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IPA SPECIAL REPORT

THE 2015

IPA 100 FIRMS



THE 2015 LARGEST ACCOUNTING FIRMS

THE 2015 IPA 100

RANK							
'15	'14	FIRM / HEADQUARTERS	MP / CEO	OFFICES	FYE	NET REVENUE	% CHG.
1	1	Deloitte LLP* / New York	Cathy Englebert	107	6/14	\$14,908,000,000	7.3
2	2	PricewaterhouseCoopers (PwC US) [†] / New York	Bob Moritz	72	6/14	\$11,724,000,000	6.2
3	3	Ernst & Young LLP [†] / New York	Steven R. Howe Jr.	80	6/15	\$9,900,000,000	9.0
4	4	KPMG LLP ^{†1} / New York	John B. Veihmeyer	101	9/14	\$6,870,000,000	11.9
5	5	McGladrey LLP / Chicago	Joe Adams	82	4/15	\$1,636,865,000	9.1
6	6	Grant Thornton LLP* / Chicago	Mike McGuire	57	12/14	\$1,382,505,000	6.1
7	7	BDO USA LLP* / Chicago	Wayne Berson	63	6/15	\$1,050,000,000	13.1
8	8	Crowe Horwath LLP / Chicago	James "Jim" Powers	30	3/15	\$700,688,755	4.6
9	10	CBIZ & Mayer Hoffman McCann PC ² / Cleveland / Kansas City, Mo.	Chris Spurio Bill Hancock	103 / 34	12/14	\$600,000,000	2.4
10	9	CliftonLarsonAllen LLP / Minneapolis	Gordon A. Viere	29	12/14	\$598,717,288	4.3
11	11	CohnReznick LLP / New York	Ken Baggett Thomas Marino	30	1/15	\$575,000,000	10.0
12	12	BKD LLP / Springfield, Mo.	Theodore D. Dickman	34	5/15	\$496,497,000	7.4
13	17	Baker Tilly Virchow Krause LLP / Chicago	Timothy Christen	29	5/15	\$478,100,000	6.0
14	13	Plante Moran / Southfield, Mich.	Gordon E. Krater	20	6/15	\$465,679,400	7.7
15	14	Moss Adams LLP / Seattle	Chris Schmidt	23	12/14	\$429,000,000	6.5
16	15	Marcum LLP [®] / New York	Jeffrey M. Weiner	18	12/14	\$385,443,716	10.1
17	16	Dixon Hughes Goodman LLP / Charlotte, N.C.	Matt Snow	28	5/15	\$351,346,000	8.7
18	18	EisnerAmper LLP* / New York	Charles Weinstein	7	1/15	\$284,450,000	1.5
19	19	Eide Bailly LLP* / Fargo, N.D.	David Stende	26	4/15	\$224,610,927	5.9
20	20	UHY Advisors Inc. ³ / Chicago	Anthony Frabotta	13	12/14	\$203,996,000	8.6
21	23	Wipfli LLP / Milwaukee	Rick Dreher	32	5/15	\$203,700,000	3.0
22	25	Citrin Cooperman & Company LLP [®] / New York	Joel A. Cooperman	6	12/14	\$173,000,000	5.5
23	23	Carr Riggs & Ingram LLC [®] / Enterprise, Ala.	William H. Carr	22	9/14	\$171,078,733	2.2
24	24	WeiserMazars LLP* / New York	Douglas A. Phillips	12	8/14	\$158,000,000	3.0
25	26	Cherry Bekaert LLP* / Richmond, Va.	Howard Kies	13	4/15	\$143,794,266	8.0

Key: For ranking purposes, net revenue includes revenue from mergers. Percentage change excludes merger revenue. Revenues for the Big 4 are U.S.-based only. *Firm reported only net revenue, data not verified against gross. [†]Gross revenue reported and percentage growth is based on gross revenue. ¹The firms' FY13 and FY14 revenues were restated to reflect revised revenue allocation methodology. ²CBIZ and Mayer Hoffman McCann PC have an alternative practice structure. [®]Firm provided the same gross and net revenue. ³UHY Advisors and UHY LLP are affiliated through an alternative practice structure.

