

THE TOP 100 ACCOUNTANTS

RANK 2004-05	RANK 03-04	FIRM	REVENUE				STAFF					
			HEAD OFFICE (NUMBER OF OFFICES)	BUDGETED FEES 2004-05 (\$m)	FEES 2003-04 (\$m)	CHANGE (%)	NUMBER OF PARTNERS	REVENUE PER PARTNER (\$)	NUMBER OF ACCOUNTANTS	REVENUE PER ACCOUNTANT (\$)	TOTAL STAFF (EX. PARTNERS)	REVENUE PER STAFF (\$)
1	1	PricewaterhouseCoopers	Sydney (9)	1000.00	905.00	10.50	390	2,564,103	3,430	291,545	4,652	214,961
2	2	Ernst & Young	Sydney (6)	696.35	668.84	4.11	259	2,688,610	2,407	289,302	3,231	215,522
3	3	KPMG (a)	Sydney & Melbourne (15)	640.00	564.00	13.48	328.8	1,946,472	2800	228,571	3,761	170,168
4	4	Deloitte	Sydney (12)	482.40	460.00	4.87	241	2,001,660	1,927	250,337	2,596	185,824
5	5	Investor Group	Melbourne & Sydney (85)	189.00	150.00	26.00	94	2,010,638	804	235,075	1,452	130,165
6	6	PKF	Sydney (14)	108.50	95.00	14.21	110	986,364	515	210,680	775	140,000
7	7	BDO	Melbourne (9)	102.00	94.00	8.51	95	1,073,684	605	168,595	775	131,613
8	8	Horwath Australia	Sydney (9)	95.70	90.20	6.01	80	1,196,250	455	210,330	587	163,032
9	9	Moore Stephens	Melbourne (17)	92.55	85.02	8.85	69	1,341,325	392	236,101	756	122,422
10	10	Pitcher Partners	Melbourne (4)	77.70	70.00	11.00	56	1,387,500	401	193,766	539	144,156
11	11	Grant Thornton	Melbourne (5)	76.00	69.68	9.06	64	1,187,500	357	212,885	442	171,946
12	13	RSM Bird Cameron	Perth (29)	72.60	66.02	9.97	55	1,320,000	352	206,250	523	138,815
13	11	William Buck	Melbourne (6)	70.50	66.28	6.38	61	1,155,738	363	194,215	475	148,421
14	16	Bentley's MRI	Sydney (13)	70.00	55.00	27.27	77	909,091	370	189,189	471	148,620
15	14	H&R Block (b)	Sydney (380)	65.00	59.70	8.88	N/A	N/A	1,094	59,415	1,129	57,573
16	19	Nexia Australia	Sydney (8)	59.71	55.69	7.22	49	1,218,622	236	253,019	360	165,868
17	15	Ferrier Hodgson*	Sydney & Melbourne (8)	55.30	55.00	0.55	32	1,728,125	170	325,294	233	237,339
18	17	HLB Mann Judd	Sydney (7)	55.00	37.17	47.99	66	833,333	330	166,667	425	129,412
19	20	Acumen Alliance	N/A (4)	41.00	31.30	30.99	0	N/A	245	167,347	265	154,717
20	24	KordaMentha	N/A (6)	35.00	29.40	19.05	16	2,187,500	138	253,623	154	227,273
21	-	McGrathNicol+Partners* (c)	Sydney (6)	35.00	-	N/A	14	2,500,000	120	291,667	136	257,353
22	31	Forsythes	Newcastle (3)	31.25	21.74	43.78	10	3,125,000	32	976,563	104	300,481
23	25	WalterTurnbull	Canberra (3)	30.00	25.00	20.00	28	1,071,429	189	158,730	209	143,541
24	23	Hayes Knight	Sydney (7)	29.40	25.40	15.75	27	1,088,889	144	204,167	182	161,538
25	21	PPB	Melbourne (5)	29.14	28.21	3.30	21	1,387,619	104	280,192	144	202,361
26	22	Hall Chadwick	Sydney (6)	29.00	27.00	7.41	18	1,611,111	132	219,697	162	179,012
