

THE 2020 **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
1	19 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 ^{§1}	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 ^{§2}	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 ³	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 CLAH ^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
11	11 Moss Adams	Seattle	Chris Schmidt	Dec	767.92	11.19	28	360	5.57	2,263	9.54	3,339	8.55	39	41	20	0
12	14 Baker Tilly	Chicago	Alan Whitman	May	754.80	30.50	42	356	26.24	2,536	21.05	3,603	24.20	32	29	36	3
13	16 Plante Moran	Southfield, Mich.	Jim Proppe	June	687.45	26.70	26	336	22.63	2,339	30.23	3,140	25.85	35	29	35	1
14	12 CohnReznick	New York City	Frank Longobardi	Jan	680.00	5.43	19	275	6.59	2,035	6.66	2,805	5.49	52	29	8	11
15	13 BKD	Springfield, Mo.	Ted Dickman	May	662.91	11.48	38	294	5.38	2,015	10.47	2,872	10.00	50	29	21	0
16	15 Marcum	New York City	Jeffrey Weiner	Dec	625.34	13.75	31	299	25.10	1,481	21.49	2,178	22.09	43	38	10	9
17	17 Dixon Hughes Goodman	Charlotte, N.C.	Matt Snow	May	463.00	7.67	29	232	-1.28	1,473	6.35	2,105	5.20	29	29	42	0
18	18 EisnerAmper	New York City	Charles Weinstein	Jan	380.60	5.52	16	183	7.65	1,020	4.19	1,514	8.07	49	42	9	0
19	19 Wipfli	Milwaukee	Kurt Gresens	May	369.80	14.28	48	271	7.11	1,518	23.52	2,186	20.18	31	33	31	5
20	21 Eide Bailly	Fargo, N.D.	Dave Stende	April	341.70	14.20	33	275	5.77	1,473	6.28	2,179	6.60	39	40	10	11
21	23 Armanino	San Ramon, Calif.	Matt Armanino	Dec	326.00	21.64	16	126	15.60	1,024	13.78	1,387	19.06	20	37	36	7
22	20 Carr, Riggs & Ingram	Enterprise, Ala.	William Carr	Sept	315.64	3.16	30	304	2.70	1,406	4.46	2,036	3.09	50	43	7	0
23	22 Citrin Cooperman & Co.	New York City	Joel Cooperman	Dec	305.00	12.96	13	241	9.55	758	12.30	1,161	11.10	40	44	12	4
24	24 Withum	Princeton, N.J.	William Hagaman	June	223.30	8.39	13	181	36.09	743	3.19	1,072	7.09	44	42	10	4
25	26 Cherry Bekaert	Richmond, Va.	Michelle Thompson	April	219.30	12.69	15	137	-0.72	684	-10.47	1,036	-8.16	37	41	22	0

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* 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.

RANK				REVENUE				PERSONNEL						FEE SPLIT (in percent)				
20	19	Firm	Headquarters	Chief executive	Year end	\$ mn.	% chg.	Offices	Partners	% chg.	Professionals	% chg.	Total emps.	% chg.	A&A	Tax	MAS	Other
26	25	Mazars USA	New York City	Victor Wahba	Aug	218.00	6.34	9	100	-2.91	594	-1.16	851	-0.70	40	36	24	0
27	28	PKF O'Connor Davies	New York City	Kevin Keane	Dec	185.50	11.92	12	109	3.81	675	-2.00	929	2.31	50	28	17	5
28	27	Kearney & Co. ^P	Alexandria, Va.	Ed Kearney	Dec	176.90	4.49	4	31	10.71	809	24.65	891	26.20	74	0	26	0
29	29	Holthouse Carlin & Van Trigt	W. Los Angeles, Calif.	Philip Holthouse	Dec	174.00	16.00	13	55	NC	450	4.65	620	6.90	16	78	0	6
30	30	Sikich	Chicago	Christopher Geier	Dec	167.45	12.54	14	101	9.78	747	16.17	935	14.44	22	21	54	3
31	33	UHY Advisors Inc. ⁶	Farmington Hills, Mich.	Steven McCarty	Dec	161.03	13.61	20	86	2.38	599	17.45	850	14.86	35	45	20	0
32	32	Rehmann	Troy, Mich.	Randy Rupp	Dec	158.00	10.49	22	135	-8.78	609	2.87	857	0.12	33	40	3	24
33	31	Novogradac & Co.	San Francisco	Michael Novogradac	Dec	155.80	5.77	28	60	3.45	522	10.36	635	6.19	59	24	7	10
34	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
44	38	Berdon*	New York City	Mark Bosswick and Stu Kotler	Dec	125.00	2.29	2	43	NC	364	6.74	473	4.42	33	43	24	0
45	45	LBMC	Brentwood, Tenn.	Jeff Drummonds	Dec	122.82	13.15	3	61	NC	484	10.00	649	14.06	27	26	23	24
46	49	BPM	San Francisco	Jim Wallace	Oct	117.00	19.88	10	51	13.33	404	25.08	560	22.54	33	49	18	0
47	44	RubinBrown ^P	St. Louis	John Herber	May	116.00	4.60	7	131	4.80	603	3.43	817	3.94	44	45	11	0
48	51	Cohen & Co.	Cleveland	Randall Myeroff	Sept	115.56	19.84	12	68	-1.45	457	12.29	633	13.85	44	39	4	13
49	47	Frank, Rimerman + Co. ^P	Palo Alto, California	Brian Kreisler	Dec	115.21	15.09	4	31	6.90	459	11.95	500	11.86	34	62	4	0
50	52	Aprio	Atlanta	Richard Kopelman	Dec	110.18	14.60	7	74	21.31	408	26.32	565	23.09	29	55	11	5

