

INSIDE Public Accounting

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The 2010
August Issue

2010 TOP 100 FIRMS

The competitive advantage for accounting firm leaders since 1987

August 2010
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TOP 100 INSIGHTS

TOP 100 NEWS

2010 TOP 100 FIRMS

COMING IN SEPTEMBER

THE IPA ALL-STARS
ARE COMING
NEXT MONTH!

INSIDE PUBLIC ACCOUNTING
A publication of
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THE INSIDE PUBLIC ACCOUNTING 2010 TOP 100 ACCOUNTING FIRMS

INSIDE Public Accounting (IPA) is pleased to present the 20th annual report on the nation's Top 100 accounting firms. IPA's independent rankings are among the longest-running, most accurate and up-to-date of the nation's largest accounting firms.

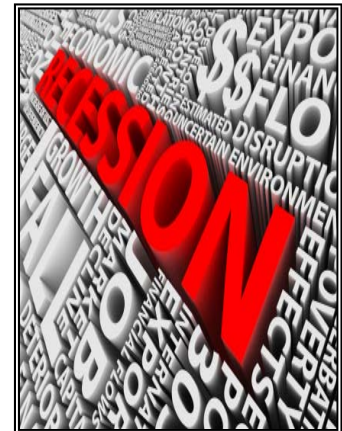
"Benjamin Franklin may have discovered electricity, but it is the man who invented the meter who made the money." – Earl Wilson, Columnist.

Resiliency, Adaptability And Creativity Guide The IPA Top 100

Strategy drives tactics. Tactics drive headlines. The headline this year focuses on the ability of the IPA Top 100 to move, pivot, change and adapt. Throughout the country, strategic discussions took place among owners to figure out how to react to the challenging economy and how to best position their firms for success once a recovery begins.

"TIGHTEN THE BELT!" was the battle cry for most. But beyond that, strategies were as varied as the firms that pursued them.

How do we preserve partner compensation? Scale back or get rid of unproductive owners, as 16% reported. *How do we shore up the bottom line?* Reduce staff, as 60% reported, or close some offices, as 18% reported. *How do we demonstrate leadership and protect the staff?* Require partners to take pay cuts while keeping staff pay neutral, as 35% reported. *How do we remain independent and grow?* Merge in smaller firms, as 20% reported. *How do we compete at the highest levels?* Re-brand with an international presence, as New York City-based **WeiserMazars** did, or create a merger of equals, as Reading, Pa.-based **Beard Miller Company** and Philadelphia-based **Parente Randolph** did. Merge with larger Top 100 firms, as both Vienna, Va.-based



Beers + Cutler, and Boston-based **Caturano and Company** did. News on the street is there are more Top 100 mergers in the works.

As a group, the IPA Top 100 had come to expect double-digit growth in revenue and income for most of this (past) decade. Now, regardless if you are on the East Coast, West Coast or in the center of the country, flat is good. Maintaining revenue, income and compensation was the target during the past year. Thirty-five firms reported a drop in equity partner compensation this past year.

Most are very optimistic about the future. After belt-tightening, thinning out less productive staff and partners, and making the proper integration of systems and processes from mergers over the past few years, firms are poised for a quick recovery. Having learned the hard lessons of the Great Recession, IPA Top 100 firms are better prepared for the future and are eagerly awaiting the turnaround to a stronger world economy. ■IPA

For the complete list of the IPA Top 100, see pages 3-6. IPA provides both the fiscal month and year-end data for all IPA Top 100 firms and ranks firms by net revenue, unless otherwise noted. For ranking purposes, all IPA Top 100 firms must be able to show that they have a percentage of attest fees in order to be considered an accounting firm.

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INSIDE PUBLIC ACCOUNTING THE 2010 TOP 100 FIRMS THE LARGEST ACCOUNTING FIRMS IN THE U.S.

