

TOP INTERNATIONAL NETWORKS, ASSOCIATIONS AND ALLIANCES

INTERNATIONAL ORGANISATION	LATEST COMBINED ANNUAL TOTAL INCOME (\$M)	PREVIOUS YEAR'S INCOME (\$M)	% CHANGE	NO OF FIRMS	NO OF COUNTRIES	NO OF PARTNERS	NO OF PROFESSIONAL STAFF	YEAR END	BREAKDOWN OF FEE INCOME						GEOGRAPHICAL BREAKDOWN (%)				HEADQUARTERS	CHAIRMAN/CHIEF EXECUTIVE	NETWORK/ASSOCIATION DESCRIPTION	WEBSITE	
									ASSURANCE & ACCOUNTING (\$M)	%	TAX & LEGAL (\$M)	%	BUSINESS ADVISORY (\$M)	%	OTHER (\$M)	%	THE AMERICAS	EUROPE, AFRICA & MIDDLE EAST					ASIA & PACIFIC RIM
AGN International	1,603	1,490	7.6	199	92	1,292	7,419	Oct 12	866	54	385	24	-	-	353	22	44	50.5	5.5	London	Nicholas Blake	Association	www.agn.org
Alliott Group	601	431	39.4	179	73	794	4,440	Mar 13	124	21	347	58	111	18	6	1	56	33	11	Hampshire	James Hickey	Alliance	www.alliotgroup.net
Baker Tilly International	3,300	3,220	2.5	156	131	2,650	25,667	Jun 12	1,771	54	898	27	434	13	214	6	44	37	19	London	Geoff Barnes	Network	www.bakertillyinternational.com
BDO	6,016	5,667	6.2	102	138	4,778	41,979	Sep 12	3,650	61	1,127	19	1,239	20	-	-	43	40	17	Brussels	Martin van Roekel	Network	www.bdointernational.com
BKR International	1,330	1,360	-2.2	149	79	1,403	8,679	Jun 12	-	-	-	-	-	-	-	-	40	54	6	New York	Angelo Colombo	Association	www.bkr.com
CPA Associates International	643	640	0.5	158	65	870	5,414	n/a	302	47	206	32	77	12	58	9	50	40	10	New Jersey	James Flynn	Association	www.cpaai.com
Crowe Horwath International	3,078	2,931	5	143	114	3,335	21,335	Dec 12	1,561	51	742	24	369	12	406	13	48	27	25	New York	Kevin McGrath/Andrew Pianca	Network	www.crowehorwath.net
Deloitte	31,300	28,800	8.7	-	150	9,948	148,947	May 12	13,000	42	5,900	19	12,400	40	-	-	50	35	16	New York	Barry Salzberg	Network	www.deloitte.com
DFK International	1,083	1,089	-0.6	212	84	1,188	7,601	Sep 12	514	47	314	29	166	15	89	-	53	35	12	London	Scott Hazy	Association	www.dfk.com
ECOVIS International	282	272	3.7	60	50	585	3,400	Dec 12	113	40	104	37	65	23	-	-	-	-	-	Berlin	Kay Friedrich Thomsen	Network	www.ecovis.com
EY	24,420	22,880	6.7	-	151	9,129	133,864	Jun 12	10,923	45	6,370	26	7,127	29	-	-	40	43	17	London	Mark Weinberger	Network	www.ey.com
GGI	4,386	4,287	2.3	388	101	2,787	20,491	Dec 12	1,360	31	1,535	35	1,272	29	219	5	32	54	14	Zurich	Claudio Cocca/Michael Reiss von Filski	Alliance	www.ggi.com
GMN International	199	185	7.6	67	44	329	1,529	Sep 12	105	53	65	33	21	11	8	4	16	64	20	London	Michael Wilford	Association	www.gmni.com
Grant Thornton International	4,182	3,788	10.4	124	118	2,839	26,987	Sep 12	1,895	45	909	22	1,090	26	288	7	46	40	14	London	Edward Nusbaum	Network	www.gti.org
HLB International	1,571	1,795	-12.5	258	101	1,754	10,878	Dec 12	848	54	393	25	173	11	157	10	40	43	17	London	Mogens Andersen/Robert Tautges	Network	www.hlbi.com
IAPA	1,057	1,008	4.9	209	68	1,115	4,403	Mar 13	-	-	-	-	-	-	-	-	33	62	47	Farnham	Susan Humphry	Association	www.iapa.net
IECnet	115	108	6.5	66	50	219	977	Jun 12	66	57	36	31	13	-	-	-	16	63	21	Champs sur Mame	Vincent Domon	Association	www.iecnet.net
INAA	586	563	4.1	67	50	697	3,323	Dec 12	-	-	-	-	-	-	-	-	8	89	3	Brussels	Luca Aniasi	Association	www.inaa.org
INPACT Group	306	307	-0.3	154	73	571	2,976	Dec 11	167	55	90	29	37	12	11	4	35	50	15	London	Reynold Cicalese/Stephen Jacobs/Derek Lai	Alliance	www.inpactgroup.com
Integra International	313	273	14.7	127	73	433	3,041	Apr 13	156	50	78	25	78	25	-	-	42	39	19	Vancouver	Oscar Mary	Association	www.integra-international.net
JHI Association	377	n/a	n/a	104	53	511	2,706	Dec 12	162	43	116	31	88	23	-	-	60	25	15	New Jersey	Harvey Bookstein/Michael Parness	Association	www.jhi.com
Kingston Sorel International	324	318	1.9	76	62	394	3,279	n/a	81	25	108	33	134	41	-	-	29	28	23	London	Sir Michael Snyder	Association	www.ksi.org
