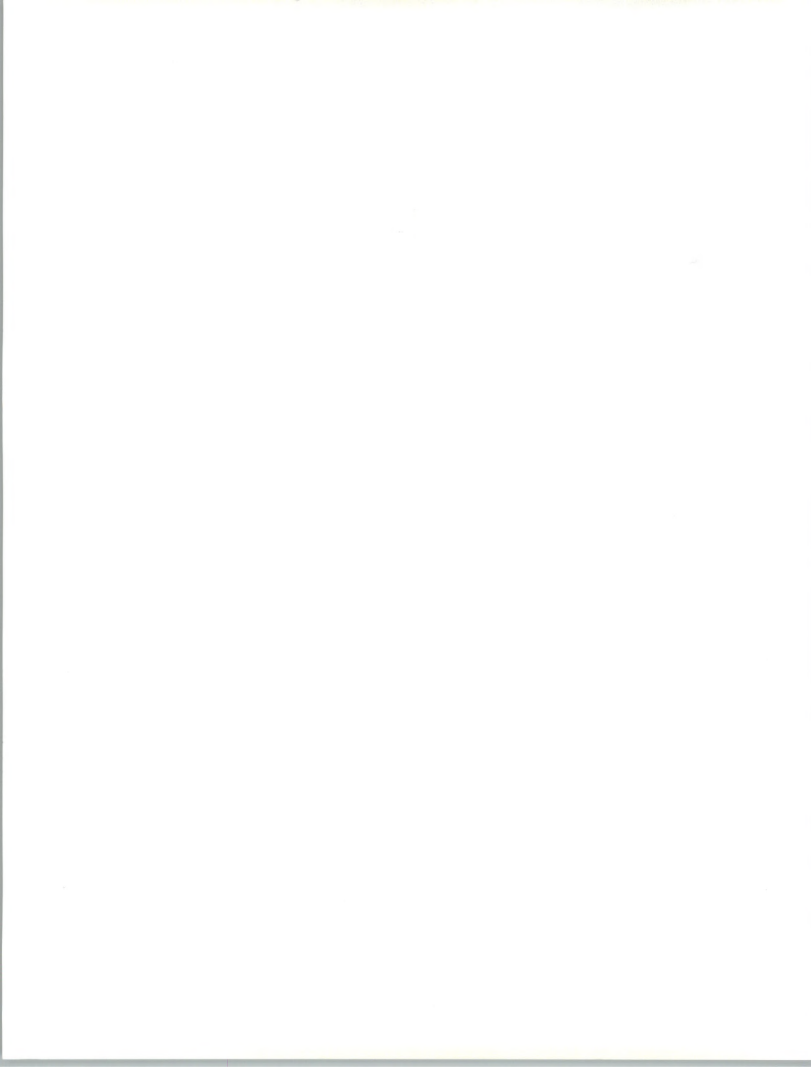
The purpose of this report is to identify significant changes in the market for information services and software products in the accounting cross-industry sector. This report also analyzes key trends that will affect this market and provides a 1993 update to INPUT's 1992-1997 market forecast.

B

Sector Definition

By INPUT's definition, the accounting cross-industry sector consists of products and services purchased by multiple industries to serve functions including the following:

- General ledger
- Accounts payable
- Accounts receivable
- Billing/invoicing
- Costing
- Fixed assets
- International accounting (including currency conversion, value-added taxation and consolidation)



- Purchasing
- Taxation

Related applications covered in other sectors include:

- Financial modeling (see the Planning and Analysis Cross-Industry Sector report)
- Sales management and order entry (see the Sales and Marketing Cross-Industry Sector report)
- Payroll and personnel (see the Human Resources Cross-Industry Sector report)

