

INSIDE Public Accounting

SPECIAL EDITION

The competitive advantage for accounting firm leaders since 1987

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INSIDE PUBLIC ACCOUNTING
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THE INSIDE PUBLIC ACCOUNTING 2008 TOP 100 ACCOUNTING FIRMS

EXCERPTED FROM THE FULL AUGUST '08 ISSUE

INSIDE Public Accounting is proud to present our 18th annual report on the nation's Top 100 accounting firms – one of the most comprehensive of its kind. The IPA annual ranking is one of the longest-running reports of accounting firms' operations and management, and the resulting IPA National Benchmarking Report has received national honors as the award-winning "Best Single Topic Product" by the Specialized Information Publishers Association. ■

Another Good Year For The Nation's Top 100, But Small Cracks In The Armor Are Starting To Show

The Top 100 firms enjoyed their fourth straight year of double-digit growth, ending with an impressive 14% jump in net fees. Growth in net income was up 14.6% for these firms, also the fourth year in a row for double-digit growth. *[More information on partner compensation etc., is highlighted in the full published newsletter.]*

Firms in the western U.S. continued their impressive run and charged forward at a clip of almost 20%, down from 25% growth last year but still exceptionally strong. *[More detailed information is highlighted in the full published newsletter.]*

But amid all the good news are small signs that the sizzling growth over the past four years is beginning to slow. This year, 10 IPA Top 100 firms reported a loss in net income and four firms reported a loss in net revenue, mainly due to divestitures of business service lines and losses of larger clients due to mergers, acquisitions, etc. ■

More detailed information on all the topics covered in the IPA Top 100 are highlighted in the Special Edition Issue [August 2008]. For your copy, contact us today at (317) 733-1920.

For the complete listing of the Top 100, go to page 3.

Less SOX Work, New Regulations, Sluggish Economy Are High On MPs' List Of Concerns This Year

It's no surprise that succession planning, staffing, retention of staff, training and growth remain top challenges in '08. A few noteworthy items uncovered in this year's IPA survey: the economy, the waning impact of SOX, and the ever-increasing requirements of industry standards.

News of the downturn in our economy is all around us, with higher costs for fuel, energy and health care challenging businesses across the U.S. Consultants are predicting that the "golden age" of accounting is coming to an end. Is there any evidence of this in the aggregate financials of firms across the U.S.? Is the economic slowdown showing up on the books yet?

Overall, the average growth rate of the 2008 IPA Top 100 is still an impressive 14%, compared to last year's 15% growth rate. However, some signs indicate a slowdown.

Top Challenges For '08

- ☞ Staffing - Overall
- ☞ Succession Planning
- ☞ Managing Growth
- ☞ Training and Leadership Development
- ☞ Industry Standards
- ☞ Weak Economy
- ☞ Health Care Costs
- ☞ Waning of SOX
- ☞ Technology
- ☞ Competition From the Big Four

OTHER INFORMATION HIGHLIGHTED IN THE FULL AUGUST 2008 ISSUE OF INSIDE PUBLIC ACCOUNTING

- ❖ TOP 100 SNAPSHOT - Highs And Lows; The Fastest-Growing Firms;
- ❖ The Highs and Lows Analysis: Net Income Per Partner; Income As Percent of Revenue; Partner Compensation / All; Partner Compensation / Equity; Turnover Percentage and more;
- ❖ Rankings Of The IPA 100 Local & Regional
- ❖ The IPA 100 Five-Year Growth Record Holders
- ❖ Regional Trends - Operational And Financial Performance
- ❖ Metrics For The Most Profitable Firms
- ❖ The Three-Year Analysis Of Trends And The Up-And-Coming Firms
- ❖ Special Reporting Of The IPA 100 Firms
- ❖ Making The IPA 100 List: Firms Debuting, Returning And Exiting
- ❖ Firms That Rise To The Top - IPA Top 100 Firm Performance – Adjusted For Cost Of Living
- ❖ Readers' Choice: 2008 IPA Top 100 By The Numbers
- ❖ Survey Participants' Choice: Top Five Most Admired Peers In The Profession
- ❖ What Associations Boast The Fastest-Growing Firms In IPA's Annual Ranking Of The Top 100?
- ❖ Burr, Pilger & Mayer Takes Succession To The Next Level
- ❖ PCAOB Bulletin Board
- ❖ People In The News
- ❖ Firms In The News and MORE...

INSIDE PUBLIC ACCOUNTING

IPA'S 2008 TOP 100 FIRMS

THE LARGEST ACCOUNTING FIRMS IN THE U.S.

