

ASSOCIATIONS: FEE DATA

Rank 2013	Name	Revenue (\$m)	Growth rate(%)	Fee split (%)							Year-end
				Audit & Accounting	Tax services	Management consulting	Corporate finance	Corporate recovery/ Insolvency	Litigation support	Other	
ASSOCIATIONS											
1	Praxity	4,082.9	10%	48	22	11	1	1	1	16	n/a
2	LEA Global/Leading Edge Alliance (1)	2,909.8	7%	47	33	14	2	1	2	1	Dec-13
3	GGI Geneva Group International (2)	2,028.0	5%	28	30	23	6	5	4	4	Dec-13
4	PrimeGlobal	1,806.2	-11%	55	23	9	3	1	2	7	May-13
5	AGN International	1,667.0	4%	56	22	-	-	-	-	22	Oct-13
6	BKR International	1,360.0	2%	56	31	1	-	-	-	12	Jun-13
7	DFK International (3)	1,093.1	1%	50	28	6	2	3	4	7	Sep-13
8	IAPA (4)	1,073.4	2%	-	-	-	-	-	-	-	n/a
9	Morison International	772.9	7%	59	17	5	5	3	3	9	Dec-13
10	CPA Associates International	654.0	2%	47	32	12	-	-	-	9	Oct-13
11	MSI Global Alliance	623.9	12%	54	25	8	2	1	1	8	Dec-13
12	MGI	558.0	15%	-	-	-	-	-	-	-	Jun-13
13	KS International	349.0	8%	50	18	8	2	2	2	18	n/a
14	JHI Association	344.3	0%	44	35	7	2	1	1	1	Dec-13
15	Integra International	295.1	-1%	45	30	20	-	2	3	-	Oct-13
16	Enterprise Worldwide	292.8	0%	40	38	13	-	-	-	9	Dec-12
17	INPACT	270.9	-11%	53	28	12	1	1	1	5	Dec-12
18	EuraAudit International	239.1	-18%	67	17	7	-	1	-	8	Dec-13
19	ANTEA	236.7	10%	44	26	18	1	1	6	4	Dec-13
20	GMN International	175.7	5%	48	36	8	1	0	1	6	Sep-13
21	Parker Randall International	134.4	1%	55	25	15	5	-	-	-	Dec-13
22	UC&CS Global	86.0	-49%	50	37	13	-	-	-	-	Dec-13
23	Key Will Group	34.8	83%	62	15	9	-	-	-	13	Dec-12
24	ACEE	24.1	2%	50	20	-	-	-	25	5	Dec-13
25	Abacus Worldwide	15.3	351%	44	23	12	3	1	3	14	Dec-13
Total revenue/growth		21,127.6	3%								

Notes: Income contributions from correspondent and non-exclusive member firms may be included in total fee income. (1) LEA Global/Leading Edge Alliance fee income includes \$225m from non-exclusive firms; (2) GGI Geneva Group International figures refer only to accounting/audit firms within GGI and not law firms; (3) DFK fee income includes \$12.2m from correspondent and non-exclusive firms; (4) IAPA fee income includes \$115.3m from correspondent and non-exclusive firms.

