

THE 2020 **accountingTODAY** TOP 100 FIRMS

| RANK | 20 | 19 | 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 | M&S | Other |
| 1 | 1 | | Deloitte | New York City | Joe Ucuzoglu | June | 21,913.00 | 10.13 | 130 | 5,811 | 5.81 | 84,718 | 14.71 | 106,918 | 12.98 | 27 | 17 | 53 | 3 |
| 2 | 2 | | PwC [§] | New York City | Tim Ryan | June | 17,400.00 | 3.26 | 91 | 3,749 | 7.11 | NA | NA | 58,000 | 1.75 | 36 | 27 | 37 | 0 |
| 3 | 3 | | Ernst & Young [§] | New York City | Kelly Grier | June | 15,000.00 | 7.14 | 104 | 3,600 | 5.88 | 35,800 | 7.19 | 45,000 | 6.13 | 29 | 29 | 32 | 10 |
| 4 | 4 | | KPMG [§] | New York City | Lynne Doughtie | Sept | 9,970.00 | 5.39 | 102 | 2,279 | 2.98 | 28,331 | 7.12 | 38,043 | 6.46 | 30 | 29 | 41 | 0 |
| 5 | 5 | | RSM US [§] | Chicago | Joe Adams | April | 2,436.37 | 13.76 | 87 | 903 | 9.45 | 8,200 | 13.07 | 10,882 | 12.53 | 36 | 35 | 28 | 1 |
| 6 | 6 | | Grant Thornton ⁴ | Chicago | Bradley Preber | Dec | 1,950.56 | 4.58 | 56 | 606 | -2.73 | 6,968 | 5.32 | 8,730 | 2.03 | 33 | 25 | 42 | 0 |
| 7 | 7 | | BDO USA | Chicago | Wayne Berson | June | 1,640.00 | 11.56 | 65 | 618 | 7.29 | 5,535 | 11.64 | 7,330 | 11.20 | 46 | 33 | 21 | 0 |
| 8 | 8 | | CLA ^H | NA | Denny Schleper | Dec | 1,145.33 | 20.06 | 120 | 848 | 8.03 | 4,412 | 8.78 | 6,071 | 9.96 | 30 | 34 | 2 | 34 |
| 9 | 9 | | Crowe | Chicago | Jim Powers | Dec | 958.30 | 3.72 | 37 | 328 | 1.55 | 3,209 | -0.99 | 4,267 | 0.40 | 31 | 24 | 45 | 0 |
| 10 | 10 | | CBIZ and MHM ⁵ | Cleveland | Chris Spurio and Andy Burczyk | Dec | 811.28 | 3.36 | 91 | 458 | 4.09 | 2,349 | -4.90 | 3,959 | 2.14 | 29 | 27 | 44 | 0 |
| 34 | | | Marks Paneth | New York City | Harry Moehringer | Dec | 142.00 | 3.65 | 9 | 87 | -2.25 | 483 | -1.63 | 684 | -2.70 | 36 | 56 | 1 | 7 |
| 35 | 37 | | Weaver | Houston | John Mackel | Dec | 141.10 | 11.01 | 10 | 102 | 8.51 | 494 | 8.33 | 706 | 6.81 | 36 | 40 | 17 | 7 |
| 36 | 36 | | MBAF CPAs | Miami | Antonio Argiz | June | 140.50 | 7.17 | 10 | 80 | 3.90 | 482 | 6.87 | 655 | 5.99 | 30 | 43 | 20 | 7 |
| 37 | 35 | | Warren Averett | Birmingham, Ala. | Mary Elliott | Dec | 140.50 | 4.97 | 14 | 113 | -2.59 | 526 | 0.96 | 853 | 2.52 | 40 | 34 | 6 | 20 |
| 38 | 40 | | Friedman ⁷ | New York City | Harriet Greenberg and Fred Berk | Dec | 135.00 | 12.50 | 9 | 75 | -2.60 | 432 | 23.43 | 595 | 15.53 | 38 | 38 | 25 | 0 |
| 39 | 50 | | Prager Metis International | New York City | David Neste and Glenn Friedman | Jan | 133.92 | 38.02 | 15 | 94 | 27.03 | 432 | 32.92 | 652 | 29.37 | 32 | 37 | 31 | 0 |
| 40 | 41 | | Squar Milner | Irvine, Calif. | Stephen Milner | Dec | 130.00 | 10.36 | 9 | 83 | 27.69 | 464 | 1.09 | 655 | 0.46 | 32 | 57 | 11 | 0 |
| 41 | 43 | | Whitley Penn | Fort Worth, Texas | Larry Autrey | Dec | 128.49 | 13.31 | 6 | 59 | 5.36 | 375 | 12.61 | 523 | 12.23 | 44 | 40 | 0 | 16 |
| 42 | 39 | | Elliott Davis | Greenville, S.C. | Richard Davis | June | 127.00 | 4.10 | 8 | 82 | 6.49 | 475 | -1.66 | 711 | 3.64 | 41 | 38 | 21 | 0 |
| 43 | 42 | | The Bonadio Group* | Pittsford, N.Y. | Bruce Zicari | April | 125.90 | 10.83 | 11 | 96 | 2.13 | 674 | 16.41 | 852 | 12.85 | 38 | 25 | 9 | 28 |

Key and notes: Last year's rankings have been revised based on updated 2018 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. H Firm does not recognize a single headquarters location. NC No change NA Not available or not applicable NR Not ranked

1 2019 revenues reflect sale of public sector business at the end of FY 2018. Partner figures are AT estimates based on published reports; all other figures are firm-supplied. 2 KPMG reports its number of business offices, not every physical location. 3 RSM US reported fee splits as both percentages and dollar amounts. 4 Total personnel includes professionals in Grant Thornton's India Service Center.

5 Office figure is for CBIZ; MHM has 27 offices.