RANKED BY U.S. NET REVENUE

RANK		FIRM / HEADQUARTERS	MP / CEO	NO. OF OFFICES	YEAR END	NET REVENUE	% CHG.
'10	'09						
1	1	Deloitte LLP & Subsidiaries / New York	Barry Salzberg	100	5/10	\$10,938,000,000	2.0
2	2	Ernst & Young LLP ¹ / New York	James S. Turley	80	6/09	\$7,620,000,000	-5.6
3	3	PricewaterhouseCoopers LLP / New York	Robert Moritz	76	6/09	\$7,369,000,000	-2.8
4	4	KPMG ¹ LLP / New York	Timothy P. Flynn	88	9/09	\$5,076,000,000	-10.6
5	5	RSM McGladrey Inc. and McGladrey & Pullen LLP ² / Minneapolis	C. E. Andrews David Scudder	88	4/10	\$1,378,867,000	-5.6
6	6	Grant Thornton LLP / Chicago	Stephen Chipman	52	12/09	\$1,147,809,000	-5.2
7	8	CBIZ Inc. & Mayer Hoffman McCann PC ⁴ / Cleveland / Leawood, Kan.	Dave Sibits Bill Hancock	144 / 36	12/09	\$599,270,000	8.3
8	7	BDO USA LLP ³ / Chicago	Jack Weisbaum	39	6/10	\$585,000,000	-5.6
9	9	Crowe Horwath LLP / Oak Brook, Ill.	Charles M. Allen	26	3/10	\$481,292,473	-5.2
10	10	BKD LLP / Springfield, Mo.	Neal D. Spencer	30	5/10	\$389,464,239	-0.4
11	11	Moss Adams LLP / Seattle	Rick Anderson	18	12/09	\$322,000,000	-4.2
12	12	Plante & Moran PLLC / Southfield, Mich.	Gordon E. Krater	20	6/10	\$296,000,000	-2.0
13	14	Clifton Gunderson LLP / Milwaukee	Krista M. McMasters	41	5/10	\$241,008,817	-3.2
14	17	Baker Tilly Virchow Krause LLP / Chicago	Timothy Christen	11	5/10	\$238,000,000	-8.9
15	20	Marcum ⁵ LLP / New York	Jeffrey M. Weiner	17	12/09	\$233,754,427	-4.8
16	15	J.H. Cohn LLP / Roseland, N.J.	Thomas J. Marino	10	1/10	\$232,358,000	-5.0
17	16	UHY Advisors Inc. ⁶ / Chicago	Anthony Frabotta Rick Stein	18	12/09	\$228,275,000	-7.1
18	19	LarsonAllen LLP / Minneapolis	Gordon A. Viere	19	10/09	\$217,866,000	0.0
19	13	Reznick Group PC / Bethesda, Md.	Kenneth Baggett	10	5/10	\$195,500,000	-11.2
20	18	Dixon Hughes PLLC / High Point, N.C.	Ken Hughes	21	5/10	\$194,000,000	-7.7
21	35/ 36	ParenteBeard LLC / Philadelphia	Robert J. Ciaruffoli	25	12/09	\$171,449,771	14.7
22	21	Rothstein Kass / Roseland, N.J.	Steven Kass Howard Altman	8	12/09	\$169,475,000	1.0
23	22	Eide Bailly LLP / Fargo, N.D.	Jerry A. Topp	19	4/10	\$151,798,263	1.5
24	23	Eisner LLP / New York	Charles Weinstein	3	1/10	\$134,729,000	1.0
25	24	WeiserMazars LLP ⁷ / New York	Douglas A. Phillips	5	12/09	\$124,400,000	4.0

Editor's Note: Most, but not all firms provide Net Revenue for the IPA Top 100 ranking. If firms provided Gross Revenue, it is noted. For ranking purposes, net revenue includes revenue from mergers/acquisitions. Percentage change excludes mergers/acquisitions revenue and reflects organic growth only. ¹ Gross revenue reported. ² RSM McGladrey Inc. and McGladrey & Pullen have an alternative practice structure. ³ Changed name from BDO Seidman. ⁴ CBIZ, Inc. and Mayer Hoffman McCann PC have an alternative practice structure. ⁵ Changed name from Marcum & Kliegman. ⁶ UHY Advisors and UHY LLP are affiliated through an alternative practice structure. ⁷ Changed name from Weiser LLP; merged with Mazars.

