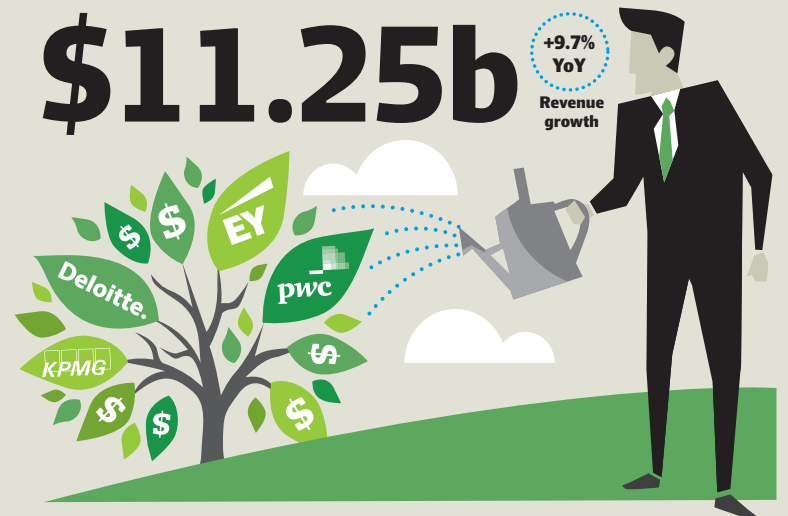


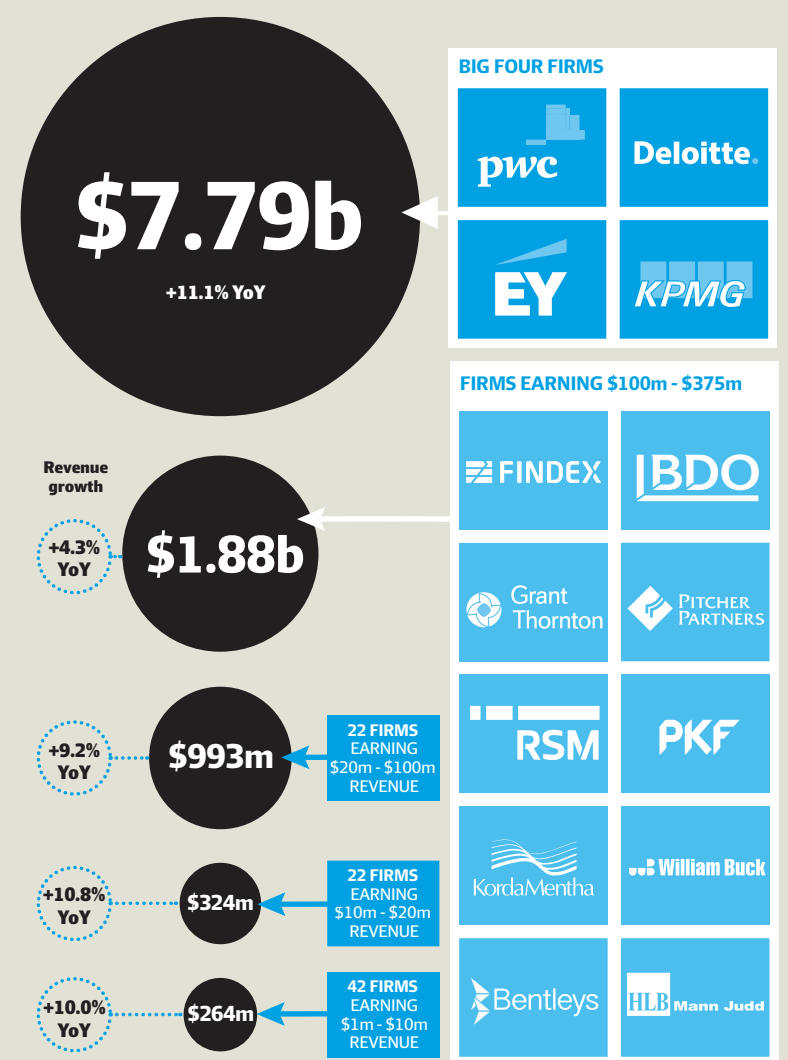
Top 100 Accounting Firms

Firm	Revenue FY18 (\$m)	Rev growth (% YoY)	Partners FY19	New partners FY19	Non-partner staff	Number of offices
1 PwC	2350.0	+10.8	679	42	5170	9
2 Deloitte	2013.0	+14.6	786	128	7602	12
3 EY	1785.0	+9.5	561	57	-	-
4 KPMG	1640.0	+9.3	553	78	6450	14
5 Findex Group	364.0	-2.0	261	23	1643	79
6 BDO	268.3	+8.7	173	8	1030	10
7 Grant Thornton	255.4	+8.0	162	22	1227	6
8 Pitcher Partners	252.2	+7.3	122	10	1233	6
9 RSM	189.3	+4.4	96	5	996	30
10 PKF	117.0	+8.5	94	6	493	13
11 KordaMentha	115.0	-4.2	44	1	300	6
12 William Buck	110.1	+5.3	90	9	481	7
13 Bentleys Australia	105.2	+4.8	67	5	455	15
14 HLB Mann Judd	102.2	+5.9	79	1	409	9
15 Nexia Australia	92.5	+1.0	74	0	406	10
16 Walker Wayland Australasia	77.7	+10.4	66	5	431	35
17 CountPlus	74.4	-9.7	56	20	519	28
18 Moore Stephens Australia	73.6	+46.8	75	12	330	14
19 McGrathNicol	70.0	+7.7	32	1	158	5
20 Hall Chadwick Australia	68.4	+11.0	53	7	277	11
21 DFK Australia New Zealand	56.4	-4.3	56	4	281	17
22 ShineWing Australia	56.0	+3.5	33	2	1	3
23 Synergy Group Australia	41.8	+39.2	12	3	150	1
24 Kelly + Partners	40.8	+34.6	48	1	121	13
25 UHY Haines Norton	37.5	+4.1	38	2	196	11
26 Accru	35.0	+5.3	35	0	205	6
27 Vincents	32.2	+8.1	35	2	142	6
28 Cor Cordis	31.7	+7.6	17	1	71	4
29 Brentnalls SA	30.5	+6.8	28	4	138	6
30 Fordham Group	30.1	+20.9	19	1	125	4
31 Perks	28.0	+16.7	21	1	106	3
32 Bell Partners	27.8	+5.4	1	0	121	5
33 Mazars	23.8	+9.7	13	0	95	3
34 Prosperity Advisers Group	23.6	+10.4	22	4	109	3
35 Boyce Chartered Accountants	21.5	+4.6	15	1	109	5
36 Cutcher & Neale	20.0	+6.0	9	0	3	2
37 Hood Sweeney	19.4	+0.9	12	1	0	3
38 AGS Financial Group	18.3	+5.7	14	0	45	6
39 Russell Bedford	17.8	+27.0	12	2	108	3
40 Banks Group	17.4	-4.8	14	0	62	3
41 Hanrick Curran	17.4	+7.7	14	2	76	1
42 Roberts & Morrow	16.8	+11.5	16	1	108	4
43 Lowe Lippmann Chartered Accountants	16.5	+3.1	7	0	1	1
44 Allan Hall Business Advisors	16.3	+6.1	9	0	68	3
45 Bedford CA	16.2	+8.8	10	0	48	1
46 SiDCOR chartered accountants	15.8	+22.2	8	0	50	5
47 MWL Financial Group	15.4	+20.5	11	0	75	3
