



WORLD NETWORKS: FEE DATA

Rank	Name	Fee income 2019 (\$m)	Growth (%)	Fee split (%)					Year end
				Audit & assurance	Accounting services	Tax	Advisory	Other	
1	Deloitte*	46,200.0	7%	22	-	18	60	-	May-19
2	PwC*	42,448.0	3%	41	-	25	34	-	Jun-19
3	EY*	36,394.0	8%	35	-	26	28	11	Jun-19
4	KPMG*	29,750.0	3%	38	-	22	40	-	Sep-19
5	BDO (1)	9,618.1	7%	43	15	21	21	-	Sep-19
6	RSM (2)	5,739.4	7%	38	6	32	22	2	Dec-19
7	Grant Thornton*	5,720.1	5%	39	-	22	36	3	Sep-19
8	Crowe (3)	4,376.3	1%	45	-	26	22	7	Dec-19
9	Nexia International*	4,262.5	7%	34	17	26	11	12	Jun-19
10	Baker Tilly International (4) (5)	3,858.2	6%	34	15	24	17	10	Dec-19
11	Moore Global (6)	3,045.1	-1%	36	14	30	12	9	Dec-19
12	HLB (7)	2,933.1	8%	33	15	26	21	5	Dec-19
13	Kreston International (8)	2,304.9	0%	37	9	28	10	16	Oct-19
14	Mazars*	1,986.4	4%	47	16	16	19	2	Aug-19
15	PKF International (9)	1,463.6	-2%	43	16	24	3	14	Jun-19
16	ETL Global (10)	1,231.3	0%	-	-	-	-	-	Dec-19
17	UHY International *	581.1	1%	38	19	17	15	11	Dec-19
18	Russell Bedford International*	525.9	5%	27	30	21	7	15	Dec-19
19	ShineWing International*	489.3	8%	67	8	9	16	-	Dec-19
20	Ecovis International (11)	421.5	2%	17	28	28	13	14	Dec-19
21	Reanda International (12)	233.2	5%	34	9	12	13	32	Dec-19
22	UC&CS America (13)	228.1	-1%	15	-	69	16	-	Dec-19
23	TGS Global*	206.4	9%	15	48	22	8	7	Sep-19
24	Parker Russell International* (14) (15)	200.8	20%	30	35	20	10	5	Dec-19
25	Auren*	137.9	5%	23	28	25	19	5	Dec-19
26	IECnet*	121.1	-14%	26	29	20	17	8	Dec-18
27	SMS Latinoamerica*	78.2	2%	33	15	31	16	5	Dec-19
28	FinExpertiza*	31.1	7%	45	13	13	8	21	Jun-19
29	Kudos International (16)	26.5	6%	29	30	12	10	19	Oct-19
Total revenue/growth		204,612.0	4%						

Notes: (e) IAB estimate, n.d = not disclosed, n.c = not collected, n.ap = not applicable, n.av = not available.

(1) FY2019 fee data includes \$2,765.3m from correspondent and alliance members. (2) FY19 fee data includes \$1,323m from correspondent and alliance members. (3) FY19 data includes \$1,229m for correspondents and alliance members (4) FY19 fee data includes \$10m from correspondent and alliance members. (5) Last year's data did not include data from alliance and correspondent members. (6) FY19 fee data includes \$16m from correspondent and alliance members. (7) FY19 fee data includes \$386.1m from correspondent and alliance members. (8) FY19 fee data includes \$6.6m from correspondent and alliance members. (9) FY19 fee data includes \$6.2m from correspondents and alliance members. (10) FY19 data does not include \$62.3m from correspondent and alliance members. (11) Revenue does not include fee income of associated US partners. If it were to, the combined revenue of the network would be \$1,156.50m. (12) FY19 fee data includes \$18m from correspondent and alliance members. (13) Revenue includes \$75.9m from alliance and correspondent firms. (14) Did not carry out any audit to verify the numbers provided by each member firm, and used estimates where applicable to compile the necessary information. (15) Increase in fee income attributed to addition of three new member firms. (16) FY19 fee data includes \$6.7m from correspondent and alliance members.

*Disclaimer: Data relating to non-exclusive and alliance member firms is not included.

Where data for accounting services is not disclosed, it is included in audit and assurance.

Source: International Accounting Bulletin