

THE 2015 accountingTODAY TOP 100 FIRMS

RANK	Firm	Headquarters	Chief executive	Year end	REVENUE		Offices	Partners	PERSONNEL		FEE SPLIT (in percent)						
					\$ mn.	% chg.			Professionals	% chg.	Total emps.	% chg.	A&A	Tax	MAS	Other	
1	Deloitte §	New York City	Cathy Engelbert	May	14,908.00	7.30	107	3,030	-0.30	50,562	7.46	64,884	6.45	29	18	48	5
2	PwC §	New York City	Robert Moritz	June	11,724.00	6.19	72	2,691	4.26	33,024	8.25	41,571	6.16	41	28	31	0
3	Ernst & Young §	New York City	Steve Howe	June	9,900.00	8.79	80	2,700	3.85	26,100	12.50	34,000	10.03	36	29	28	7
4	KPMG § ¹	New York City	John Veilmeyer	Sept	6,870.00	11.89	101	1,813	2.60	20,113	10.93	27,102	10.09	34	28	38	0
5	McGladrey ²	Chicago	Joe Adams	April	1,470.74	7.62	75	644	4.38	5,075	5.51	7,062	5.04	41	36	22	1
6	Grant Thornton	Chicago	J. Michael McGuire	Dec	1,382.51	6.12	57	529	1.15	4,692	0.51	6,456	0.28	41	28	31	0
7	BDO	Chicago	Wayne Berson	June	833.00	21.96	52	346	13.44	2,967	26.85	4,041	24.42	58	32	10	0
8	Crowe Horwath	Chicago	Charles Allen	Dec	686.60	3.31	29	257	0.78	2,315	3.16	3,094	2.93	28	24	48	0
9	CBIZ / Mayer Hoffman McCann ^{*3}	Cleveland	Chris Spurio / Bill Hancock	Dec	600.00	4.17	103	429	0.70	1,832	9.31	2,914	1.82	30	35	35	0
10	CliftonLarsonAllen	Minneapolis	Denny Schleper	Dec	598.40	6.18	29	225	-3.43	3,245	4.27	3,799	3.80	40	33	9	18
11	CohnReznick	New York City	Thomas Marino / Kenneth Baggett	Jan	575.00	13.19	26	274	NC	1,850	7.81	2,674	6.07	55	27	6	12
12	Baker Tilly Virchow Krause	Chicago	Timothy Christen	May	475.45	57.80	29	156	39.29	2,083	57.45	2,468	57.30	44	33	19	4
13	BKD	Springfield, Mo.	Theodore Dickman	May	445.80	6.55	34	245	3.38	1,525	10.43	2,203	9.44	48	31	21	0
14	Plante Moran	Southfield, Mich.	Gordon Krater	June	433.07	5.29	20	262	2.34	1,435	8.96	2,066	6.11	41	26	33	0
15	Moss Adams	Seattle	Chris Schmidt	Dec	429.00	6.45	20	265	0.76	1,401	4.55	2,176	5.02	46	37	17	0
16	Marcum	New York City	Jeffrey Weiner	Dec	385.40	10.08	17	154	-3.75	831	-1.54	1,248	-4.00	40	41	6	13
17	Dixon Hughes Goodman	Charlotte, N.C.	Matt Snow	Dec	338.00	9.03	29	157	-11.80	1,222	8.24	1,714	3.19	35	34	31	0
18	EisnerAmper	New York City	Charles Weinstein	Jan	282.50	2.02	6	172	-2.82	996	2.05	1,168	-1.43	49	39	12	0
19	UHY Advisors Inc. ⁴	Chicago	Anthony Frabotta	Dec	203.59	5.56	15	99	-4.81	724	1.12	994	-1.49	34	46	19	1
20	Eide Bailly	Fargo, N.D.	Dave Stende	April	195.40	14.60	22	107	5.94	1,191	26.43	1,591	21.36	42	39	9	10
21	Wipfl 5	Milwaukee	Rick Dreher	May	180.99	11.38	22	148	4.23	950	6.38	1,318	7.42	24	28	48	0
22	Citrin Cooperman & Co.	New York City	Joel Cooperman	Dec	175.00	22.38	6	144	20.00	410	35.76	649	29.03	48	40	7	5
23	Carr, Riggs & Ingram	Enterprise, Ala.	William Carr	Sept	171.08	6.06	21	130	4.00	674	2.59	943	2.06	45	41	14	0
24	WeiserMazars	New York City	Douglas Phillips	Aug	157.60	10.67	8	109	4.81	497	26.46	734	17.44	40	40	20	0
25	Cherry Bekaert	Richmond, Va.	Howard Kies	April	130.80	3.89	12	51	-7.27	576	3.04	796	2.31	44	46	10	0

Key and notes: Last year's rankings have been revised based on 2013 revenue provided by firms. Some firms' rankings will therefore differ from those reported last year.

* Firm estimate † Accounting Today estimate § Gross revenue NC No change NA Not available or not applicable NR Not ranked

¹ In 2014, KPMG modified the allocation of revenues for inter-function work, so this year's figures by fee split are not on a like basis to those published in previous years' reports. There is no impact on overall firm revenues. For its fee split, the firm reported both rounded percentages (given here), and exact dollar amounts (given in our Databank on page 5.) Office figure comprises business offices, as opposed to every physical location. ² For its fee split, McGladrey reported both rounded percentages (given here), and exact dollar amounts (given in our Databank on page 5.) ³ Revenue from two service lines not previously reported is included, and 2013 revenue have been restated for comparison purposes. Office figures are for CBIZ; MHM has 34 offices. ⁴ UHY Advisors and UHY LLP are affiliated through an alternative practice structure. ⁵ Figures do not include mergers concluded late in 2014.