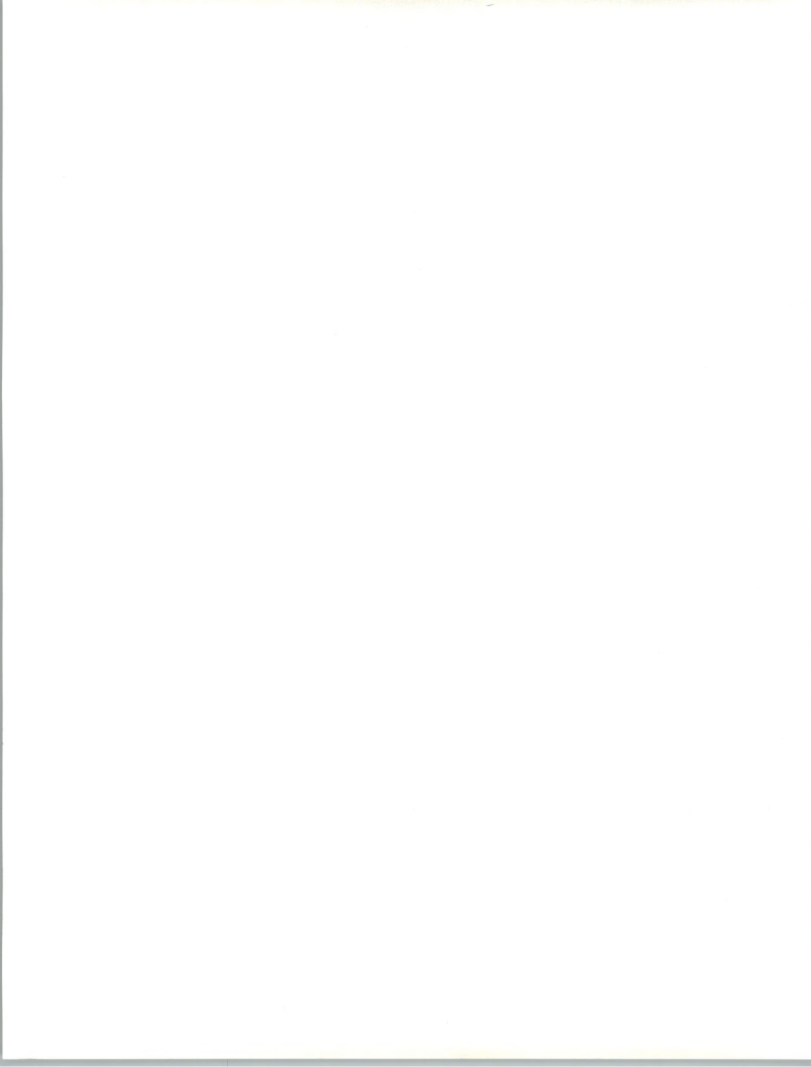
Accounting software applications products and services that are developed and sold to specific industries, such as banking and finance, telecommunications or insurance, are included in sector reports specific to the relevant industry.

C

Key Issues

The issues discussed in this report that influence the market for information services in the accounting industry include:

- The demand for new products, particularly ones that are client/server- or UNIX-based, will continue to increase.
- However, there are indications that users will continue in their reluctance to migrate to new or downsized applications solutions.
- As 1993 progresses and more accounting applications vendors introduce client/server and downsized products, new pricing schemes focused on the number of users, not the size of the platform, will continue to develop.
- There will be continued demand for accounting applications software products that are industry specific and easily customized to meet both industry and user needs.



D

Organization

In addition to this introductory chapter, this report contains analyses of the accounting information services market as described below:

- Chapter II, Trends, Events and Issues, discusses changes, market issues and activities, and competitive factors in the accounting sector that have an impact on present and future information services use in the market.
- Chapter III, Information Services Market Forecast, presents an analysis of information services expenditures for the accounting applications market by delivery mode and submode.
- Appendix A, the Forecast Data Base, presents a detailed forecast by delivery mode and submode for the accounting cross-industry market. A reconciliation of the 1992-1997 forecast is also provided, along with a list of related reports of possible interest to the reader.
- Appendix B, the Index of Companies, provides a list of vendors in the Accounting sector that are mentioned in this report.

E

Methodology

Much of the data on which this report is based has been gathered during the first quarter of 1993 as part of INPUT's ongoing market analysis program. Trends, market sizes and growth rates are based upon INPUT research and in-depth interviews with users in the accounting cross-industry market and with the information services vendors serving this market. INPUT maintains ongoing relationships with all users and vendors interviewed and keeps track of these relationships in a data base. Interviewees for the research segment of this report were selected from the INPUT contact data base.

In addition, INPUT made extensive use of its corporate library located in Mountain View, California. The resources in this library include: on-line periodical data bases; subscriptions to a broad range of computer and general business periodicals; continually updated files on over 3,000 information services vendors; and the most up-to-date U.S. Department of Commerce publications on industry statistics.

INPUT must note that some vendors may be unwilling or unable to provide detailed revenue breakdowns by delivery mode or industry. Also, vendors often use different categories for industries and industry segments, or may place their services in different delivery modes than the

ones INPUT uses. Therefore, INPUT must estimate revenues in these categories on a best-effort basis. For these reasons, readers must regard the delivery mode and individual segment forecasts as indicators of general patterns and trends rather than as specific, detailed estimates for individual years.



