

## LATIN AMERICA

### ASSOCIATIONS: FEE DATA

ASSOCIATIONS – FEE DATA												
Rank		Fee income (US\$m)	Growth rate	Fee split (%)							Year-end	
				Audit & Accounting	Tax services	Management consulting	Corporate finance	Corporate recovery/ Insolvency	Litigation support	Other		
1	UC&CS GLOBAL*	115.6	158%	-	-	-	-	-	-	-	-	Dec-14
2	Praxity*	70.4	36%	90	7	1	1	-	1	-	-	N/A
3	CPA Associates International*	40.3	-1%	60	24	12	-	-	-	-	4	Dec-14
4	DFK International*	38.6	8%	59	14	8	3	1	2	13	-	Sep-14
5	PrimeGlobal*	36.7	-5%	57	22	11	2	1	1	6	-	May-15
6	ANTEA*	30.9	-6%	44	17	9	1	3	20	6	-	Dec-14
7	MGI*	22.5	0%	-	-	-	-	-	-	-	-	Jun-14
8	Morison International*	21.9	10%	54	24	13	2	-	1	6	-	Dec-14
9	BKR International*	20.1	1%	56	31	-	-	-	-	13	-	Jun-15
10	MSI Global Alliance*	18.6	4%	82	6	4	-	-	-	8	-	Dec-14
11	AGN International*	10.8	13%	79	13	4	4	-	-	-	-	Mar-14
12	GMN International*	10.3	6%	68	21	4	1	-	3	3	-	Sep-14
13	Integra International*	9.6	-10%	65	20	15	-	-	-	-	-	Dec-14
14	Abacus Worldwide*	8.9	7%	27	8	13	11	2	17	22	-	Dec-14
15	INPACT*	5.7	149%	73	20	3	1	-	-	4	-	Dec-14
16	IAPA*	4.6	-39%	71	12	10	-	-	-	7	-	Dec-14
17	Euraudit International*	3.6	-8%	66	14	13	-	-	-	7	-	Dec-14
<b>Total revenue/growth</b>		<b>469.2</b>	<b>24%</b>									

Notes: (e) International Accounting Bulletin's estimates. \*Disclaimer – Only data from the named member firm or the exclusive member firms within a network/association is included. Data relating to correspondent and non-exclusive member firms is not included.  
Source: International Accounting Bulletin

## LATIN AMERICA

### ASSOCIATIONS: STAFF DATA

#### ASSOCIATIONS – STAFF DATA

Rank	Name	Total staff		Growth rate	Partners		Professional staff		Administrative staff		Offices	
		2014	2013		2014	2013	2014	2013	2014	2013	2014	2013
1	UC&CS Global*	1,725	1,676	3%	194	215	1,286	1,202	245	259		113
2	Praxity*	1,695	1,032	64%	55	37	1,444	865	196	130	34	31
3	DFK International*	1,233	1,063	16%	98	86	948	813	187	164	45	53
4	CPA Associates International*	1,223	1,248	-2%	121	126	889	912	213	210	36	35
5	PrimeGlobal*	1,158	1,116	4%	144	114	851	774	163	228	57	58
6	ANTEA*	1,047	958	9%	109	92	844	760	94	106	53	49
7	MGI*	723	701	3%	92	106	631	595	-	-	41	38
8	Morison International*	652	580	12%	64	65	466	405	122	110	21	23
9	BKR International*	592	578	2%	56	55	514	500	22	23	28	28
10	GMN International*	582	546	7%	56	55	440	420	86	71	27	27
11	MSI Global Alliance*	507	482	5%	38	38	374	295	95	113	15	12
12	AGN International*	403	-	-	67	-	336	-	-	-	35	33
13	Integra International*	390	419	-7%	43	43	300	322	47	54	23	25
14	IAPA*	339	373	-9%	33	40	187	189	119	144	13	16
15	INPACT*	291	125	133%	32	20	222	93	37	12	11	9
16	Abacus Worldwide*	204	205	0%	33	30	112	106	59	69	9	8
17	Euraudit International*	187	186	1%	39	34	127	127	21	25	16	16
<b>Totals</b>		<b>12,951</b>	<b>11,288</b>	<b>15%</b>	<b>1,274</b>	<b>1,156</b>	<b>9,971</b>	<b>8,378</b>	<b>1,706</b>	<b>1,718</b>	<b>464</b>	<b>574</b>

