

# TOP 100 ACCOUNTING FIRMS

## THE TOP 100 ACCOUNTANTS

RANK 2005-06	RANK 2004-05	FIRM	HEAD OFFICE (NUMBER OF OFFICES)	REVENUE			STAFF					
				BUDGETED FEES 2005-06 (\$m)	FEES 2004-05 (\$m)	CHANGE (%)	NUMBER OF PARTNERS	REVENUE PER PARTNER (\$)	NUMBER OF ACCOUNTANTS	REVENUE PER ACCOUNTANT (\$)	TOTAL STAFF (EXCLUDING PARTNERS)*	REVENUE PER STAFF (\$)
1	1	PricewaterhouseCoopers	Sydney (9)	1,104.00	1,000.00	9.42	422	2,616,114	3,708	297,735	5,023	219,789
2	3	KPMG	Sydney & Melbourne (14)	792.00	707.00	10.73	321	2,467,290	2,943	269,113	3,946	200,710
3	2	Ernst & Young	Sydney (7)	766.50	694.40	9.41	275	2,787,273	2,945	260,272	3,771	203,262
4	4	Deloitte	Sydney (11)	520.00	482.00	7.31	303	1,716,172	2,088	249,042	2,763	188,201
5	5	WHK Group	Melbourne (20)	230.60	190.20	17.52	215	1,072,558	1,450	159,034	1,990	115,879
6	6	PKF	Sydney (14)	128.40	108.50	15.50	114	1,126,316	597	215,075	789	162,738
7	7	BDO <sup>‡</sup>	Brisbane (7)	116.00	102.00	12.07	107	1,084,112	511	227,006	706	164,306
8	8	Horwath	Sydney (9)	112.60	93.60	16.87	88	1,279,545	505	222,970	656	171,646
9	10	Pitcher Partners	Melbourne (4)	91.00	78.00	14.29	66	1,378,788	534	170,412	651	139,785
10	11	Grant Thornton	Sydney (5)	87.35	75.00	14.14	70	1,247,857	413	211,501	544	160,570
11	9	Moore Stephens	Melbourne (9)	86.37	90.37	-4.63	74	1,167,162	424	203,703	564	153,138
12	12	RSM Bird Cameron	Perth (29)	79.50	72.90	8.30	62	1,282,258	372	213,710	597	133,166
13	13	William Buck	Melbourne (6)	78.09	70.50	9.72	58	1,346,379	467	167,216	583	133,945
14	14	Bentleys MRI	Sydney (12)	73.00	70.00	4.11	70	1,042,857	380	192,105	477	153,040
15	15	H&R Block	Sydney (382)	62.90	59.70	5.09	N/A	N/A	1,065	59,061	1,093	57,548
16	18	HLB Mann Judd	Sydney (8)	60.10	55.12	8.29	66	910,606	335	179,403	429	140,093
17	19	Acumen Alliance	N/A (4)	50.40	41.00	18.65	0	N/A	249	202,410	269	187,361
18	17	Ferrier Hodgson	Sydney (6)	49.80	45.10	9.44	26	1,915,385	177	281,356	205	242,927
19	21	McGrathNicol+Partners <sup>†</sup>	Sydney (6)	45.00	35.00	22.22	18	2,500,000	120	375,000	136	330,882
20	20	KordaMentha	N/A (7)	37.00	35.00	5.41	17	2,176,471	N/A	N/A	163	226,994
21	25	PPB	Melbourne (6)	33.33	27.23	18.30	22	1,515,000	118	282,458	153	217,843
22	23	WalterTurnbull	Canberra (2)	28.50	27.60	3.16	13	2,192,308	181	157,459	210	135,714
23	30	SimsPartners	Sydney (7)	25.40	23.00	9.45	18	1,411,111	76	334,211	104	244,231
24	27	MGI Australian Association	N/A (9)	25.20	21.70	13.89	26	969,231	142	177,465	190	132,632