Source: INSIDE Public Accounting

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INSIDE PUBLIC ACCOUNTING THE 2010 TOP 100 FIRMS

THE LARGEST ACCOUNTING FIRMS IN THE U.S.

RANKED BY U.S. NET REVENUE

RANK '10 '09	FIRM / HEADQUARTERS	MP / CEO	NO. OF OFFICES	YEAR END	NET REVENUE	% CHG.
26 26	Wipfli LLP / Milwaukee	Rick Dreher	14	5/10	\$114,400,000	0.2
27 25	Amper, Politziner & Mattia LLP / Edison, N.J.	Howard Cohen	7	3/10	\$114,222,000	-4.8
28 28	Cherry, Bekaert & Holland LLP / Richmond, Va.	Howard Kies	14	4/10	\$98,377,046	-0.2
29 29	Anchin, Block & Anchin LLP / New York	Frank A. Schettino	1	9/09	\$96,000,000	-0.6
30 27	LECG-SMART ⁸ / Devon, Pa.	Steve Samek	11	12/09	\$93,573,599	-5.4
31 33	Citrin Cooperman & Company LLP / New York	Joel A. Cooperman	5	12/09	\$90,000,000	5.0
32 30	Berdon LLP / New York	Stanley H. Freundlich	2	12/09	\$88,000,000	-7.4
33 32	Goodman & Company LLP / Virginia Beach, Va.	Thomas Wilson	10	6/10	\$87,650,000	-0.9
34 31	Marks Paneth & Shron LLP / New York	Arthur E. Cannata Mark Levenfus	4	12/09	\$86,223,000	-8.7
35 34	Carr, Riggs & Ingram LLC / Enterprise, Ala.	William H. Carr	14	9/09	\$83,527,232	8.9
36 41	Rehmann / Saginaw, Mich.	Steven D. Kelly	11	12/09	\$72,916,222	-0.2
37 38	WithumSmith+Brown PC / Princeton, N.J.	William R. Hagaman Jr.	13	6/10	\$72,320,000	0.5
38 63	Kearney & Company / Alexandria, Va.	Ed Kearney	2	12/09	\$66,137,311	38.7
39 37	Armanino McKenna LLP / San Ramon, Calif.	Andy Armanino	3	12/09	\$65,378,495	-10.8
40 50	Weaver ⁹ / Fort Worth, Texas	Tommy D. Lawler	6	5/10	\$65,310,892	-1.7
41 53	Burr Pilger Mayer Inc. / San Francisco	Stephen D. Mayer	6	12/09	\$64,840,251	3.0
42 45	Morrison, Brown, Argiz & Farra LLP / Miami	Antonio L. Argiz	6	12/09	\$64,200,000	8.6
43 42	Schenck SC ¹⁰ / Appleton, Wis.	William D. Goodman	8	9/09	\$63,667,343	2.2
44 54	Novogradac & Company LLP / San Francisco	Michael J. Novogradac	12	12/09	\$59,423,887	8.0
45 51	SS&G Financial Services Inc. / Cleveland	Gary Shamis	8	12/09	\$59,421,462	3.0
46 46	Habif, Arogeti & Wynne LLP / Atlanta	Joseph D. Simms	2	12/09	\$59,005,000	-0.1
47 44	Friedman LLP / New York	Bruce A. Madnick	3	12/09	\$58,037,567	-2.0
48 47	Holthouse Carlin & Van Trigt LLP / Santa Monica, Calif.	Philip J. Holthouse	7	12/09	\$56,770,433	-1.8
49 48	Home LLP / Ridgeland, Miss.	Hugh J. Parker	13	12/09	\$56,368,898	-4.3
50 52	Lattimore Black Morgan & Cain PC / Brentwood, Tenn.	David Morgan R. Michael Cain	3	5/10	\$55,510,786	-3.0

Editor's Note: ⁸ Changed name from SMART Business Advisory and Consulting.

