

# INSIDE

PUBLIC ACCOUNTING

TOP 300

FIRMS

2018

## SPECIAL REPORT

THE 2018 IPA 100 ANALYSIS

IPA 300 FIRMS

Excerpted in part from the Aug. 2018 IPA issue.

## 2018 INSIDE PUBLIC ACCOUNTING 100 FIRMS

'18	'17	FIRM / HEADQUARTERS	MP / CEO	OFFICES	FYE	NET REVENUE	% CHG.
1	1	Deloitte / New York	Cathy Engelbert	115	6/17	\$18,551,000,000	5.9
2	2	PricewaterhouseCoopers LLP (PwC US) / New York	Tim Ryan	82	6/17	\$15,997,000,000	11.7
3	3	EY / New York	Stephen R. Howe Jr.	82	6/17	\$13,000,000,000	7.0
4	4	KPMG LLP / New York	Lynne Doughtie	110	9/17	\$8,960,000,000	WND
5	5	RSM US LLP / Chicago	Joe Adams	86	4/18	\$2,141,720,000	7.0
6	6	Grant Thornton LLP / Chicago	Mike McGuire	59	12/17	\$1,750,891,000	3.5
7	7	BDO USA LLP <sup>Ⓞ</sup> / Chicago	Wayne Berson	67	6/18	\$1,460,000,000	2.0
8	8	Crowe LLP / Chicago	James Powers	39	3/18	\$883,573,009	8.8
9	9	CLA / WND	Denny Schleper	109	12/17	\$865,929,957	4.0
10	10	CBIZ & MHM <sup>1</sup> / Cleveland / Kansas City, Mo.	Chris Spurio / Andy Burczyk	75 / 30	12/17	\$718,000,000	5.6
11	11	CohnReznick LLP / New York	Frank Longobardi	30	1/18	\$623,734,140	3.7
12	12	BKD LLP / Springfield, Mo.	Theodore D. Dickman	35	5/18	\$594,621,000	4.1
13	13	Baker Tilly Virchow Krause LLP / Chicago	Alan Whitman	27	5/18	\$578,400,000	5.8
14	14	Moss Adams LLP / Seattle	Chris Schmidt	27	12/17	\$577,000,000	8.4
15	15	Plante Moran <sup>•</sup> / Southfield, Mich.	James Proppe	20	6/17	\$520,545,200	8.1
16	16	Marcum LLP / New York	Jeffrey M. Weiner	22	12/17	\$469,533,971	6.0
17	17	Dixon Hughes Goodman LLP / Charlotte, N.C.	Matt Snow	29	5/18	\$430,300,000	6.4
18	18	EisnerAmper LLP / New York	Charles Weinstein	13	1/18	\$360,700,000	0.9
19	19	Wipfli LLP / Milwaukee	Rick Dreher	49	5/18	\$317,900,000	6.3
20	20	Eide Bailly LLP / Fargo, N.D.	David Stende	32	4/18	\$299,193,685	3.8
21	21	Carr Riggs & Ingram LLC / Enterprise, Ala.	William H. Carr	35	9/17	\$286,138,692	9.4
22	23	Andersen Tax / San Francisco	Mark L. Vorsatz	19	12/17	\$247,000,000	12.2
23	22	Citrin Cooperman & Company LLP / New York	Joel A. Cooperman	11	12/17	\$244,000,000	4.0
24	24	Armanino LLP / San Ramon, Calif.	Andy Armanino	10	12/17	\$242,661,000	7.0
25	26	WithumSmith+Brown PC <sup>Ⓞ</sup> / Princeton, N.J.	William R. Hagaman Jr.	17	6/18	\$207,600,000	9.2

Key: For ranking purposes, net revenue includes revenue from mergers. Percentage change in revenue excludes merger revenue. Revenues for the Big 4 are U.S.-based only. WND = Would Not Disclose. <sup>Ⓞ</sup>Firm operates on a 6/30 FYE. The revenue figure provided for rankings reflect a 5/18 FYE to meet IPA's survey deadline. <sup>1</sup>CBIZ and MHM have an alternative practice structure. <sup>•</sup>Firm provided the previous year's data to meet IPA's survey deadline.

