

■ WORLD

Leading accounting associations: fee data

Rank 2009	Rank +/-		Fee income (\$m)	Growth rate (%)	Fee split (%)							Year-end
					Audit & Accounting	Tax services	Management consulting	Corporate finance	Corporate Recovery / Insolvency	Litigation Support	Other	
ASSOCIATIONS OF INDEPENDENT FIRMS												
1	-	Praxity(1)	3,272.2	1	63	23	9	1	>1	1	3	n/a
2	↑ 2	Leading Edge Alliance	2,419.9	16	43	31	22	1	1	1	1	Dec 09
3	↓ 1	Moore Stephens International(2)	2,077.9	-7	54	27	7	2	>1	1	9	Dec 09
4	↑ 2	AGN International(3)	1,535.7	4	49	24	-	-	-	-	27	Oct 09
5	-	Fiducial International(4)	1,485.0	-1	60	15	10	-	-	-	15	Sep 09
6	↑ 2	BKR International(5)	1,300.0	-2	55	28	-	-	-	-	17	Jun 09
7	-	IGAF Worldwide*(6)	1,267.8	-5	34	26	16	16	-	-	8	Dec 08
8	↑ 1	DFK International(7)	1,047.2	10	49	30	7	1	2	5	6	Sep 09
9	↑ 1	IAPA*(8)	939.3	2	-	-	-	-	-	-	-	n/a
10	↑ 1	CPA Associates International*	910.0	12	47	32	12	-	-	-	9	Oct 09
11	↑ 1	Morison International*	641.7	3	40	9	3	3	11	4	30	Dec 09
12	↑ 1	JHI Intrnational(8)	606.8	3	43	28	8	2	2	8	9	n/a
13	↑ 1	Polaris International*	515.2	-5	-	-	-	-	-	-	-	Dec 09
14	↑ 2	MSI Global Alliance*(9)	511.2	7	56	22	7	2	7	6	-	Dec 09
15	-	EuraAudit International*(10)	465.0	-5	67	20	13	-	-	-	-	Dec 09
16	↑ 1	MGI*	454.8	17	-	-	-	-	-	-	-	Jun 09
17	↑ 3	INPACT Group*	320.3	13	52	28	12	1	3	1	3	Dec-08
18	↑ 3	Integra International*	274.4	22	45	30	10	5	5	5	-	Sep 09
19	-	Kingston Sorel International*(11)	271.8	-13	51	17	8	3	3	1	17	n/a
20	↑ 2	GMN International*	249.8	3	50	30	10	1	>1	1	8	Dec 09
21	↑ 2	Parker Randall International*	157.2	26	59	24	12	5	-	-	-	Dec 09
22	↑ 2	ACEE*	41.6	60	99	-	-	-	-	-	1	Dec 08
Total revenue/growth			20,764.8	3								

Notes: * Disclaimer = Only data from the exclusive member firms within the associations is included. Data relating to correspondent and non-exclusive member firms is not included. (1) Fee income includes \$47.3 million from correspondent and non-exclusive members. Praxity 2009 year-end is the latest available year-end of participating firms; (2) Fee income includes \$38.3 million from exclusive correspondent firms; (3) Other includes management consulting, corporate finance, corporate recovery/insolvency and litigation support services; (4) Fee income includes \$520 million from correspondent and non-exclusive members. (5) Other includes IT, write-up and miscellaneous services; (6) Corporate finance is actually review and compilation services data; (7) Fee income includes \$12.7 million from correspondent and non-exclusive members. (8) IAPA and JHI member firms have various 2009 year-ends; (9) Fee income has been estimated by the association; (10) The accountancy group UC&CS AMÉRICA has a strategic alliance agreement with EuraAudit whereby the members of UC&CS are also members of EuraAudit. The global fee income of UC&CS AMÉRICA is \$15.7 million for the year-ended December 2009, which would place it at number 23 in the association of independent firms table; (11) Kingston Sorel International member firms have various 2009 year-ends. Other includes company secretarial, offshore administration and wealth management.

Source: International Accounting Bulletin