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'15	'14	FIRM / HEADQUARTERS	MP / CEO	OFFICES	FYE	NET REVENUE	% CHG.
26	28	Armanino LLP / San Ramon, Calif.	Andy Armanino	6	12/14	\$129,476,645	12.3
27	27	Warren Averett LLC / Birmingham, Ala.	James W. Cunningham	14	12/14	\$114,209,474	-7.1
28	31	WithumSmith+Brown PC / Princeton, N.J.	William R. Hagaman Jr.	14	6/15	\$113,545,000	7.3
29	33	O'Connor Davies LLP / New York	Kevin J. Keane	9	12/14	\$108,000,000	10.2
30	30	Rehmann® / Saginaw, Mich.	Steven D. Kelly	20	12/14	\$107,000,000	3.0
31	32	Sikich LLP / Naperville, Ill.	James A. Sikich	14	12/14	\$106,729,782	2.6
32	36	Novogradac & Company LLP / San Francisco	Michael J. Novogradac	18	12/14	\$103,338,191	11.8
33	47/88	Elliott Davis Decosimo LLC ⁴ / Greenville, S.C.	Richard E. Davis	18	6/15	\$101,627,268	13.0
34	31	Berdon LLP* / New York	Mark G. Bosswick Stuart B. Kotler	2	12/14	\$101,000,000	0.0
35	34	Marks Paneth LLP / New York	Mark Levenfus Harold Moehringer	4	12/14	\$100,643,000	3.0
36	42	The Siegfried Group LLP® / Wilmington, Del.	Robert L. Siegfried Jr.	18	12/14	\$97,953,098	29.9
37	39	Holthouse Carlin & Van Trigt LLP / Los Angeles	Philip J. Holthouse	8	12/14	\$97,358,222	14.9
38	38	Weaver / Fort Worth, Texas	Tommy D. Lawler	9	5/15	\$95,103,044	8.0
39	35	Anchin Block & Anchin LLP / New York	Frank A. Schettino	1	9/14	\$92,000,000	-4.0
40	41	Kearney & Company / Alexandria, Va.	Ed Kearney	2	12/14	\$89,000,000	16.0
40	40	MBAF / Miami	Antonio L. Argiz	9	12/14	\$89,000,000	3.3
42	46	EKS&H / Denver	Bob Hottman	3	9/14	\$81,173,284	15.0
43	50	The Bonadio Group / Pittsford, N.Y.	Thomas Bonadio	14	4/15	\$79,172,415	8.1
44	43	RubinBrown LLP / St. Louis	James Castellano John Herber Jr.	5	5/15	\$78,525,000	6.7
45	44	Friedman LLP / New York	Bruce A. Madnick	8	12/14	\$77,985,350	7.5
46	45	LBMC ⁵ / Brentwood, Tenn.	Jeff Drummonds	3	5/15	\$77,725,975	8.3
47	49	Burr Pilger Mayer Inc. / San Francisco	Curtis Burr	6	12/14	\$74,317,260	8.1
48	52	Kaufman I Rossin / Miami	James R. Kaufman	9	5/15	\$73,900,000	11.1
49	51	HORNE LLP / Ridgeland, Miss.	Joey D. Havens	12	12/14	\$72,321,612	7.4
50	48	Schenck SC / Appleton, Wis.	Greg Barber	10	9/14	\$71,325,051	2.9

Key: ©Firm provided the same gross and net revenue. ⁴Merger of Elliott Davis and Joseph Decosimo and Company. [♦]Firm reported only net revenue, data not verified against gross. ⁵Firm changed name from Lattimore Black Morgan & Cain.

