

Accountancy Age 2009 Top 30 Accounting Networks and Associations																								
Firm	Rank	Combined	Previous	% change	no of firms	no of countries	no of partners	no of prof staff	The Americas	Europe	Asia &	Year End	Audit (\$m)	%	Tax &	%	Business	%	Other	%	Chairman/ chief executive	Network/ Association description	HQ	
	(Rank Oct 2008)	annual income (\$m)	year's income							Middle east	Pacific Rim				Legal (\$m)		advisory (\$m)		(\$m)					
PricewaterhouseCoopers Int¹	1 (1)	28,185	24,729	14	-	153	8,603	116,935	36%	50%	14%	Jun 08	13,808	49	7,478	27	6,899	24	0	0	Sam DiPiazza	Network	London	
Deloitte Touche Tohmatsu	2 (2)	27,400	23,100	19	68	140	9,100	124,000	47%	41%	12%	May 08	12,700	46	6,000	22	6,300	23	2,400	9	James Quigley	Network	New York	
Ernst & Young²	3 (3)	24,500	21,100	16	-	140	8,244	107,447	40%	47%	13%	Jun 08	16,600	68	6,700	27	0	0	2,900	12	James Turley	Network	London	
KPMG International	4 (4)	22,690	19,810	15	-	144	7,677	104,057	32%	54%	14%	Sep 08	10,690	47	4,730	21	7,270	32	0	0	Timothy Flynn	Network	Netherlands	
BDO International	5 (5)	5,145	4,704	9	99	110	3,424	33,436	44%	48%	8%	Sep 08	2,938	57	1,034	20	967	19	206	4	Jeremy Newman	Network	Brussels	
Grant Thornton Int	6 (7)	4,000	3,500	14	96	100	2,539	21,822	45%	44%	11%	Sep 08	2,040	51	840	21	1,000	25	120	3	David McDonnell	Network	London	
Geneva Group International	7 (8)	3,707	3,146	18	-	72	1,642	14,005	22%	57%	21%	Dec 08	1,149	31	1,223	33	1,038	28	297	8	Michael Reiss von Filski	Organisation	Switzerland	
RSM International	8 (6)	3,620	3,060	18	-	64	2,912	21,401	72%	19%	9%	Aug 08	1,786	49	1,036	29	599	17	199	5	Jean Stephens	Network	London	
Praxity	9 (9)	3,233	2,839	14	109	72	2,211	17,934	50%	46%	4%	2008	2,037	63	744	23	356	11	97	3	Bill Fingland	Alliance	UK/Belgium	
Crowe Horwath International	10 (10)	3,063	2,527	21	142	101	3,324	17,729	52%	26%	22%	Dec 08	1,654	54	643	21	429	14	337	11	Frank Arford	Network	New York	
Baker Tilly International	11 (11)	2,956	2,501	18	145	110	2,576	16,456	53%	37%	10%	Jun 08	1,489	50	814	28	553	19	99	3	Geoff Barnes	Network	London	
Moore Stephens International	12 (15)	2,237	1,884	19	366	98	2,231	15,320	47%	45%	8%	Dec 08	1,205	54	590	26	231	10	212	9	Richard Moore	Association	London	
Nexia International	13 (12)	2,200	1,700	23	196	102	2,190	13,000	36%	55%	9%	Oct 08	1,254	57	418	19	506	23	22	1	Norbert Neu	Network	London	
Leading Edge Alliance	14 (14)	2,171	1,613	35	-	95	1,470	14,500	N/A	N/A	N/A	Dec 08	999	46	543	25	543	25	87	4	Karen Kehl-Rose	Association	US	
Kreston International³	15 (17)	2,087	1,700	22	245	95	1,329	15,682	53%	37%	9%	Oct 08	1,085	52	459	22	250	12	0	0	Clive Stevens	Association	Chelmsford	
PKF International	16 (13)	2,020	1,723	17	230	120	2,928	14,731	43%	44%	13%	Jun 08	869	43	384	19	586	29	182	9	Eric Tait	Network	London	
HLB International	17 (16)	1,906	1,729	10	182	100	1,721	10,355	N/A	N/A	N/A	Nov 08	934	49	534	28	438	23	0	0	Peter Frost	Network	London	
AGN International	18 (20)	1,480	1,317	13	198	90	1,057	7,787	52%	39%	9%	Oct 08	814	55	355	24	0	0	311	21	Nicholas Blake	Association	London	
IGAF Worldwide	19 (18)	1,333	1,029	30	136	59	1,250	8,325	60%	37%	4%	May 08	440	33	333	25	453	34	107	8	Kevin Mead	Association	Duluth, US	
BKR International	20 (19)	1,330	894	49	139	76	1,016	7,667	35%	59%	6%	Jun 08	712	54	387	29	231	17	0	0	Bob Rothenberg	Association	New York	
MSI Global Alliance	21 (21)	1,150	1,100	5	-	98	2,200	5,200	28%	57%	15%	Dec 08	403	35	460	40	288	25	0	0	James Mendelssohn	Association	London	
DFK International	22 (23)	951	878	8	-	83	1,128	5,885	56%	36%	8%	Apr 09	482	51	274	29	153	16	42	4	Kevin Arnold	Association	London	
IAPA	23 (22)	942	848	11	229	56	1,442	4,442	35%	59%	6%	Mar 09	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Susan Humphry	Association	Farnham
CPA Associates International	24 (-)	903	791	14	150	73	857	5,140	N/A	N/A	N/A	Dec 08	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	James Flynn	Association	New York
UHY International	25 (25)	667	614	9	105	72	636	5,079	43%	45%	9%	Dec 08	394	59	127	19	73	11	73	11	John Wolfgang	Network	London	
Morison International⁴	26 (24)	626	685	-9	75	55	580	4,583	N/A	88%	12%	Dec 08	212	34	50	8	114	18	250	40	Jean-Pierre Larroze	Association	London	
JHI International	27 (26)	552	533	4	120	52	604	3,548	56%	33%	10%	Dec 08	215	39	171	31	166	30	0	0	Mark Tenzer	Association	Canada	
Polaris International	28 (27)	533	N/A	N/A	171	90	856	5,186	32%	48%	9%	Dec 08	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Julio Gabay	Association	Miami
Russel Bedford International	29 (29)	350	327	7	73	72	510	3,729	N/A	N/A	N/A	Jun 08	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Geoffrey Goodyear	Network	London
Alliott Group	30 (-)	335	N/A	N/A	160	70	653	2,743	36%	56%	8%	Dec 08	194	58	36	11	107	32	0	0	David Almond	Alliance	UK	
Notes: 1. Figures do not include legal 2. Business advisory figures are included in audit fees 3. Moving to a network by the end of 2009 4. Figures exclude affiliated organisations in US and Canada																								