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26	27	Cherry Bekaert LLP / Richmond, Va.	Howard Kies	15	4/18	\$194,689,105	12.0
27	25	Mazars USA LLP / New York	Victor Wahba	11	8/17	\$189,000,000	1.1
28	30	The Siegfried Group LLP / Wilmington, Del.	Robert L. Siegfried Jr.	18	12/17	\$176,960,500	30.5
29	28	PKF O'Connor Davies LLP / New York	Kevin J. Keane	9	12/17	\$160,000,000	6.0
30	29	Sikich LLP / Naperville, Ill.	Christopher Geier	19	12/17	\$152,109,645	3.3
31	34	Kearney & Company / Alexandria, Va.	Ed Kearney	5	12/17	\$150,000,000	25.0
32	33	UHY Advisors Inc. <sup>2</sup> / Chicago	Anthony Frabotta	17	12/17	\$140,839,000	11.0
33	36	Novogradac & Company LLP / San Francisco	Michael J. Novogradac	27	12/17	\$136,656,947	10.3
34	31	Holthouse Carlin & Van Trigt / Los Angeles	Philip J. Holthouse	11	12/17	\$135,899,480	5.9
35	35	Warren Averett / Birmingham, Ala.	Mary Elliott	16	12/17	\$133,331,725	3.0
36	32	Marks Paneth LLP / New York	Harry Moehringer	9	12/17	\$131,413,000	1.5
37	38	Weaver / Houston	John J. Mackel	9	5/18	\$127,105,963	9.7
38	40	MBAF / Miami	Antonio L. Argiz	10	12/17	\$124,300,000	10.7
39	41	Berdon LLP / New York	Mark G. Bosswick / Stuart Kotler	2	12/17	\$121,054,000	8.0
40	37	Elliott Davis LLC* / Greenville, S.C.	Richard E. Davis	8	6/18	\$119,022,704	7.4
41	39	Rehmann LLC / Troy, Mich.	Randall Rupp	17	12/17	\$116,000,000	WND
42	46	RubinBrown LLP / St. Louis	John F. Herber Jr.	7	5/18	\$110,870,000	WND
43	47	LBMC / Brentwood, Tenn.	Jeff Drummonds	3	5/18	\$104,282,351	11.5
44	42	Anchin Block & Anchin LLP / New York	Frank A. Schettino	1	9/17	\$104,000,000	1.0
45	44	Friedman LLP / New York	Fred Berk / Harriet Greenberg	8	12/17	\$101,489,531	8.0
46	45	The Bonadio Group / Pittsford, N.Y.	Thomas Bonadio	12	4/18	\$97,915,323	6.2
47	49	Whitley Penn LLP / Fort Worth, Texas	Larry G. Autrey	5	12/17	\$97,565,156	8.8
48	63	Squar Milner LLP / Newport Beach, Calif.	Stephen P. Milner	5	12/17	\$91,846,780	1.0
49	50	Frank Rimerman + Co. LLP / Palo Alto, Calif.	Brian Kreisler	4	12/17	\$90,262,281	8.6
50	48	BPM LLP / San Francisco	Jim Wallace	8	10/17	\$89,589,142	3.5

Key: <sup>2</sup>UHY Advisors Inc. and UHY LLP are affiliated through an alternative practice structure. \* Firm operates on a 6/30 FYE. The revenue figure provided for rankings reflect a 4/18 FYE to meet IPA's survey deadline. WND = Would Not Disclose.

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51	55	Aprio LLP / Atlanta	Richard Kopelman	3	12/17	\$85,135,000	8.0
52	61	Cohen & Company / Cleveland	Randall Myeroff	12	1/18	\$83,917,619	16.1
53	57	Frazier & Deeter LLC / Atlanta	Seth McDaniel	5	12/17	\$83,620,000	13.0
54	56	Schneider Downs & Co. Inc. <sup>Ⓞ</sup> / Pittsburgh	Timothy Hammer / Steven Thompson	2	6/18	\$83,232,750	9.5
55	51	HORNE LLP / Ridgeland, Miss.	Joey D. Havens	14	12/17	\$82,515,645	1.9
56	68	Prager Metis CPAs LLC / New York	Glenn Friedman / David Neste	12	12/17	\$82,500,000	4.5
57	52	Schenck SC / Appleton, Wis.	Daniel Young	10	9/17	\$80,301,787	-0.3
58	69	Hill Barth & King LLC / Canfield, Ohio	Chris Allegretti	14	8/17	\$80,000,000	6.3
59	54	Blum Shapiro & Company PC / West Hartford, Conn.	Joseph A. Kask	6	12/17	\$79,454,456	-4.6
60	59	Katz Sapper & Miller / Indianapolis	David Resnick	3	12/17	\$79,342,700	9.7
61	53	Blue & Co. LLC / Carmel, Ind.	Brad Shaw	13	12/17	\$78,767,716	0.6
62	58	Doeren Mayhew / Troy, Mich.	Mark A. Crawford	6	9/17	\$72,553,841	-3.8
63	60	Honkamp Krueger & Co. PC / Dubuque, Iowa	Gregory C. Burbach	6	12/17	\$71,899,147	4.9
64	64	Kaufman Rossin / Miami	Blain L. Heckaman	4	5/18	\$70,103,200	8.4
65	65	K-Coe Isom LLP / Salina, Kan.	Jeff Wald	22	3/18	\$68,200,888	3.0
66	62	Clark Schaefer Hackett & Co. <sup>Ⓞ</sup> / Cincinnati	Kerry Roe	6	6/18	\$68,034,838	2.4
67	66	RKL LLP / Lancaster, Pa.	Edward W. Monborne	10	12/17	\$67,927,108	10.4
68	70	Grassi & Co. / New York	Louis C. Grassi	5	12/17	\$60,810,239	2.0
69	77	Berkowitz Pollack Brant / Miami	Joseph Saka	5	12/17	\$57,909,515	12.7
70	76	SVA Certified Public Accountants SC / Madison, Wis.	Carl E. Schultz	5	5/17	\$56,845,047	10.6
71	84	Raich Ende Malter & Co. LLP / New York	Ellis Ende	3	12/17	\$56,738,758	20.4
72	72	BerryDunn / Portland, Maine	John M. Chandler	6	6/17	\$55,709,911	-3.0
73	83	Bennett Thrasher LLP <sup>Ⓞ</sup> / Atlanta	Jeffrey A. Eischeid	1	6/18	\$55,637,807	11.8
74	71	Postlethwaite & Netterville APAC / Baton Rouge, La.	William E. Balhoff	9	4/18	\$55,557,860	-4.7
75	73	Aronson LLC / Rockville, Md.	Larry A. Davis	1	12/17	\$55,152,000	2.0

