

# THE 2019 accountingTODAY TOP 100 FIRMS

RANK	19 Firm	18 Firm	Headquarters	Chief executive	Year end	REVENUE			PERSONNEL				FEE SPLIT					
						\$ mn.	% chg.	Offices	Partners	% chg.	% Profesionals	% Total emps.	% chg.	A&A	Tax	MAS	Other	
1	Deloitte <sup>§</sup>	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	PwC <sup>§1</sup>	2	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	Ernst & Young <sup>§</sup>	3	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	KPMG <sup>§2</sup>	4	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	RSM US <sup>3</sup>	5	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	Grant Thornton <sup>4</sup>	6	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	BDO USA	7	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	CLA <sup>5</sup>	8	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	Crowe	9	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	CBIZ & MHM <sup>6</sup>	10	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	Moss Adams	11	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	CohnReznick	12	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	BKD	13	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	Baker Tilly	14	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	Marcum	15	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	Plante Moran	16	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	Dixon Hughes Goodman	17	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	EisnerAmper	18	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	Wipfli	19	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	Carr, Riggs & Ingram	20	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	Eide Bailly	21	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	Citrin Coopeman & Co.	22	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	Armanino	23	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	Withum	24	Princeton, N.J.	William Haganan	June	206.20	17.55	12	133	17.70	720	35.85	1,031	28.07	43	43	10	4
25	Mazars USA	25	New York City	Victor Wahba	Aug	205.00	8.47	9	103	-11.97	601	5.25	857	2.27	39	36	25	0

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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.

RANK	Firm	Headquarters	Chief executive	Year end	REVENUE			PERSONNEL				FEE SPLIT (in percent)						
					\$ mn.	% chg.	Offices	Partners	% chg.	Professionals	% chg.	Total emps.	% chg.	A&A	Tax	MAS	Other	
19	18	Cherry Bekaert	Richmond, Va.	Michelle Thompson	April	194.60	11.97	15	138	14.05	764	12.19	1,128	11.90	39	41	17	3