RANKED BY U.S. NET REVENUE

RANK	FIRM / HEADQUARTERS	CHIEF	NO. OF	YEAR	NET	%	
08	07	LOCATION	EXECUTIVE	END	REVENUE	CHG.	
1	1	Deloitte LLP / New York	Barry Salzberg	101	5/08	\$10,982,000,000	11.4
2	3	Ernst & Young ¹ / New York	James Turley	90	6/07	\$7,561,000,000	9.7
3	2	PricewaterhouseCoopers / New York	Dennis Nally	75	6/07	\$7,464,000,000	7.8
4	4	KPMG ¹ / New York	Timothy P. Flynn	89	9/07	\$5,357,000,000	11.6
5	5	RSM McGladrey ^{2,3} / Minneapolis	Steve Tait David Scudder	100	4/08	\$1,467,640,000	9.0
6	6	Grant Thornton / Chicago	Edward Nusbaum	52	12/07	\$1,074,581,000	14.4
7	7	BDO Seidman / Chicago	Jack Weisbaum	37	6/08	\$659,000,000	11.9
8	8	CBIZ & Mayer Hoffman McCann ^{2,4} Cleveland / Leawood, Kan.	Dave Sibits Bill Hancock	144	12/07	\$500,000,071	12.1
9	9	Crowe Group / Oak Brook, Ill.	Charles M. Allen	23	3/08	\$492,634,000	5.5
10	10	BKD, LLP / Springfield, Mo.	Neal D. Spencer	27	5/08	\$353,863,400	11.1
11	11	Moss Adams / Seattle	Rick Anderson	17	12/07	\$315,158,000	15.3
12	12	Plante & Moran / Southfield, Mich.	William M. Hermann	16	6/08	\$286,000,000	6.3
13	16	Reznick Group ⁵ / Bethesda, Md.	Kenneth Baggett	10	5/08	\$275,425,067	20.2
14	14	Clifton Gunderson / Peoria, Ill.	Carl R. George	45	5/08	\$247,107,099	12.0
15	13	UHY Advisors ² / Chicago	Steve Samek	20	12/07	\$242,369,500	5.2
16	17	J.H. Cohn / Roseland, N.J.	Thomas J. Marino	9	1/08	\$221,371,000	7.0
17	15	Virchow, Krause & Company / Madison, Wis.	Timothy L. Christen	9	5/08	\$216,000,000	6.9
18	18	Dixon Hughes / High Point, N.C.	Ken Hughes Eddie Sams	24	5/08	\$194,100,000	11.3
19	19	LarsonAllen / Minneapolis	Gordon A. Viere	13	10/07	\$172,622,000	23.6
20	25	Rothstein Kass / Roseland, N.J.	Steven Kass Howard Altman	7	12/07	\$132,231,000	38.0
21	20	Weiser LLP / New York	Douglas A. Phillips	4	12/07	\$125,000,000	9.3
22	21	Eisner LLP / New York	Charles Weinstein	3	1/08	\$123,474,000	17.3
23	26	Marcum & Kliegman / Melville, N.Y.	Jeffrey M. Weiner	4	12/07	\$123,260,415	28.0
24	23	Eide Bailly / Fargo, N.D.	Jerry A. Topp	13	4/08	\$114,586,905	7.8
25	22	SMART Business Advisory and Consulting / Devon, Pa.	James J. Smart	14	12/07	\$110,725,000	8.4

Editor's Note: Most, but not all firms provide Net Revenue for the IPA ranking. If firms provided Gross Revenue, it is noted. For ranking purposes, net revenue includes revenue from mergers. Percentage change excludes merger revenue and reflects organic growth only. ¹ Gross fees reported. ² Alternative practice structure. ³ Prior year revenues restated for FY07 and FY08 divestitures. ⁴ The 2007 revenue reflects divestiture of a consulting practice and 2006 revenue has been restated for the discontinued operations. ⁵ Firm changed year-end reporting, but growth reflects a 12-month period only.