Trends, Events and Issues

A

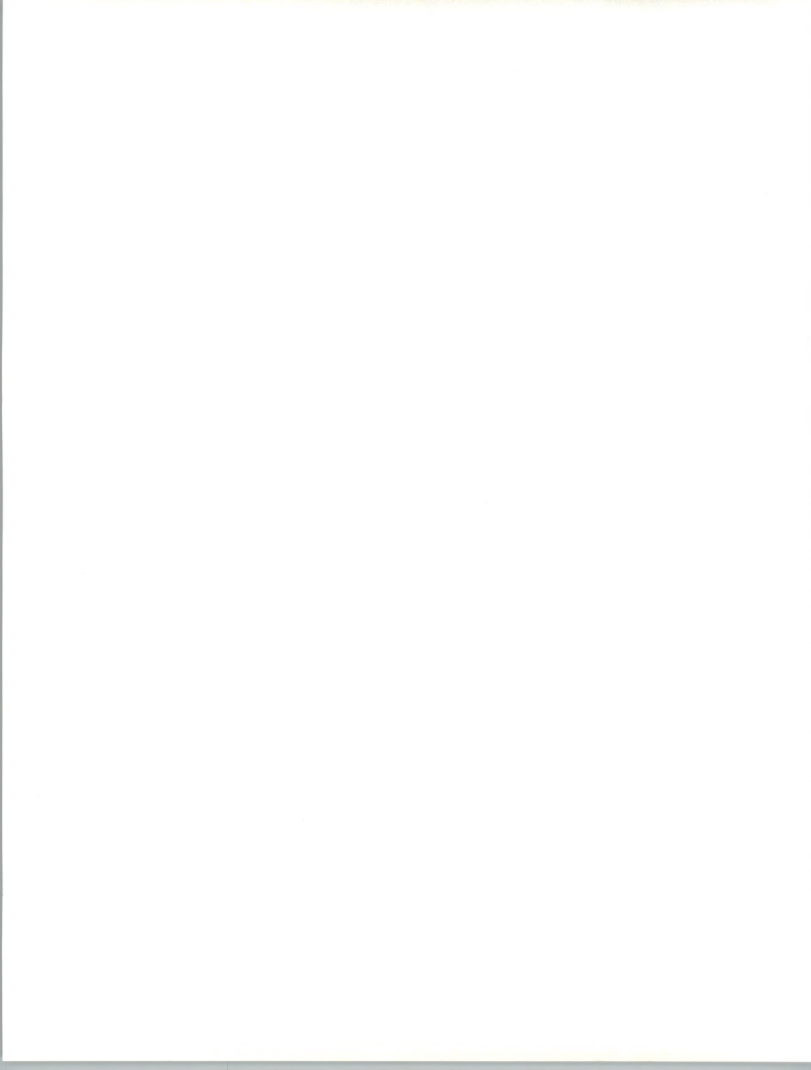
Trends, Events and Issues

Nothing gets done in any company anywhere without the involvement of some form of accounting application. Whether it involves a single weekly paycheck or the compilation of an entire fiscal year's revenues and expenses, accounting applications are there, computing salaries, processing numbers and, increasingly, automating the way American companies do business.

INPUT estimates that accounting represents at least 20-25% of the total for all cross-industry information services expenditures. Because of its relative practical simplicity and pervasiveness, accounting was among the first business functions to be computerized. Often this was done in-house by teams of accountants and engineers who struggled and eventually succeeded in turning early mainframes into the world's largest adding machines. From earlier days through the early 1980s, corporations found it more pragmatically and financially viable to develop their accounting systems on their own.

The so-called "glass house" crumbled early for accounting applications. Since the mid-1980s it has become prohibitively expensive for companies to develop their own full-fledged accounting solutions in-house. Because this form of development is no longer viable, the issue for companies now is whether to purchase accounting applications that are cross-industrial or industry specific.

Another issue at the heart of the accounting applications market today is the question of residency. Many corporations are now asking themselves whether they are content to have their accounting systems centrally located on their legacy systems, or if migrating to a distributed architecture is more desirable. Accounting has traditionally been viewed as the one business application that should remain centralized. As the backbone application in almost any corporate information system, accounting has been deemed too important to migrate to distributed systems, whose trustworthiness has historically been suspect.



However, this may all be changing. Accounting applications powerhouses such as Global Software, Inc., Lawson Associates, Inc., Ross Systems, Inc., and Dun & Bradstreet Software Services, Inc., are developing or selling integrated accounting packages based upon distributed or client/server architectures. Increasingly, accounting cross-industry users are presented with applications solutions that effectively cut through the heavy chain links forged between them and their mainframes.

Pacific Enterprises, a \$6.5 billion holding company with holdings that include Southern California Gas, recently migrated its accounting applications from mainframes to a system of Novell NetWare-based local-area networks (LANs). The impetus for the move resulted from the company's realization that its mainframe technology had become obsolete and that it would be less expensive to migrate to distributed networks than to upgrade the dilapidated mainframes. A study published in late 1992 by Computer Intelligence revealed that 22% of 14,533 companies with 500 or more employees have installed PC LANs as their major accounting applications platforms. IBM midrange systems and IBM/PCM mainframes tied for second in this survey, each with a 19% installation rate.