RANK	Firm	Headquarters	Chief executive	Year end	REVENUE		Offices	Partners	% chg.	Professionals	% chg.	Total emps.	% chg.	FEE SPLIT (in percent)			
					\$ mn.	% chg.								A&A	Tax	M&S Other	
15	27 Armanino	San Ramon, Calif.	Andy Armanino	Dec	129.48	14.75	6	39	5.41	383	27.24	487	23.60	21	24	51	4
27	26 Warren Averett	Birmingham, Ala.	James Cunningham	Dec	113.80	-7.41	14	124	2.48	522	2.55	816	0.49	37	37	6	20
28	51 Elliott Davis Decosimo ⁶	Greenville, S.C.	Richard Davis	June	109.60	70.98	18	93	82.35	514	93.96	755	92.60	46	40	13	1
29	28 Rehmann	Saginaw, Mich.	Steven Kelly	Dec	109.00	4.81	20	61	NC	539	0.19	791	1.54	37	37	8	18
30	31 O'Connor Davies	New York City	Kevin Keane	Dec	107.50	8.04	8	90	9.76	375	10.29	550	9.78	58	27	15	0
31	30 Sikich	Naperville, Ill.	James Sikich	Dec	106.50	6.61	11	54	-11.48	456	5.80	605	4.49	26	15	56	3
32	33 WithumSmith+Brown	Princeton, N.J.	William Hagaman	June	105.46	8.74	12	78	1.30	296	14.73	473	9.74	37	43	3	17
33	35 Novogradac & Co.	San Francisco	Michael Novogradac	Dec	103.34	11.74	18	39	11.43	347	11.58	458	12.25	58	28	3	11
34	29 Berdon*	New York City	Mark Bosswick / Stuart Kotler	Dec	101.00	NC	2	37	-5.13	273	-9.90	373	-6.28	35	45	20	0
35	32 Marks Paneth*	New York City	Mark Levenfus / Harry Moeringer	Dec	100.40	2.39	4	73	14.06	335	3.08	491	315	68	24	1	7
36	36 Holthouse Carlin & Van Trigt	W. Los Angeles, Calif.	Philip Holthouse	Dec	99.52	14.50	8	37	2.78	287	9.13	395	9.12	17	78	0	5
37	34 Anchin, Block & Anchin	New York City	Frank Schettino	Sept	94.00	1.08	1	54	-3.57	201	-6.51	341	-3.67	44	43	13	0
38	39 Kearney & Co.	Alexandria, Va.	Ed Kearney	Dec	90.80	16.95	2	13	NC	344	19.86	422	5.24	74	0	26	0
39	38 Weaver	Fort Worth, Texas	Tommy Lawler	May	88.10	5.64	7	35	-2.78	361	1.98	477	1.27	34	43	15	8
40	42 The Bonadio Group* ⁷	Pittsford, N.Y.	Thomas Bonadio	April	87.92	21.52	11	72	18.03	453	28.69	616	31.06	42	26	12	20
41	NR FGМК	Chicago	Mario Donato	Dec	87.00	17.57	2	58	13.73	291	35.35	381	28.72	10	30	60	0
42	37 M&B&F CPAs	Miami	Antonio Argiz	June	86.00	2.99	9	22	NC	366	8.93	452	7.88	34	45	15	6
43	44 EKS&H	Denver	Robert Hottman	Sept	81.20	15.24	3	38	NC	342	11.04	474	11.01	44	40	16	0
44	41 Friedman	New York City	Bruce Madnick	Dec	81.00	11.72	6	60	5.26	240	-1.64	365	4.58	55	40	5	0
45	43 Lattimore, Black, Morgan & Cain	Brentwood, Tenn.	David Morgan / RM Cain	Dec	73.74	3.99	3	47	2.17	314	9.41	437	6.85	23	31	15	31
46	47 RubinBrown	St. Louis	John Herber	May	73.61	8.01	4	27	NC	484	32.24	569	27.01	44	35	21	0
47	48 Horne	Ridgeland, Miss.	Joey Havens	Dec	72.33	7.36	12	20	NC	364	7.69	490	5.38	34	10	46	10
48	46 Burr Pilger Mayer Inc.	San Francisco	Curtis Burr	Dec	72.00	5.11	6	38	-5.00	241	7.11	355	7.58	35	50	14	1
49	45 Schenck	Appleton, Wis.	Greg Barber	Sept	71.54	2.36	10	57	-5.00	335	3.72	497	3.76	35	39	19	7
50	53 Frank, Rimmerman + Co.	Palo Alto, Calif.	Brian Kreischer	Dec	70.16	13.25	5	23	9.52	267	16.59	312	16.85	27	62	11	0

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⁶ Created in January 2015 from the merger of Elliott Davis and Joseph Decosimo & Co.

⁷ The Bonadio Group revised its previous-year revenues to reflect total revenue from subsidiaries

RANK	15 Firm	Headquarters	Chief executive	Year end	REVENUE		Off-ices	Part-ners	PERSONNEL		FEE SPLIT						
					\$ mn.	% chg.			Profes-sionals	% chg.	Total emps.	% chg.	A&A	Tax	MAS	Other	
51	50 Habib, Arogeti & Wynne	Atlanta	Richard Kopelman	Dec	68.56	6.66	1	26	NC	253	9.05	324	6.23	40	44	11	5
52	54 Blum, Shapiro & Co.	West Hartford, Conn.	Carl Johnson	Dec	68.50	11.75	5	31	3.33	285	13.55	385	12.90	55	32	2	11
53	49 Blue & Co.*	Carmel, Ind.	Brad Shaw	Dec	67.45	2.99	8	33	-8.33	228	-2.56	323	-2.12	26	19	52	3
54	52 Kaufman Rossin Group†	Miami	Blain Heckaman	May	67.30	6.49	5	42	NA	NA	NA	404	19.88	NA	NA	NA	NA
55	55 Whitley Penn	Fort Worth, Texas	Larry Autrey	Dec	65.95	12.33	4	41	7.89	242	17.48	333	13.27	47	38	0	15
56	58 Nigro Karlin Segal Feldstein & Bolho	Los Angeles	Mickey Segal	Dec	62.00	10.56	5	28	33.33	263	0.38	324	3.18	15	20	2	63
57	60 Frazier & Deeter	Atlanta	Seth McDaniel	Dec	61.62	16.26	5	12	9.09	180	13.92	227	12.94	32	37	0	31
58	59 Doeren Mayhew	Troy, Mich.	Mark Crawford	Sept	60.16	13.08	3	27	NC	171	8.23	248	4.64	36	35	19	10
59	56 SC&H Group Inc. 8	Sparks, Md.	Ronald Causey	Dec	59.66	3.58	2	14	-33.33	177	-18.43	220	-21.99	15	50	35	0
60	57 Schneider Downs	Pittsburgh	Timothy Hammer/ Steven Thompson	June	59.59	3.53	2	36	NC	303	6.69	369	4.24	45	35	20	0
61	61 Katz, Sapper & Miller	Indianapolis	David Resnick	Dec	58.46	10.66	3	32	6.67	226	14.14	308	11.59	26	41	27	6
62	66 Hill, Barth & King	Canfield, Ohio	Chris Allegretti	Aug	56.00	13.59	11	44	22.22	210	9.38	317	9.31	19	40	10	31
63	63 Hein & Associates	Denver	Brian Mandell-Rice	Dec	55.42	9.29	4	33	NC	196	2.62	273	2.63	49	36	10	5
64	62 Clark, Schaefer, Hackett & Co.	Cincinnati	Carl Coburn	June	54.69	4.51	6	27	NC	245	3.81	338	3.36	50	36	4	10
65	64 SVA CPAs	Madison, Wis.	Carl Schultz	May	53.12	5.63	6	24	-11.11	188	17.50	384	2.95	15	20	13	52
66	71 Honkamp Krueger & Co.	Dubuque, Iowa	Greg Burbach	Dec	52.90	21.05	9	22	22.22	165	10.00	373	8.75	15	19	6	60
67	68 Squar Milner	Newport Beach, Calif.	Stephen Milner	Dec	52.00	14.79	4	23	4.55	182	6.43	250	9.17	39	50	11	0
68	72 BerryDunn	Portland, Maine	John Chandler	June	51.75	20.01	5	16	-11.11	174	12.99	225	10.29	41	16	38	5
69	70 Berkowitz Pollack Brant	Miami	Richard Berkowitz	Dec	50.00	12.61	3	16	NC	137	1.48	197	1.55	16	44	4	36
70	69 Reinsel Kuntz Leshar	Lancaster, Pa.	Edward Monborne	Dec	49.61	9.73	5	41	5.13	232	1.75	302	0.67	34	34	9	23
71	67 Postlethwaite & Netterville	Baton Rouge, La.	William Balhoff	April	49.37	4.89	8	28	-3.45	276	20.52	349	12.22	41	20	30	9
72	65 Aronson	Rockville, Md.	Jeffery Capron	Dec	47.77	-4.33	1	29	-6.45	155	0.65	227	1.34	37	38	21	4
73	79 Grassi & Co.*	New York City	Louis Grassi	Dec	46.80	17.03	3	29	26.09	169	24.26	225	15.38	47	42	9	2
74	87 Gallina	Roseville, Calif.	Larry Taylor	Dec	45.80	25.86	11	33	26.92	197	27.10	283	25.22	43	45	12	0
75	74 Freed Maxick CPAs*	Buffalo, N.Y.	Ronald Soluri	April	45.50	9.11	4	35	NC	240	18.23	324	14.49	38	38	24	0

