

WORLD

Leading accounting networks: fee data

Rank 2011		Fee income (\$m)	Last Years fee income (\$m)	Growth rate (%)	Audit & Accounting	Tax services	Fee split (%)					Other	Year-end
							Management consulting	Corporate finance	Corporate Recovery/ Insolvency	Litigation Support			
NETWORKS													
1	PwC*(1)	29,223.0	26,569.0	10%	48	26	-	-	-	-	26	Jun-11	
2	Deloitte*(2)	28,800.0	26,578.0	8%	43	19	-	-	-	30	8	May-11	
3	Ernst & Young*	22,880.0	21,550.0	6%	46	26	-	-	-	19	9	Jun-11	
4	KPMG*(2)	22,710.0	20,630.0	10%	46	21	-	-	-	-	33	Sep-11	
5	BDO*	ng	ng										
6	RSM International*	ng	ng										
7	Grant Thornton International*	3,788.0	3,674.0	3%	50	22	-	-	-	-	28	Sep-11	
8	Baker Tilly International*	3,222.1	3,065.8	5%	51	24	9	3	4	2	7	Jun-11	
9	Crowe Horwath International*	2,894.9	2,729.0	6%	50	25	10	1	1	0	13	Dic-11	
10	Nexia International*	2,330.0	2,101.0	11%	52	22	11	3	1	3	8	Jun-11	
11	Moore Stephens International*	2,298.0	2,151.1	7%	53	27	6	2	2	1	9	Dic-11	
12	PKF International*	1,980.3	2,449.4	-19%	49	28	10	6	2	1	4	Jun-11	
13	HLB International*	1,794.9	1,692.0	6%	45	29	10	2	2	1	11	Dic-11	
14	Kreston International*(4)	1,757.4	1,673.0	5%	46	23	7	2	2	-	20	Oct-11	
15	Mazars*	1,333.1	1,185.6	12%	48	10	2	40	-	-	-	Ago-11	
16	UHY International*	633.5	648.4	-2%	63	17	8	1	1	1	9	Dic-11	
17	Russell Bedford International*	377.0	376.0	0%	-	-	-	-	-	-	-	Jun-11	
18	Rödl & Partner*(5)	327.7	n/a	-	31	25	9	-	-	-	35	Dic-10	
19	ECOVIS International*(6)	275.1	258.6	6%	39	27	7	1	2	3	21	Dic-11	
20	IECnet/CPA-USA/EPR*(7)	107.6	119.1	-10%	57	29	6	4	1	3	-	Jun-11	
21	Reanda International*	87.3	61.5	42%	65	10	13	-	5	-	7	Dic-11	
23	UC&CS America*	64.3	24.9	158%	53	33	14	-	-	-	-	Dic-10	
22	SMS Latinoamerica*(8)	58.1	53.7	8%	47	28	18	1	3	-	3	Dic-11	

Total revenue/growth **117,590.1**

Notes: *Disclaimer = Only data from the exclusive member firms within the network or association is included. Data relating to correspondent and non-exclusive member firms is not included. (1) Other includes consulting and financial advisory services; (2) Other includes advisory services;(3) RSM International data does not include non-exclusive members. If it were to include them the total fee income would be \$3,951.1m (4) Kreston International figure excludes those full members which also belong to another international group. For 2011: \$110,7m, for 2010: \$208,0m; (5) Management Consulting includes corporate finance and corporate recovery. Other includes legal services and litigation support; (6) ECOVIS International does not include fee income of associated US partners. If it were to, the combined revenue of the network would be \$356.6m; (7) IEC/CPA-USA/EPR fee income does not include correspondent and non-exclusive members. If it were to, the combined revenue of the network would be \$251.1m; (8) SMS Latinoamerica fee income does not include correspondent and non-exclusive members. If it were to the total fee income would be \$60.3m.

Source: *International Accounting Bulletin*