Source: International Accounting Bulletin

ASSOCIATIONS: STAFF DATA

Rank 2013	Name	Total staff			Partners		Professional staff		Administrative staff		Offices	
		2013	2012	Growth (%)	2013	2012	2013	2012	2013	2012	2013	2012
ASSOCIATIONS OF INDEPENDENT FIRMS												
1	Praxity	33,496	31,591	6	2,711	2,768	25,425	23,586	5,360	5,237	613	559
2	LEA Global/Leading Edge Alliance	23,090	25,459	-9	2,056	2,175	16,640	18,854	4,394	4,430	586	459
3	PrimeGlobal	18,132	19,573	-7	2,063	2,189	13,133	13,738	2,933	3,646	793	764
4	GGI Geneva Group International	14,583	12,897	13	1,411	1,303	-	-	-	-	643	592
5	AGN International	11,835	10,646	11	1,306	1,292	8,155	7,494	2,374	1,860	476	465
6	BKR International	11,518	11,275	2	1,515	1,403	8,702	8,679	1,301	1,193	587	583
7	DFK International	10,934	10,571	3	1,194	1,188	7,869	7,601	1,867	1,782	388	386
8	Morison International	8,697	8,744	-1	832	820	6,359	6,321	1,506	1,603	247	251
9	CPA Associates International	7,416	7,466	-1	833	870	5,366	5,414	1,217	1,182	321	314
10	MSI Global Alliance	7,303	5,746	27	784	728	5,157	3,806	1,362	1,212	195	152
11	MGI	6,813	5,700	20	853	764	3,869	2,988	2,091	1,948	327	294
12	IAPA	6,774	7,357	-8	836	872	3,891	4,043	2,047	2,442	328	300
13	KS International	4,070	3,670	11	432	394	2,877	2,397	761	879	165	153
14	INPACT	3,853	4,055	-5	534	571	2,824	2,976	495	508	232	248
15	JHI Association	3,596	3,580	0	479	472	2,515	2,526	602	582	173	169
16	Integra International	3,468	3,298	5	440	411	2,453	2,330	575	557	192	189
17	EuraAudit International	3,118	2,878	8	390	384	2,236	2,131	492	363	260	238
18	ANTEA	3,016	2,782	8	433	404	2,233	2,069	350	309	149	142
19	GMN International	2,634	2,817	-6	303	308	1,923	2,049	408	460	131	118
20	UC&CS Global	2,358	3,078	-23	281	377	1,716	2,183	361	518	179	231
21	Parker Randall International	1,618	1,559	4	210	211	1,274	1,214	134	134	101	102
22	Enterprise Worldwide	1,272	-	-	-	-	-	-	-	-	-	-
23	Key Will Group	1,164	573	103	93	56	925	440	146	77	86	50
24	Abacus Worldwide	250	155	61	37	20	146	110	67	25	18	7
25	ACEE	187	183	2	37	36	121	119	29	28	27	27
Totals		191,195	189,359	2	20,253	20,495	126,645	125,494	31,118	31,776	7,308	6,966

Notes: Income contributions from correspondent and non-exclusive member firms may be included in total fee income.

Source: International Accounting Bulletin

2013 REGIONAL BREAKDOWN

LATIN AMERICA ASSOCIATIONS

■ LATIN AMERICA			
	Name	Rev	Staff
ASSOCIATIONS			
1	LEA Global/Leading Edge Alliance	67.9	1,676
2	Praxity	51.5	1,032
3	GGI Geneva Group International (e)	50.0	-
4	UC&CS Global	46.4	2,075
5	PrimeGlobal	40.1	1,147
6	DFK International	38.5	1,156
7	KS International	38.2	448
8	CPA Associates International	38.0	1,297
→ 9	ANTEA	32.4	808
10	JHI Association	31.6	793
11	AGN International	28.8	480
12	MGI	22.6	963
13	Morison International	20.0	545
14	MSI Global Alliance	17.8	482
15	Parker Randall International	17.6	290

Notes: (e) IAB estimation, Source: International Accounting Bulletin

EUROPE ASSOCIATIONS

■ EUROPE			
	Name	Rev	Staff
ASSOCIATIONS			
1	Praxity	1,314.5	10,756
2	GGI Geneva Group International (e)	1,115.4	-
3	PrimeGlobal	882.3	8,429
4	AGN International	724.9	3,459
5	IAPA	639.2	3,240
6	LEA Global/Leading Edge Alliance	625.3	4,448
7	Morison International	421.0	3,582
8	DFK International	380.6	3,252
9	MSI Global Alliance	314.2	3,496
10	MGI	294.4	2,999
11	CPA Associates International	249.0	2,519
12	EuraAudit International	225.2	2,511
→ 13	ANTEA	185.2	1,744
14	KS International	157.5	1,360
15	INPACT	122.6	1,037

Notes: (e) IAB estimation, Source: International Accounting Bulletin