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⁶ UHY Advisors and UHY LLP are affiliated through an alternative practice structure. ⁷ Friedman's fee split totals more than 100 due to rounding.

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20	19	Firm	Headquarters	Chief executive	Year end	\$ mn.	% chg.	Offices	Partners	% chg.	Professionals	% chg.	Total emps.	% chg.	A&A	Tax	MAS	Other
51	53	Frazier & Deeter	Atlanta	Seth McDaniel	Dec	108.45	12.96	10	51	10.87	268	16.52	368	15.72	22	32	2	44
52	55	Hill, Barth & King	Canfield, Ohio	Chris Allegretti	Dec	104.00	10.64	17	90	8.43	352	16.17	547	13.02	14	39	13	34
53	46	Anchin	New York City	Frank Schettino	Sept	104.00	1.96	1	52	-1.89	247	-5.36	376	3.30	25	55	20	0
54	48	FGMK	Chicago	Mario Donato	Dec	99.00	NC	2	76	5.56	281	-11.08	377	-7.60	25	40	35	0
55	56	Horne	Ridgeland, Miss.	Joey Havens	Dec	95.95	5.57	14	35	-10.26	510	6.47	596	4.38	31	10	47	12
56	57	Blumshapiro	West Hartford, Conn.	Joseph Kask	Dec	90.80	8.87	10	71	14.52	337	9.77	516	15.96	43	40	6	11
57	60	RKL ^H	NA	Edward Monborne	Dec	88.32	7.04	8	48	-2.04	359	10.12	491	9.84	28	25	9	38
58	59	Schneider Downs	Pittsburgh	Timothy Hammer and Steven Thompson	June	88.10	6.27	2	48	6.67	401	4.70	488	4.50	41	37	22	0
59	62	Doeren Mayhew & Co.	Troy, Mich.	Chad Anschuetz	Sept	88.02	17.63	5	62	6.90	215	3.37	341	5.25	45	34	15	6
60	58	Blue & Co.	Carmel, Ind.	Brad Shaw	Dec	85.96	3.27	10	52	-1.89	369	7.58	496	6.67	27	27	41	5
61	64	BerryDunn	Portland, Maine	John Chandler	June	80.07	13.64	6	39	5.41	315	14.96	412	16.38	36	10	52	2
62	61	Honkamp Krueger & Co.	Dubuque, Iowa	Greg Burbach	Dec	78.60	-3.20	7	55	7.84	189	-14.86	342	-28.00	15	22	13	50
63	65	Kaufman Rossin Group	Miami	Blain Heckaman	May	77.80	10.98	4	58	9.43	255	1.19	384	2.40	30	42	11	17
64	54	Katz, Sapper & Miller	Indianapolis	David Resnick	Dec	77.10	-18.56	3	41	-2.38	241	-29.53	337	-24.27	27	46	27	0
65	72	MGO	Los Angeles	Kevin O'Connell	Dec	77.00	31.62	15	35	2.94	357	28.88	489	39.32	55	13	9	23
66	63	Berkowitz Pollack Brant	Miami	Joseph Saka	Dec	76.30	6.71	5	36	24.14	163	-5.23	254	0.40	17	42	10	31
67	68	Grassi & Co.	New York City	Louis Grassi	Dec	73.95	13.77	5	33	10.00	217	19.23	325	20.82	42	37	5	16
68	66	K-Coe Isom	Loveland, Colo.	Jeff Wald	March	70.00	5.23	21	47	-9.62	244	6.09	355	NC	24	43	33	0
69	69	Clark, Schaefer, Hackett & Co.	Cincinnati	Kerry Roe	June	67.66	5.32	7	42	NC	300	3.81	418	3.21	46	38	7	9
70	77	BerganKDV	St. Cloud, Minn.	Dave Hinnenkamp	June	66.91	20.06	9	59	13.46	306	-4.08	451	13.03	21	41	10	28
71	71	Schellman & Co.	Tampa, Fla.	Chris Schellman	Dec	66.80	14.05	7	16	14.29	178	17.88	226	17.71	100	0	0	0
72	67	SVA CPAs	Madison, Wis.	John Baltes	May	65.95	0.20	5	43	NC	161	3.87	289	1.40	15	19	12	54
73	70	SingerLewak	Los Angeles	Jim Pitrat	Oct	64.74	7.85	9	46	6.98	237	5.33	339	11.15	35	45	7	13
74	78	Bennett Thrasher	Atlanta	Jeff Eischeid	June	63.13	13.30	1	40	5.26	221	1.84	313	5.74	21	54	11	14
75	73	MCM CPAs	Louisville, Ky.	Brad Smith	Dec	61.34	7.48	6	50	NC	258	-0.77	385	0.26	36	41	5	18