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8 SC&H Group sold its SALT practice effective Dec. 1, 2014; revenue figures include 11 months of the SALT practice, while the personnel numbers reflect post-sale figures.

RANK	Firm	Headquarters	Chief executive	Year end	REVENUE		Off-ices	Part-ners	PERSONNEL		FEE SPLIT						
					\$ mn.	% chg.			Profes-sionals	% chg.	Total emps.	% chg.	A&A	Tax	MAS	Other	
15	76 80 Mauldin & Jenkins	Atlanta	Donald Luker	May	44.87	15.64	6	38	11.76	172	37.60	262	32.32	63	30	2	5
77	75 Raich Ende Malter & Co.	New York City	Ellis Ende	Dec	44.00	7.32	4	38	15.15	118	-1.67	206	7.85	40	60	0	0
78	77 Skoda Minotti	Mayfield Village, Ohio	Gregory Skoda	Dec	43.99	9.95	4	24	4.35	175	15.13	247	17.06	26	26	10	38
79	76 Cohen & Co.	Cleveland	Randy Myeroff	Sept	43.22	5.47	5	20	5.26	183	-8.50	248	-5.70	45	40	1	14
80	93 Montgomery Coscia Greilich	Plano, Texas	Thomas Montgomery / Matthew Coscia	Dec	42.86	27.79	2	19	18.75	243	19.70	281	21.65	27	41	26	6
81	NR SaxBST	Clifton, N.J.	Robert Paz	Dec	42.69	1.91	3	21	-4.55	139	13.93	207	10.11	42	40	1	17
82	81 AKT CPAs	Salem, Ore.	Stephen Tatone	Dec	42.45	11.01	6	14	-6.67	214	21.59	268	14.04	26	34	13	27
83	86 Raffa	Washington, D.C.	Thomas Raffa	Dec	41.10	11.32	2	18	NC	205	6.77	260	7.00	51	13	36	0
84	88 Seiler	Redwood City, Calif.	James DeMartini	Dec	40.10	11.08	2	11	NC	135	16.38	178	17.11	10	70	0	20
85	84 RGL Forensics	Denver	Angie MacPhee	Dec	39.91	6.00	17	24	4.35	114	-8.06	184	-3.16	0	0	0	100
86	78 Margolin, Winer & Evens	Garden City, N.Y.	Teddy Selinger	Dec	39.50	-1.25	2	25	NC	165	-1.20	205	-0.97	60	30	10	0
87	85 Mountjoy Chilton Medley	Louisville, Ky.	Diane Medley	Dec	39.10	4.57	5	36	-2.70	182	6.43	258	4.88	42	35	8	15
88	82 SingerLewak	Los Angeles	Jim Pitrat	Oct	38.04	-1.17	6	27	-15.63	132	-12.00	195	-12.95	46	42	3	9
89	83 Miller Kaplan Arase	North Hollywood, Calif.	Douglas Waite	Feb	38.00	NC	5	25	4.17	118	0.85	178	1.71	58	17	17	8
90	90 Kemper CPA Group	Greenfield, Ind.	Ronald Dezelan	April	37.07	4.48	22	55	NC	205	-0.97	296	-0.67	42	38	20	0
91	92 K-Coe Isom ⁹	Salina, Kansas	Jeff Wald	March	36.10	6.80	13	32	23.08	148	10.45	217	5.85	17	55	28	0
92	91 Kahn, Litwin, Renza & Co.	Providence, R.I.	Alan Litwin	Dec	36.10	2.21	3	10	-9.09	161	5.23	201	3.08	30	40	30	0
93	89 Prager Metis CPAs	New York City	David Neste / Glenn Friedman	Dec	35.60	-1.08	7	37	23.33	132	2.33	212	6.53	30	45	25	0
94	99 Wolf & Co.	Boston	Mark O'Connell	Sept	34.80	10.51	4	18	-5.26	143	0.70	189	NC	47	23	0	30
95	96 Vavrinek, Trine, Day	Rancho Cucamonga, Calif.	Kevin Pulliam	Dec	34.20	6.88	8	32	-3.03	162	11.72	214	8.08	79	15	6	0
96	100 Clark Nuber	Bellevue, Wash.	David Katri	Dec	33.25	7.40	1	19	5.56	135	13.45	185	10.12	51	48	0	1
97	NR Yeo & Yeo	Saginaw, Mich.	Thomas Hollerback	Dec	33.21	3.85	9	17	NC	140	4.48	198	7.03	22	23	23	32
98	NR Rea & Associates	New Philadelphia, Ohio	Lee Beall	Oct	33.17	5.10	11	23	NC	152	7.04	215	5.39	46	33	6	15
99	94 Macias Gini & O'Connell	Sacramento, Calif.	Kevin O'Connell	Dec	33.12	-0.84	9	10	NC	161	-1.83	231	-10.47	64	14	8	14
100	95 Wiss & Co.	Livingston, N.J.	Paul Peterson	March	33.00	NC	4	28	NC	115	0.88	175	1.74	52	30	0	18

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⁹ K-Coe Isom was created from the January 2015 merger of Kennedy and Coe and Matson & Isom; 2014 data reflect only Kennedy and Coe.

