

# THE 2009 accountingtoday TOP 100 FIRMS

RANK	Firm	Headquarters	Chief executive	REVENUE			PERSONNEL			FEE SPLIT			
				Year end	\$ mn.	Offices	Partners	Professionals	Total emps.	(in percent)			
09										A&A	Tax	MAS	Other
1	Deloitte & Touche <sup>§1</sup>	New York	Barry Salzberg	May	\$10,980.00	105	2,949	32,857	44,929	44	22	30	4
2	Ernst & Young <sup>†</sup>	New York	James Turley	June	\$8,232.10	90	2,350	20,250	25,050	68	30	0	2
3	PricewaterhouseCoopers <sup>2</sup>	New York	Dennis Nally	June	\$7,578.30	74	2,198	22,100	30,917	56	30	0	14
4	KPMG <sup>§3</sup>	New York	Timothy Flynn	Sept	\$5,679.00	89	1,818	16,564	23,914	48	25	27	0
5	RSM/McGladrey & Pullen <sup>4</sup>	Bloomington, Minn.	S. Tait/D. Scudder	April	\$1,467.64	100	738	5,411	7,776	43	34	21	2
6	Grant Thornton <sup>5</sup>	Chicago	Edward Nusbaum	Dec	\$1,210.34	51	559	4,022	5,840	48	26	26	0
7	BDO Seidman	Chicago	Jack Weisbaum	June	\$659.00	37	266	2,140	3,020	62	23	15	0
8	CBIZ/Mayer Hoffman McCann <sup>6</sup>	Cleveland	D. Sibits/B. Hancock	Dec	\$545.78	177	351	2,277	5,244	23	27	50	0
9	Crowe Horwath <sup>7</sup>	Oak Brook Terrace, Ill.	Charles Allen	March	\$493.00	23	220	1,530	2,293	65	22	13	0
10	BKD	Springfield, Mo.	Neal Spencer	May	\$358.00	27	230	1,323	1,926	49	32	19	0
11	Moss Adams	Seattle	Rick Anderson	Dec	\$336.00	18	250	1,293	1,988	49	33	18	0
12	Plante & Moran	Southfield, Mich.	William Hermann	June	\$291.90	16	206	1,005	1,566	48	32	20	0
13	Clifton Gunderson	Peoria, Ill.	Carl George	May	\$247.00	45	208	1,417	1,816	43	26	31	0
14	J.H. Cohn*	Roseland, N.J.	Thomas Marino	Jan	\$245.00	11	150	937	1,332	49	29	1	21
15	UHY Advisors <sup>8</sup>	Chicago	R. Stein/A. Frabotta	Dec	\$239.10	20	132	822	1,248	29	44	27	0
16	Reznick Group	Bethesda, Md.	Kenneth Baggett	Sept	\$219.55	10	107	972	1,334	52	25	22	1
17	Virchow, Krause & Co.	Madison, Wis.	Timothy Christen	May	\$216.00	9	94	1,051	1,236	40	31	22	7
18	Dixon Hughes	High Point, N.C.	Ken Hughes	Dec	\$207.00	21	137	760	1,127	45	31	24	0
19	LarsonAllen	Minneapolis	Gordy Viere	Oct	\$201.00	16	116	940	1,316	44	33	20	3
20	Marcum & Kliegman	Melville, N.Y.	Jeffrey Weiner	Dec	\$182.56	10	108	650	918	40	35	5	20
21	Rothstein, Kass & Co.	Roseland, N.J.	S. Kass/H. Altman	Dec	\$167.00	8	67	742	923	73	25	1	1
22	Weiser*	New York	Douglas Phillips	Dec	\$130.00	4	91	392	603	55	35	10	0
23	Eisner	New York	Charles Weinstein	Jan	\$123.47	3	72	350	508	59	30	11	0
24	Eide Bailly <sup>9</sup>	Fargo, N.D.	Jerry Topp	April	\$117.97	13	80	628	944	46	34	7	13
25	Wipfli	Milwaukee	Rick Dreher	May	\$106.94	15	100	484	757	40	32	28	0
26	Smart*	Devon, Pa.	Steve Samek	Dec	\$104.00	11	56	401	541	12	29	51	8
27	Anchin, Block & Anchin	New York	Frank Schettino	Sept	\$97.00	1	52	266	395	43	34	17	6
28	Berdon	New York	Stanley Freundlich	Dec	\$95.00	2	45	365	441	34	37	29	0
29	Amper, Politziner & Mattia <sup>10</sup>	Edison, N.J.	Howard Cohen	March	\$87.76	6	43	390	481	54	29	17	0
30	Cherry, Bekaert & Holland	Richmond, Va.	Howard Kies	April	\$86.65	14	44	453	623	58	32	10	0
31	Goodman & Co.	Virginia Beach, Va.	Thomas Wilson	June	\$86.00	9	80	387	585	45	38	17	0
32	Marks Paneth & Shron	New York	M. Levenfus/A. Cannata	Dec	\$85.00	3	68	319	487	57	29	2	12
33	Citrin Cooperman & Co.	New York	Joel Cooperman	Dec	\$80.50	4	76	218	340	50	33	11	6
34	Carr, Riggs & Ingram	Enterprise, Ala.	William Carr	Sept	\$77.68	12	61	327	455	54	40	6	0
35	BMC (Beard Miller Co.)	Reading, Pa.	Lamar Stoltzfus	Dec	\$75.24	15	85	368	551	61	30	5	4
36	Parente Randolph	Philadelphia	Robert Ciaruffoli	Oct	\$74.30	12	62	364	534	57	20	23	0
37	Armanino McKenna	San Ramon, Calif.	Andy Armanino	Dec	\$73.27	4	30	235	300	40	36	0	24
38	WithumSmith+Brown	Princeton, N.J.	Ivan Brown	June	\$70.09	13	26	262	353	49	36	2	13
39	Vitale, Caturano & Co.*	Boston	Richard Caturano	June	\$67.10	1	35	253	375	44	24	32	0
40	Rehmann <sup>1</sup>	Saginaw, Mich.	Steven Kelly	Dec	\$66.50	11	43	379	558	43	31	9	17
41	Schenck Business Solutions	Appleton, Wis.	William Goodman	Sept	\$63.25	9	59	355	513	37	39	19	5
42	Beers & Cutler	Vienna, Va.	Ed Offterdinger	Sept	\$60.32	1	26	222	332	23	38	39	0
43	Morrison, Brown, Argiz & Farra	Miami	Antonio Argiz	June	\$60.20	5	15	203	265	34	31	27	8
44	Habif, Arogeti & Wynne	Atlanta	Joseph Simms	Dec	\$59.08	1	35	230	315	48	35	9	8
45	<b>Friedman</b>	<b>New York</b>	<b>Bruce Madnick</b>	<b>Dec</b>	<b>\$59.00</b>	<b>3</b>	<b>42</b>	<b>219</b>	<b>297</b>	<b>61</b>	<b>34</b>	<b>5</b>	<b>0</b>
46	Holthouse Carlin & Van Trigt	Santa Monica, Calif.	Philip Holthouse	Dec	\$58.92	6	24	187	267	26	66	0	8
47	SS&G Financial Services	Cleveland	Gary Shamis	Dec	\$57.70	8	22	334	394	31	36	14	19
48	Aronson & Co.	Rockville, Md.	Lisa Cines	May	\$57.13	1	21	180	246	49	27	14	10
49	Lattimore, Black, Morgan & Cain	Brentwood, Tenn.	D. Morgan/RM Cain	Dec	\$56.76	3	46	253	369	23	38	15	24
50	Burr, Pilger & Mayer	San Francisco	Stephen Mayer	Dec	\$56.50	6	45	285	395	45	34	18	3

