

Winter 2006

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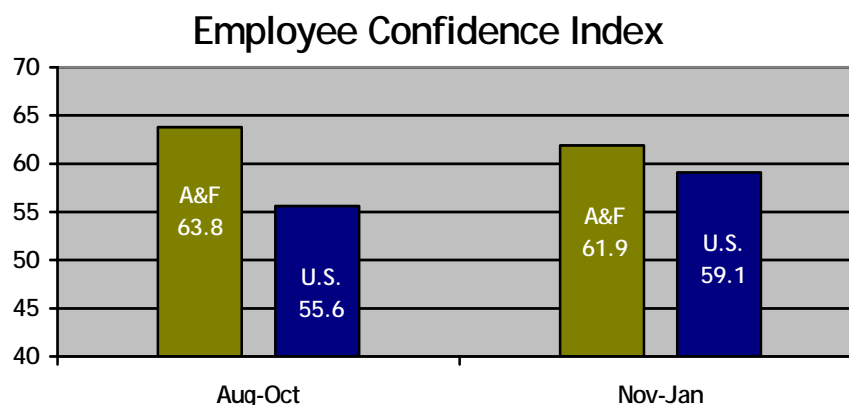
### Accounting and Finance Workers' Employee Confidence Index Falls as More are Pessimistic About Economy and Personal Situation, But Level Remains Higher than Overall U.S. Workforce

FT. LAUDERDALE, Fla., February 21, 2006 - The Accounting and Finance Employee Confidence Index, a measure of confidence among accounting and finance workers in the U.S., decreased to 61.9 during the period between November 2005 and January 2006, compared to 63.8 during the previous quarter, according to a recent survey by Spherion Corporation (NYSE:SFN). The quarterly Spherion® Accounting and Finance Employment Report, conducted by Harris Interactive®, finds that more accounting and finance workers are pessimistic about the economy and their ability to find a new job. Workers remained confident in their job security however, with 78 percent believing their jobs would not be eliminated in the next year.

Despite the drop in the overall Confidence Index, accounting and finance workers are more likely than the overall U.S. workforce to believe the job market and economy are improving and to have confidence in the future of their employer and in their ability to find a new job.

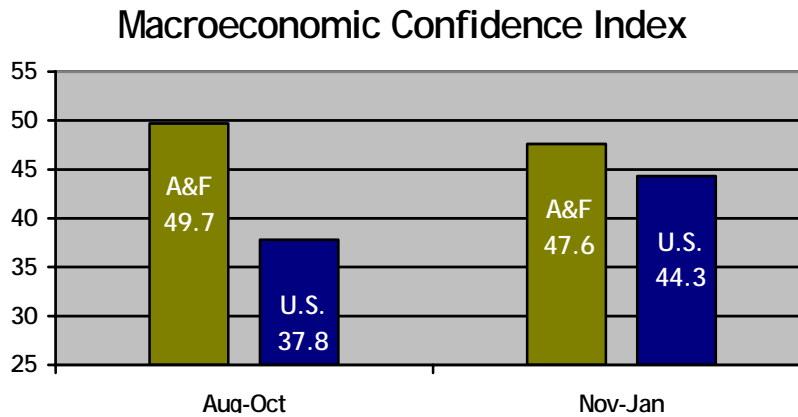
"To the casual observer, it appears that fewer accounting and finance workers are now confident in the economy and in their personal work situations, but last quarter's numbers show that more workers were confident across the board and that they remain more confident than the U.S. workforce," said Brendan Courtney, vice president of Spherion Professional Services. "The drop was caused by an increased number of previously neutral workers who now feel less optimistic. We don't think there is much cause for concern among these workers. However, in our recruiting business, we continue to see high demand for all types of accounting and finance workers across the country, especially those that have experience working with large public accounting firms. We don't see this trend cooling anytime soon, as the need for skilled workers continues and the talent pool shrinks."

**Employee Confidence Index:** The latest Accounting and Finance Employee Confidence Index stands at 61.9 for the period from November 2005 to January 2006, a 1.9 point drop from the previous quarter. During that same time, the U.S. Employee Confidence Index increased 3.5 points to 59.1. The quarterly Accounting and Finance Employee Confidence Index dropped as more workers had a pessimistic outlook on the economic situation and their ability to find a new job.



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**Macroeconomic Confidence Index:** The Accounting and Finance Macroeconomic Confidence Index is 47.6, a drop of 2.1 points from the previous quarter. More workers believe that fewer jobs are available and that the economy is weakening. At the same time, more workers are confident in the overall macroeconomic environment. The Index level is 3.3 points higher than the U.S. Index.



*Note: The data below was used to calculate the Macroeconomic Confidence Index. For the following, respondents were asked to select a point on a scale of 1 to 5 (where a "1" indicates a weak economy or fewer jobs available while a "5" indicates a stronger economy or more jobs available) that best represents their opinions.*

- **Fewer Workers Have Neutral Stance on Job Market:** 36 percent of accounting and finance workers believe fewer jobs are available, compared to 28 percent in the fall of 2005. At the same time, 30 percent of accounting and finance workers believe more jobs are available, a four percentage point increase from the previous quarter.

