

THE 2011 **accountingTODAY** TOP 100 FIRMS

RANK	Firm	Headquarters	Chief executive	Year end	REVENUE		Off-ices	PERSONNEL				FEE SPLIT (in percent)					
					\$ mn.	% chg.		Part-ners	% chg.	Profes-sionals	% chg.	Total emps.	% chg.	A&A	Tax	MAS	Other
1	10 Deloitte §	New York City	Barry Salzberg	Dec	\$10,938.00	2.01	100	2,883	-2.86	33,688	9.96	45,730	7.94	34	21	41	4
2	2 PwC §¹	New York City	Robert Moritz	June	\$8,034.00	-2.27	73	2,204	2.04	21,661	-2.17	29,546	-3.38	51	30	19	0
3	3 Ernst & Young §	New York City	James Turley	June	\$7,100.00	-6.82	77	2,300	-8.00	17,500	NC	24,600	-3.91	42	32	20	6
4	4 KPMG §²	New York City	John Veihmeyer	Sept	\$4,889.00	-3.68	87	1,759	-4.76	14,762	-6.59	21,285	-7.30	46	26	28	0
5	5 RSM / McGladrey & Pullen³	Bloomington, Minn.	C.Andrews/D.Scudder	April	\$1,378.87	-5.60	88	742	-1.20	4,895	-8.18	7,130	-8.06	43	35	21	1
6	6 Grant Thornton	Chicago	Stephen Chipman	Dec	\$1,085.70	-5.41	50	514	-3.93	3,580	-3.24	5,249	-3.05	47	28	25	0
7	7 BDO USA	Chicago	Jack Weisbaum	June	\$585.00	-5.65	39	263	-3.66	1,682	-9.03	2,497	-7.93	62	26	12	0
8	8 CBIZ / Mayer Hoffman McCann †⁴	Cleveland	D. Sibits/B. Hancock	Dec	\$575.30	-4.00	150	418	-10.11	1,714	-17.79	4,241	-7.40	23	27	50	0
9	9 Crowe Horwath	Oak Brook Terrace, Ill.	Charles Allen	March	\$481.00	-5.31	26	249	3.75	1,559	-4.71	2,315	-4.65	66	23	11	0
10	10 BKD	Springfield, Mo.	Neal Spencer	May	\$391.00	-0.51	29	246	-4.65	1,209	-3.74	1,814	-4.07	51	31	18	0
11	11 Moss Adams	Seattle	Rick Anderson	Dec	\$316.00	-2.17	18	238	-0.83	1,068	-5.49	1,687	-4.26	49	33	18	0
12	12 Plante & Moran	Southfield, Mich.	Gordon Krater	June	\$298.32	-0.96	16	222	0.45	979	-11.64	1,531	-9.19	49	32	19	0
13	NR EisnerAmper	New York City	Charles Weinstein	Jan	\$251.10	NA	8	169	NA	900	NA	1,069	NA	53	32	15	0
14	17 Marcum	Melville, N.Y.	Jeffrey Weiner	Dec	\$250.80	7.29	18	144	0.70	567	-0.35	916	-2.55	40	30	25	5
15	14 Clifton Gunderson	Milwaukee	Krista McMasters	May	\$243.00	-3.19	41	226	14.14	1,427	3.33	1,844	6.16	49	24	27	0
16	13 Baker Tilly Virchow Krause	Chicago	Timothy Christen	May	\$238.00	-8.46	11	107	-0.93	1,119	-2.53	1,346	-1.75	40	34	23	3
17	15 J.H. Cohn*	Roseland, N.J.	Thomas Marino	Jan	\$230.00	-2.13	11	150	-1.96	610	-3.94	1,008	-2.80	50	32	1	17
18	18 LarsonAllen	Minneapolis	Gordy Viere	Oct	\$227.00	4.13	19	121	-3.20	977	2.63	1,351	1.43	46	33	19	2
19	16 UHY Advisors⁵	Chicago	R. Stein/A. Frabotta	Dec	\$204.60	-12.71	15	107	-13.71	589	-22.80	939	-19.26	34	40	21	5
20	19 Dixon Hughes	High Point, N.C.	Ken Hughes	Dec	\$193.00	-3.50	22	134	NC	723	-4.62	1,080	-2.61	41	34	25	0
21	20 Reznick Group	Bethesda, Md.	Kenneth Baggett	Sept	\$191.53	1.02	10	97	-6.73	653	-19.68	961	-16.94	57	28	14	1
22	22 Rothstein, Kass & Co.	Roseland, N.J.	S. Kass/H. Altman	Dec	\$163.50	-3.54	8	69	1.47	594	-11.74	762	-9.29	67	31	1	1
23	21 ParenteBeard	Philadelphia	Robert Ciaruffoli	Dec	\$163.00	-4.90	24	147	-11.45	686	-6.92	1,031	-7.86	57	25	18	0
24	23 Eide Bailly	Fargo, N.D.	Jerry Topp	April	\$151.80	6.68	19	94	NC	982	12.36	1,327	7.45	44	36	10	10
25	24 WeiserMazars⁶	New York City	Douglas Phillips	Dec	\$120.00	-3.54	5	84	-12.50	375	-5.78	581	-4.60	55	35	10	0

Key and notes: Last year's rankings have been revised based on 2009 revenue provided by firms. Some firms' rankings will therefore differ from those reported last year.

* Firm estimate or projection † Accounting Today estimate § Gross revenue NC No change NA Not available/applicable NR Not ranked

1 Renamed from PricewaterhouseCoopers. Partner and staff figures and related metrics have been restated for current and previous years to exclude global partners/staff residing in the U.S.

2 Office total represents business offices, not every physical location 3 RSM McGladrey and McGladrey & Pullen operate under the brand McGladrey in an alternative practice structure.

4 CBIZ and Mayer Hoffman McCann are associated through an alternative practice structure. Revenues are an AT estimate; all other figures are firm-supplied, and do not reflect year-end merger with Kirkland, Russ, Murphy & Tapp. Office figures are for CBIZ alone; MHM has 36 offices nationwide. 5 UHY Advisors and UHY LLP are affiliated through an alternative practice structure.

6 Changed name from Weiser on joining international firm Mazars