27	18	MGI Australian Association	Adelaide (9)	22.00	30.60	-28.10	22	1,000,000	121	181,818	164	134,146
27	28	DFK Australia	Canberra (10)	22.00	19.44	13.18	27	814,815	95	231,579	132	166,667
29	27	BKR Walker Wayland National Association	Sydney (5)	20.00	19.50	2.56	14	1,428,571	107	186,916	133	150,376
30	26	SimsPartners	Sydney (6)	19.90	21.73	-8.42	17	1,170,588	57	349,123	81	245,679
31	29	UHY Haines Norton	N/A (5)	17.00	16.75	1.49	26	653,846	127	133,858	158	107,595
32	34	Sothertons (d)	Sydney (6)	15.50	14.56	6.48	19	815,790	103	150,485	122	127,049
33	37	CA Associates Australia	Adelaide (6)	14.55	13.58	7.17	22	661,364	75	194,000	100	145,500
34	36	MSI Network	Melbourne (6)	14.00	13.01	7.58	21	666,667	73	191,781	104	134,615
35	32	Australian Solutions Group	Melbourne (3)	12.72	12.12	4.99	15	848,000	67	189,851	95	133,895
36	33	Lawler Partners	Newcastle (3)	12.54	13.08	-4.11	7	1,792,000	89	140,944	115	109,078
37	35	INPACT McDonald Carter	Melbourne (5)	12.31	12.30	0.08	16	769,375	70	175,857	98	125,612
38	45	Prosperity Personal & Corporate Advisers	Newcastle (3)	12.10	8.36	44.77	6	2,016,667	36	336,111	98	123,469
39	46	Davies Knox Maynards	Coffs Harbour (4)	12.04	9.09	32.35	13	925,769	80	150,438	100	120,350
40	41	Boyce Chartered Accountants	Cooma (6)	11.15	9.70	14.94	11	1,014,000	76	146,763	103	108,291
41	39	Johnston Rorke	Brisbane (1)	11.10	10.50	5.71	9	1,233,333	70	158,571	85	130,588
42	42	Perks	Adelaide (4)	11.03	9.30	18.60	12	919,167	49	225,102	80	137,875
43	48	Avenir Group	Melbourne (5)	10.16	7.90	28.61	16	635,000	59	172,203	80	127,000
44	39	Boyd Partners (e)	Melbourne (2)	9.65	9.50	1.58	5	1,930,000	44	219,318	57	169,298
45	30	Knights Insolvency Administration (f)	Brisbane (6)	9.53	16.22	-41.24	9	1,059,111	32	297,875	51	186,902
46	43	Borough Mazars	Sydney (1)	9.30	9.00	3.33	8	1,162,500	35	265,714	48	193,750
47	44	McLean Delmo & Partners	Melbourne (1)	8.50	7.70	10.39	6	1,416,667	39	217,949	54	157,407
48	53	Worrells Solvency & Forensic Accountants	Brisbane (4)	8.32	6.34	31.13	10	831,500	55	151,182	65	127,923
49	52	Roberts & Morrow	Armidale, NSW (3)	8.09	7.06	14.67	13	622,683	35	231,282	54	149,905
50	47	Lowe Lippman Chartered Accountants*	St Kilda (1)	8.00	8.00	0.00	11	727,273	37	216,216	62	129,032
51	-	Mhm	Adelaide (2)	7.85	6.32	24.33	10	785,400	31	253,355	53	148,189
52	49	Crosbie Warren Sinclair	Newcastle (1)	7.50	7.54	-0.53	10	750,000	44	170,455	60	125,000
52	50	Gaddie, Metz & Kahn	Melbourne (1)	7.50	7.00	7.14	8	937,500	37	202,703	53	141,509
54	50	Stanton Partners*	Perth (2)	7.00	7.00	0.00	6	1,166,667	29	241,379	42	166,667