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															A&A	Tax	MAS	Other
76	75	SC&H Group Inc.	Sparks, Md.	Ronald Causey	Dec	61.02	8.54	3	43	NC	187	4.47	260	1.96	20	19	61	0
77	74	Seiler ^P	Redwood City, Calif.	George Marinos	Dec	61.00	7.02	4	21	5.00	177	4.73	246	6.03	NA	NA	NA	NA
78	76	Aronson	Rockville, Md.	Larry Davis	Dec	59.20	5.68	1	33	6.45	179	1.13	259	1.17	39	37	23	1
79	79	Postlethwaite & Netterville	Baton Rouge, La.	Dan Gardiner	April	57.32	3.17	8	37	5.71	324	1.89	412	3.00	44	20	32	4
80	81	Aldrich	Salem, Ore.	Stephen Tatone	Dec	57.28	8.90	7	32	-8.57	246	15.49	327	9.00	33	30	13	24
81	80	Raich Ende Malter & Co.	New York City	Ellis Ende	Dec	56.30	5.04	4	40	5.26	148	-1.33	229	NC	40	60	0	0
82	83	Brown Smith Wallace	St. Louis	Anthony Caleca	Dec	54.83	9.73	3	33	13.79	279	0.72	334	0.60	31	33	21	15
83	85	PYA	Knoxville, Tenn.	Martin Brown	Dec	53.01	7.44	5	34	-5.56	131	2.34	234	2.18	12	16	72	0
84	87	Mauldin & Jenkins	Atlanta	V. Hanson Borders	May	52.50	7.80	8	52	NC	218	5.83	325	2.52	63	30	2	5
85	84	KLR	Providence, R.I.	Alan Litwin	Dec	52.20	5.37	4	33	10.00	177	-1.12	238	0.42	23	39	38	0
86	82	Rea & Associates Inc.	New Philadelphia, Ohio	Don McIntosh	Oct	51.96	3.07	12	58	9.43	204	7.37	315	4.65	44	36	12	8
87	89	Wolf & Co.	Boston	Mark O'Connell	Sept	51.50	9.81	4	33	10.00	184	9.52	255	10.39	37	23	0	40
88	NR	HoganTaylor	Tulsa, Okla.	Randy Nail	Dec	51.38	8.65	4	35	-2.78	227	8.10	316	8.22	40	43	13	4
89	86	Freed Maxick CPAs*	Buffalo, N.Y.	Henry Koziol	April	51.00	4.08	4	31	NC	235	6.33	312	6.48	35	31	34	0
90	93	Baker Newman & Noyes	Portland, Maine	Dayton Benway	Dec	50.40	11.01	5	35	-7.89	183	6.40	255	2.00	35	53	12	0
91	NR	Briggs & Veselka Co.	Houston	Sheila Enriquez	Sept	50.30	29.17	5	32	23.08	236	44.79	306	41.01	35	50	9	6
92	94	Lutz	Omaha, Neb.	Mark Duren	April	50.00	13.64	4	37	5.71	190	3.83	275	4.96	34	34	10	22
93	90	Miller Kaplan ⁸	North Hollywood, Calif.	Douglas Waite	Feb	49.50	5.88	6	28	NC	167	4.38	229	3.15	56	20	23	1
94	95	Brown, Edwards & Co.	Roanoke, Va.	Jason Hartman	May	49.33	16.34	10	42	-2.33	254	7.63	347	2.66	49	39	4	8
95	96	PBMares	Newport News, Va.	Alan Witt	Dec	49.10	17.75	10	45	12.50	151	21.77	255	18.06	24	48	11	17
96	91	Kemper CPA Group	Evansville, Ind.	John Rubenacker	April	47.18	3.28	29	17	NC	229	1.78	338	2.11	41	40	19	0
97	92	Gursey Schneider	Los Angeles	Stephan Wasserman	Nov	45.42	1.20	6	15	-6.25	135	-0.74	191	-0.52	4	31	0	65
98	NR	Sax	Clifton, N.J.	Joseph Damiano	Dec	44.10	10.25	4	34	25.93	102	10.87	192	19.25	36	39	11	14
99	NR	Wiss & Co.*	Florham Park, N.J.	Paul Peterson	Dec	44.00	12.82	3	29	11.54	175	15.13	231	12.68	50	30	20	0
100	97	Clark Nuber	Bellevue, Wash.	Robert Wheeler	Dec	43.70	6.59	1	21	-8.70	152	6.29	210	3.45	47	38	8	7

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