New names, more M&A lead to strong regional growth

Once again, our Regional Leaders prove that size — in this case, the size of your market — isn't everything.

While firms in the Mid-Atlantic Region pulled in the most revenue, with close to \$3 billion, their average growth rate of 7.28 percent was actually below the national average for the Top 100 (8.43 percent). (This year, we switched from calcu-

lating an overall regional growth rate to averaging individual firm performance.) The Leaders in the Mountain States, meanwhile, brought in a little more than a tenth of that revenue, but saw average growth of 8.91 percent, beating the national figure. Firms in the Southeast did the best, averaging 12.36 percent, with a big assist from a merger between two Top 100 Firms.

On a procedural note: While most of

the Top 100 Firms are represented here, a few aren't, because they are so large or geographically widespread that they are not associated with a particular region. The Big Four are obvious examples, but in others cases, it comes down to a judgement call — one that our editors make on a case-by-case basis. If you disagree with our decision for your firm, please contact our editors to discuss. [AT](#)

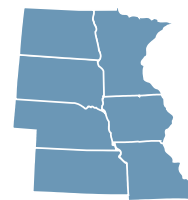
THE 2015 REGIONAL LEADERS

Top Firms: Midwest

Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota and South Dakota

Total revenue: \$1,133.84 million. Average firm growth: 8.45%

Honkamp Krueger once again put in one of the strongest performances here, though the title for fastest growth was taken by new-to-the-list KPM CPAs. Overall, firms in the region saw growth just a hair above the national average.



Firm	Headquarters	Rev. \$ mn.	% chg.	Offices	Partners	Professionals	Total emps.	Fee split			
								A&A	Tax	MAS	Other
BKD	Springfield, Mo.	445.80	6.55	34	245	1,525	2,203	48	31	21	0
Eide Bailly	Fargo, N.D.	195.40	14.60	22	107	1,191	1,591	42	39	9	10
RubinBrown	St. Louis	73.61	8.01	4	27	484	569	44	35	21	0
Honkamp Krueger & Co.	Dubuque, Iowa	52.90	21.05	9	22	165	373	15	19	6	60
K-Coe Isom ¹	Salina, Kan.	36.10	6.80	13	32	148	217	17	55	28	0
Brown Smith Wallace	St. Louis	32.60	5.16	3	21	182	223	38	32	22	8
Brady, Martz & Associates	Grand Forks, N.D.	28.16	3.91	5	31	114	184	50	39	11	0
Lurie Besikof Lapidus & Co.	Minneapolis	28.10	2.93	1	15	84	121	33	46	16	5
Anders	St. Louis	27.14	5.23	1	20	106	149	28	42	2	28
Lutz & Co.	Omaha, Neb.	27.10	13.39	1	28	96	145	38	34	5	23
Boulay	Minneapolis	24.36	5.09	1	29	94	149	40	44	1	15
Mize Houser & Co.	Topeka, Kan.	23.25	6.07	3	21	112	210	62	28	10	0
Bergan Paulsen	Waterloo, Iowa	21.55	11.31	5	16	95	124	27	32	7	34
Redpath & Co.	St. Paul, Minn.	17.20	6.17	2	13	105	153	48	40	12	0
Seim Johnson	Omaha, Neb.	16.04	4.50	1	18	54	89	41	30	29	0
Olsen Thielen & Co.	St. Paul, Minn.	14.83	3.92	2	11	73	103	40	33	27	0
Abdo, Eick & Meyers	Mankato, Minn.	14.70	5.00	2	21	118	157	40	55	5	0
KPM CPAs*	Springfield, Mo.	14.50	36.28	2	23	56	98	46	37	17	0
Mueller Prost	St. Louis	14.00	11.55	3	12	62	96	28	47	25	0
MarksNelson	Kansas City, Mo.	13.80	NA	1	15	69	101	47	32	21	0
Williams-Keepers	Columbia, Mo.	12.70	8.27	2	14	52	88	48	47	5	0

Notes: * Firm estimate or projection NA Not available/applicable

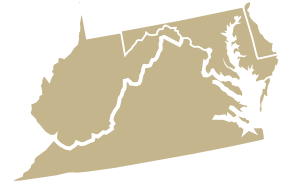
1 Created from the January 2015 merger of Kennedy and Coe and Matson & Isom; 2014 data reflect only Kennedy and Coe.

Top Firms: Capital Region

Delaware, Maryland, Virginia, Washington, D.C., and West Virginia

Total revenue: \$480.47 million. Average firm growth: 6.22%

Kearney & Co., with its strong government practice, continued to lead in the Capital Region, though a handful of other firms demonstrated strong growth rates.



Firm	Headquarters	Rev. \$ mn.	% chg.	Offices	Partners	Professionals	Total emps.	Fee split			
								A&A	Tax	MAS	Other
Kearney & Co.	Alexandria, Va.	90.80	16.95	2	13	344	422	74	0	26	0
SC&H Group Inc. ¹	Sparks, Md.	59.66	3.58	2	14	177	220	15	50	35	0
Aronson	Rockville, Md.	47.77	-4.33	1	29	155	227	37	38	21	4
Raffa	Washington, D.C.	41.10	11.32	2	18	205	260	51	13	36	0
PBMares	Newport News, Va.	29.78	2.97	8	33	111	182	33	50	7	10
Cotton & Co.	Alexandria, Va.	25.00	-2.57	1	11	141	161	35	0	22	43
Johnson Lambert*	Falls Church, Va.	24.02	4.48	8	13	115	147	80	14	6	0
Yount, Hyde & Barbour	Winchester, Va.	22.78	1.15	7	19	82	124	46	41	11	2
Keiter	Glen Allen, Va.	22.30	4.06	1	10	106	139	36	53	6	5
Gelman, Rosenberg & Freedman	Bethesda, Md.	21.80	0.93	1	11	59	93	74	25	1	0
Calibre CPA Group	Bethesda, Md.	20.99	14.70	3	16	103	139	77	12	0	11
Arnett Foster Toothman ²	Charleston, W.Va.	20.78	5.97	6	21	90	137	45	29	26	0
Gross Mendelsohn & Associates	Baltimore	18.79	12.25	1	15	73	107	47	32	21	0
KatzAbosch	Timonium, Md.	18.00	20.00	3	19	57	86	37	55	8	0
Smith Elliott Kearns & Co.	Hagerstown, Md.	16.90	1.81	5	21	95	140	47	30	19	4

Notes: * Firm estimate or projection

¹ SC&H Group sold its SALT practice effective Dec. 1, 2014; revenue figures include 11 months of the SALT practice, while the personnel numbers reflect post-sale figures. ² Changed name to Arnett Carbis Toothman in January 2015 merger; figures do not reflect merger.