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RANK 08	RANK 07	FIRM / HEADQUARTERS LOCATION	CHIEF EXECUTIVE	NO. OF OFFICES	YEAR END	NET REVENUE	% CHG.
26	24	Wipfli LLP / Milwaukee, Wis.	Rick Dreher	15	5/08	\$107,000,000	9.0
27	28	Amper, Politziner & Mattia / Edison, N.J.	Philip Politziner	7	3/08	\$87,761,000	17.7
28	NR	The Siegfried Group ⁶ / Wilmington, Del.	Robert L. Siegfried Jr.	19	12/07	\$86,100,151	1.4
29	32	Goodman & Company / Virginia Beach, Va.	Thomas H. Wilson	9	6/08	\$85,700,000	17.0
30	27	Anchin, Block & Anchin / New York	Frank Schettino	1	9/07	\$85,500,000	13.5
31	30	Berdon LLP / New York	Stanley H. Freundlich	2	12/07	\$85,000,000	16.4
32	29	Cherry, Bekaert & Holland / Richmond, Va.	Howard J. Kies	23	4/08	\$84,646,000	15.4
33	31	Marks Paneth & Shron / New York	Arthur E. Cannata Mark Levenfus	4	12/07	\$80,000,000	11.0
34	35	Citrin Cooperman & Company / New York	Joel A. Cooperman	4	12/07	\$75,000,000	12.5
35	34	WithumSmith+Brown / Princeton, N.J.	Ivan C. Brown	11	6/08	\$70,223,000	8.7
36	33	Parente Randolph ⁷ / Philadelphia	Robert J. Ciaruffoli	12	10/07	\$66,116,492	-1.6
37	38	Carr, Riggs & Ingram / Enterprise, Ala.	William H. Carr	11	9/07	\$66,084,802	7.5
38	41	Armanino McKenna / San Ramon, Calif.	Andy Armanino	4	12/07	\$65,965,202	32.2
39	40	Beard Miller Company (bmc) / Reading, Pa.	Lamar R. Stoltzfus	14	12/07	\$65,862,050	16.5
40	39	The Rehmann Group / Saginaw, Mich.	Steven D. Kelly	11	12/07	\$64,122,100	21.0
41	48	The Schonbraun McCann Group / New York	Bruce S. Schonbraun	3	12/07	\$60,925,000	34.0
42	36	Vitale, Caturano & Company / Boston	Richard Caturano	1	6/08	\$60,555,000	10.0
43	37	Schenck Business Solutions / Appleton, Wis.	William D. Goodman	9	9/07	\$58,605,236	7.9
44	47	Beers + Cutler / Vienna, Va.	Ed Offerdinger	1	12/07	\$56,793,372	24.6
45	50	Morrison, Brown, Argiz & Farra / Miami	Antonio L. Argiz	6	12/07	\$55,300,000	22.0
46	42	Aronson & Company / Rockville, Md.	Lisa J. Cines	1	5/08	\$54,800,000	13.0
47	45	Lattimore Black Morgan & Cain / Brentwood, Tenn.	David Morgan R. Michael Cain	3	5/08	\$54,191,542	9.0
48	51	HORNE LLP / Jackson, Miss.	Hugh J. Parker	14	12/07	\$53,954,662	20.1
49	46	Schneider Downs & Co. / Pittsburgh	Raymond W. Buehler Jr.	2	6/08	\$53,000,000	12.8
50	55	Holthouse Carlin & Van Trigt / Santa Monica, Calif.	Philip J. Holthouse	6	12/07	\$52,668,391	27.0

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08	07	EXECUTIVE	OFFICES	END	REVENUE	CHG.	
	LOCATION						
51	44	RubinBrown / St. Louis	James Castellano John F. Herber Jr.	2	5/08	\$52,374,000	11.0
52	43	Mahoney Cohen & Company / New York	Mark D. Garten	4	3/08	\$52,200,000	8.0
53	53	Friedman LLP / New York	Bruce A. Madnick	3	12/07	\$51,827,285	17.0
54	63	Weaver and Tidwell / Fort Worth, Texas	W.M. (Mack) Lawhon	3	5/08	\$50,788,585	28.1
55	58	Hein & Associates / Denver	Larry Unruh	4	12/07	\$49,701,649	21.3
56	60	Kaufman, Rossin & Co. / Miami	James R. Kaufman	6	5/08	\$48,941,362	22.0
57	64	Novogradac & Company / San Francisco	Michael J. Novogradac	11	12/07	\$48,890,256	25.5
58	52	SS&G Financial Services / Cleveland	Gary Shamis	8	12/07	\$48,841,481	12.5
59	81	Burr, Pilger & Mayer / San Francisco	Stephen D. Mayer	4	12/07	\$48,340,534	47.5
60	67	Elliott Davis / Greenville, S.C.	Richard E. Davis	12	6/08	\$48,235,261	20.6
61	56	Blackman Kallick Bartelstein / Chicago	Steven Schneider	1	12/07	\$47,422,760	14.4
62	49	Suby, Von Haden & Associates / Madison, Wis.	Jack Cotton	5	5/08	\$47,202,764	4.5
63	54	Frank, Rimerman & Co. / Palo Alto, Calif.	Bryan C. Polster	4	5/08	\$47,100,000	11.2
64	65	Ehrhardt Keefe Steiner & Hottman / Denver	Robert Hottman	3	9/07	\$45,972,600	23.0
65	83	Habif, Arogeti & Wynne / Atlanta	Joseph D. Simms	1	12/07	\$45,219,000	18.9
66	69	O'Connor Davies Munns & Dobbins / New York	Kevin J. Keane Thomas P. Dobbins	5	12/07	\$42,000,000	8.9
67	68	SC&H Group / Sparks, Md.	Thomas E. Stout	3	12/07	\$41,948,261	12.6
68	59	Clark, Schaefer, Hackett & Co. / Middletown, Ohio	Thomas D. Hazebaker	6	6/08	\$41,700,000	4.0
Tie	61	Margolin, Winer & Evens / Garden City, N.Y.	Teddy Selinger	2	12/07	\$41,700,000	5.0
70	66	Hill, Barth & King / Boardman, Ohio	Chris Allegretti	14	8/07	\$40,200,000	11.7
71	73	Katz, Sapper & Miller / Indianapolis	David Resnick	1	12/07	\$39,980,000	13.1
72	71	Lurie Besikof Lapidus & Company / Minneapolis	Beth Kieffer Leonard	1	4/08	\$39,000,000	8.0
73	77	SingerLewak [®] / Los Angeles	David Krajanowski	6	12/07	\$38,933,080	14.3
74	74	Sikich LLP / Aurora, Ill.	James A. Sikich	5	12/07	\$38,715,911	7.0
75	75	Watkins, Meegan, Drury & Company / Bethesda, Md.	Michael R. Micholas	4	12/07	\$38,500,000	12.0

