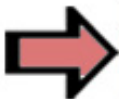


ASSOCIATIONS: FEE DATA

ASSOCIATIONS – FEE DATA											
Rank	Name	Fee income (\$m)	Growth rate (%)	Fee split (%)							Year-end
				Audit & Accounting	Tax services	Management consulting	Corporate finance	Corporate recovery/Insolvency	Litigation support	Other	
1	LEA Global/Leading Edge Alliance (1)	1,853.8	8%	41	36	18	2	1	1	1	Dec-13
2	Praxity*	1,783.3	10%	44	32	19	1	-	1	2	n/a
3	McGladrey Alliance* (2)	1,005.6	0%	40	38	9	-	-	-	4	Dec-13
4	AGN International*	823.0	5%	33	42	6	-	-	-	19	Dec-12
5	PrimeGlobal*	675.3	-21%	39	42	8	-	-	2	9	May-13
6	BKR International*	449.0	13%	56	31	-	-	-	-	13	Jun-13
7	DFK International*	388.3	0%	44	42	5	1	-	5	3	Sep-12
8	IAPA (3)	309.1	24%	41	44	10	1	-	-	4	n/a
9	CPA Associates*	286.0	1%	41	46	13	-	-	-	-	Dec-13
10	MSI Global Alliance*	182.6	5%	40	45	10	-	-	1	4	Dec-13
11	Alliott Group*	165.3	37%	34	43	8	-	-	1	14	Dec-13
12	MGI* (4)	157.0	5%	-	-	-	-	-	-	-	Jun-13
13	Morison International*	111.9	10%	67	25	2	-	-	6	-	Dec-13
14	Integra International*	101.9	9%	55	25	10	-	-	10	-	Dec-13
15	INPACT Americas*	86.7	-20%	46	41	11	-	-	-	2	Dec-12
16	KS International*	62.8	8%	50	38	5	-	-	2	5	n/a
17	GMN International*	24.0	9%	30	57	5	-	-	-	8	Sep-13
18	ANTEA Alliance*	8.0	48%	68	25	8	-	-	-	-	Dec-13
19	Abacus Worldwide*	5.1	n/a	34	37	12	-	-	8	9	Dec-13
20	EuraAudit International*	3.5	424%	27	51	-	-	-	2	20	Dec-13
Total revenue/growth		8,481.9	4%								

Notes: * Disclaimer – Only data from the named member firm or the exclusive member firms within a network/alliance is included. Data relating to correspondent and non-exclusive member firms is not included. (1) LEA Global/Leading Edge Alliance revenue includes \$175m from non-exclusive firms; (2) McGladrey Alliance is part of ESN; (3) IAPA's revenue includes \$17.2m from non-exclusive and alliance member firms; (4) MGI's figures include a small amount of Canadian data, however this has not affected the firm's ranking.

Source: International Accounting Bulletin



ASSOCIATIONS: STAFF DATA

ASSOCIATIONS – STAFF DATA												
Rank	Name	Total staff		Growth rate (%)	Partners		Professional staff		Administrative staff		Offices	
		2013	2012		2013	2012	2013	2012	2013	2012	2013	2012
1	LEA Global/Leading Edge Alliance*	9,961	9,973	0%	964	1,315	7,147	6,769	1,850	1,889	200	172
2	Praxity*	8,993	8,101	11%	1,175	1,115	5,999	4,690	1,819	2,206	122	121
3	McGladrey Alliance*	6,291	6,346	-1%	988	1,006	4,119	4,165	1,184	1,175	187	184
4	AGN International*	4,096	3,894	5%	426	427	2,986	2,805	685	661	125	125
5	PrimeGlobal*	3,768	4,816	-22%	533	639	2,603	3,295	633	882	102	113
6	BKR International*	2,397	2,367	1%	343	347	1,724	1,681	330	339	63	61
7	DFK International*	2,220	2,083	7%	318	315	1,541	1,375	359	393	47	45
8	CFA Associates*	1,796	1,851	-3%	323	335	1,126	1,174	347	342	70	67
9	IA PA	1,405	1,314	7%	233	213	984	911	188	190	21	21
10	MSI Global Alliance*	1,105	1,033	7%	190	180	750	701	165	152	34	32
11	MGI*	967	968	0%	174	162	602	619	191	191	44	44
12	Alliott Group*	926	704	32%	146	116	664	502	116	87	35	29
13	Integra International*	658	607	8%	125	117	411	375	122	115	33	31
14	INPACT Americas*	642	790	-19%	100	127	413	515	129	148	53	56
15	Morison International*	584	547	7%	79	75	401	366	104	106	5	6
16	KS International*	341	328	4%	59	60	221	204	61	64	13	13
17	GMN International*	181	174	4%	45	45	108	109	28	20	4	4
18	ANTEA Alliance*	51	42	21%	5	5	40	33	6	4	7	6
19	Abacus Worldwide*	44	-	n/a	10	-	28	-	6	-	7	-
20	EuraAudit International*	26	6	333%	6	2	16	3	4	1	5	2
Totals		46,452	45,944	1%	6,242	6,601	31,883	30,292	8,327	9,055	1,177	1,132

Notes: * Includes only data from the named member/firm or the exclusive member/firm within a network/association is included. Data relating to correspondent and non-exclusive member/firms is not included.

Source: International Accounting Bulletin

