

2015 global



WORLD SURVEY 2016

NETWORKS: FEE DATA

Rank	Name	Fee income (\$m)	Growth rate (%)	Fee split (%)							Year-end
				Audit & accounting	Tax services	Management consulting	Corporate finance	Corporate recovery/insolvency	Litigation support	Other	
1	PwC* (1)	35,356.0	4%	43	25	-	-	-	-	32	Jun-15
2	Deloitte* (1)	35,200.0	3%	28	19	-	-	-	-	53	May-15
3	EY*	28,655.0	5%	40	26	25	9	-	-	-	Jun-15
4	KPMG*	24,440.0	-2%	41	22	-	-	-	-	37	Sep-15
5	BDO (2)	7,303.9	4%	59	20	-	-	-	-	21	Sep-15
6	RSM (3)	4,641.4	6%	49	29	-	-	-	-	22	Dec-15
7	Grant Thornton International*	4,632.8	-2%	42	21	29	-	-	-	8	Sep-15
8	Baker Tilly International*	3,807.0	7%	49	25	10	2	4	1	10	Jun-15
9	Crowe Horwath International (4)	3,506.7	2%	45	24	12	1	-	-	16	Dec-15
10	Nexia International*	3,082.7	0%	45	26	6	1	1	2	18	Jun-15
11	Moore Stephens International (5)	2,659.9	-1%	50	27	8	2	1	1	12	Dec-15
12	Kreston International*	2,045.2	0%	39	27	14	2	4	-	15	Oct-15
13	HLB International*	1,910.3	1%	47	23	13	2	2	1	13	Dec-15
14	Mazars*	1,423.8	-2%	65	18	8	8	-	1	0	Aug-15
15	PKF International*	1,014.1	-58%	54	25	7	2	1	2	9	Jun-15
16	UHY International*	517.0	-19%	62	17	9	2	1	1	9	Dec-15
17	Russell Bedford International* (6)	392.0	1%	55	23	8	-	-	-	14	Dec-15
18	ECOVIS International (7)	322.0	-15%	45	30	10	2	2	3	8	Dec-15
19	Pan-China International (8)	320.6	36%	80	5	3	-	-	-	12	Dec-15
20	ShineWing International*	276.1	5%	76	5	6	-	1	-	12	Dec-15
21	TGS Global*	212.5	20%	69	19	5	-	1	1	6	Dec-15
22	Santa Fe Associates (9)	201.3	18%	50	25	15	10	-	-	-	Dec-15
23	UC&S AMERICA	190.8	300%	18	58	24	-	-	-	-	Dec-15
24	Reanda International (10)	165.1	15%	46	11	5	0	4	-	34	Dec-15
25	IECnet/EPR*	120.5	-14%	55	26	8	2	1	1	7	n/a
26	AUREN*	106.9	-3%	40	40	15	3	-	1	1	Dec-15
27	SMS Latinoamérica (11)	69.6	0%	47	28	18	1	3	-	3	Dec-15
28	FinExpertiza (12)	47.2	-33%	45	10	5	-	-	1	39	Jun-15
29	Kudos International (13)	18.0	72%	33	-	-	-	-	-	67	Aug-15
Total revenue/growth		162,638.4	2%								

Notes: (1) 'Other' refers to all services outside of assurance and tax; (2) BDO revenue includes \$1.9bn from alliance member firms; BDO revenue in 'other' refers to its advisory service line; (3) RSM revenue includes \$1.0bn from alliance firms; RSM revenue in 'other' refers to its advisory service line; (4) Crowe Horwath International revenue includes \$911.2m from alliance or correspondent member firms; (5) Moore Stephens International revenue includes \$35.2m from alliance or correspondent member firms; (6) Other includes corporate finance, corporate recovery/insolvency and litigation support; (7) ECOVIS International revenue does not include fee income of associated US partners. If it were to, the combined revenue of the network would be \$515.6m; (8) Pan China International revenue includes \$29.2m from alliance or correspondent member firm; (9) Santa Fe Associates revenue includes \$45.5m from alliance or correspondent member firms; (10) Reanda revenue includes \$17.1m from alliance or correspondent member firms; (11) SMS Latinoamérica revenue includes \$2.6m from alliance or correspondent member firms; (12) FinExpertiza revenue includes \$15.1m from alliance or correspondent member firms; (13) Other includes all non audit services. *Disclaimer = Only data from the named member firm or the exclusive member firms within a network/association is included. Data relating to correspondent and non-exclusive member firms is not included.

Source: International Accounting Bulletin