#### *Job Availability*

November 2005-January 2006				August 2005-October 2005			
<u>Accounting &amp; Finance</u>		<u>U.S.</u>		<u>Accounting &amp; Finance</u>		<u>U.S.</u>	
More jobs:	30%	More jobs:	25%	More jobs:	26%	More jobs:	22%
Same amount:	34%	Same amount:	35%	Same amount:	46%	Same amount:	33%
Fewer jobs:	36%	Fewer jobs:	40%	Fewer jobs:	28%	Fewer jobs:	45%

- **More Workers Believe Economy is Weakening:** 34 percent of accounting and finance workers believe the economy is getting weaker, a six percentage-point increase from the period of August-October 2005. In addition, 30 percent of accounting and finance workers believe that economy is strengthening, versus 29 percent last quarter.

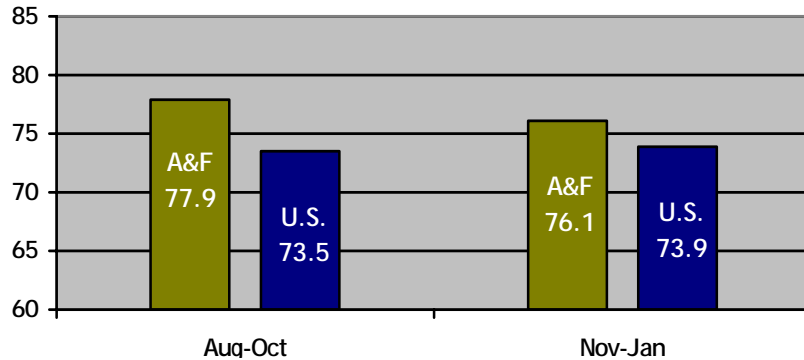
#### *Strength of the Economy*

November 2005-January 2006				August 2005-October 2005			
<u>Accounting &amp; Finance</u>		<u>U.S.</u>		<u>Accounting &amp; Finance</u>		<u>U.S.</u>	
Getting stronger:	30%	Getting stronger:	25%	Getting stronger:	29%	Getting stronger:	20%
Staying same:	35%	Staying same:	36%	Staying same:	43%	Staying same:	33%
Getting weaker:	34%	Getting weaker:	39%	Getting weaker:	28%	Getting weaker:	47%

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**Personal Confidence Index:** The Accounting and Finance Personal Confidence Index is 76.1, a decline from 77.9 in the previous quarter. While the number of accounting and finance workers who are confident in the future of their employer increased, the percentage of A&F workers who have confidence in their ability to find a new job fell from 67 percent to 62 percent. Despite this fall, the Accounting and Finance Personal Confidence Index is 2.2 points higher than the U.S. Personal Confidence Index.

### Personal Confidence Index



*Note: The data below was used to calculate the Personal Confidence Index. For the following, respondents were asked to select a point on a scale of 1 to 5 (where a "1" indicates no confidence in either one's ability to find a job or no confidence in the future of one's employer, while a "5" indicates a lot of confidence in one's ability to find a job or the future of one's employer) that best represents their opinions.*

- **More Accounting and Finance Workers Confident in Their Employer's Future:** 69 percent of accounting and finance workers are confident in the future of their employer, compared to 67 percent last quarter.

#### Confidence in Future of Employer

November 2005-January 2006				August 2005-October 2005			
<u>Accounting &amp; Finance</u>		<u>U.S.</u>		<u>Accounting &amp; Finance</u>		<u>U.S.</u>	
Confident:	69%	Confident:	65%	Confident:	67%	Confident:	64%
Neutral:	19%	Neutral:	23%	Neutral:	20%	Neutral:	23%
Not confident:	12%	Not confident:	13%	Not confident:	13%	Not confident:	13%

- **Fewer Accounting and Finance Workers Confident in Ability to Find a Job:** 62 percent of accounting and finance workers have confidence in their own ability to find a job, a five percentage-point drop from the previous quarter.

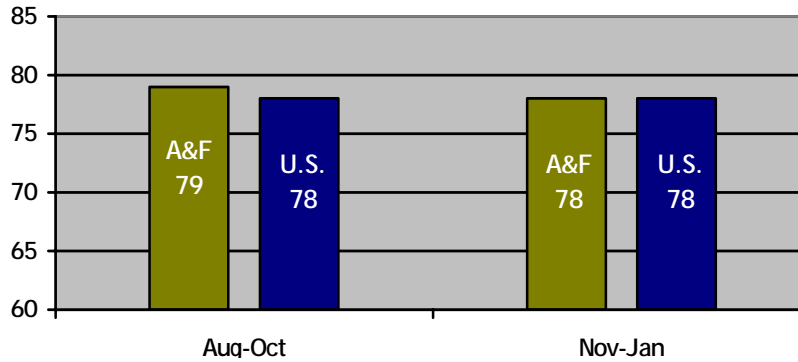
#### Confidence in Ability to Find New Job

November-January				August-October			
<u>Accounting &amp; Finance</u>		<u>U.S.</u>		<u>Accounting &amp; Finance</u>		<u>U.S.</u>	
Confident:	62%	Confident:	59%	Confident:	67%	Confident:	58%
Neutral:	22%	Neutral:	27%	Neutral:	24%	Neutral:	28%
Not confident:	16%	Not confident:	14%	Not confident:	10%	Not confident:	14%

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**Job Security Index:** 78 percent of accounting and finance workers feel that it is unlikely that they will lose their jobs in the next year, versus 79 percent last quarter.