Although some of the major players are preparing for the demise of mainframe-based accounting, INPUT believes it is too early to categorically dismiss the mainframe as a viable accounting applications platform. Rather than place all their eggs into one basket, several vendors INPUT researched for this report are wisely preparing themselves to place eggs in multiple baskets. For example, Integral, Inc. sent its OS/2-to-AS/400 client/server product to beta test in the third quarter of 1992. This is the company's first step toward providing client/server accounting applications that will run on mainframes, AS/400s, UNIX, OS/2, Windows and Windows NT. Likewise, Computer Associates International, Inc. is preparing for multiplatform capability. The company's latest version of the CA-Masterpiece accounting series will run on IBM mainframes and AS/400s in addition to DEC VAX, Unisys and UNIX environments.

During the research for this report, INPUT noted an increasing interest in UNIX-based accounting applications among users. With the exception of Oracle Corporation, few major vendors had UNIX products available as 1992 drew to a close. This should change in the next 24 months, however, as industry insiders predict that UNIX-based accounting will reach 25-30% of the total cross-industry market.

This could lead to polarization between mainframe-based and PC/client/server-based accounting. According to the Computer Intelligence survey quoted earlier, 30% of the users queried are planning to implement new accounting applications on mainframes and 26% plan to implement on PC LANs. INPUT believes the platform upon which an accounting applica-

tion is based is less important to users than features such as information management, graphical user interface (GUI), flexibility and customization. These percentage differences are slim, but it is clear that users have preferences.

The reasons users continue to rely upon mainframe-based accounting applications have changed little since INPUT last reported on this cross-industry sector. Users often consider accounting to be the core of their businesses and because it is such a fundamental and pervasive application, changing an accounting system affects nearly every aspect of a corporation's information infrastructure. The savings and loan debacle and the shakeout at IBM have made it clear that both the economy and the competitive environment in which most companies exist are causing them to re-evaluate or restructure their business methods. Because accounting forms the core of business methods, it is still more fiscally sound for companies to indulge their mainframe appetites than to create a substantial capital outlay to migrate or downsize. The key to both user and vendor success on this issue is to realize that the migration to new accounting applications solutions will be painful and should be approached with well-conceived migration strategies to assure both revenue and benefit growth.

Due to the growing demand for client/server and downsized products, there will continue to be a shift toward pricing schemes based upon a company's number of users rather than the size of the platform. This is primarily due to the issues discussed above, which indicate that the use of a specific platform is becoming less relevant than the functionality of the accounting applications utilized. The client/server model will continue to gain popularity as users increasingly demand relational data base architectures and graphical user interface technology to access and manipulate data in a user friendly, uniform and cost-effective fashion.

INPUT believes that new pricing schemes could have a negative impact on accounting applications forecasts. As discussed above, more accounting applications vendors are preparing to send client/server and multiplatform versions of their packages to market. The availability of these new products will create more sales for vendors, but they will have to be lower priced in order to effectively compete. However, considering the reluctance of many in this cross-industry user base to migrate to new solutions, new sales within the next 12 months may be insufficient to compensate for lower pricing.

Demand in the accounting vertical market should continue, but product and pricing competition, particularly in high-end applications, could prove too stiff for many medium- to small-sized vendors. One key area of user demand and vendor opportunity is industry-specific accounting applications. Large vendors such as Computer Associates and Dun & Bradstreet Software Services are already providing applications packages that offer a substantial degree of customization and industry-specific utility.

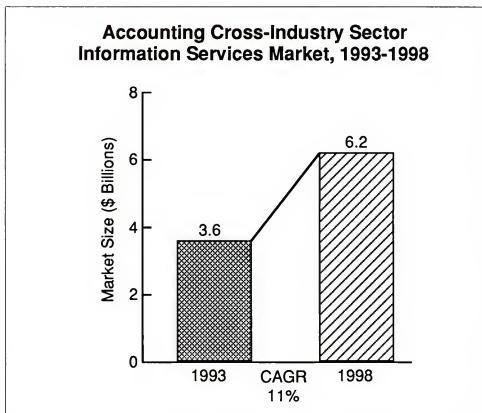
Industries such as banking and defense contracting are heavily regulated and require accounting applications tailored to their specific needs. INPUT believes the demand for such products will increase, but that it could inhibit users' ability to purchase cross-industry products. By providing applications that can be customized across many vertical industries, vendors should be able to avail themselves of significant opportunity.



Information Services Market Forecast

INPUT has adjusted its 1993 forecast from the previous year to reflect user expenditures that were higher than predicted in 1992. The overall forecast for the accounting cross-industry sector is presented in Exhibit III-1.

EXHIBIT III-1



An overall reconciliation of the 1992-1997 cross-industry forecast is presented in Appendix A. A discussion of the accounting sector delivery modes follows.

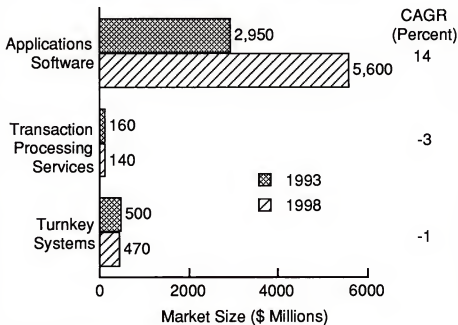
A

Applications Software Products

Exhibit III-2 shows the expected size of each delivery mode in the accounting cross-industry sector. Of the three delivery modes in this market, applications software products is not only the largest, but will experience the healthiest growth rate over the next five years. Exhibit III-3 shows the growth expected for accounting cross-industry applications software products by platform size.