Top Firms: New England

Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island and Vermont

Total revenue: \$405.98 million. Average firm growth: 6.84%

Mergers at all levels involving all sizes of firms helped the region grow its revenue total, even though average firm growth was somewhat under the national average.



Firm	Headquarters	Rev. \$ mn.	% chg.	Offices	Partners	Professionals	Total emps.	Fee split			
								A&A	Tax	MAS	Other
Blum, Shapiro & Co.	West Hartford, Conn.	68.50	11.75	5	31	285	385	55	32	2	11
BerryDunn	Portland, Maine	51.75	20.01	5	16	174	225	41	16	38	5
Kahn, Litwin, Renza & Co.	Providence, R.I.	36.10	2.21	3	10	161	201	30	40	30	0
Wolf & Co.	Boston	34.80	10.51	4	18	143	189	47	23	0	30
Baker Newman & Noyes	Portland, Maine	29.70	7.22	4	30	129	191	42	42	16	0
Feeley & Driscoll	Boston	23.57	-2.68	1	12	66	103	59	32	9	0
AAFCPAs	Westborough, Mass.	23.15	14.04	5	17	120	156	65	20	0	15
DiCicco, Gulman & Co.	Woburn, Mass.	19.40	7.78	2	15	71	105	40	44	16	0
Whittlesey & Hadley	Hartford, Conn.	17.20	9.55	2	17	100	128	60	20	20	0
Gray, Gray & Gray	Canton, Mass.	15.70	13.77	3	8	84	107	53	27	20	0
Macpage	South Portland, Maine	13.50	3.85	4	20	77	109	38	34	17	11
O'Connor & Drew	Braintree, Mass.	13.10	9.17	2	14	64	90	79	16	0	5
Walter & Shuffain	Boston	11.70	7.54	2	10	39	55	37	59	4	0
Melanson Heath	Nashua, N.H.	10.70	2.10	5	9	67	91	74	23	2	1
Meyers Brothers Kalicka	Holyoke, Mass.	10.10	-2.88	1	7	40	60	44	41	7	8
DiSanto Priest & Co.	Warwick, R.I.	9.84	2.61	1	8	41	61	26	55	19	0
Gallagher, Flynn & Co.	South Burlington, Vt.	9.63	4.67	2	11	55	78	NA	NA	NA	NA
Abrams Little-Gill Loberfeld	Chestnut Hill, Mass.	7.54	1.89	1	10	25	43	33	62	5	0

Notes: * Firm estimate or projection NA Not available/applicable

Top Firms: Great Lakes

Illinois, Indiana, Michigan, Ohio and Wisconsin

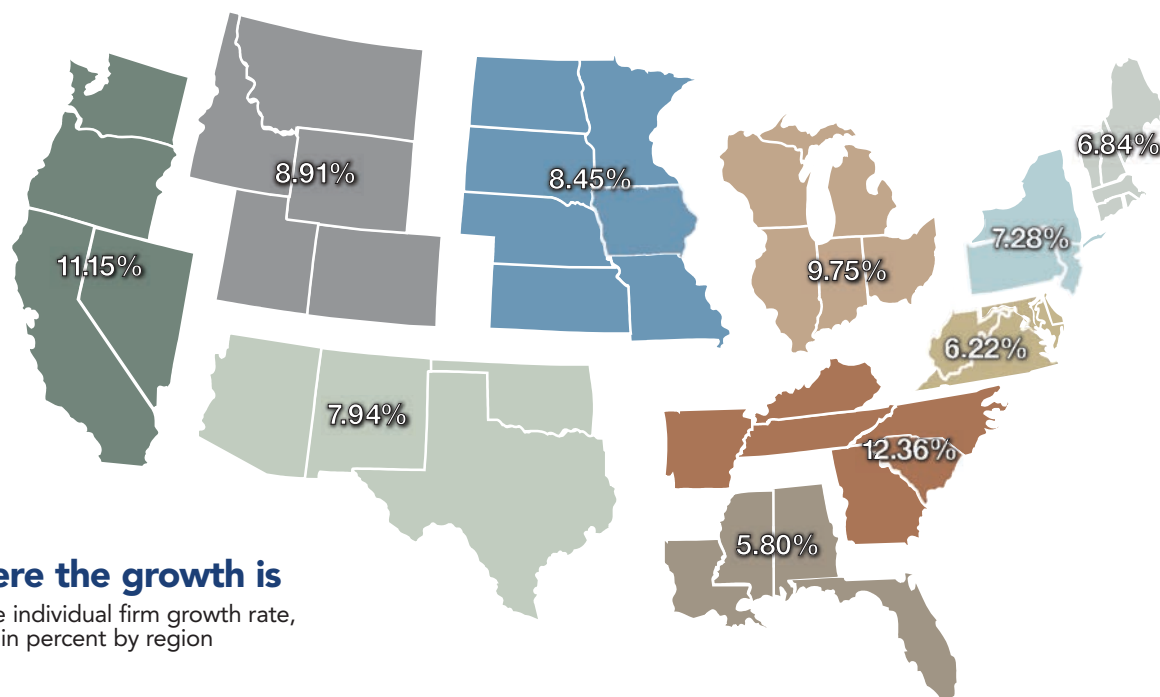
Total revenue: \$ 2,089.75 million. Average firm growth: 9.75%

Average firm growth in the region outpaced the national average. Large-firm mergers played a major role there, with region-leading Baker Tilly Virchow Krause picking up T100 Firm ParenteBeard for a big boost.



Firm	Headquarters	Rev. \$ mn.	% chg.	Offices	Partners	Professionals	Total emps.	Fee split			
								A&A	Tax	MAS	Other
Baker Tilly Virchow Krause	Chicago	475.45	57.80	29	156	2,083	2,468	44	33	19	4
Plante Moran	Southfield, Mich.	433.07	5.29	20	262	1,435	2,066	41	26	33	0
Wipfli ¹	Milwaukee	180.99	11.38	22	148	950	1,318	24	28	48	0
Rehmann	Saginaw, Mich.	109.00	4.81	20	61	539	791	37	37	8	18
Sikich	Naperville, Ill.	106.50	6.61	11	54	456	605	26	15	56	3
FGMK	Chicago	87.00	17.57	2	58	291	381	10	30	60	0
Schenck	Appleton, Wis.	71.54	2.36	10	57	335	497	35	39	19	7
Blue & Co.*	Carmel, Ind.	67.45	2.99	8	33	228	323	26	19	52	3
Doeren Mayhew	Troy, Mich.	60.16	13.08	3	27	171	248	36	35	19	10
Katz, Sapper & Miller	Indianapolis	58.46	10.66	3	32	226	308	26	41	27	6
Hill, Barth & King	Canfield, Ohio	56.00	13.59	11	44	210	317	19	40	10	31
Clark, Schaefer, Hackett & Co.	Cincinnati	54.69	4.51	6	27	245	338	50	36	4	10
SVA CPAs	Madison, Wis.	53.12	5.63	6	24	188	384	15	20	13	52
Skoda Minotti	Mayfield Village, Ohio	43.99	9.95	4	24	175	247	26	26	10	38
Cohen & Co.	Cleveland	43.22	5.47	5	20	183	248	45	40	1	14
Kemper CPA Group	Greenfield, Ind.	37.07	4.48	22	55	205	296	42	38	20	0
Yeo & Yeo	Saginaw, Mich.	33.21	3.85	9	17	140	198	22	23	23	32
Rea & Associates	New Philadelphia, Ohio	33.17	5.10	11	23	152	215	46	33	6	15
Somerset CPAs	Indianapolis	28.76	7.23	1	27	121	186	37	30	33	0
ORBA	Chicago	23.30	6.88	1	16	76	115	35	51	14	0
Porte Brown	Elk Grove Village, Ill.	17.60	9.32	NA	NA	NA	105	NA	NA	NA	NA
Brady Ware & Co.*	Dayton, Ohio	16.00	5.96	4	23	68	115	36	55	9	0