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'15	'14						
51	55	Frank Rimerman + Co. LLP / Palo Alto, Calif.	Brian Kreischer	5	12/14	\$70,246,739	13.4
52	54	Habif Arogeti & Wynne LLP / Atlanta	Richard Kopelman	1	12/14	\$68,560,000	4.9
53	56	BlumShapiro / West Hartford, Conn.	Carl R. Johnson	5	12/14	\$68,470,972	5.6
54	58	Whitley Penn LLP / Fort Worth, Texas	Larry G. Autrey	4	12/14	\$66,246,182	12.3
55	57	Schneider Downs & Co. Inc. / Pittsburgh	Raymond W. Buehler Jr.	2	6/15	\$66,008,694	10.0
56	53	Blue & Co. LLC / Carmel, Ind.	Brad Shaw	8	12/14	\$64,414,105	-1.7
57	59	Clark Schaefer Hackett & Co. / Cincinnati	Carl R. Coburn	6	6/15	\$63,598,486	5.0
58	60	Nigro Karlin Segal Feldstein & Bolno / Los Angeles	Mickey Segal	5	12/14	\$62,672,030	10.7
59	63	Frazier & Deeter LLC / Atlanta	Seth McDaniel	4	12/14	\$61,615,000	14.5
60	62	Doeren Mayhew / Troy, Mich.	Mark A. Crawford	2	9/14	\$61,159,903	12.9
61	59	SC&H Group / Sparks, Md.	Ronald M. Causey	3	12/14	\$59,657,400	3.4
62	64	Katz Sapper & Miller / Indianapolis	David Resnick	3	12/14	\$58,457,300	10.7
63	67	Hein & Associates LLP / Denver	Brian Mandell-Rice	4	12/14	\$55,422,980	9.3
64	74	Honkamp Krueger & Co. PC / Dubuque, Iowa	Gregory C. Burbach	8	12/14	\$53,265,593	20.6
65	69	Postlethwaite & Netterville APAC / Baton Rouge, La.	William E. Balhoff	8	4/15	\$53,161,140	7.7
66	68	SVA Certified Public Accountants SC / Madison, Wis.	Carl E. Schultz	7	5/14	\$53,117,903	5.3
67	65	BerryDunn / Portland, Maine	John M. Chandler	5	6/15	\$52,377,811	0.0
68	72	Hill Barth & King LLC / Canfield, Ohio	Chris Allegretti	11	8/14	\$51,200,000	6.8
69	73	Reinsel Kuntz Leshner LLP / Lancaster, Pa.	Edward W. Monborne	11	12/14	\$49,613,697	9.6
70	66	Aronson LLC / Rockville, Md.	Jeffery P. Capron	1	12/14	\$49,200,000	-4.0
71	80	Squar Milner LLP / Newport Beach, Calif.	Stephen P. Milner	5	12/14	\$47,402,672	11.0
72	92	K-Coe Isom LLP ⁶ / Salina, Kan.	Jeff Wald	17	3/15	\$46,709,936	10.5
73	70	Mauldin & Jenkins LLC / Atlanta	Donald L. Luker	6	5/15	\$46,399,217	0.3
74	78	Grassi & Co. / New York	Louis C. Grassi	3	4/15	\$45,601,943	10.0
75	75	Cohen & Company / Cleveland	Randall Myeroff	5	1/15	\$44,698,134	5.6

Key: ⁶Merger of Kennedy and Coe and Matson and Isom.

