

EXHIBIT 3
Important Factors in Selecting Primary Accounting Package

Major Factors	Mean*
Functionality/capability of software	1.298
Cost of software	3.070
Compatibility with other software and/or systems	3.386
Vendor stability/viability	3.561
Vendor support	3.772
Other (please specify)	5.913
* (1 = most important; 6 = least important)	