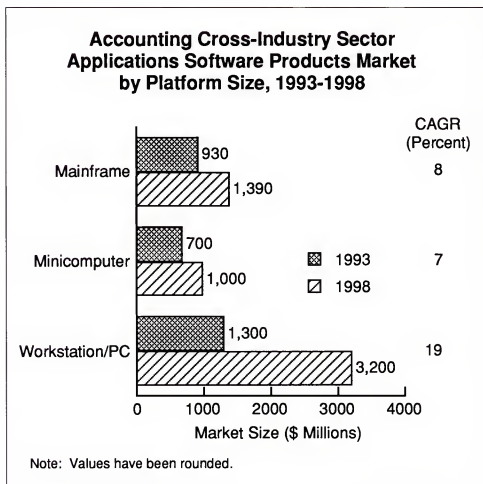
EXHIBIT III-2

**Accounting Cross-Industry Sector
Information Services Market by Delivery Mode
1993-1998**



Note: Values have been rounded.

EXHIBIT III-3



User expenditures on mainframe-based accounting packages are forecast to grow at about the rate of inflation from 1993-1998. However, these packages will increasingly focus on flexibility, ease of use and client/server capability. As the forecast period progresses, users will decrease their expenditures on upgrades and increase spending on migrations and client/server products. However, mainframe applications spending will eventually fall off in favor of smaller platform-based applications software products.

As with mainframes, minicomputer-based accounting applications software products will continue to experience moderate growth, but will eventually begin a decline even though midsize businesses and divisions of large corporations continue to purchase minicomputer-based accounting packages. Users have made considerable investments in midrange hardware over the last four years, and these platforms are better positioned to perform within client/server configurations and eventually be further downsized. Also, as previously discussed, many vendors are developing UNIX-based products and targeting them at midrange systems users, which is sustaining midrange usability.

INPUT believes minicomputer/midrange applications will experience modest growth early in the forecast period, but their use will diminish by the late 1990s.

The popular shift toward client/server and downsized architectures has positioned the workstation/PC platform segment as a viable one for accounting applications software. As the practical differences between platforms continue to erode, INPUT forecasts the strongest growth for this segment. User preferences for Windows and comparable graphical user interface technologies have made the workstation/PC platform the technology of choice for small to midsized companies and corporate user departments that prefer the flexibility and ease of use this platform offers.

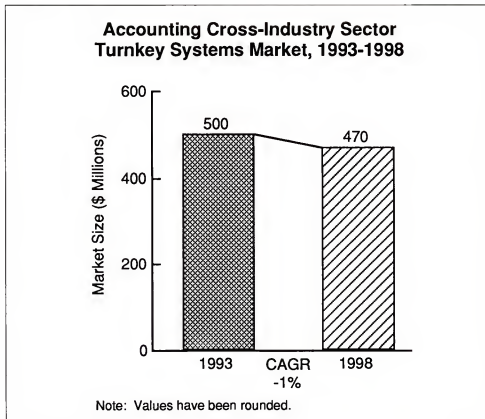
However, even though the small business market will continue to grow and applications software product prices are already low, prices will continue to decline. This is primarily due to competition and price cutting, which reflects a migration from distribution channels to mass merchandising and computer superstores such as CompUSA.

B

Turnkey Systems

Exhibit III-4 presents the expected growth in accounting cross-industry turnkey systems.

EXHIBIT III-4





The days are rapidly waning when an accounting applications vendor can consult with a client, then turn around and provide a comprehensive, integrated package specific to the client's needs. The original accounting turnkey systems products were developed by accounting processing services vendors. As the markets for their services were eroded by the increased availability of packaged software, these vendors subsequently provided in-house alternatives for their customers in the form of minicomputer-based turnkey systems. Many such systems were installed and are still maintained, but there are few new sales of these systems.

Turnkey vendors and VARs sell accounting systems predominantly to small and midsize business with annual sales of \$25 million or less. For these users, turnkey vendors are still an affordable alternative to the hardware and software vendors and systems integrators utilized by larger companies. However, accounting turnkey systems is a small and declining market, and it is becoming increasingly industry specific. Vendors and VARs in this segment often start with an existing accounting package and configure it with industry-specific operational solutions, ultimately creating an integrated solution with little cross-industry applicability.

INPUT believes that the market for turnkey systems is still sizable, albeit industry specific, but the availability in the retail market or in cross-industry accounting packages and PCs is overpowering the need for the more expensive turnkey solution.