Notes: * Firm estimate or projection NA Not available/applicable 1 Figures do not include mergers concluded late in 2014.



Where the growth is

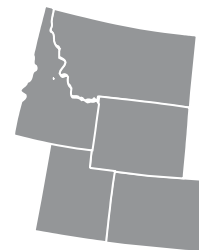
Average individual firm growth rate, in percent by region

Top Firms: Mountain

Colorado, Idaho, Montana, Utah and Wyoming

Total revenue: \$ 341.30 million. Average firm growth: 8.91%

Services to oil and gas companies and other beneficiaries of the energy boom no doubt helped the Regional Leaders in the Mountain Region post average firm growth that was above trend. It was also something of a hotbed for M&A, with larger firms grabbing up familiar names like Galusha, Higgins & Galusha, which went to Wipfli.



Firm	Headquarters	Rev. \$ mn.	% chg.	Offices	Partners	Professionals	Total emps.	Fee split			
								A&A	Tax	MAS	Other
EKS&H	Denver	81.20	15.24	3	38	342	474	44	40	16	0
Hein & Associates	Denver	55.42	9.29	4	33	196	273	49	36	10	5
RGL Forensics	Denver	39.91	6.00	17	24	114	184	0	0	0	100
Anderson ZurMuehlen & Co.	Helena, Mont.	25.23	-1.33	7	29	129	199	38	41	12	9
Crowe GHP Horwath	Denver	23.50	-5.24	1	12	63	93	39	28	0	33
Tanner	Salt Lake City	15.83	10.70	1	10	52	74	57	23	15	5
Anton Collins Mitchell	Denver	14.14	11.69	3	15	72	103	45	45	10	0
Squire & Co.	Orem, Utah	13.48	12.24	1	13	52	77	38	33	27	2
Dalby, Wendland & Co.	Grand Junction, Colo.	12.73	6.53	4	13	52	83	21	61	8	10
JCCS ¹	Great Falls, Mont.	11.97	-15.70	7	17	60	106	39	44	5	12
Haynie & Co. CPAs	Salt Lake City	11.20	21.48	4	9	54	75	46	41	5	8
McGee, Hearne & Paiz	Cheyenne, Wyo.	10.27	5.55	1	11	53	73	54	40	6	0
HintonBurdick	St. George, Utah	9.72	2.64	6	12	52	79	50	47	3	0
Joseph Eve CPAs*	Great Falls, Mont.	8.60	17.01	4	3	43	59	78	8	8	6
Mantyla McReynolds	Salt Lake City	8.10	37.52	1	9	36	49	46	37	17	0

Notes: * Firm estimate or projection NC No change NA Not available/applicable 1 Junkermier, Clark, Campanella, Stevens

Top Firms: Gulf Coast

Alabama, Florida, Louisiana and Mississippi

Total revenue: \$816.56 million. Average firm growth: 5.80%

The Gulf Coast had seen high levels of growth in recent years — but much of that was due to M&A activity. With firms going a little slower this year (perhaps to digest previous acquisitions), the average firm growth rate was almost three points lower than the national average for the Top 100.



Firm	Headquarters	Rev. \$ mn.	% chg.	Offices	Partners	Professionals	Total emps.	Fee split			
								A&A	Tax	MAS	Other
Carr, Riggs & Ingram	Enterprise, Ala.	171.08	6.06	21	130	674	943	45	41	14	0
Warren Averett	Birmingham, Ala.	113.80	-7.41	14	124	522	816	37	37	6	20
MBAF CPAs	Miami	86.00	2.99	9	22	366	452	34	45	15	6
Horne	Ridgeland, Miss.	72.33	7.36	12	20	364	490	34	10	46	10
Kaufman, Rossin Group [†]	Miami	67.30	6.49	5	42	NA	404	NA	NA	NA	NA
Berkowitz Pollack Brant	Miami	50.00	12.61	3	16	137	197	16	44	4	36
Postlethwaite & Netterville	Baton Rouge, La.	49.37	4.89	8	28	276	349	41	20	30	9
Jackson Thornton & Co.	Montgomery, Ala.	27.33	4.51	5	21	132	183	35	26	17	22
LaPorte	Metairie, La.	21.74	1.49	4	14	95	141	53	38	9	0
SRHW ¹	Birmingham, Ala.	19.60	12.26	1	14	77	104	45	55	0	0
Goldstein Schechter Koch	Coral Gables, Fla.	18.50	20.13	4	14	68	116	24	57	8	11
Daszkal Bolton	Boca Raton, Fla.	17.50	9.38	3	12	80	119	25	72	1	2
Heard, McElroy & Vestal	Shreveport, La.	17.20	4.88	2	14	75	114	41	41	14	4
Barfield, Murphy, Shank & Smith	Birmingham, Ala.	15.85	-2.16	1	14	65	100	34	33	12	21
The LBA Group	Jacksonville, Fla.	15.22	5.84	1	14	67	95	19	55	7	19
Averett Warmus Durkee	Orlando, Fla.	14.40	16.13	2	11	61	92	37	53	10	0
Gerson Preston Robinson & Co.	Miami Beach, Fla.	14.14	3.21	3	5	40	59	40	40	20	0
Moore Stephens Lovelace*	Orlando, Fla.	13.20	1.54	4	13	43	85	66	13	21	0
Cross, Fernandez & Riley	Orlando, Fla.	12.00	NC	4	15	60	95	50	47	3	0

Notes: * Firm estimate or projection NC No change † Accounting Today estimate

1 Sellers, Richardson, Holman & West. At press time, it was announced the firm would merge with McGladrey.

Top Firms: Mid-Atlantic

New Jersey, New York and Pennsylvania

Total revenue: \$2,932.83 million. Average firm growth: 7.28%

Total revenue for the region was actually a little lower than was reported last year, no doubt due partly to mergers that removed two major firms from the field — ParenteBeard and Rothstein Kass.