Key: <sup>Ⓞ</sup>Firm operates on a 6/30 FYE. The revenue figure provided for rankings reflect a 5/18 FYE to meet IPA's survey deadline.

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76	78	Seiler LLP / Redwood City, Calif.	George Marinou	2	12/17	\$54,412,887	6.6
77	75	Montgomery Coscia Greulich LLP / Plano, Texas	Gary W. Boyd	3	12/17	\$54,025,091	4.5
78	79	MCM CPAs & Advisors LLP <sup>3</sup> / Louisville, Ky.	Diane Medley	7	12/17	\$53,956,714	0.6
79	74	Skoda Minotti / Cleveland	Gregory J. Skoda	4	12/17	\$53,657,000	3.4
80	90	Macias Gini & O'Connell LLP / Los Angeles	Kevin J. O'Connell	11	12/17	\$53,600,000	10.2
81	82	SC&H Group / Sparks, Md.	Ronald M. Causey	3	12/17	\$53,585,800	12.5
82	88	SingerLewak / Los Angeles	Jim Pitrat	10	10/17	\$53,448,104	12.3
83	86	Mauldin & Jenkins LLC / Atlanta	Donald L. Luker	6	5/18	\$50,571,807	3.3
84	80	Raffa PC / Washington, D.C.	Thomas J. Raffa	2	12/17	\$49,129,523	1.4
85	85	Aldrich CPAs and Advisors LLP / Salem, Ore.	Martin Moll	7	12/17	\$49,099,622	4.2
86	NR	Schellman & Company LLC / Tampa, Fla.	Chris Schellman	1	12/17	\$48,711,432	28.1
87	89	Kahn Litwin Renza & Co. Ltd. / Providence, R.I.	Alan H. Litwin	5	12/17	\$46,812,367	6.0
88	91	Brown Smith Wallace LLP / Creve Coeur, Mo.	Anthony J. Caleca	3	12/17	\$46,301,000	7.2
89	87	Freed Maxick CPAs PC / Buffalo, N.Y.	Henry Koziol	4	4/18	\$45,891,606	0.6
90	94	PYA / Knoxville, Tenn.	Edward V. Pershing	5	12/17	\$45,170,744	8.5
91	92	Baker Newman Noyes / Portland, Maine	Carl Chatto	4	12/17	\$44,407,701	4.3
92	105	Lutz / Omaha, Neb.	Mark Duren	4	4/18	\$44,006,477	5.7
93	93	Kemper CPA Group LLP / Evansville, Ind.	John A. Rubenacker	27	4/18	\$43,726,036	3.7
94	95	Wolf & Company PC / Boston	Mark A. O'Connell	4	9/17	\$43,169,133	3.9
95	99	Brown Edwards & Company LLP / Roanoke, Va.	Jason A. Hartman	9	5/18	\$42,536,932	5.6
96	96	Margolin Winer & Evens LLP / Garden City, N.Y.	Craig Savell	2	12/17	\$41,300,000	0.5
97	97	Rea & Associates Inc. / New Philadelphia, Ohio	Don McIntosh	12	10/17	\$40,862,806	-0.8
98	98	PBMares / Newport News, Va.	Alan S. Witt	9	12/17	\$40,719,148	8.5
99	102	Clark Nuber PS / Bellevue, Wash.	Robert A. Wheeler	1	12/17	\$38,639,404	6.9
100	103	Gursey   Schneider LLP / Los Angeles	Stephan H. Wasserman	6	12/17	\$37,911,300	4.9

Key: <sup>3</sup>Firm changed name from Mountjoy Chilton Medley.

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