



WORLD

ASSOCIATIONS: FEE DATA

Rank	Name	Fee income 2019 (\$m)	Growth (%)	Fee split (%)					Year end
				Audit & assurance	Accounting services	Tax	Advisory	Other	
1	Praxity*	6,377.0	9%	40	11	25	20	4	n.ap
2	Allinial Global* (1)	4,110.9	36%	31	22	24	16	7	n.d
3	LEA Global/Leading Edge Alliance*	3,139.3	-5%	39	21	20	16	4	Dec-19
4	GGI*	2,975.0	10%	6	19	31	34	10	Dec-19
5	PrimeGlobal*	2,649.3	6%	42	17	22	7	12	May-19
6	BKR International*	1,423.5	1%	34	21	26	10	9	Jun-19
7	DFK International*	1,402.1	8%	32	19	31	9	9	Dec-19
8	AGN International*	1,295.3	6%	23	24	31	13	9	Dec-19
9	IAPA* (2) (3)	1,251.9	72%	5	39	17	11	28	n.ap
10	Morison KSi*	956.1	6%	32	19	29	9	11	Dec-18
11	MGI Worldwide with CPAAI* (4)	914.9	n.ap	29	25	24	10	12	n.ap
12	MSI Global Alliance*	739.7	3%	24	27	26	15	8	Dec-19
13	Integra International (5)	578.9	10%	40	20	25	15	-	Dec-19
14	Daxin Global*	368.9	9%	48	2	2	44	4	Dec-19
15	Antea*	293.3	8%	25	28	22	20	5	Dec-19
16	GMN International*	272.2	-3%	21	39	25	10	5	Sep-19
17	Inpact*	267.6	-5%	29	25	30	10	7	Dec-18
18	UC&CS Global* (6)	228.8	-6%	15	-	69	16	-	Dec-19
19	JHI Association*	224.0	-1%	23	17	37	2	21	Dec-19
20	EuraAudit International (7) (8)	136.9	-29%	49	8	35	1	7	Dec-19
21	BOKS International* (2)	135.4	37%	16	33	16	26	9	Dec-19
22	Abacus Worldwide*	120.0	15%	30	15	17	15	23	Dec-19
Total revenue/growth		29,860.9	10%						

Notes: (e) IAB estimate, n.d = not disclosed, n.c = not collected, n.ap = not applicable, n.av = not available.

(1) Added 20 new member firms. (2) Growth attributed to addition of new member firms. (3) Data includes: 33% of PwC's fee income and 22% from Wilson Elser. (4) Data includes \$440m from CPA Associates International following the merger. (5) International FY19 fee data includes \$250m from correspondent and alliance members. (6) Global FY19 fee data includes \$72m from correspondent and alliance members. (7) FY19 fee data includes \$27.3m from correspondent and alliance members. (8) Decrease in fee income attributed to loss of member firms.

*Disclaimer: Data relating to non-exclusive and alliance member firms is not included.

Where data for accounting services is not disclosed, it is included in audit and assurance.

Source: International Accounting Bulletin



ASIA-PACIFIC

ASSOCIATIONS: FEE DATA

Rank	Name	Fee income 2019 (\$m)	Growth (%)	Fee split (%)					Year end
				Audit & assurance	Accounting services	Tax	Advisory	Other	
1	Praxity	904.2	9%	62	13	9	6	10	n.ap
2	Daxin Global*	359.0	6%	49	2	1	45	3	Dec-19
3	GGI* (1)	327.3	5%	n.d	n.d	n.d	n.d	n.d	Dec-19
4	MGI Worldwide with CPAAI*	233.5	n.ap	38	26	16	11	9	n.ap
5	Morison KSi* (2)	207.8	59%	62	8	9	16	5	Dec-18
6	Allinial Global* (3)	198.9	29%	35	22	19	13	11	Dec-19
7	LEA Global/Leading Edge Alliance*	192.0	-5%	32	24	22	21	1	Dec-19
8	DFK International*	159.3	-16%	53	22	10	12	3	Dec-19
9	PrimeGlobal*	120.8	-3%	46	20	21	8	5	May-19
10	AGN International*	99.7	1%	26	29	15	15	15	Dec-19
11	BKR International* (4)	78.2	-27%	42	17	17	10	14	Jun-19
12	IAPA*	68.0	-10%	24	16	28	12	20	n.ap
13	MSI Global Alliance*	62.9	-3%	26	29	26	16	3	Dec-19
14	Inpact*	36.2	-17%	30	15	24	10	21	Dec-18
15	Integra International	32.5	2%	50	20	20	10	-	Dec-19
16	Abacus Worldwide*	17.0	0%	20	20	15	12	33	Dec-19
17	Antea* (5)	15.4	13%	28	37	12	22	1	Dec-19
18	JHI Association*	12.7	5%	35	20	31	5	10	Dec-19
19	GMN International* (6)	11.7	-48%	40	22	17	3	18	Sep-19
20	BOKS International*	8.6	-16%	21	43	16	10	11	Jan-20
21	EuraAudit International (7)	4.3	-27%	67	14	10	7	2	Dec-19
22	UC&CS Global*	4.3	-4%	61	-	35	4	-	Dec-19
Total revenue/growth		3,154.1	5%						

Notes: (e) IAB estimate, n.d = not disclosed, n.c = not collected, n.ap = not applicable, n.av = not available. (1) Submitted estimates for its regional data. (2) Growth due to data for some service not being included in last year's submission, which are included in this year's. (3) Added two new member firms in Asia-Pacific. (4) Lost two member firms in Australia. (5) Gained three new member firms in India, South Korea and Indonesia. (6) Lost two member firms in Australia. (7) Regional fee and staff breakdowns only provided for full member firms.