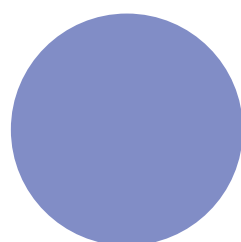


Firm	Headquarters	Rev. \$ mn.	% chg.	Offices	Partners	Professionals	Total emps.	Fee split			
								A&A	Tax	MAS	Other
CohnReznick	New York City	575.00	13.19	26	274	1,850	2,674	55	27	6	12
Marcum	New York City	385.40	10.08	17	154	831	1,248	40	41	6	13
EisnerAmper	New York City	282.50	2.02	6	172	996	1,168	49	39	12	0
Citrin Cooperman & Co.	New York City	175.00	22.38	6	144	410	649	48	40	7	5
WeiserMazars	New York City	157.60	10.67	8	109	497	734	40	40	20	0
O'Connor Davies	New York City	107.50	8.04	8	90	375	550	58	27	15	0
WithumSmith+Brown	Princeton, N.J.	105.46	8.74	12	78	296	473	37	43	3	17
Berdon*	New York City	101.00	0.00	2	37	273	373	35	45	20	0
Marks Paneth*	New York City	100.40	2.39	4	73	335	491	68	24	1	7
Anchin, Block & Anchin	New York City	94.00	1.08	1	54	201	341	44	43	13	0
The Bonadio Group* ¹	Pittsford, N.Y.	87.92	21.52	11	72	453	616	42	26	12	20
Friedman	New York City	81.00	11.72	6	60	240	365	55	40	5	0
Schneider Downs	Pittsburgh	59.59	3.53	2	36	303	369	45	35	20	0
Reinsel Kuntz Leshner	Lancaster, Pa.	49.61	9.73	5	41	232	302	34	34	9	23
Grassi & Co.*	New York City	46.80	17.03	3	29	169	225	47	42	9	2
Freed Maxick CPAs*	Buffalo, N.Y.	45.50	9.11	4	35	240	324	38	38	24	0
Raich Ende Malter & Co.	New York City	44.00	7.32	4	38	118	206	40	60	0	0
SaxBST	Clifton, N.J.	42.69	1.91	3	21	139	207	42	40	1	17
Margolin, Winer & Evens	Garden City, N.Y.	39.50	-1.25	2	25	165	205	60	30	10	0
Prager Metis CPAs	New York City	35.60	-1.08	7	37	132	212	30	45	25	0
Wiss & Co.	Livingston, N.J.	33.00	NC	4	28	115	175	52	30	0	18
RSSM CPA ²	New York City	32.00	-20.00	2	11	74	105	47	46	7	0
Kreischer Miller	Horsham, Pa.	29.00	-1.69	1	16	142	188	46	36	11	7
Janover	Garden City, N.Y.	26.67	37.19	2	23	90	141	28	65	5	2
Perelson Weiner	New York City	21.00	7.69	1	8	42	67	35	45	10	10
Untracht Early*	Florham Park, N.J.	20.52	8.00	3	8	98	116	29	64	4	3
Sobel & Co.	Livingston, N.J.	18.43	3.37	1	16	81	115	43	42	15	0
Gettry Marcus CPA	Woodbury, N.Y.	17.68	4.00	2	17	50	82	47	37	0	16
Smart Devine	Philadelphia	15.46	16.68	4	15	71	96	29	25	6	40

Notes: * Firm estimate or projection † Accounting Today estimate NC No change 1 Revised its previous-year revenues to reflect total revenue from subsidiaries 2 Several partners left for larger firms.

Where the money is

Combined 2014 firm revenues



Top 6 Firms
(\$46.25 bn)



Regional Leaders
(\$10.19 bn)



T100 over
\$100 mn
(\$8.39 bn)



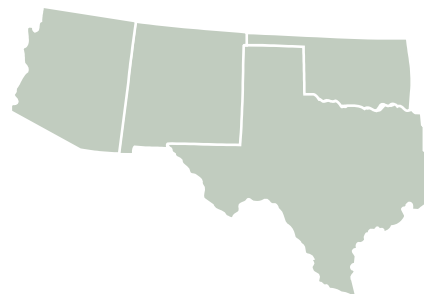
T100 under
\$100 mn
(\$3.60 bn)

Top Firms: Southwest

Arizona, New Mexico, Oklahoma and Texas

Total revenue: \$541.45 million. Average firm growth: 7.94%

Firms in the region had an average growth rate that was somewhat below the national rate of the Top 100 Firms, but there were still five firms with double-digit growth, with one of those, Montgomery Coscia Greulich, clocking in at almost 28 percent.



Firm	Headquarters	Rev. \$ mn.	% chg.	Offices	Partners	Professionals	Total emps.	Fee split			
								A&A	Tax	MAS	Other
Weaver	Fort Worth, Texas	88.10	5.64	7	35	361	477	34	43	15	8
Whitley Penn	Fort Worth, Texas	65.95	12.33	4	41	242	333	47	38	0	15
Montgomery Coscia Greulich	Plano, Texas	42.86	27.79	2	19	243	281	27	41	26	6
Padgett, Stratemann & Co.	San Antonio	32.61	8.45	3	16	119	173	49	39	12	0
Briggs & Veselka Co.	Houston	29.72	13.57	2	20	135	181	39	51	8	2
REDW	Albuquerque, N.M.	26.23	-0.83	2	14	121	173	52	22	12	14
Hagen, Streiff, Newton & Oshiro	Dallas	23.86	6.66	14	16	60	98	0	0	70	30
PKF Texas	Houston	22.79	5.75	1	10	95	122	48	42	10	0
Cain Watters & Associates	Plano, Texas	22.70	9.13	1	10	60	114	10	15	0	75
BeachFleischman*	Tucson, Ariz.	21.83	7.54	2	25	81	138	29	55	2	14
Johnson, Miller & Co. CPAs	Odessa, Texas	21.12	8.09	3	14	88	114	31	51	6	12
Maxwell Locke & Ritter	Austin, Texas	20.79	13.36	2	21	59	90	38	41	0	21
Henry & Horne	Tempe, Ariz.	20.10	8.65	3	14	78	110	31	59	10	0
Lane Gorman Trubitt	Dallas	20.00	5.26	1	16	66	97	55	39	0	6
PMB Helin Donovan	Austin, Texas	19.00	NC	6	22	74	114	44	48	0	8
TravisWolff	Dallas	18.90	3.28	1	8	82	109	21	67	12	0
Accounting & Consulting Group	Albuquerque, N.M.	12.97	1.41	7	7	81	105	33	41	6	20
Brown, Graham & Co.	Amarillo, Texas	12.80	-0.54	7	24	64	116	35	50	5	10
MaloneBailey	Houston	9.95	10.93	1	6	46	53	100	0	0	0
Armstrong Backus & Co.	San Angelo, Texas	9.17	12.38	2	7	34	63	7	62	8	23