### Job Security Index

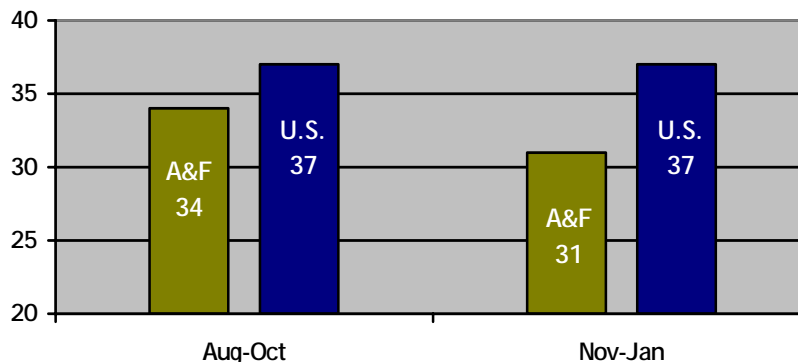


#### Likelihood of Losing Job or Job Elimination in Next 12 Months

November 2005-January 2006				August 2005-October 2005			
<u>Accounting &amp; Finance</u>		<u>U.S.</u>		<u>Accounting &amp; Finance</u>		<u>U.S.</u>	
Likely:	12%	Likely:	12%	Likely:	13%	Likely:	12%
Neither unlikely or likely:	10%	Neither unlikely or likely:	10%	Neither unlikely or likely:	8%	Neither unlikely or likely:	9%
Unlikely:	78%	Unlikely:	78%	Unlikely:	79%	Unlikely:	78%

**Job Transition Index:** 31 percent of adult workers in accounting and finance said they are likely to look for a new job in the next year, compared to 34 percent in the fall of 2005.

### Job Transition Index



#### Likelihood of Losing Job or Job Elimination in Next 12 Months

November 2005-January 2006				August 2005-October 2005			
<u>Accounting &amp; Finance</u>		<u>U.S.</u>		<u>Accounting &amp; Finance</u>		<u>U.S.</u>	
Likely:	31%	Likely:	37%	Likely:	34%	Likely:	37%
Neither unlikely or likely:	12%	Neither unlikely or likely:	10%	Neither unlikely or likely:	9%	Neither unlikely or likely:	10%
Unlikely:	57%	Unlikely:	52%	Unlikely:	57%	Unlikely:	52%

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### About the Spherion Employment Report

As part of the Spherion® Emerging Workforce® Series of employment surveys, the quarterly Spherion Accounting & Finance Employment Report provides a snapshot of the latest workforce trends among accounting and finance professionals across the country. Two key indices are measured: the Spherion 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; and the Spherion Job Transition Index, which captures how likely respondents are to look for a new job in the next 12 months. The survey also measures respondents' confidence in the strength of the economy, availability of jobs, the future financial health of their employers and their ability to find a new job.

### Methodology

The Accounting and Finance Employment Report is based on data from the Harris Interactive QuickQuery<sup>SM</sup> online omnibus conducted monthly by Harris Interactive® on behalf of Spherion Corporation.

A U.S. sample of 8,805 employed adults, aged 18 years and older, of whom 425 work in accounting or finance positions, was interviewed in a series of polls conducted between November 1-3, November 8-10, December 5-7, December 12-14, 2005 and January 3-5 and January 10-12, 2006. Figures for age, sex, race/ethnicity, income, education and region were weighted where necessary to bring them into line with their actual proportions in the population. Propensity score weighting adjusted for respondents' propensity to be online.

In theory, with probability samples of this size, one can say with 95 percent certainty that the results for the overall sample have a sampling error of plus or minus 1 percentage point. Sampling error for the results of employed adults who work in accounting or finance positions (n=425) is plus or minus 5 percentage points. The online samples are not probability samples.

### About Spherion

Spherion Corporation is a leader in the staffing industry in North America, providing value-added staffing, recruiting and workforce solutions. Spherion has helped companies improve their bottom line by efficiently planning, acquiring and optimizing talent since 1946. To learn more, visit [www.spherion.com](http://www.spherion.com).

### About Harris Interactive®

Harris Interactive Inc. ([www.harrisinteractive.com](http://www.harrisinteractive.com)), based in Rochester, New York, is the 13<sup>th</sup> largest and the fastest-growing market research firm in the world, most widely known for *The Harris Poll*® and for its pioneering leadership in the online market research industry. Long recognized by its clients for delivering insights that enable confident business decisions, the Company blends the science of innovative research with the art of strategic consulting to deliver knowledge that leads to measurable and enduring value.

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To become a member of the Harris Poll Online<sup>SM</sup> and be invited to participate in future online surveys, go to [www.harrispollonline.com](http://www.harrispollonline.com).

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