THE 2014 accountingTODAY TOP 100 FIRMS

RANK 14	RANK 13	Firm	Headquarters	Chief executive	Year end	REVENUE $ mn.	REVENUE % chg.	Off-ices	PERSONNEL Part-ners	PERSONNEL % chg.	PERSONNEL Profes-sionals	PERSONNEL % chg.	PERSONNEL Total emps.	PERSONNEL % chg.	FEE SPLIT (in percent) A&A	Tax	MAS	Other
1	1	Deloitte §	New York City	Joe Echevarria	May	13,894.00	6.33	104	3,039	3.05	47,050	8.68	60,951	7.26	31	18	46	5
2	2	PwC §	New York City	Robert Moritz	June	11,041.00	8.70	72	2,581	4.32	30,508	7.10	39,158	6.34	41	28	31	0
3	3	Ernst & Young §	New York City	Steve Howe	June	9,100.00	10.98	80	2,600	4.00	23,200	5.45	30,900	4.39	37	30	26	7
4	4	KPMG §[1]	New York City	John Veihmeyer	Sept	6,140.00	6.73	90	1,767	-0.45	18,131	1.81	24,618	0.96	37	27	36	0
5	5	McGladrey	Chicago	Joe Adams	April	1,366.59	6.26	75	617	-0.32	4,810	4.86	6,723	3.02	42	36	21	1
6	6	Grant Thornton	Chicago	Stephen Chipman	Dec	1,302.83	4.61	56	523	2.75	4,668	4.64	6,438	3.60	42	29	29	0
7	7	BDO	Chicago	Wayne Berson	June	683.00	10.52	49	305	14.23	2,339	21.89	3,248	17.21	60	30	10	0
8	9	Crowe Horwath	Chicago	Charles Allen	Dec	664.62	11.68	28	255	-2.67	2,244	20.65	3,006	15.48	28	22	35	15
9	10	CliftonLarsonAllen[2]	Minneapolis	Gordy Viere	Dec	563.55	-0.78	29	233	-5.28	3,112	30.70	3,660	13.56	41	34	9	16
10	11	CohnReznick	New York City	Thomas Marino / Kenneth Baggett	Jan	508.00	4.10	24	274	-2.14	1,716	14.94	2,521	8.95	52	33	6	9
11	8	CBIZ /Mayer Hoffman McCann*[3]	Cleveland	Chris Spurio / Bill Hancock	Dec	478.50	-22.20	100	426	2.65	1,676	-3.40	2,862	-28.63	30	35	35	0
12	12	BKD	Springfield, Mo.	Theodore Dickman	May	418.40	4.00	32	237	-3.27	1,381	8.83	2,013	5.67	49	31	20	0
13	14	Plante Moran	Southfield, Mich.	Gordon Krater	June	411.32	24.27	19	256	18.52	1,317	24.72	1,947	21.69	41	26	33	0
14	13	Moss Adams	Seattle	Chris Schmidt	Dec	403.00	17.15	22	263	9.58	1,340	16.22	2,072	16.93	45	38	17	0
15	16	Marcum	New York City	Jeffrey Weiner	Dec	350.10	27.08	17	160	26.98	844	47.04	1,300	43.81	45	36	7	12
16	15	Dixon Hughes Goodman	Charlotte, N.C.	Ken Hughes	Dec	310.00	1.97	26	178	2.89	1,129	1.35	1,661	1.65	36	35	29	0
17	17	Baker Tilly Virchow Krause	Chicago	Timothy Christen	May	301.30	16.33	11	112	17.89	1,323	12.50	1,569	12.96	38	30	30	2
18	18	EisnerAmper	New York City	Charles Weinstein	Jan	276.90	7.79	9	177	2.31	976	5.29	1,185	3.58	56	35	9	0
19	19	Rothstein Kass	Roseland, N.J.	Steven Kass / Howard Altman	Dec	202.00	6.88	8	76	-1.30	780	-2.74	1,002	-1.18	60	35	5	0
20	20	UHY Advisors Inc.[4]	Chicago	Rick Stein / Anthony Frabotta	Dec	192.87	2.48	15	104	-1.89	716	19.73	1,009	10.03	31	45	23	1
21	22	Eide Bailly	Fargo, N.D.	Dave Stende	April	170.50	7.77	22	101	10.99	942	6.80	1,311	6.59	43	40	9	8
22	23	Wipfli*	Milwaukee	Rick Dreher	May	162.50	7.12	22	142	-4.05	893	14.93	1,227	9.75	34	29	37	0
23	28	Carr, Riggs & Ingram	Enterprise, Ala.	William Carr	Sept	161.31	44.89	20	125	25.00	657	37.74	924	29.41	43	39	18	0
24	21	ParenteBeard	Philadelphia	Robert Ciaruffoli	Dec	158.00	-6.51	18	116	-12.12	544	-13.65	861	-11.96	53	31	16	0
25	25	Citrin Cooperman & Co.	New York City	Joel Cooperman	Dec	143.00	14.40	5	120	13.21	302	3.78	503	8.41	47	37	8	8

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1 KPMG's office figure comprises business offices, as opposed to every physical location. 2 Figures reflect sale of health care regulatory and compliance group 3 Estimate based on trailing 12 months to Sept. 30, 2013; figures reflect the sale of the medical practice management practice. Office figures are for CBIZ; MHM has 33 offices. 4 UHY Advisors and UHY LLP are affiliated through an alternative practice structure.