48 ESV Accounting & Business Advisors	14.1	+11.0	11	1	51	1
49 R J Sanderson & Associates	13.7	+13.6	9	0	43	10
50 NKH Knight	13.7	+4.4	7	0	8	2
51 Forsyths Business Services	13.6	+5.1	11	0	66	5
52 Altus Financial	13.3	+15.9	9	0	30	2
53 StewartBrown	12.6	+9.2	8	1	53	2
54 Blaze Acumen	12.0	+8.9	8	0	50	1
55 MOR Accountants	11.9	+3.3	9	0	44	2
56 Rubik3	11.1	+130.4	6	2	85	1
57 Economos	10.4	+5.1	8	2	43	1
58 WMS Chartered Accountants	10.4	+11.5	7	0	56	1
59 CAAA	9.6	+47.5	8	2	44	4
60 Marsh Tincknell	9.4	-7.3	9	0	42	4
61 Hill Rogers	9.4	+3.1	8	0	35	1
62 LDB Accountants & Advisors	9.3	+6.1	6	0	53	1
63 The Poole Group	8.8	+2.5	5	0	49	1
64 hmh ADVISORY	8.7	+6.2	8	0	34	1
65 Murray Nankivell	8.1	+8.3	7	0	46	3
66 Ecovis Clark Jacobs	7.7	+12.0	5	0	35	1
67 LBW Business and Wealth Advisors	7.5	+0.3	7	0	50	2
68 Collins & Co	7.3	+11.2	4	0	36	1
69 MGR Accountants	7.1	+7.1	4	0	45	3
70 Highview Accounting & Financial	7.0	+24.9	7	1	29	4
71 BellchambersBarrett	6.8	+23.6	5	0	31	1
72 Rothsay Chartered Accountants	6.8	+10.7	8	1	30	1
73 Bush & Campbell	6.6	+4.8	6	0	37	3
74 Hoffman Kelly Chartered Accountants	6.5	+0.9	4	0	38	1
75 businessDEPOT	6.4	+18.8	8	1	21	1
76 Carbon Group	6.4	+17.5	15	8	61	5
77 BMO Accountants	6.2	+6.9	4	0	50	2
78 Fortunity	6.2	+1.5	6	0	22	1
79 BDJ Partners	6.1	+9.3	6	0	14	1
80 DLA Partners	5.9	+2.2	4	0	29	2
81 Kothes Accounting Group	5.8	+5.2	6	0	42	4
82 BM&Y Accountants	5.8	+6.6	6	1	32	2
83 MJC Partners	5.6	+28.1	5	0	18	1
84 CharterNet Advisers	5.4	+24.9	2	0	22	1
85 Mackay Goodwin	5.4	+39.7	5	0	18	2
86 Aspen Corporate	5.3	+2.0	4	0	24	1
87 Doyle Partners	5.3	+14.0	4	0	23	1
88 Roy Spagnolo & Associates	5.2	+4.4	1	0	29	3
89 Rhodes Docherty & Co	5.2	+26.7	4	0	32	1
90 AS Partners	5.0	+7.7	4	0	28	1
91 Pooles Accountants & Tax Specialists	5.0	-1.3	4	0	23	5
92 Rosenfeld Kant & Co	4.8	+10.3	3	0	18	1
93 LWM Group	4.7	+3.7	4	0	29	1
94 The Field Group	4.7	+3.8	4	0	23	2
95 WSC Group	4.6	-4.7	5	1	23	6
96 Spry Roughley	4.6	+6.7	6	2	16	1
97 Addison Partners	4.4	+13.9	5	1	29	4
98 Walsh Accountants	4.4	+47.1	3	0	15	1
99 Liston Newton Advisory	4.3	+10.4	4	0	12	3
100 Suntax	4.3	+12.5	3	0	23	3