26	27	Kearney & Co. <sup>P</sup>	Alexandria, Va.	Ed Kearney	Dec	169.30	10.94	4	28	3.70	649	9.08	706	7.13	71	0	29	0
28	28	Sikich*	Chicago	Christopher Geier	Dec	169.00	11.26	16	92	-10.68	612	-1.61	786	-2.36	27	14	56	3
29	29	PKF O'Connor Davies	New York City	Kevin Keane	Dec	165.75	10.50	9	153	4.79	630	6.78	908	5.83	51	29	16	4
30	31	Holthouse Carlin & Van Trigt	W. Los Angeles, Calif.	Philip Holthouse	Dec	150.00	10.29	11	54	3.85	430	5.65	580	6.03	18	77	0	5
31	30	Novogradac & Co.	San Francisco	Michael Novogradac	Dec	147.30	7.88	28	58	5.45	473	7.74	598	3.82	61	22	7	10
32	38	Rehmann	Troy, Mich.	Randy Rupp	Dec	143.00	23.28	22	164	7.19	576	18.52	856	1.42	33	35	14	18
33	32	UHY Advisors Inc. <sup>7</sup>	Chicago	Anthony Frabotta	Dec	141.74	4.61	20	84	27.27	510	12.09	740	13.50	33	47	20	0
34	34	MarksPaneth	New York City	Harry Moehringer	Dec	137.00	4.58	8	89	-7.29	491	2.51	703	1.15	38	50	4	8
35	33	Warren Averett	Birmingham, Ala.	Mary Elliott	Dec	133.66	0.42	14	112	-8.94	521	-1.33	832	-5.78	39	36	4	21
36	36	MBAF CPAs	Miami	Antonio Argiz	June	131.10	9.25	10	77	2.67	451	6.12	618	5.64	34	44	16	6
37	39	Weaver	Houston	John Mackel	May	127.10	10.33	9	94	13.25	456	11.22	661	10.35	37	40	17	6
38	35	Berdon*	New York City	Mark Bosswick and Stu Kotler	Dec	122.20	0.95	2	43	NC	341	4.28	453	2.49	33	43	24	0
39	37	Elliott Davis	Greenville, S.C.	Richard Davis	June	122.00	1.67	8	77	-3.75	483	0.63	686	-1.86	43	42	15	0
40	42	Friedman	New York City	Harriet Greenberg and Fred Berk	Dec	120.00	16.50	8	77	10.00	350	12.54	515	10.99	45	45	10	0
41	43	Squar Milner	Irvine, Calif.	Stephen Milner	Dec	117.80	16.52	7	65	20.37	459	39.94	652	38.43	34	54	12	0
42	40	The Bonadio Group*	Pittsford, N.Y.	Thomas Bonadio	April	115.80	9.97	12	93	5.68	582	3.37	750	3.31	44	28	11	17
43	64	NKSFBS <sup>8</sup>	Los Angeles	Mickey Segal	Dec	115.00	71.77	6	31	14.81	266	13.68	315	4.65	14	10	0	76
44	45	Whitley Penn*	Fort Worth, Texas	Larry Autrey	Dec	113.40	16.19	6	56	12.00	333	9.54	460	10.58	45	38	0	17
45	47	RubinBrown <sup>P</sup>	St. Louis	John Herber	May	110.90	21.84	7	125	8.70	583	21.71	786	15.76	44	43	13	0
46	46	LBMC	Brentwood, Tenn.	Jeff Drummonds	Dec	108.55	12.06	3	61	10.91	440	11.68	569	10.70	28	31	19	22
47	41	Anchin	New York City	Frank Schettino	Sept	102.00	-1.92	1	53	-5.36	292	19.18	364	-2.67	30	54	16	0
48	48	Frank, Rimerman & Co.	Palo Alto, Calif.	Brian Kreisler	Dec	100.10	10.85	4	29	3.57	439	14.03	447	6.18	34	60	6	0
49	44	FGMK	Chicago	Mario Donato	Dec	99.00	1.02	2	72	7.46	316	-12.71	408	-9.73	22	37	41	0
50	49	BPM	San Francisco	Jim Wallace	Oct	97.60	13.09	8	45	9.76	323	4.87	457	5.54	37	47	16	0