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'15	'14						
76	85	Berkowitz Pollack Brant Advisors / Miami	Richard A. Berkowitz	3	12/14	\$44,655,674	16.1
77	81	Skoda Minotti / Cleveland	Gregory J. Skoda	4	12/14	\$43,994,000	10.0
78	77	Freed Maxick CPAs PC / Buffalo, N.Y.	Timothy McPoland	4	4/15	\$43,769,119	3.7
79	79	Raich Ende Malter & Co. LLP / New York	Ellis Ende	4	12/14	\$42,998,524	5.4
80	97	Montgomery Coscia Greulich / Plano, Texas	Matt Coscia Tom Montgomery	3	12/14	\$42,861,190	30.0
81	86	AKT Services LLP / Salem, Ore.	Stephen M. Tatone	6	12/14	\$42,437,700	3.7
82	76	SaxBST LLP / Albany, N.Y.	Robert Paz Joseph Torani	3	12/14	\$42,128,150	-0.7
83	89	Gallina LLP / Roseville, Calif.	Lawrence R. Taylor	11	12/14	\$41,492,000	10.0
84	90	Raffa PC / Washington, D.C.	Thomas J. Raffa	3	12/14	\$41,103,485	11.7
85	93	Seiler LLP / Redwood City, Calif.	James DeMartini III	2	12/14	\$40,100,000	11.1
86	82	Margolin Winer & Evens LLP* / Garden City, N.Y.	Teddy Selinger	2	12/14	\$39,500,000	-1.0
87	87	Mountjoy Chilton Medley LLP / Louisville, Ky.	Diane Medley	5	12/14	\$39,114,171	3.9
88	95	Kemper CPA Group LLP / Greenfield, Ind.	Ronald J. Dezelan	26	4/15	\$38,721,384	1.3
89	84	SingerLewak / Los Angeles	Jim Pitrat	6	10/14	\$38,042,992	-1.2
90	91	Miller Kaplan Arase LLP† / North Hollywood, Calif.	Douglas Waite	5	3/15	\$38,000,000	3.8
91	100	Bennett Thrasher LLP / Atlanta	Rick Bennett	1	6/15	\$36,234,254	9.5
92	96	Kahn Litwin Renza & Co. Ltd. / Providence, R.I.	Alan H. Litwin	5	12/14	\$35,836,407	0.8
93	94	Prager Metis CPAs LLC / New York	Glenn Friedman David Neste	8	12/14	\$35,600,000	-1.1
94	99	Wiss & Company LLP / Livingston, N.J.	Paul L. Peterson	4	3/15	\$35,381,000	4.7
95	102	Wolf & Company PC / Boston	Mark A. O'Connell	4	9/14	\$34,796,362	10.5
96	101	Rea & Associates Inc. ♦ / New Philadelphia, Ohio	Lee Beall	11	10/14	\$33,445,422	5.7
97	105	Clark Nuber PS / Bellevue, Wash.	Robert A. Wheeler	1	12/14	\$33,252,153	7.0
98	98	Macias Gini & O'Connell LLP / Sacramento, Calif.	Kevin J. O'Connell	8	12/14	\$33,120,000	-0.8
99	106	Padgett Stratemann & Co. LLP / San Antonio	John E. Wright	3	7/14	\$32,611,542	8.5
100	104	Brown Smith Wallace LLC / St. Louis	Harvey N. Wallace	3	12/14	\$32,421,000	4.3

Key: ♦Firm reported only net revenue, data not verified against gross. †Gross revenue reported and percentage growth is based on gross revenue.

Association Membership: Among The IPA 100...

More than 24 associations claim membership among this year's IPA 100. The following table below identifies association affiliations with some firms belonging to more than one association. IPA is proud and privileged to work with many of the exceptional associations across the globe. ■IPA



2015 IPA 100 FIRMS ASSOCIATION MEMBERSHIP

ASSOCIATION	NO. FIRMS	CONTACT
LEA Global	14	www.leaglobal.com
Baker Tilly International	10	www.bakertillyinternational.com
Moore Stephens North America	10	www.msnainc.org
PrimeGlobal North America	8	www.primeglobal.net
PKF International	7	www.pkfna.com
Praxity	7	www.praxity.com
RSM / McGladrey Alliance	7	www.rsmi.com / www.mcgladrey.com
BDO Alliance USA	5	www.bdo.com
HLB International	4	www.hlbi.com
Nexia International	4	www.nexia.com
CPAmerica International	3	www.cpamerica.org
DFK International	3	www.dfkusa.com
TIAG	3	www.tiagnet.com
AGN International	2	http://na.agn.org
Alliott Group	1	www.alliottgroup.net
BKR International	1	www.bkr.com
CPAAI	1	www.cpaai.com
Crowe Horwath International	1	www.crowehorwath.net
Geneva Group International	1	www.ggi.com
Grant Thornton International	1	www.gti.org
Kreston International	1	www.kreston.com
Mazars Group	1	www.mazars.com
Morison International	1	www.morisoninternational.com
UHY International	1	www.uhy.com
No Association	5	

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