

THE 2019 accountingTODAY TOP 100 FIRMS

RANK	Firm	Headquarters	Chief executive	Year end	REVENUE		Offices	PERSONNEL					FEE SPLIT (in percent)					
					\$ mn.	% chg.		Partners	% chg.	Professionals	% chg.	Total emps.	% chg.	A&A	Tax	MAS	Other	
19	18	Deloitte ¹	New York City	Cathy Engelbert	June	19,897.00	7.26	120	5,492	2.16	73,855	12.18	94,637	11.48	32	17	51	0
2	2	PwC ¹	New York City	Tim Ryan	June	15,400.00	5.26	94	3,500	5.20	NA	NA	54,000	NA	41	25	34	0
3	3	Ernst & Young ⁵	New York City	Kelly Grier	June	14,000.00	7.69	82	3,500	6.06	33,600	5.66	45,300	4.38	31	28	32	9
4	4	KPMG ²	New York City	Lynne Doughtie	Sept	9,460.00	5.58	101	2,213	1.61	26,447	2.00	35,736	2.00	31	28	41	0
5	5	RSM US ³	Chicago	Joe Adams	April	2,141.72	8.23	85	825	3.25	7,252	2.44	9,670	1.15	37	36	26	1
6	6	Grant Thornton ⁴	Chicago	J. Michael McGuire	Dec	1,865.22	6.53	58	623	1.30	6,616	3.13	8,556	2.60	33	26	41	0
7	7	BDO USA	Chicago	Wayne Berson	June	1,470.00	4.26	61	576	2.31	4,958	2.40	6,592	2.03	49	34	17	0
8	8	CLA ⁵	NA	Denny Schleper	Dec	954.00	10.29	110	785	6.80	4,056	-9.32	5,521	0.82	34	34	5	27
9	9	Crowe	Chicago	Jim Powers	Dec	923.90	9.04	34	323	2.87	3,402	11.87	4,510	11.28	32	27	41	0
10	10	CBIZ & MHM ⁶	Cleveland	Chris Spurio and Andy Burczyk	Dec	784.91	9.23	91	440	3.77	2,470	2.4	3,876	1.28	29	27	44	0
11	12	Moss Adams	Seattle	Chris Schmidt	Dec	691.00	19.76	27	341	6.56	2,066	7.89	3,076	6.95	42	37	21	0
12	11	CohnReznick	New York City	Frank Longobardi	Jan	645.00	4.71	25	258	-4.80	1,908	0.85	2,659	0.45	53	29	8	10
13	13	BKD	Springfield, Mo.	Theodore Dickman	May	594.62	5.36	36	279	2.57	1,824	-1.03	2,611	-0.76	49	30	21	0
14	14	Baker Tilly	Chicago	Alan Whitman	May	578.40	5.82	27	282	-3.42	2,095	2.50	2,901	1.93	34	30	32	4
15	16	Marcum	New York City	Jeffrey Weiner	Dec	549.75	17.09	26	239	13.81	1,219	30.10	1,784	27.16	42	35	14	9
16	15	Plante Moran	Southfield, Mich.	James Proppe	June	542.58	4.17	22	274	2.24	1,796	5.34	2,495	4.26	37	26	36	1
17	17	Dixon Hughes Goodman	Charlotte, N.C.	Matt Snow	May	430.00	6.44	29	235	-1.67	1,385	4.37	2,001	2.62	31	30	39	0
18	18	EisnerAmper	New York City	Charles Weinstein	Jan	360.70	2.30	17	170	4.94	979	5.61	1,401	4.55	47	43	10	0
19	20	Wipfli	Milwaukee	Rick Dreher	May	323.60	14.63	48	253	16.59	1,229	3.98	1,819	7.70	29	32	32	7
20	19	Carr, Riggs & Ingram	Enterprise, Ala.	William Carr	Sept	305.97	6.93	30	296	12.98	1,346	6.40	1,975	9.06	50	44	6	0
21	21	Eide Bailly	Fargo, N.D.	Dave Stende	April	299.20	11.06	32	260	8.33	1,386	12.77	2,044	11.03	40	42	9	9
22	23	Citrin Coopeman & Co.	New York City	Joel Cooperman	Dec	270.00	11.57	10	220	5.77	675	14.99	1,045	12.37	42	45	8	5
23	22	Armanino	San Ramon, Calif.	Matt Armanino	Dec	268.00	8.06	11	109	36.25	900	26.94	1,165	24.60	22	36	36	6
24	25	Withum	Princeton, N.J.	William Hagaman	June	206.20	17.55	12	133	17.70	720	35.85	1,031	28.07	43	43	10	4
25	24	Mazars USA	New York City	Victor Wahba	Aug	205.00	8.47	9	103	-11.97	601	5.25	857	2.27	39	36	25	0

Key and notes: Last year's rankings have been revised based on updated 2017 revenue provided by firms. Some firms' rankings will therefore differ from those reported last year.
 * Firm estimate § Gross revenue P Reported equity and non-equity partners as a single combined figure. NC No change NA Not available or not applicable NR Not ranked
 1 PwC's revenue figures and partner figures are Accounting Today estimates based on firm reports; all other figures are firm-supplied. 2017 total employee figure includes North America and Caribbean; 2018 number reflects PwC US only. 2 KPMG reported business offices, not every physical location. It also reported its fee split as a rounded percentage (given here) and exact dollar amounts (given in the Databank on page 8.) 3 RSM reported its fee split as a rounded percentage (given here) and exact dollar amounts (given in the Databank on page 8.) 4 Total personnel includes professionals in Grant Thornton's India Service Center in Bangalore. 5 CLA does not have a headquarters location — there is no single place from which the firm is controlled or directed. 6 Office figures are for CBIZ; MHM has 27 offices.

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