***Disclaimer:** Data relating to non-exclusive and alliance member firms is not included.

Where data for accounting services is not disclosed, it is included in audit and assurance.

Source: International Accounting Bulletin



WORLD

NETWORKS: FEE DATA

Rank	Name	Fee income 2019 (\$m)	Growth (%)	Fee split (%)					Year end
				Audit & assurance	Accounting services	Tax	Advisory	Other	
1	Deloitte*	46,200.0	7%	22	-	18	60	-	May-19
2	PwC*	42,448.0	3%	41	-	25	34	-	Jun-19
3	EY*	36,394.0	8%	35	-	26	28	11	Jun-19
4	KPMG*	29,750.0	3%	38	-	22	40	-	Sep-19
5	BDO (1)	9,618.1	7%	43	15	21	21	-	Sep-19
6	RSM (2)	5,739.4	7%	38	6	32	22	2	Dec-19
7	Grant Thornton*	5,720.1	5%	39	-	22	36	3	Sep-19
8	Crowe (3)	4,376.3	1%	45	-	26	22	7	Dec-19
9	Nexia International*	4,262.5	7%	34	17	26	11	12	Jun-19
10	Baker Tilly International (4) (5)	3,858.2	6%	34	15	24	17	10	Dec-19
11	Moore Global (6)	3,045.1	-1%	36	14	30	12	9	Dec-19
12	HLB (7)	2,933.1	8%	33	15	26	21	5	Dec-19
13	Kreston International (8)	2,304.9	0%	37	9	28	10	16	Oct-19
14	Mazars*	1,986.4	4%	47	16	16	19	2	Aug-19
15	PKF International (9)	1,463.6	-2%	43	16	24	3	14	Jun-19
16	ETL Global (10)	1,231.3	0%	-	-	-	-	-	Dec-19
17	UHY International *	581.1	1%	38	19	17	15	11	Dec-19
18	Russell Bedford International*	525.9	5%	27	30	21	7	15	Dec-19
19	ShineWing International*	489.3	8%	67	8	9	16	-	Dec-19
20	Ecovis International (11)	421.5	2%	17	28	28	13	14	Dec-19
21	Reanda International (12)	233.2	5%	34	9	12	13	32	Dec-19
22	UC&CS America (13)	228.1	-1%	15	-	69	16	-	Dec-19
23	TGS Global*	206.4	9%	15	48	22	8	7	Sep-19
24	Parker Russell International* (14) (15)	200.8	20%	30	35	20	10	5	Dec-19
25	Auren*	137.9	5%	23	28	25	19	5	Dec-19
26	IECnet*	121.1	-14%	26	29	20	17	8	Dec-18
27	SMS Latinoamerica*	78.2	2%	33	15	31	16	5	Dec-19
28	FinExpertiza*	31.1	7%	45	13	13	8	21	Jun-19
29	Kudos International (16)	26.5	6%	29	30	12	10	19	Oct-19
Total revenue/growth		204,612.0	4%						

Notes: (e) IAB estimate, n.d = not disclosed, n.c = not collected, n.ap = not applicable, n.av = not available.

(1) FY2019 fee data includes \$2,765.3m from correspondent and alliance members. (2) FY19 fee data includes \$1,323m from correspondent and alliance members. (3) FY19 data includes \$1,229m for correspondents and alliance members (4) FY19 fee data includes \$10m from correspondent and alliance members. (5) Last year's data did not include data from alliance and correspondent members. (6) FY19 fee data includes \$16m from correspondent and alliance members. (7) FY19 fee data includes \$386.1m from correspondent and alliance members. (8) FY19 fee data includes \$6.6m from correspondent and alliance members. (9) FY19 fee data includes \$6.2m from correspondents and alliance members. (10) FY19 data does not include \$62.3m from correspondent and alliance members. (11) Revenue does not include fee income of associated US partners. If it were to, the combined revenue of the network would be \$1,156.50m. (12) FY19 fee data includes \$18m from correspondent and alliance members. (13) Revenue includes \$75.9m from alliance and correspondent firms. (14) Did not carry out any audit to verify the numbers provided by each member firm, and used estimates where applicable to compile the necessary information. (15) Increase in fee income attributed to addition of three new member firms. (16) FY19 fee data includes \$6.7m from correspondent and alliance members.

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Source: International Accounting Bulletin