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26	24	WeiserMazars	New York City	Douglas Phillips	Aug	142.40	7.72	6	104	-0.95	393	-2.24	625	-1.42	47	39	14	0
27	26	Cherry Bekaert	Richmond, Va.	Howard Kies	April	125.90	1.86	22	55	1.85	559	4.29	778	2.37	44	47	9	0
28	27	Warren Averett	Birmingham, Ala.	James Cunningham	Dec	122.91	6.91	14	121	0.83	509	0.79	812	-0.12	39	41	5	15
29	29	Armanino	San Ramon, Calif.	Andy Armanino	Dec	112.84	13.11	5	37	-9.76	301	11.07	394	12.57	21	26	49	4
30	32	Rehmann	Saginaw, Mich.	Steven Kelly	Dec	104.00	15.04	20	61	8.93	538	9.80	779	10.50	36	36	4	24
31	30	Berdon	New York City	Mark Bosswick / Stuart Kotler	Dec	101.00	3.91	2	39	NC	334	0.91	398	1.02	33	40	27	0
32	36	O'Connor Davies	New York City	Kevin Keane	Dec	99.50	18.88	7	82	7.89	340	18.88	501	16.78	65	21	14	0
33	34	Marks Paneth*[5]	New York City	Mark Levenfus / Harry Moeringer	Dec	98.00	12.64	3	64	NC	390	21.12	539	13.47	63	27	3	7
34	39	Sikich	Naperville, Ill.	James Sikich	Dec	97.00	26.96	11	61	22.00	431	33.02	579	27.81	30	15	51	4
35	33	WithumSmith+Brown	Princeton, N.J.	William Hagaman	June	96.98	9.31	12	77	-6.10	258	-1.15	431	1.41	37	37	2	24
36	31	Anchin, Block & Anchin	New York City	Frank Schettino	Sept	93.00	NC	1	56	7.69	215	4.88	354	5.04	44	43	13	0
37	35	Novogradac & Co.	San Francisco	Michael Novogradac	Dec	92.48	10.03	15	35	6.06	311	-0.96	408	0.25	59	27	2	12
38	42	SS&G	Cleveland	Robert Littman	Dec	90.00	13.92	12	42	27.27	437	13.51	531	15.43	33	38	11	18
39	40	Holthouse Carlin & Van Trigt	W. Los Angeles, Calif.	Philip Holthouse	Dec	86.92	17.24	8	36	16.13	263	20.64	362	17.15	18	76	0	6
40	37	MBAF CPAs	Miami	Antonio Argiz	June	83.50	4.38	9	22	NC	336	6.33	419	5.01	35	44	15	6
41	41	Weaver	Fort Worth, Texas	Tommy Lawler	May	83.40	13.32	7	36	NC	354	12.38	471	10.82	34	43	12	11
42	38	Kearney & Co.	Alexandria, Va.	Ed Kearney	Dec	77.64	-2.82	2	13	NC	287	3.61	401	2.04	72	0	28	0
43	45	Friedman	New York City	Bruce Madnick	Dec	72.50	8.21	6	57	7.55	244	12.96	349	10.44	60	35	5	0
44	47	Lattimore, Black, Morgan & Cain	Brentwood, Tenn.	David Morgan / R.M. Cain	Dec	70.91	9.06	3	46	9.52	287	16.19	409	13.30	24	34	14	28
45	49	EKS&H[6]	Denver	Robert Hottman	Sept	70.46	11.19	3	38	2.70	308	6.94	427	4.66	45	42	13	0
46	44	Schenck	Appleton, Wis.	Greg Barber	Sept	69.89	1.50	9	60	5.26	323	0.94	479	1.70	38	38	18	6
47	43	Burr Pilger Mayer Inc.	San Francisco	Curtis Burr	Dec	68.50	-0.87	6	40	-20.00	225	-4.26	330	-11.29	38	50	12	0
48	46	RubinBrown	St. Louis	John Herber	May	68.15	2.96	3	27	-3.57	366	10.24	448	7.95	46	38	16	0
49	48	Horne	Ridgeland, Miss.	Joey Havens	Dec	67.37	6.06	12	20	-9.09	338	13.04	465	11.78	34	11	45	10
50	55	The Bonadio Group*	Pittsford, N.Y.	Thomas Bonadio	April	66.29	22.31	11	61	27.08	352	39.68	470	33.14	48	21	13	18