25	26	Hall Chadwick	Sydney (3)	24.00	21.00	12.50	17	1,411,765	140	171,429	155	154,839
26	31	UHY Haines Norton	N/A (6)	23.47	17.88	23.82	28	838,214	138	170,072	174	134,885
27	22	Forsythes	Newcastle (3)	22.21	21.63	2.61	10	2,221,000	36	616,944	106	209,528
28	27	DFK Australia	Canberra (10)	21.77	20.48	5.93	31	702,258	107	203,458	138	157,754
29	29	BKR Walker Wayland	N/A (6)	20.00	20.00	0.00	19	1,052,632	121	165,289	140	142,857
30	24	Hayes Knight Group	Sydney (5)	17.60	22.55	-28.13	16	1,100,000	91	193,407	111	158,559
31	-	Nexia Court & Co <sup>†</sup>	Sydney (1)	16.95	14.50	14.45	14	1,210,714	65	260,769	80	211,875
32	37	INPACT McDonald Carter	Melbourne (12)	16.83	12.31	26.86	18	935,000	122	137,951	157	107,197
33	33	Accru Group <sup>§</sup>	Adelaide (6)	16.52	14.29	13.50	26	635,385	99	166,869	122	135,410
34	34	MSI Group	Melbourne (6)	14.59	12.87	11.79	23	634,348	87	167,701	117	124,701
35	36	Lawler Partners	Newcastle (2)	13.19	11.47	13.04	7	1,884,286	95	138,842	130	101,462
36	41	Johnston Rorke	Brisbane (1)	13.10	11.80	9.92	14	935,714	69	189,855	85	154,118
37	39	DKM Group	Brisbane (4)	12.78	12.06	5.63	13	983,077	69	185,217	94	135,957
38	42	Perks	Adelaide (4)	12.51	11.31	9.59	14	893,571	50	250,200	86	145,465
39	38	Prosperity Advisers	Newcastle (3)	11.68	12.00	-2.74	10	1,168,000	39	299,487	119	98,151
40	35	Australian Solutions Group	Melbourne (3)	11.52	12.04	-4.51	11	1,047,273	58	198,621	87	132,414
41	40	Boyce Chartered Accountants	Cooma (6)	11.12	11.15	-0.27	11	1,010,909	87	127,816	108	102,963
42	46	Borough Mazars <sup>†</sup>	Sydney (1)	10.50	9.30	11.43	9	1,166,667	35	300,000	50	210,000
43	43	Avenir Group	N/A (4)	10.19	9.48	6.97	16	636,875	46	221,522	77	132,338
44	-	Nexia ASR	Melbourne (1)	9.53	6.65	30.22	9	1,058,889	60	158,833	74	128,784
45	48	Worrells Solvency and Forensic Accountants	Brisbane (4)	9.36	8.31	11.22	10	936,000	48	195,000	59	158,644
46	51	mhm	Adelaide (4)	9.32	8.30	10.94	11	847,273	67	139,104	80	116,500
47	50	Lowe Lippmann	Melbourne (1)	9.25	8.35	9.73	11	840,909	42	220,238	70	132,143
48	52	Crosbie Warren Sinclair	Newcastle (2)	9.10	7.60	16.48	12	758,333	43	211,628	58	156,897
49	59	Einfeld Symonds Vince	Sydney (1)	9.00	6.45	28.33	10	900,000	57	157,895	66	136,364
49	52	Gaddie Metz Kahn	Melbourne (1)	9.00	7.50	16.67	8	1,125,000	44	204,545	60	150,000
51	47	McLean Delmo & Partners	Melbourne (1)	8.40	8.50	-1.19	6	1,400,000	42	200,000	56	150,000

