



# WORLD NETWORKS: FEE DATA

Rank	Name	Fee income (\$m)	Growth (%)	Fee split (%)					Year end
				Audit & accounting	Accounting services	Tax	Advisory	Other	
1	Deloitte*	43,200.0	11%	24	-	18	58	-	May-18
2	PwC*	41,280.0	10%	42	-	25	33	-	Jun-18
3	EY*	34,772.0	11%	36	-	26	28	10	Jun-18
4	KPMG*	28,960.0	10%	39	-	22	40	-	Sep-18
5	BDO* (1)	8,999.0	11%	45	15	21	19	-	Sep-18
6	Grant Thornton*	5,444.8	9%	39	-	22	35	3	Sep-18
7	RSM* (2)	5,369.4	5%	39	8	30	22	1	Dec-18
8	Crowe* (3)	4,330.9	14%	48	-	24	22	6	Dec-18
9	Nexia International*	4000.2	10%	44	17	21	10	8	Jun-18
10	Baker Tilly International* (4)	3,630.9	7%	33	15	25	17	9	Dec-18
11	Moore Stephens Int'l* (5)	3,060.6	5%	35	16	28	11	10	Dec-18
12	HLB International* (6)	2,726.8	15%	39	10	26	18	7	Dec-18
13	Kreston International* (7)	2,312.9	2%	39	11	23	11	16	Oct-18
14	Mazars*	1,901.8	13%	44	18	18	19	1	Aug-18
15	PKF International* (8)	1,494.5	15%	43	16	24	5	13	Jun-18
16	UHY International*	572.9	6%	41	19	18	14	8	Dec-18
17	Russell Bedford Int'l*	499.5	9%	29	30	21	8	12	Dec-18
18	SFAI* (9)	496.8	-5%	27	22	16	35	-	Oct-18
19	MGI Worldwide*	463.8	8%	27	32	20	9	12	Jun-18
20	ShineWing International* (10)	454.8	26%	66	7	8	7	12	Dec-18
21	Pan-China International* (11)	450.5	-3%	73	1	4	1	21	Dec-18
22	ECOVIS International* (12)	414.6	11%	19	30	28	13	10	Dec-18
23	UC&CS America* (13)	231.2	12%	29	30	21	8	12	Dec-18
24	Reanda International* (14)	222.4	16%	35	5	13	11	36	Dec-18
25	TGS Global*	188.7	10%	17	48	20	8	7	Sep-18
26	Parker Randall Int'l* (15)	166.8	18%	30	35	20	10	5	Dec-18
27	IECnet*	140.6	15%	26	28	19	13	15	Dec-17
28	Auren*	131.6	16%	26	23	27	17	7	Dec-18
29	SMS Latinoamerica*	76.7	1%	32	16	30	17	5	Dec-18
30	FinExpertiza*	29.0	-8%	40	4	13	17	26	Jun-18
31	Kudos International*	24.9	-6%	33	-	-	-	67	Aug-18
<b>Total revenue/growth</b>		<b>196,048.8</b>	<b>10%</b>						

**Notes:** (e) IAB estimate, n.d = not disclosed, n.c = not collected, n.ap = not applicable, n.av = not available. (1) BDO FY18 fee data includes \$2,468.6m from correspondent and alliance members. (2) RSM FY18 fee data includes \$1,093m from correspondent and alliance members. (3) Crowe FY18 fee data includes \$1,052m from correspondent and alliance members. (4) Baker Tilly International FY18 fee data includes \$8.4m from correspondent and alliance members. (5) Moore Stephens International FY18 fee data includes \$17.6m from correspondent and alliance members. (6) HLB International FY18 fee data includes \$257.5m from correspondent and alliance members. (7) Kreston International FY18 fee data includes \$5.4m from correspondent and alliance members. (8) PKF International FY18 data includes \$9.9m from correspondents and alliance members. (9) SFAI FY18 fee data includes \$43.5m from correspondent and alliance members. (10) ShineWing growth is partly explained by new member firms joining. (11) Pan-China International FY18 fee data includes \$0.7m from correspondent and alliance members. (12) Ecovis International revenue does not include fee income of associated US partners. If it were to do so, the network's combined revenue would be \$1,079.6m. (13) UC&CS America FY18 revenue includes \$73.7m from alliance and correspondent firms. (14) Reanda International FY18 fee data includes \$15m from correspondent and alliance members. (15) PRIL did not carry out any audit to verify the numbers provided by each member firm, and used estimated information where applicable to compile the necessary information

\*Disclaimer: Data relating to non-exclusive member firms is not included

Source: International Accounting Bulletin