**Key and notes:** Last year's rankings have been revised based on 2007 revenue provided by firms. Some firms' rankings will therefore differ from those reported last year.  
 \* Firm estimate † Accounting Today estimate NC No change NA Not available/applicable NR Not ranked § Gross revenue 1 Fee split is AT estimate. 2 Fee split: "Other" includes advisory line of services and statutorily wholly owned subsidiaries. 3 Office figures are business offices, not all physical locations. 4 RSM McGladrey and McGladrey & Pullen have an alternative practice structure in which each is a separate and independent legal entity. Prior years have been restated for 2007 and 2008 divestitures. 5 Net revenues now include billed out-of-pocket expenses; previous years' data has been restated for comparison. Also, business advisory services are now included under MAS in fee split; previously, they had been under A&A. 6 Revenue figures are AT estimates; all other figures are firm-supplied. CBIZ and Mayer Hoffman McCann are associated through an alternative practice structure. Figures do not reflect year-end mergers with Tofias and Mahoney Cohen. (See Top 100 Highlights, page 20.) 7 Changed name from Crowe Group. 8 UHY Advisors and UHY LLP are affiliated through an alternative practice structure. 9 Figures do not reflect four mergers from August and November 2008, including approx. \$26 million in revenue. 10 Figures do not reflect June 2008 merger with Goldenberg Rosenthal.



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