C

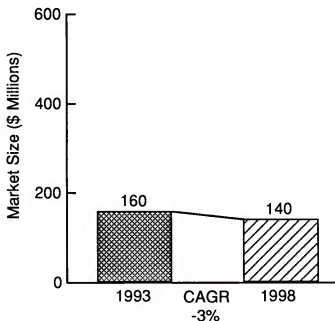
Processing Services

Exhibit III-5 presents the expected growth in the accounting cross-industry sector processing services market.

Accounting cross-industry processing services do not include tax processing services sold to accounting firms, nor do they include payroll processing services (which is a human resource function) or processing services that support banking and finance functions such as back-office banking, electronic funds transfer and retail point-of-sale applications.

Although a market for accounting data entry will continue to exist, it is primarily considered an industry-specific transaction processing service. In fact, no processing services firms exist today that perform all aspects of the corporate accounting function, though many firms offer parts of the function.

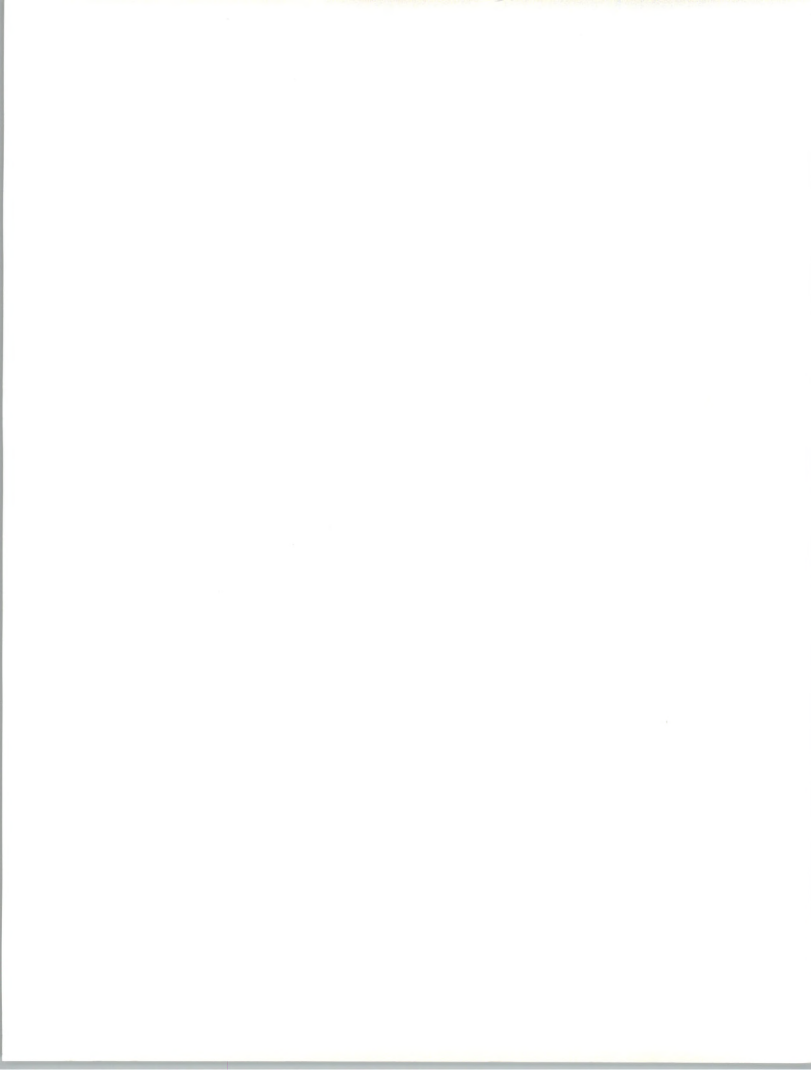
EXHIBIT III-5

**Accounting Cross-Industry Sector
Processing Services Market, 1993-1998**

Note: Values have been rounded.

Therefore, accounting processing services are a small and declining segment of the entire processing services industry. Accounting was among the first functions that corporations computerized and it is relatively static compared to functions like payroll processing. Security concerns also make it less likely for a corporation to relinquish its operating records to an outside firm for processing services. And since packaged applications software products that run on personal computers and workstations are readily available, small firms and large firms can do their own accounting and related processing.

Ultimately, the only real source of new expenditures in accounting processing services is with companies that are downsizing and need some form of transition management to off-load applications, which may include accounting applications software.





Forecast Data Base and Reconciliation

INPUT has increased its overall forecast for this report on applications software products due to a guarded optimism that client/server and other migrated solutions will gain prominence over the forecast period. As downsized and client/server solutions gain popularity through the 1990s, demand for mainframe and minicomputer solutions will flatten and eventually decline. However, INPUT believes there may initially be residual negative impacts from user reluctance to migrate to new solutions, new pricing schemes and the need for industry-specific application functions. Nevertheless, these factors will be diluted over the forecast period by increased demand in the workstation/PC applications segment. INPUT also believes that major vendors will continue to position their products in the multiplatform, client/server market and that this will continue to fuel interest in accounting software migration.