Notes: (e) International Accounting Bulletin's estimates. (1) Crowe Horwath staff data includes staff from one business alliance. \*Disclaimer – Only data from the named member firm or the exclusive member firms within a network/association is included. Data relating to correspondent and non-exclusive member firms is not included.

Source: International Accounting Bulletin

INDIA

ASSOCIATIONS: FEE DATA

ASSOCIATIONS											
1	Praxity*	581.2	11%	98	1	-	-	-	-	1	n/a
2	DFK International*	498.8	-58%	45	7	45	2	-	-	1	Dec-14
3	PrimeGlobal*	494.1	11%	64	19	7	2	1	2	5	May-15
4	MSI Global Alliance*	280.6	21%	70	14	3	-	-	3	10	Dec-14
5	Morison International*	272.1	25%	63	14	1	2	-	5	15	Dec-14
6	MGI*	193.4	-11%	-	-	-	-	-	-	-	Jun-14
7	AGN International*	174.2	19%	51	28	16	5	-	-	-	Mar-14
8	GMN International*	140.1	4%	39	19	17	-	-	5	20	Sep-14
9	Integra International*	131.8	57%	50	25	20	5	-	-	-	Apr-15
10	IAPA*	128.8	151%	52	23	22	-	-	-	3	Dec-14
11	INPACT Group*	103.0	-25%	42	14	13	8	-	1	22	Dec-14
12	ANTEA*	36.6	9%	44	17	35	1	-	2	1	Dec-14
13	Abacus Worldwide*	21.5	n/a	-	10	10	-	-	10	70	Dec-14
14	EuraAudit International	17.4	8%	37	20	4	-	-	-	39	Dec-14
<b>Total revenue/growth</b>		<b>3,073.7</b>	<b>-11%</b>								

Notes: (1) Reanda data relates to a correspondent and/or non exclusive member firm. \*Disclaimer – Only data from the named member firm or the exclusive member firms within a network/association is included. Data relating to correspondent and non-exclusive member firms is not included.

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INDIA

ASSOCIATIONS: STAFF DATA

ASSOCIATIONS												1
1	PrimeGlobal*	1,009	814	24%	96	83	380	506	533	225	48	37
2	Praxity*	696	693	0%	32	30	593	-	71	-	11	-
3	MSI Global Alliance*	447	235	90%	36	24	332	145	79	66	6	5
4	AGN International*	387	n/a	n/a	48	n/a	339	n/a	n/a	n/a	9	n/a
5	Morison International*	334	335	0%	18	18	290	289	26	28	7	6
6	IAPA*	284	173	64%	27	20	84	54	173	99	4	3
7	MGI*	239	218	10%	17	12	222	206	-	-	6	5
8	Integra International*	227	145	57%	26	15	155	110	46	20	6	3
9	INPACT Group*	212	323	-34%	22	23	170	277	120	23	12	13
10	GMN International*	185	246	-25%	17	17	137	201	31	28	5	5
11	ANTEA*	92	86	7%	15	13	65	62	12	11	9	8
12	EuraAudit International*	70	45	56%	9	7	53	35	8	3	2	2
13	DFK International*	64	1,310	-95%	27	31	401	1,151	61	128	6	11
14	Abacus Worldwide*	21	n/a	n/a	2	n/a	15	n/a	4	n/a	1	n/a
<b>Totals</b>		<b>4,267</b>	<b>4,623</b>	<b>-8%</b>	<b>392</b>	<b>293</b>	<b>3,236</b>	<b>3,036</b>	<b>1,164</b>	<b>631</b>	<b>132</b>	<b>98</b>

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