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7 UHY Advisors and UHY LLP are affiliated through an alternative practice structure. 8 In April 2018, Nigro Karlin Segal Feldstein & Bolno LLC was acquired by Focus Financial Partners, becoming NKSFBSB LLC; accounting and audit services are performed by a separate entity, Nigro Karlin Segal & Feldstein LLP.

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					\$ mn.	% chg.		Partners	% chg.	Professionals	% chg.	Total emps.	% chg.	A&A	Tax	MAS	Other	
19	18	Prager Metis CPAs	New York City	David Neste and Glenn Friedman	Jan	97.03	17.61	11	74	NA	325	21.72	504	23.83	29	35	36	0
52	59	Cohen & Co.	Cleveland	Randall Myeroff	Sept	96.43	31.41	12	69	16.95	407	32.14	556	29.91	44	41	4	11
53	50	Aprio	Atlanta	Richard Kopelman	Dec	96.14	12.93	5	61	15.09	323	4.19	459	8.00	29	53	13	5
54	51	Frazier & Deeter	Atlanta	Seth McDaniel	Dec	96.01	14.82	9	46	9.52	230	7.48	318	7.43	35	35	0	30
55	56	Katz, Sapper & Miller	Indianapolis	David Resnick	Dec	94.67	19.32	3	42	10.53	342	7.55	445	6.21	23	46	23	8
56	54	Hill, Barth & King	Canfield, Ohio	Chris Allegretti	Aug	94.00	17.50	16	83	15.28	303	8.21	484	9.50	14	38	11	37
57	52	Horne	Ridgeland, Miss.	Joey Havens	Dec	90.89	10.14	13	39	NC	479	15.70	571	1.78	31	11	45	13
58	55	BlumShapiro	West Hartford, Conn.	Joseph Kask	Dec	83.40	5.04	7	62	-4.62	307	1.32	445	-2.41	54	32	2	12
59	57	Blue & Co.	Carmel, Ind.	Brad Shaw	Dec	83.24	5.67	10	50	-1.96	346	2.06	465	1.09	28	26	42	4
60	58	Schneider Downs	Pittsburgh	Timothy Hammer and Steven Thompson	Dec	82.90	8.65	2	45	7.14	473	27.15	512	14.54	42	34	24	0
61	62	RKL <sup>9</sup>	NA	Edward Monborne	Dec	82.51	21.46	9	49	16.67	326	15.19	447	22.80	31	26	10	33
62	60	Honkamp Krueger & Co.	Dubuque, Iowa	Greg Burbach	Dec	81.20	14.53	8	51	13.33	222	1.37	475	5.56	14	19	12	55
63	61	Doeren Mayhew	Troy, Mich.	Chad Anschuetz	Sept	74.83	7.65	5	58	-6.45	208	4.00	324	NC	46	31	11	12
64	65	Berkowitz Pollack Brant	Miami	Joseph Saka	Dec	72.40	8.38	5	14	-6.67	181	-5.24	260	4.00	15	48	7	30
65	72	BerryDunn	Portland, Maine	John Chandler	June	70.46	26.48	6	37	NC	274	29.86	354	23.78	39	12	45	4
66	66	Kaufman Rossin	Miami	Blain Heckaman	May	70.10	8.35	4	53	20.45	252	7.69	375	8.38	38	36	10	16
67	67	K-Coe Isom	Loveland, Colo.	Jeff Wald	March	66.52	3.05	23	52	-3.70	230	3.60	355	-9.67	27	43	30	0
68	70	SVA CPAs	Madison, Wis.	Carl Schultz	May	65.82	15.78	5	43	2.38	155	5.44	285	2.15	15	19	12	54
69	68	Grassi & Co.	New York City	Louis Grassi	Dec	65.00	5.01	5	30	-9.09	182	-9.00	269	-7.24	48	38	9	5
70	63	Clark, Schaefer, Hackett & Co.	Cincinnati	Kerry Roe	June	64.24	-5.28	6	42	10.53	289	NC	405	1.76	50	40	7	3
71	75	Montgomery Coscia Greilich <sup>10</sup>	Plano, Texas	Gary Boyd	Dec	60.49	11.96	3	29	7.41	230	1.32	290	2.11	29	39	27	5
72	80	SingerLewak	Los Angeles	Jim Pitrat	Oct	60.03	12.16	10	43	2.38	225	13.07	305	10.51	40	41	7	12
73	84	Schellman & Co.	Tampa, Fla.	Chris Schellman	Dec	58.57	20.24	1	14	NC	151	19.84	192	18.52	100	0	0	0
74	78	Skoda Minotti	Cleveland	Gregory Skoda	Dec	58.55	9.11	4	41	7.89	185	-3.65	288	-1.03	31	25	6	38
75	79	MGO	Los Angeles	Kevin O'Connell	Dec	58.50	9.14	12	34	9.68	277	25.34	351	22.30	50	13	9	28

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<sup>9</sup> RKL does not have an official headquarters location.    <sup>10</sup> Announced plans to merge into Baker Tilly in June 2019.