⁹ Changed name from Weaver and Tidwell.

¹⁰ Changed name from Schenck Business Solutions.

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51 59	Ehrhardt Keefe Steiner & Hottman PC / Denver	Bob Hottman	3	9/09	\$55,361,027	4.8
52 55	Elliott Davis LLC / Greenville, S.C.	Richard E. Davis	11	6/10	\$54,678,144	1.8
53 56	RubinBrown LLP / St. Louis	James Castellano John Herber Jr.	2	5/10	\$54,272,000	1.1
54 49	Aronson & Company / Rockville, Md.	Jeffery P. Capron	1	5/10	\$54,260,000	-7.0
55 68	Sikich LLP / Aurora, Ill.	James A. Sikich	10	12/09	\$52,105,538	3.0
56 57	Blackman Kallick LLP / Chicago	Steven Schneider	1	12/09	\$51,167,465	-3.7
57 58	Schneider Downs & Co. Inc. / Pittsburgh	Raymond W. Buehler Jr.	2	6/10	\$50,200,000	-5.0
58 66	O'Connor Davies Munns & Dobbins LLP / New York	Kevin J. Keane	6	12/09	\$50,000,000	10.0
59 NR	Frazer Frost LLP / Little Rock, Ark.	Daniel M. Peregrin Dean Yamagata	5	5/10	\$48,736,387	-0.4
60 65	Frank, Rimerman + Co. LLP / Palo Alto, Calif.	Bryan C. Polster	5	5/10	\$48,000,000	2.0
61 61	SC&H Group LLC / Sparks, Md.	Ronald C. Causey	3	12/09	\$47,841,043	-6.2
62 67	Katz, Sapper & Miller / Indianapolis	David Resnick	1	12/09	\$46,756,000	1.1
63 60	Hein & Associates LLP / Denver	Larry Unruh	4	12/09	\$45,779,161	-12.0
64 62	SVA Certified Public Accountants SC ¹¹ / Madison, Wis.	Jack Cotton	5	5/10	\$45,234,068	-7.4
65 72	Blum, Shapiro & Company PC / West Hartford, Conn.	Carl R. Johnson	3	12/09	\$44,969,876	-4.0
66 73	Rosen Seymour Shapss Martin & Co. LLP / New York	Martin Greenberg	2	12/09	\$44,965,000	9.3
67 64	Kaufman Rossin Group / Miami	James R. Kaufman	6	5/10	\$44,500,000	-5.3
68 74	Argy, Wiltse & Robinson PC / McLean, Va.	Paul J. Argy	3	12/09	\$43,912,240	7.1
69 69	Clark, Schaefer, Hackett & Co. / Middletown, Ohio	Carl R. Coburn	7	6/10	\$43,559,628	-0.1
70 75	Watkins Meegan LLC / Bethesda, Md.	Michael R. Micholas	4	12/09	\$43,000,000	5.0
71 70	Hill, Barth & King LLC / Boardman, Ohio	Chris Allegretti	14	8/09	\$42,000,000	-3.6
72 81	Blue & Co. LLC / Carmel, Ind.	Douglas M. Hasler	6	12/09	\$41,840,363	12.0
73 85	The Bonadio Group / Pittsford, N.Y.	Thomas Bonadio	6	4/10	\$41,399,278	10.9
74 77	Joseph Decosimo and Company / Chattanooga, Tenn.	Nick Decosimo	8	12/09	\$41,000,000	1.5
75 76	LeMaster & Daniels PLLC / Spokane, Wash.	Scott J. Dietzen	11	5/10	\$40,351,331	-2.1

