

THE 2011 **accounting**TODAY TOP 100 FIRMS

RANK	Firm	Headquarters	Chief executive	Year End	REVENUE		PERSONNEL			FEE SPLIT (in percent)			
					\$ min.	Offices	Part-ners	Profes-sionals	Total emps.	A&A	Tax	MAS	Other
1	Deloitte §	New York City	Barry Salzberg	Dec	\$10,938.00	100	2,883	33,688	45,730	34	21	41	4
2	PwC § ¹	New York City	Robert Moritz	June	\$8,034.00	73	2,204	21,661	29,546	51	30	19	0
3	Ernst & Young §	New York City	James Turley	June	\$7,100.00	77	2,300	17,500	24,600	42	32	20	6
4	KPMG § ²	New York City	John Veihmeyer	Sept	\$4,889.00	87	1,759	14,762	21,285	46	26	28	0
5	RSM / McGladrey & Pullen ³	Bloomington, Minn.	C.Andrews/D.Scudder	April	\$1,378.87	88	742	4,895	7,130	43	35	21	1
6	Grant Thornton	Chicago	Stephen Chipman	Dec	\$1,085.70	50	514	3,580	5,249	47	28	25	0
7	BDO USA	Chicago	Jack Weisbaum	June	\$585.00	39	263	1,682	2,497	62	26	12	0
8	CBIZ / Mayer Hoffman McCann ^{†4}	Cleveland	D. Sibits/B. Hancock	Dec	\$575.30	150	418	1,714	4,241	23	27	50	0
9	Crowe Horwath	Oak Brook Terrace, Ill.	Charles Allen	March	\$481.00	26	249	1,559	2,315	66	23	11	0
10	BKD	Springfield, Mo.	Neal Spencer	May	\$391.00	29	246	1,209	1,814	51	31	18	0
40	Weaver	Fort Worth, Texas	Tommy Lawler	May	\$65.30	6	38	315	443	40	43	9	8
41	Holthouse Carlin & Van Trigt	W. Los Angeles, Calif.	Philip Holthouse	Dec	\$65.00	6	28	173	259	21	70	0	9
42	SS&G	Cleveland	Gary Shamis	Dec	\$64.80	8	29	336	414	31	35	14	20
43	O'Connor Davies Munns & Dobbins	New York City	Kevin Keane	Dec	\$64.75	6	56	259	355	70	24	6	0
44	Burr, Pilger & Mayer	San Francisco	Stephen Mayer	Dec	\$64.38	6	53	257	390	34	48	12	6
45	Friedman	New York City	Bruce Madnick	Dec	\$64.20	4	46	224	306	65	33	2	0
46	Schenck	Appleton, Wis.	William Goodman	Sept	\$63.46	8	59	329	480	39	38	18	5
47	Habif, Arogeti & Wynne	Atlanta	Joseph Simms	Dec	\$59.03	2	34	205	284	48	37	7	8
48	Aronson	Rockville, Md.	Jeffery Capron	May	\$56.85	1	28	133	197	46	30	16	8
49	Horne	Ridgeland, Miss.	Hugh Parker	Dec	\$56.37	14	26	353	507	54	18	17	11
50	Lattimore, Black, Morgan & Cain	Brentwood, Tenn.	D. Morgan/R.M. Cain	Dec	\$55.70	3	40	245	341	25	36	14	25

Key and notes: Last year's rankings have been revised based on 2009 revenue provided by firms. Some firms' rankings will therefore differ from those reported last year.
 * Firm estimate or projection † Accounting Today estimate § Gross revenue NC No change NA Not available/applicable NR Not ranked
 1 Renamed from PricewaterhouseCoopers. Partner and staff figures and related metrics have been restated for current and previous years to exclude global partners/staff residing in the U.S.
 2 Office total represents business offices, not every physical location 3 RSM McGladrey and McGladrey & Pullen operate under the brand McGladrey in an alternative practice structure.
 4 CBIZ and Mayer Hoffman McCann are associated through an alternative practice structure. Revenues are an AT estimate; all other figures are firm-supplied, and do not reflect year-end merger with Kirkland, Russ, Murphy & Tapp. Office figures are for CBIZ alone; MHM has 36 offices nationwide.

regional leaders		Top Firms: Southeast									
Firm	Headquarters	Rev. \$ mn.	% chg.	Offices	Partners	Professionals	Total emps.	Fee split			
								A&A	Tax	MAS	Other
Dixon Hughes	High Point, N.C.	193.00	-3.50	22	134	723	1,080	41	34	25	0
Cherry, Bekaert & Holland ¹	Richmond, Va.	98.38	-0.20	14	47	459	647	57	34	9	0
Habif, Arogeti & Wynne	Atlanta	59.03	0.03	2	34	205	284	48	37	7	8
Lattimore, Black, Morgan & Cain	Brentwood, Tenn.	55.70	0.61	3	40	245	341	25	36	14	25
Elliott Davis	Greenville, S.C.	54.63	1.28	11	49	253	373	48	37	11	4
Joseph Decosimo & Co.	Chattanooga, Tenn.	38.36	-6.30	8	29	184	272	45	40	7	8
Frazier & Deeter	Atlanta	34.89	5.06	3	9	105	140	38	42	0	20
Mauldin & Jenkins	Atlanta	32.50	0.93	4	40	114	179	75	23	1	1
Mountjoy Chilton Medley	Louisville, Ky.	27.24	4.13	4	33	133	214	46	37	12	5
Frost	Little Rock, Ark.	23.91	3.60	3	9	97	134	48	39	10	3
Bennett Thrasher	Atlanta	23.46	9.88	1	20	103	145	31	59	0	10
Total:		\$641.10	-0.42								

Notes: 1 Figures do not include expansions and acquisitions after April 2010 year-end, which would add approximately \$30 million in revenue and 175 staff. CB&H also has a significant presence in the Capital Region, specifically in Virginia, where it is headquartered.



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