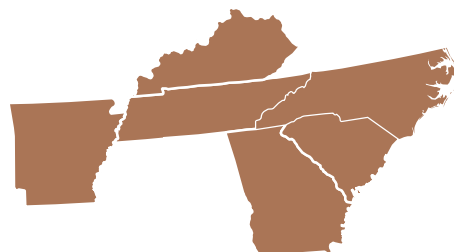
Notes: * Firm estimate or projection NC No change

Top Firms: Southeast

Arkansas, Georgia, Kentucky, North Carolina, South Carolina and Tennessee

Total revenue: \$941.50 million. Average firm growth: 12.36%

Average firm growth was highest in this area, thanks in no small part to the inflationary influence of the major merger between Regional Leaders Joseph Decosimo and Elliott Davis, which gave their new combined namesake, Elliott Davis Decosimo, an inaugural growth rate of 71 percent.



Firm	Headquarters	Rev. \$ mn.	% chg.	Offices	Partners	Professionals	Total emps.	Fee split			
								A&A	Tax	MAS	Other
Dixon Hughes Goodman	Charlotte, N.C.	338.00	9.03	29	157	1,222	1,714	35	34	31	0
Cherry Bekaert	Richmond, Va.	130.80	3.89	12	51	576	796	44	46	10	0
Elliott Davis Decosimo ¹	Greenville, S.C.	109.60	70.98	18	93	514	755	46	40	13	1
Lattimore, Black, Morgan & Cain	Brentwood, Tenn.	73.74	3.99	3	47	314	437	23	31	15	31
Habif, Arogeti & Wynne	Atlanta	68.56	6.66	1	26	253	324	40	44	11	5
Frazier & Deeter	Atlanta	61.62	16.26	5	12	180	227	32	37	0	31
Mauldin & Jenkins	Atlanta	44.87	15.64	6	38	172	262	63	30	2	5
Mountjoy Chilton Medley	Louisville, Ky.	39.10	4.57	5	36	182	258	42	35	8	15
Bennett Thrasher	Atlanta	32.49	8.73	1	27	116	168	29	58	3	10
Windham Brannon	Atlanta	21.65	0.89	1	13	95	134	36	60	4	0
Dean Dorton Allen Ford	Lexington, Ky.	21.07	-4.75	2	32	79	133	35	41	24	0

Notes: * Firm estimate or projection NC No change NA Not available/applicable 1 Created in January 2015 from the merger of Elliott Davis and Joseph Decosimo & Co.

Top Firms: West

California, Nevada, Oregon and Washington

Total revenue: \$1,601.79 million. Average firm growth: 11.15%

Accounting firms on the West Coast enjoyed the second-highest average growth. Soaring rates at firms like Peterson Sullivan (a scorching 60 percent) and Gallina (26 percent) led the way, but expansion was widespread, with double-digit growth at firms from all ranks. Mergers obviously played a role (and led to the departure of one of last year's Regional Leaders, Matson & Isom, which created K-Coe Isom by merger Top 100 Firm Kennedy and Coe), but were not the only source of growth, as firms pursued organic routes to profitability as well, launching countless new and innovative services in a broad range of areas.



Firm	Headquarters	Rev. \$ mn.	% chg.	Offices	Partners	Professionals	Total emps.	Fee split			
								A&A	Tax	MAS	Other
Moss Adams	Seattle	429.00	6.45	20	265	1,401	2,176	46	37	17	0
Armanino	San Ramon, Calif.	129.48	14.75	6	39	383	487	21	24	51	4
Novogradac & Co.	San Francisco	103.34	11.74	18	39	347	458	58	28	3	11
Holthouse Carlin & Van Trigt	W. Los Angeles, Calif.	99.52	14.50	8	37	287	395	17	78	0	5
Burr Pilger Mayer Inc.	San Francisco	72.00	5.11	6	38	241	355	35	50	14	1
Frank, Rimerman + Co.	Palo Alto, Calif.	70.16	13.25	5	23	267	312	27	62	11	0
Nigro Karlin Segal Feldstein & Bolno	Los Angeles	62.00	10.56	5	28	263	324	15	20	2	63
Squar Milner	Newport Beach, Calif.	52.00	14.79	4	23	182	250	39	50	11	0
Gallina	Roseville, Calif.	45.80	25.86	11	33	197	283	43	45	12	0
AKT CPAs	Salem, Ore.	42.45	11.01	6	14	214	268	26	34	13	27
Seiler	Redwood City, Calif.	40.10	11.08	2	11	135	178	10	70	0	20
SingerLewak	Los Angeles	38.04	-1.17	6	27	132	195	46	42	3	9
Miller Kaplan Arase	North Hollywood, Calif.	38.00	NC	5	25	118	178	58	17	17	8
Vavrinek, Trine, Day	Rancho Cucamonga, Calif.	34.20	6.88	8	32	162	214	79	15	6	0
Clark Nuber	Bellevue, Wash.	33.25	7.40	1	19	135	185	51	48	0	1
Macias Gini & O'Connell	Sacramento, Calif.	33.12	-0.84	9	10	161	231	64	14	8	14
Gursey Schneider	Los Angeles	31.30	10.99	3	11	90	139	0	30	0	70
Hutchinson and Bloodgood	Glendale, Calif.	26.82	5.47	4	34	58	116	38	47	15	0
Peterson Sullivan	Seattle	26.30	59.78	1	17	113	146	42	54	4	0
Windes	Long Beach, Calif.	23.90	1.23	3	16	82	127	42	49	4	5
Green Hasson Janks	Los Angeles	23.50	1.73	1	13	91	125	36	30	16	18
Perkins & Co.*	Portland, Ore.	21.92	8.68	2	20	97	144	29	41	21	9
Gumbiner Savett	Santa Monica, Calif.	21.40	23.84	1	10	80	110	40	50	8	2
Hemming Morse	San Francisco	21.40	3.43	7	13	63	92	30	0	0	70
Geffen Mesher & Co.	Portland, Ore.	18.89	10.99	1	13	69	101	30	65	5	0
Sensiba San Filippo	Pleasanton, Calif.	17.10	5.56	4	16	81	117	38	54	1	7
Abbott, Stringham & Lynch	San Jose, Calif.	16.50	23.13	1	12	51	76	32	66	2	0
OUM & Co.	San Francisco	15.30	10.07	3	11	66	85	42	50	8	0
Hood & Strong	San Francisco	15.00	7.14	3	13	60	85	60	40	0	0

Notes: * Firm estimate or projection NC No change

Where the money is

Combined 2014 revenues, in millions of dollars by region