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RANK		FIRM / HEADQUARTERS	MP / CEO	NO. OF		NET	% CHG.
'10	'09			OFFICES	YEAR END		
76	71	Margolin, Winer & Evens LLP ¹ / Garden City, N.Y.	Teddy Selinger	2	12/09	\$40,000,000	-5.9
77	86	Postlethwaite & Netterville APAC / Baton Rouge, La.	Bill Balhoff	10	4/10	\$38,169,687	6.8
78	87	Doeren Mayhew / Troy, Mich.	Mark A. Crawford	1	9/09	\$37,450,000	5.3
79	84	SingerLewak / Los Angeles	David Krajanowski	6	12/09	\$36,348,471	-1.9
80	78	Warren Averett Kimbrough & Marino LLC / Birmingham, Ala.	James A. Warren	3	6/10	\$36,300,000	0.0
81	79	Holtz Rubenstein Reminick LLP / Melville, N.Y.	Francis J. Candia	2	9/09	\$35,930,367	-6.1
82	80	Lurie Besikof Lapidus & Company LLP / Minneapolis	Beth Kieffer Leonard	1	4/10	\$35,700,000	-4.8
83	82	Squar, Milner, Peterson, Miranda & Williamson LLP / Newport Beach, Calif.	Stephen P. Milner	4	12/09	\$34,557,258	-7.0
84	95	Freed Maxick & Battaglia CPAs PC / Buffalo, N.Y.	Robert M. Glaser	3	4/10	\$34,120,130	5.8
85	99	Raffa, PC / Washington, D.C.	Thomas J. Raffa	3	12/09	\$33,684,465	6.4
86	83	Mohler Nixon & Williams / Campbell, Calif.	Leinani Nakamura	3	4/10	\$33,611,837	-9.0
87	93	Frazier & Deeter LLC / Atlanta	W. Seth McDaniel	3	12/09	\$33,214,000	2.8
88	98	Mauldin & Jenkins LLC / Atlanta	Donald L. Luker	4	5/10	\$32,480,254	0.9
89	89	Vavrinek, Trine, Day and Co. LLP / Rancho Cucamonga, Calif.	Ronald S. White	5	12/09	\$32,384,976	-0.5
90	NR	Cohen & Company / Cleveland	Randy Myeroff	8	1/10	\$31,846,830	3.4
91	88	Alpern Rosenthal / Pittsburgh	Alexander Paul	2	12/09	\$31,840,816	-2.7
92	91	Seiler LLP / Redwood City, Calif.	James G.B. DeMartini III	2	12/09	\$31,800,000	-2.2
93	92	Kemper CPA Group LLP / Greenfield, Ind.	Ronald J. Dezelan	24	4/10	\$31,582,696	2.4
94	NR	AKT Services LLP / Salem, Ore.	Stephen M. Tatone	5	12/09	\$31,316,800	2.6
95	97	Rea & Associates Inc. / New Philadelphia, Ohio	Lee Beall	11	10/09	\$31,308,000	-2.8
96	NR	Kennedy and Coe LLC / Salina, Kan.	Kurt Siemers	8	3/10	\$30,736,646	-3.7
97	NR	Berry, Dunn, McNeil & Parker / Portland, Maine	John M. Chandler	3	6/10	\$30,621,000	5.0
98	90	Whitley Penn LLP / Fort Worth, Texas	Larry G. Autrey	2	12/09	\$30,374,182	-6.6
99	100	Berkowitz Dick Pollack & Brant LLP / Miami	Richard A. Berkowitz	3	12/09	\$30,152,405	-2.3
100	94	CCR LLP / Westborough, Mass.	David A. Platt	4	12/09	\$29,666,096	-8.1

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