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5 *Changed its named from Marks Paneth & Shron.* 6 *Changed its named from Ehrhardt Keefe Steiner & Hottman.*

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51	52	Habif, Arogeti & Wynne	Atlanta	Richard Kopelman	Dec	64.28	6.62	1	26	NC	232	5.94	305	5.54	45	39	8	8
52	50	Elliott Davis	Greenville, S.C.	Richard Davis	June	64.10	5.05	8	51	-3.77	265	7.72	392	4.81	47	35	14	4
53	57	Kaufman Rossin Group	Miami	Blain Heckaman / James Kaufman	May	63.20	18.57	9	43	13.16	205	7.33	337	15.02	25	26	2	47
54	51	Blue & Co.†	Carmel, Ind.	Brad Shaw	Dec	61.51	1.50	8	41	13.89	NA	NA	NA	NA	NA	NA	NA	NA
55	66	BlumShapiro	West Hartford, Ct.	Carl Johnson	Dec	61.30	28.24	4	30	3.45	251	54.94	341	32.17	56	32	1	11
56	54	Frank, Rimerman + Co.*	Palo Alto, Calif.	Bryan Polster	Dec	61.20	12.33	5	21	16.67	229	1.78	267	2.30	27	62	11	0
57	62	Whitley Penn	Fort Worth, Texas	Larry Autrey	Dec	58.71	19.84	5	38	8.57	206	8.42	294	8.09	43	43	0	14
58	56	SC&H Group Inc.	Sparks, Md.	Ronald Causey	Dec	57.60	6.27	3	21	NC	217	-5.24	282	-6.00	17	43	40	0
59	53	Schneider Downs	Pittsburgh	Raymond Buehler	June	57.56	4.07	2	36	2.86	284	6.37	354	5.36	45	35	20	0
60	59	Nigro Karlin Segal Feldstein & Bolno[7]	Los Angeles	Mickey Segal	Dec	56.08	11.67	2	21	NC	262	20.74	314	19.39	17	17	2	64
61	67	Doeren Mayhew	Troy, Mich.	Mark Crawford	Sept	53.20	16.67	3	27	3.85	158	8.97	237	11.27	42	33	13	12
62	69	Frazier & Deeter	Atlanta	Seth McDaniel	Dec	53.00	20.18	4	11	NC	158	17.04	201	13.56	32	40	0	28
63	60	Katz, Sapper & Miller	Indianapolis	David Resnick	Dec	52.83	7.44	3	30	-6.25	198	13.79	276	9.52	26	43	24	7
64	68	Clark, Schaefer, Hackett & Co.	Cincinnati	Carl Coburn	June	52.33	16.73	6	27	3.85	236	15.12	327	15.55	51	36	4	9
65	63	Hein & Associates	Denver	Brian Mandell-Rice	Dec	50.71	4.45	4	33	6.45	191	13.69	266	11.30	48	47	4	1
66	58	SVA CPAs	Madison, Wis.	Carl Schultz	May	50.29	-2.63	5	27	NC	160	0.63	373	-3.87	16	20	14	50
67	89	Hill, Barth & King	Boardman, Ohio	Chris Allegretti	Aug	49.30	39.27	13	36	20.00	192	9.09	290	19.34	20	40	11	29
68	65	Watkins Meegan	Bethesda, Md.	Michael Micholas	Dec	49.00	1.45	4	15	-11.76	196	-2.97	224	-4.27	22	22	56	0
69	64	Aronson	Rockville, Md.	Jeffery Capron	Dec	49.00	1.01	1	31	6.90	154	3.36	224	3.70	43	33	22	2
70	71	Postlethwaite & Netterville	Baton Rouge, La.	William Balhoff	April	47.07	12.47	10	29	NC	229	-20.76	311	-16.40	40	19	29	12
71	70	Squar Milner	Newport Beach, Calif.	Stephen Milner	Dec	45.30	2.95	4	22	NC	171	18.75	229	12.25	40	53	0	7
72	83	Reinsel Kuntz Lesher	Lancaster, Pa.	Edward Monborne	Dec	45.21	21.83	4	39	NC	228	6.05	300	3.81	33	35	10	22
73	73	Berkowitz Pollack Brant	Miami	Richard Berkowitz	Dec	44.40	11.81	3	16	NC	135	25.00	194	19.02	18	41	3	38
74	82	Honkamp Krueger & Co.	Dubuque, Iowa	Greg Burbach	Dec	43.70	16.47	7	18	5.88	150	45.63	343	11.73	14	18	6	62
75	72	BerryDunn	Portland, Maine	John Chandler	June	43.12	7.40	5	18	NC	154	12.41	204	10.27	47	18	28	7