Exhibit A-1 presents INPUT's accounting cross-industry sector user expenditure forecast for 1992-1998. Exhibit A-2 presents a reconciliation of the 1992-1997 forecast.

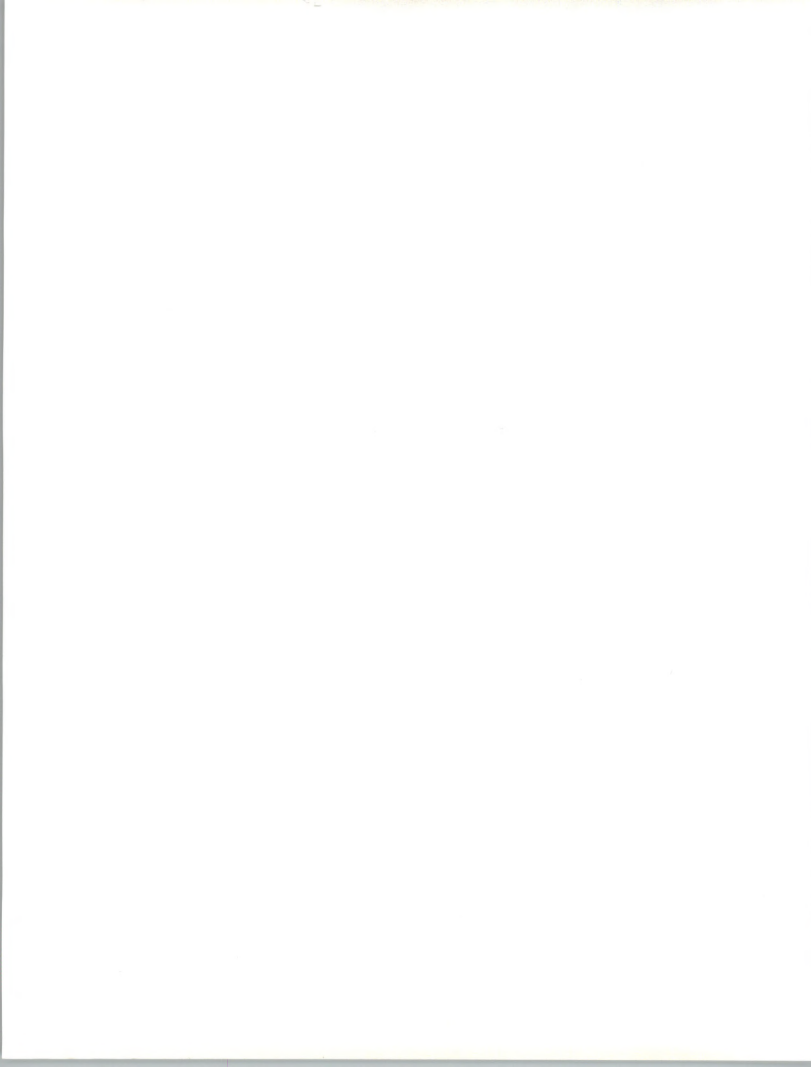


EXHIBIT A-1

**Accounting Cross-Industry Sector
Market Size by Delivery Mode, 1992-1998
(\$ Millions)**

Delivery Modes	1992 (\$M)	Growth 92-93 (%)	1993 (\$M)	1994 (\$M)	1995 (\$M)	1996 (\$M)	1997 (\$M)	1998 (\$M)	CAGR 93-98 (%)
Sector Total	3,332	8	3,611	3,955	4,377	4,888	5,502	6,221	11
<i>Processing Services</i>	167	-3	162	157	152	147	143	139	-3
- Transaction Processing	167	-3	162	157	152	147	143	139	-3
<i>Turnkey Systems</i>	500	-1	495	490	485	480	475	471	-1
<i>Applications Software</i>	2,665	11	2,954	3,308	3,740	4,261	4,884	5,612	14
- Mainframe	853	9	930	1,013	1,100	1,193	1,289	1,392	8
- Minicomputer	666	6	706	752	805	865	930	995	7
- Workstation/PC	1,146	15	1,318	1,542	1,835	2,202	2,665	3,225	19

EXHIBIT A-2

**Accounting Cross-Industry Sector
1993 MAP Data Base Reconciliation
(\$ Millions)**

Delivery Modes	1992 Market				1997 Market				92-97 CAGR per data 92 Rpt (%)	92-97 CAGR per data 93 Rpt (%)
	1992 Report (Fcst) (\$M)	1993 Report (Actual) (\$M)	Variance from 1992 Report		1992 Report (Fcst) (\$M)	1993 Report (Fcst) (\$M)	Variance from 1992 Report			
			(\$M)	(%)			(\$M)	(%)		
Total	3,045	3,332	287	9	4,900	5,502	602	12	10	11
Processing Services	155	167	12	7	180	143	-37	-21	3	-3
Turnkey Systems	450	500	50	10	520	475	-45	-9	3	-1
Applications Software	2,440	2,666	226	9	4,200	4,884	684	16	11	13