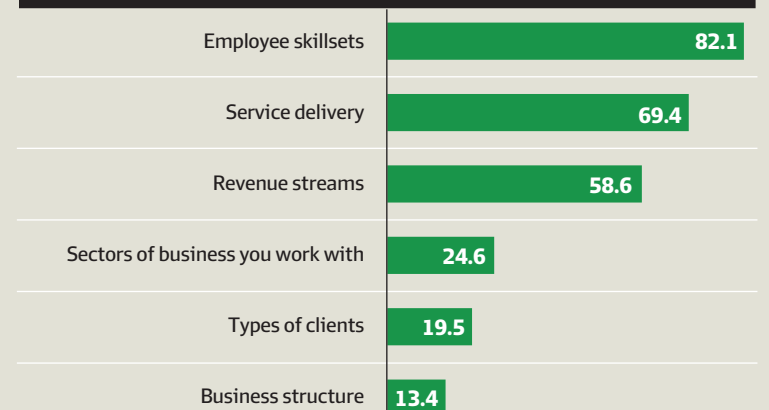
Top 100 accounting firms total revenue FY18



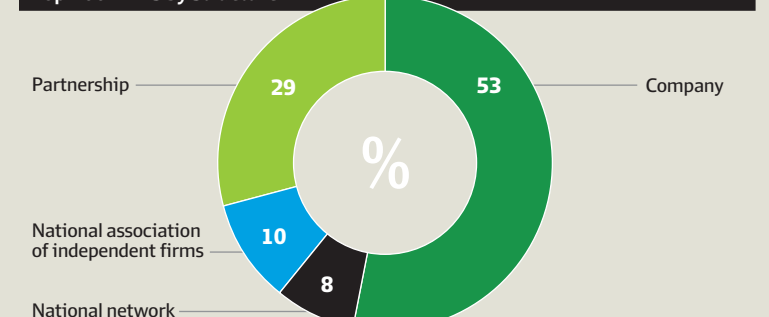
Top 100 accounting firms FY18 revenue breakdown by firm type



Areas of firms expect to fundamentally change over the next five years



Top 100 firms by structure



SOURCE: FINANCIAL REVIEW Note: List based on data supplied by participating firms; partners refers to equity, non-equity and salary partners; revenue includes chargebacks. *McGrathNicol revenue is estimate. Top 100 Data Manager: Beth van Koesveld