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		REVENUE					STAFF					
RANK	RANK	FIRM	HEAD OFFICE	BUDGETED	FEEES	CHANGE	NUMBER	REVENUE	NUMBER	REVENUE PER	TOTAL	REVENUE
2004-05	03-04		(NUMBER	2004-05 (\$m)	2003-04 (\$m)	(%)	OF	PER PARTNER	OF	ACCOUNTANT	STAFF (EX.	PER STAFF
			OF OFFICES)				(PARTNERS)	(\$)	ACCOUNTANTS	PARTNERS)	(\$)	
54	54	Gould Ralph & Company	Sydney (1)	7.00	6.48	8.00	5	1,400,000	26	269,231	60	116,667
54	59	Cutcher & Neale	Newcastle (1)	7.00	5.82	20.28	7	1,000,000	51	137,255	72	97,222
57	56	Webb & Co	Hawthorn East (1)	6.80	6.20	9.68	8	850,000	34	200,000	45	151,111
58	55	Jones Condon	Sydney (4)	6.65	6.10	9.02	9	738,889	35	190,000	53	125,472
59	57	Einfeld Symonds Vince	Sydney (1)	6.60	6.11	7.98	7	942,857	33	200,000	40	165,000
60	58	Edwards Marshall	Adelaide (1)	6.19	5.98	3.43	12	515,417	35	176,714	46	134,457
61	70	The Allan Hall Partnership	Sydney (1)	5.99	5.40	10.93	5	1,198,000	36	166,389	53	113,019
62	61	Alan Morse & Co	Bathurst (6)	5.93	5.22	13.46	8	740,625	35	169,286	54	109,722
63	79	Bell Partners Accountants & Business Advisors	Sydney (1)	5.81	4.46	30.22	1	5,807,300	41	141,642	47	123,560
64	60	Fennell Allen & Co	Adelaide (1)	5.80	5.40	7.41	8	725,000	28	207,143	38	152,632
65	88	Hood Sweeney	Adelaide (3)	5.60	3.45	62.32	4	1,400,000	18	311,111	44	127,273
66	74	Molloy Orr & Ronan	Ballarat (2)	5.50	4.79	14.87	5	1,100,000	16	343,750	23	239,130
67	61	Forsyths	Armidale, NSW (4)	5.40	5.10	5.88	9	600,000	35	154,286	48	112,500
68	64	Hill Rogers	Sydney (1)	5.30	5.02	5.58	4	1,325,000	31	170,968	36	147,222
69	70	Pritchard Adams	Sydney (1)	5.30	4.91	7.94	6	883,333	27	196,296	37	143,243
70	69	Byfields Accountants & Financial Advisors	Ascot, Perth (3)	5.20	4.81	8.18	7	743,429	30	173,467	45	115,644
71	66	Camerons Accountants & Advisors	Launceston (10)	5.20	4.86	7.08	6	866,667	38	136,842	60	86,667
72	77	Williams & Partners SCI	Brisbane (3)	5.20	4.66	11.52	7	742,714	33	157,546	41	126,805
73	63	Elliotts Accounting	Brisbane (2)	5.00	5.20	0.00	8	625,000	25	200,000	35	142,857
73	66	Duncan Dovico	Sydney (2)	5.00	4.80	4.17	5	1,000,000	20	250,000	28	178,571
73	66	Bedford Titley	Sydney (1)	5.00	4.96	0.75	5	1,000,000	12	416,667	15.5	322,581
73	70	Wearne & Co	Crows Nest (1)	5.00	4.86	2.91	4	1,250,000	17	294,118	24	208,333
73	84	Saccasan Bailey Partners	Sydney (1)	5.00	4.20	19.05	3	1,666,667	35	142,857	42	119,048
78	80	Stewart, Brown & Co	Chatswood (1)	4.86	4.59	5.84	6	809,167	19	255,526	23	211,087
79	83	Maxwell Brown & Mountjoy	Shepparton (2)	4.80	4.23	13.49	5	959,480	23	208,583	42	114,224
80	81	Wise Lord Ferguson	Hobart (1)	4.77	4.43	7.58	8	596,100	38	125,495	50	95,376
81	76	Mulqueen Griffin Rogers	Bendigo (4)	4.75	4.30	10.47	4	1,187,500	38	125,000	55	86,364
82	77	LambertsBRS*	Adelaide (3)	4.60	4.60	0.00	6	766,667	17	270,588	28	164,286
83	75	Bush & Campbell	Wagga Wagga (3)	4.50	4.24	6.13	5	900,000	24	187,500	35	128,571
84	89	PDY Partners	North Sydney (1)	4.30	3.50	22.86	4	1,075,000	30	143,333	36	119,444
85	86	Poole & Associates	Swan Hill (4)	4.22	4.13	2.06	5	844,000	12	351,667	26	162,308
86	-	McInnes Graham & Gibbs	Melbourne (1)	4.20	4.10	2.44	4	1,050,000	30	140,000	35	120,000
87	70	Haines Muir Hill*	Melbourne (1)	4.20	4.50	-6.67	5	840,000	22	190,909	29	144,828
88	89	Ashley & Munro	Brisbane (1)	4.00	3.25	23.08	7	571,429	20	200,000	31	129,032
89	93	Hansens Accountants*	Melbourne (1)	3.80	3.06	24.18	4	950,000	34	111,765	34	111,765
90	95	Marsh Tincknell	Bris./Mount Gravatt (1)	3.60	3.26	10.33	3	1,200,000	30	120,000	43	83,721
91	98	Anderson Roscoe	Melbourne (1)	3.50	3.11	12.72	3	1,166,667	16	218,750	21	166,667
92	92	GHR Group	Sydney (1)	3.30	2.98	10.60	5	660,000	12	275,000	22	150,000
93	-	Benson Partners Chartered Accountants	Melbourne (1)	3.20	1.10	190.91	6	533,333	17	188,235	24	133,333
93	91	Cassim Calligeros Simos	Sydney (2)	3.20	3.21	-0.44	4	800,000	16	200,000	23	139,130
95	-	Galpin, Engler, Bruins & Dempsey	Mount Gambier (3)	3.00	2.20	36.36	3	1,000,000	30	100,000	39	76,923
96	94	Richmond Sinnott & Delahunty	Bendigo (1)	3.00	2.40	25.00	3	1,000,000	19.5	153,846	25.5	117,647
97	100	Barnes Dowell James	North Sydney (2)	3.00	2.45	22.45	3	1,000,000	10	300,000	15	200,000
98	-	MJC Partners	Dandenong (1)	2.95	2.80	5.36	3	983,333	12	245,833	20	147,500
99	97	Kothes	Bega (7)	2.91	2.70	7.80	7	415,714	36	80,833	44	66,136
100	-	Bentley Brett & Vincent	Coffs Harbour (2)	2.80	2.51	11.52	4	700,000	20	140,000	29	96,552
TOTAL				4,828.36	4,364.28							
AVERAGE				48.28	44.08	12.92	29	1,167,867	209	214,136	285	148,010

* BRW estimate

N/A Not applicable or not available

(a) Fees restated to remove divisions disposed of during 2004-05

(b) Figures for year ending March 31

(c) Formerly part of KPMG

(d) Includes SLA Partners from September 2004

(e) Joined MGI Group on July 1, 2005

(f) Figures for year ending April 30, 2005

Senior managers and executives listed in partners column.

Compiled by Melanie Dunn