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52	49	Roberts & Morrow	Armidale (3)	8.33	7.74	7.08	13	640,769	46	181,087	62	134,355
53	54	Cutcher & Neale	Newcastle (1)	8.20	7.00	14.63	7	1,171,429	57	143,860	78	105,128
54	63	Bell Partners Accountants & Business Advisors	Sydney (1)	8.09	5.80	28.31	1	8,090,000	55	147,091	61	132,623
54	58	Jones Condon	Sydney (5)	8.09	6.13	24.23	8	1,011,250	34	237,941	52	155,577
56	54	Stanton Partners†	Perth (2)	8.00	7.00	12.50	6	1,333,333	29	275,862	42	190,476
57	60	Edwards Marshall	Adelaide (1)	7.89	6.81	13.69	12	657,500	36	219,167	51	154,706
58	—	Pilot Partners	Brisbane (1)	7.80	6.80	12.82	8	975,000	45	173,333	49	159,184
59	—	Duesburys Nexia†	Canberra (1)	7.50	6.25	16.67	9	833,333	32	234,375	40	187,500
60	54	Gould Ralph & Company†	Sydney (1)	7.00	7.00	0.00	5	1,400,000	26	269,231	60	116,667
61	65	Hood Sweeney	Adelaide (1)	6.91	5.65	18.23	4	1,727,500	19	363,684	47	147,021
62	57	Webb Group	Melbourne (1)	6.71	5.84	12.97	8	838,750	38	176,579	49	136,939
63	61	The Allan Hall Partnership	Sydney (1)	6.60	5.98	9.39	5	1,320,000	32	206,250	48	137,500
64	—	Ulton	Bundaberg (4)	6.44	5.56	13.66	4	1,610,000	33	195,152	57	112,982
65	64	Fennell Allen & Co	Adelaide (1)	6.30	6.08	3.49	8	787,500	29	217,241	40	157,500
66	70	Byfields	Perth (3)	5.95	5.40	9.24	6	991,667	36	165,278	48	123,958
67	67	Forsyths	Armidale (4)	5.87	5.39	8.18	8	733,750	40	146,750	54	108,704
68	62	Alan Morse & Co	Bathurst (6)	5.82	5.51	5.33	11	529,091	29	200,690	41	141,951
69	68	Hill Rogers	Sydney (1)	5.80	5.29	8.79	6	966,667	28	207,143	36	161,111
70	72	Williams & Partners SCI	Brisbane (3)	5.78	4.95	14.36	8	722,500	34	170,000	43	134,419
71	73	Bedford Titley	Sydney (1)	5.64	5.04	10.64	5	1,128,000	16	352,500	20	282,000
72	66	Molloy Orr & Ronan	Ballarat (2)	5.51	5.49	0.36	5	1,102,000	17	324,118	24	229,583
73	84	PDY Partners	Sydney (1)	5.37	4.24	21.04	3	1,790,000	27	198,889	34	157,941
74	—	NelsonWheeler Nexia†	Adelaide (1)	5.36	5.00	6.72	5	1,072,000	22	243,636	30	178,667
75	73	Saccasan Bailey Partners	Sydney (1)	5.20	4.80	7.69	2	2,600,000	33	157,576	41	126,829
76	69	Pritchard Adams	Sydney (1)	5.16	5.36	-3.88	5	1,032,000	25	206,400	32	161,250
77	71	Cameron Accountants & Advisors	Launceston (3)	5.12	5.27	-2.93	5	1,024,000	34	150,588	58	88,276
78	81	Mulqueen Griffin Rogers	Bendigo (3)	5.10	4.75	6.86	3	1,700,000	27	188,889	40	127,500
79	—	WMS Chartered Accountants	Gold Coast (1)	5.03	4.56	9.34	5	1,006,000	28	179,643	36	139,722
80	83	Bush and Campbell	Wagga Wagga (4)	4.90	4.60	6.12	6	816,667	21	233,333	31	158,065
81	78	Stewart, Brown & Co	Sydney (1)	4.81	4.88	-1.46	6	801,667	20	240,500	24	200,417
82	80	Wise Lord Ferguson	Hobart (1)	4.78	4.59	3.97	8	597,500	38	125,789	50	95,600
83	—	MB+M Business Solutions	Shepparton (2)	4.71	4.61	2.12	5	942,000	28	168,214	42	112,143
84	85	Poole & Associates	Swan Hill (4)	4.61	4.42	4.12	5	922,000	25	184,400	32	144,063
85	73	Wearne & Co.	Sydney (1)	4.51	4.78	-5.99	4	1,127,500	16	281,875	24	125,278
86	86	McInnes, Graham & Gibbs	Melbourne (1)	4.50	4.20	6.67	4	1,125,000	30	150,000	36	187,917
87	73	Duncan Dovicco	Sydney (1)	4.45	4.38	1.57	7	635,714	20	222,500	28	125,000
88	93	Benson Partners	Melbourne (1)	4.37	3.23	26.09	5	874,000	16	273,125	23	190,000
89	90	Marsh Ticknell	Brisbane (1)	4.00	3.75	6.25	3	1,333,333	20	200,000	30	133,333
90	91	Anderson Roscoe	Melbourne (1)	3.72	3.71	0.27	4	930,000	15	248,000	20	186,000
91	93	Cassim Calligeros Simos	Sydney (2)	3.50	3.33	4.86	6	583,333	16	218,750	21	166,667
91	92	GHR Accounting Group	Sydney (1)	3.50	3.10	11.43	5	700,000	12	291,667	22	159,091
93	—	Wilson Watt Panadrea	Canberra (1)	3.34	2.71	18.86	3	1,113,333	22	151,818	30	111,333
94	97	Barnes Dowell James	Sydney (2)	3.30	2.80	15.15	3	1,100,000	10	330,000	15	220,000
95	98	MJC Partners	Dandenong (1)	3.21	2.85	11.21	3	1,070,000	14	229,286	22	145,909
95	—	Rhodes Docherty	Sydney (1)	3.21	2.67	16.82	1	3,210,000	18	178,333	21	152,857
97	100	Bentley Brett & Vincent	Coffs Harbour (2)	3.19	3.02	5.33	4	797,500	18	177,222	28	113,929
97	—	Berger Piepers	Sydney (1)	3.19	2.61	18.18	3	1,063,333	19	167,895	22	145,000
99	73	Elliotts Accounting†	Brisbane (2)	3.00	5.00	-66.67	4	750,000	15	200,000	25	120,000
100	—	eks solutions	Perth (1)	2.48	4.12	-66.13	3	826,667	12	206,667	19	130,526

N/A Not applicable/not available \* Full-time equivalents rounded to whole number ‡ Includes Melb. office that joined Deloitte after June 30 † BRW estimate § Formerly CA Associates