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76	81	Freed Maxick CPAs*	Buffalo, N.Y.	Ronald Soluri	April	41.50	9.64	4	35	NC	203	6.84	283	6.39	36	37	27	0
77	79	Raich Ende Malter & Co.	New York City	Ellis Ende / Charles Raich	Dec	41.00	7.89	5	33	3.13	120	-2.44	191	-2.05	40	60	0	0
78	74	Cohen & Co.	Cleveland	Randy Myeroff	Sept	40.98	3.67	7	19	-9.52	200	9.89	263	5.20	46	40	2	12
79	75	Grassi & Co.*	New York City	Louis Grassi	Dec	40.95	5.00	2	23	NC	136	8.80	197	6.49	48	41	9	2
80	NR	Skoda Minotti & Co.	Mayfield Village, Ohio	Gregory Skoda	Dec	40.01	43.25	4	23	64.29	167	38.02	226	38.65	23	26	12	39
81	76	Margolin, Winer & Evens	Garden City, N.Y.	Teddy Selinger	Dec	40.00	2.56	2	25	-7.41	167	NC	207	-1.90	60	30	10	0
82	61	Rosen Seymour Shapss Martin & Co.	New York City	Michael Bernstein	Dec	40.00	-18.37	3	24	-14.29	106	-34.16	165	-25.00	46	46	8	0
83	78	Mauldin & Jenkins	Atlanta	Donald Luker	May	38.80	0.78	5	34	-10.53	125	-9.42	198	-7.04	59	30	2	9
84	77	SingerLewak	Los Angeles	Jim Pitrat	Oct	38.50	-0.80	6	33	3.13	NA	NA	NA	NA	NA	NA	NA	NA
85	80	Mountjoy Chilton Medley	Louisville, Ky.	Diane Medley	Dec	38.31	1.00	5	37	-5.13	171	4.27	246	-0.40	40	36	9	15
86	91	AKT CPAs	Salem, Ore.	Stephen Tatone	Dec	38.24	10.39	6	15	NC	176	7.98	235	12.44	28	33	11	28
87	85	Joseph Decosimo & Co.	Chattanooga, Tenn.	Nick Decosimo	Dec	38.20	5.50	8	29	-6.45	177	4.12	265	1.53	47	39	7	7
88	84	Miller Kaplan Arase	North Hollywood, Calif.	Douglas Waite	Feb	38.00	2.70	5	24	NC	117	8.33	175	1.74	58	17	17	8
89	88	RGL Forensics	Denver	Angie MacPhee	Dec	37.65	6.06	17	23	-4.17	124	-27.06	190	-18.80	0	0	0	100
90	87	Raffa	Washington, D.C.	Thomas Raffa	Dec	36.92	3.71	2	18	5.88	192	6.67	243	5.65	53	15	32	0
91	92	Gallina	Roseville, Calif.	Larry Taylor	Dec	36.39	5.05	9	26	8.33	155	1.31	226	2.26	45	52	3	0
92	93	Seiler	Redwood City, Calif.	James DeMartini	Dec	36.10	5.87	2	11	-15.38	116	-1.69	152	1.33	10	75	0	15
93	99	Prager Metis International	New York City	David Neste / Glenn Friedman	Dec	35.99	16.59	7	30	20.00	129	12.17	199	13.07	30	45	25	0
94	90	Kemper CPA Group	Greenfield, Ind.	Ronald Dezelan	April	35.48	2.28	22	55	1.85	207	-3.72	298	-1.00	42	38	20	0
95	97	Kahn, Litwin, Renza & Co.	Providence, R.I.	Alan Litwin	Dec	35.32	12.84	3	11	10.00	153	10.87	195	10.80	30	35	35	0
96	94	Kennedy and Coe	Salina, Kansas	Jeff Wald	March	33.80	5.96	8	26	8.33	134	10.74	205	4.06	18	53	29	0
97	NR	Montgomery Coscia Greilich	Plano, Texas	Thomas Montgomery / Matthew Coscia	Dec	33.54	16.14	2	16	14.29	203	30.13	231	27.62	28	41	24	7
98	86	Macias Gini & O'Connell	Sacramento, Calif.	Kevin O'Connell	Dec	33.40	-7.73	9	10	-9.09	164	10.07	258	7.05	63	12	7	18
99	95	Wiss & Co.	Livingston, N.J.	Paul Peterson	March	33.00	3.77	4	28	-3.45	114	-2.56	172	-1.71	56	32	0	12
100	96	Vavrinek Trine Day†	Rancho Cucamonga, Calif.	Kevin Pulliam	Dec	32.31	1.99	7	33	-8.33	NA	NA	200	NA	NA	NA	NA	NA

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