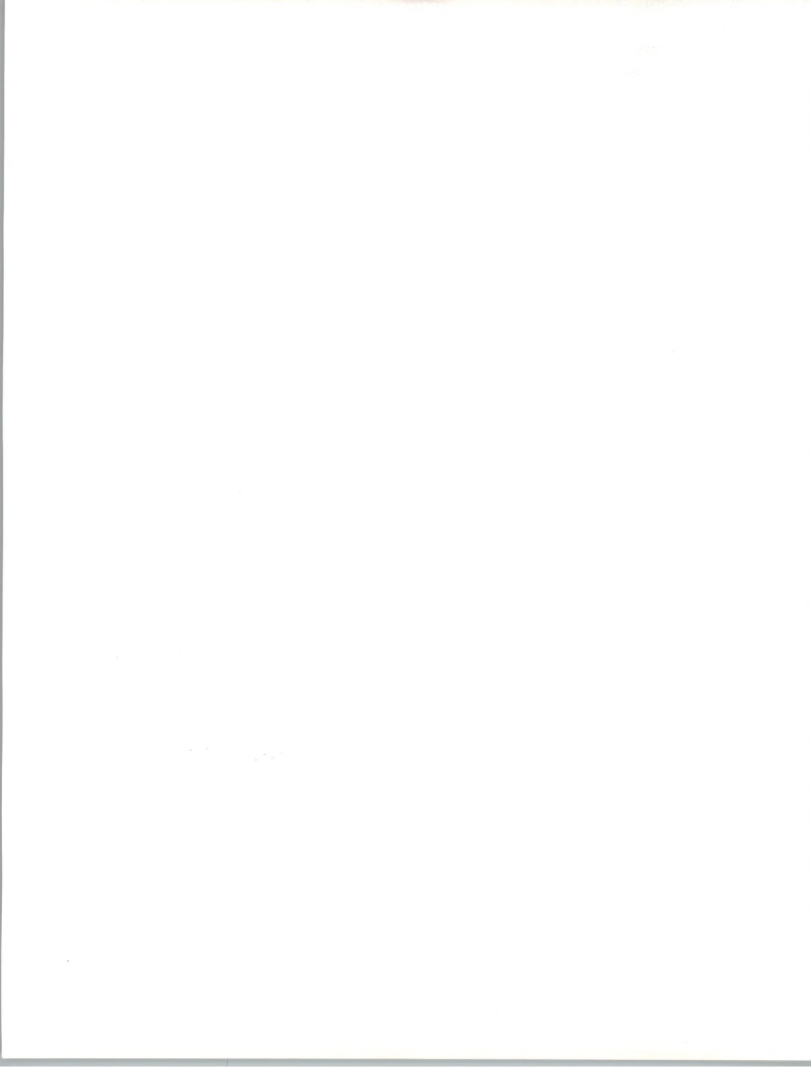
Index of Companies

Accounting applications vendors mentioned in this report are listed below:

- Computer Associates International, Inc.
- Dun and Bradstreet Software Services, Inc.
- Global Software, Inc.
- Intergral, Inc.
- IBM
- Lawson Associates, Inc.
- Novell
- Oracle Corporation
- Ross Systems, Inc.



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ABOUT INPUT

Since 1974, information technology (IT) users and vendors throughout the world have relied on INPUT for data, objective analysis, and insightful opinions to support their plans, market assessments and technology directions particularly in computer software and services. Clients make informed decisions more quickly and save on the cost of internal research by using INPUT's services.

Call us today to learn how your company can use INPUT's knowledge and experience to grow and profit in the revolutionary IT world of the 1990s.

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*Analysis of Information Services, Software and Systems Maintenance Markets
5-year Forecasts, Competitive and Trend Analysis*

- 15 Vertical Markets
- 9 Categories of Software and Services
- 7 Cross-Industry Markets
- The Worldwide Market (30 countries)

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- Outsourcing
- Client/Server
- Systems Integration
- IT Vendor Analysis
- EDI / Electronic Commerce
- U.S. Federal Government
- IT Procurements

— EUROPEAN —

- Outsourcing
- Systems Integration
- Customer Services

CUSTOM CONSULTING

Many vendors leverage INPUT's proprietary data and industry knowledge by contracting for custom consulting projects to address questions about their specific market strategies, new product/service ideas, customer satisfaction levels, competitive positions and merger/acquisition options.

INPUT advises users on a variety of IT planning and implementation issues. Clients retain INPUT to assess the effectiveness of outsourcing their IT operations, assist in the vendor selection process and in contract negotiation/implementation. INPUT has also evaluated users' plans for systems and applications downsizing.

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