KPMG International	23,030	22,710	1.4	-	156	8,624	117,190	Sep 12	10,310	45	4,860	21	7,860	34	-	-	32	50	18	Amstelveen	Michael Andrew	Network	www.kpmg.com
Kreston International	1,965	1,756	11.9	218	110	1,448	16,303	Oct 12	878	45	612	31	258	13	216	11	49	33	18	Chelmsford	Jon Lisby	Network	www.kreston.com
Leading Edge Alliance	2,769	2,590	6.9	190	102	2,175	18,854	Dec 12	1,134	41	953	34	681	25	-	-	67	24	10	St Charles (IL)	Carl Schultz	Association	www.leadingedgealliance.com
MGI	483	500	-3.4	161	83	764	29,88	Jun 12	-	-	-	-	-	-	-	-	35	54	11	London	John Repetti/Clive Viegas Bennett	Alliance	www.mgiworld.com
Moore Stephens International	2,283	2,298	-0.6	299	101	2,312	15,273	Dec 12	1,228	54	640	28	238	10	177	8	46	42	12	London	Richard Moore	Network	www.moorestephens.com
Morison International	723	712	1.5	96	67	820	6,319	Dec 12	408	56	144	20	113	16	58	8	20	62	18	London	Liza Robbins/Jean-Pierre Larroze	Association	www.morisoninternational.com
MSI Global Alliance	1,420	1,390	2.2	243	100	1,910	6,671	Dec 12	724	51	284	20	412	29	-	-	-	-	-	London	Donal Watkin	Association	www.msiglobal.org
Nexia International	2,827	2,301	22.9	200	103	2,600	15,261	Jun 12	1,611	57	650	23	311	11	254	9	50	40	10	London	Kevin Arnold	Network	www.nexia.com
PKF International	2,683	2,621	2.4	300	125	2,276	16,681	Jun 12	1,476	55	724	27	322	12	161	6	56	28	16	London	Sajjad Akhtar/John Sim	Network	www.pkf.com
Praxity Global Alliance	3,721	3,688	1	60	109	2,768	21,702	n/a	1,817	49	826	22	421	12	657	18	56	36	8	Epsom	Rick Anderson	Alliance	www.praxity.com
PrimeGlobal	2,029	2,036	-0.3	350	90	2,189	13,738	May 12	-	-	-	-	-	-	-	-	47	46	6	Atlanta	Kevin Mead	Association	www.primeglobal.net
PwC	31,510	29,223	7.8	-	158	9,359	139,723	Jun 12	14,864	47	7,944	25	8,702	28	-	-	39	44	17	London	Dennis Nally	Network	www.pwc.com
RSM International	3,987	3,951	0.9	108	102	3,126	23,947	Dec 12	1,908	48	1,156	29	597	15	326	8	63	24	13	London	Jean Stephens	Network	www.rsmi.com
Russell Bedford International	382	377	1.3	91	101	549	3,751	Jun 12	-	-	-	-	-	-	-	-	-	-	-	London	Geoffrey Goodyear/Alan Bezzant	Network	www.russellbedford.com
The TAG Alliances	3,025	2,900	4.3	259	94	n/a	10,000	Dec 12	-	-	-	-	-	-	-	-	60	25	15	St Petersburg	Peter Appleton Jones	Alliance	www.tiagnet.com/www.taglaw.com
UHY International	622	625	-0.5	138	86	768	5,210	Dec 12	392	63	118	19	62	10	50	8	36	48	16	London	Ladislav Hornan/Rhys Madoc	Network	www.uhy.com
TOTAL	170,531	161,090	5.9																				

CPA Associates figures are for 2012, no year-end date given • GGI is a multi-disciplinary alliance • IECnet is legally an association, but also a member of the Forum of Firms (members practising transnational audits must share same quality control policy) • Kingston Sorel International - individual firms have different year-end dates; figures are the sum of latest figures • MGI is an alliance but operates in some regions as a network • Moore Stephens International - in the US and Canada, member firms operate as an association in accordance with national regulations • Praxity Global Alliance's figures are based on member firms' year end in 2012 • Russell Bedford International - number of countries includes correspondent firms • The TAG Alliances' figures are an estimate based on member firm returns • Data is collected primarily from the individual groups and from publicly available documents

NETWORKS BY FEE INCOME

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11 PKF International	2,683	2,621	2.4
12 Moore Stephens International	2,283	2,298	-0.6
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14 HLB International	1,571	1,795	-12.5
15 UHY International	622	625	-0.5
16 Russell Bedford International	382	377	1.3
17 ECOVIS International	282	272	3.7

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