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08	07	EXECUTIVE	OFFICES	END	REVENUE	CHG.	
	LOCATION						
76	62	Doeren Mayhew ⁷ / Troy, Mich.	Mark A. Crawford	1	9/07	\$38,350,000	-2.8
77	71	Tofias PC / Cambridge, Mass.	Tracy Gallagher	4	12/07	\$38,000,000	11.0
78	95	Squar, Milner, Peterson, Miranda & Williamson / Newport Beach, Calif.	Stephen P. Milner	3	12/07	\$37,140,687	33.0
79	89	LeMaster & Daniels / Spokane, Wash.	Scott J. Dietzen	13	5/08	\$36,703,758	6.5
80	90	Blum, Shapiro & Co. / West Hartford, Conn.	Carl R. Johnson	3	12/07	\$36,464,175	19.4
81	79	Rachlin LLP / Miami	Lawrence H. Blum	3	12/07	\$36,000,000	3.8
82	84	Joseph Decosimo and Company / Chattanooga, Tenn.	Nick Decosimo	7	12/07	\$35,800,000	12.6
83	78	Warren Averett Kimbrough & Marino* / Birmingham, Ala.	James A. Warren	3	6/08	\$35,109,000	6.0
84	85	Mohler, Nixon & Williams / Campbell, Calif.	William P. Kelleher	3	4/08	\$34,993,650	14.3
85	80	Berkowitz Dick Pollack & Brant / Miami	Richard A. Berkowitz	2	12/07	\$34,668,871	6.8
86	82	Rosen Seymour Shapss Martin & Co. / New York	Fred Shapss	2	12/07	\$34,075,000	8.0
87	87	Holtz Rubenstein Reminick / Melville, N.Y.	Francis J. Candia	2	9/07	\$33,148,712	11.7
88	70	Stonefield Josephson ⁹ / Los Angeles	Jeff Garrison	6	12/07	\$32,831,856	-11.0
89	94	Postlethwaite & Netterville / Baton Rouge, La.	William E. Balhoff	9	4/08	\$32,643,118	22.0
90	91	Blue & Co. / Carmel, Ind.	Douglas M. Hasler	7	12/07	\$32,381,524	10.0
91	76	CCR LLP ^{7,10} / Westborough, Mass.	David A. Platt	4	12/07	\$32,370,000	-5.4
92	NR	Alpern Rosenthal / Pittsburgh	Emanuel DiNatale	2	12/07	\$32,155,999	16.5
93	86	Kennedy and Coe [†] / Salina, Kan.	Kurtis Siemers	8	3/08	\$31,828,650	5.0
94	97	Argy, Wiltse & Robinson / McLean, Va.	Paul J. Argy	3	12/07	\$31,533,800	20.3
95	92	Mauldin & Jenkins / Atlanta	Elton Wolf	4	5/08	\$31,529,800	13.6
96	88	Kemper CPA Group / Greenfield, Ind.	Ronald J. Dezelan	24	4/08	\$30,786,784	4.0
97	NR	Kearney & Company / Alexandria, Va.	Ed Kearney	2	12/07	\$30,500,000	54.0
98	99	The Bonadio Group / Pittsford, N.Y.	Thomas Bonadio	5	4/08	\$30,420,544	19.0
99	96	Honkamp Krueger & Co. / Dubuque, Iowa	Arnold N. Honkamp	7	12/07	\$30,419,000	12.5
100	NR	Frazier & Deeter / Atlanta	David A. Deeter	2	12/07	\$29,540,000	16.7
Tie	NR	Seiler LLP / Redwood City, Calif.	James DeMartini III	2	12/07	\$29,540,000	16.1

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