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19	76 MCM CPAs	Dec	Louisville, Ky.	Diane Medley	57.07	5.86	5	50	11.11	260	2.36	384	8.17	39	41	6	14
77	74 Seiler	Dec	Redwood City, Calif.	George Marinos	57.00	3.64	3	20	11.11	169	13.42	232	11.54	NA	NA	NA	NA
78	73 SC&H Group	Dec	Sparks, Md.	Ronald Causey	56.22	1.39	3	43	-2.27	222	-3.48	298	3.83	21	16	63	0
79	77 Aronson	Dec	Rockville, Md.	Larry Davis	56.02	4.20	1	31	-8.82	177	0.57	256	1.19	37	38	23	2
80	81 BerganKDV <sup>11</sup>	June	St. Cloud, Minn.	Dave Hinmenkamp	55.73	6.99	7	52	26.83	319	46.33	399	31.68	18	41	12	29
81	82 Bennett Thrasher	June	Atlanta	Jeff Eischeid	55.72	10.53	1	38	5.56	217	11.86	296	10.45	27	59	5	9
82	69 Postlethwaite & Netterville	April	Baton Rouge, La.	Dan Gardiner	55.56	-4.72	8	35	2.94	318	3.92	400	5.26	43	19	33	5
83	71 Raich Ende Malter & Co.	Dec	New York City	Ellis Ende	53.60	-4.80	3	38	-11.63	150	12.78	229	7.51	40	60	0	0
84	83 Aldrich	Dec	Salem, Ore.	Martin Moll	52.60	6.91	7	35	2.94	213	3.40	300	3.09	30	34	11	25
85	94 Vavrinek, Trine, Day & Co.	Dec	Rancho Cucamonga, Calif.	Kevin Pulliam	52.50	23.53	13	47	14.63	216	18.03	313	22.75	78	18	4	0
86	95 Rea & Associates	Oct	New Philadelphia, Ohio	Don McIntosh	50.41	23.37	12	53	29.27	190	9.83	301	16.22	42	34	14	10
87	87 Brown Smith Wallace	Dec	St. Louis	Anthony Caleca	49.97	8.77	3	29	3.57	277	7.78	332	8.85	32	34	19	15
88	85 KLR	Dec	Providence, R.I.	Alan Litwin	49.54	5.63	4	30	3.45	179	5.29	237	4.41	29	36	35	0
89	88 PYA	Dec	Knoxville, Tenn.	Edward Pershing	49.34	9.23	5	36	2.86	128	0.79	229	1.33	12	19	69	0
90	86 Freed Maxick CPAs*	April	Buffalo, N.Y.	Henry Koziol	49.00	6.52	4	31	NC	221	4.25	293	1.38	35	35	30	0
91	89 Mauldin & Jenkins	May	Atlanta	Donald Luker	48.70	9.68	7	52	18.18	206	13.81	317	12.01	63	30	2	5
92	92 Wolf & Co.	Sept	Boston	Mark O'Connell	46.90	8.56	4	30	11.11	168	5.66	231	5.00	38	24	0	38
93	93 Miller Kaplan Arase	Feb	North Hollywood, Calif.	Douglas Waite	46.75	7.47	6	28	7.69	160	8.11	222	8.29	55	21	21	3
94	91 Kemper CPA Group	April	Evansville, Ind.	John Rubenacker	45.68	4.55	29	69	-2.82	225	3.21	331	0.30	43	39	18	0
95	90 Baker Newman & Noyes	Dec	Portland, Maine	Dayton Benway	45.40	2.25	4	38	-5.00	172	-2.27	250	-3.10	37	52	11	0
96	NR Gursej   Schneider	Nov	Los Angeles	Stephan Wasserman	44.88	17.76	6	16	14.29	136	3.82	192	6.67	4	30	0	66
97	NR Lutz	April	Omaha, Neb.	Mark Duren	44.00	25.53	4	35	34.62	183	48.78	262	49.71	32	35	9	24
98	NR Brown, Edwards & Co.	May	Roanoke, Va.	Jason Hartman	42.40	13.07	9	43	13.16	236	4.89	338	6.62	50	38	6	6
99	96 PBMares	Dec	Newport News, Va.	Alan Witt	41.70	3.47	10	40	5.26	124	1.64	216	1.41	27	42	12	19
100	NR Clark Nuber	Dec	Bellevue, Wash.	Robert Wheeler	41.00	6.22	1	23	NC	143	-2.72	203	0.50	51	41	0	8

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<sup>11</sup> Office figures do not reflect June 2018 merger with HSMC Orion, which added two offices.