

FEATURE (BRW TOP 100 ACCOUNTING FIRMS)

RANK		FIRM	HEAD OFFICE (NUMBER OF OFFICES)	REVENUE			STAFF					
06-07	05-06			Fees 2006-07 (\$)	Fees 2005-06 (\$)	Change (%)	Number of partners	Revenue per partner (\$)	Number of professional staff *	Revenue per professional staff (\$)	Total staff (excluding partners) *	Revenue per staff (\$)
1	1	PricewaterhouseCoopers	Sydney (8)	1,260,000,000	1,104,000,000	14.13	445	2,831,461	4042	311,727	5443	231,490
2	2	KPMG	Melbourne/Sydney (14)	809,400,000	713,900,000	13.38	332	2,437,952	3194	253,413	4242	190,806
3	3	Ernst & Young	Sydney (7)	786,300,000 #	700,000,000 #	12.33	352	2,233,807	3123	251,777	4088	192,343
4	4	Deloitte *	Sydney (11)	616,000,000	523,000,000	18.16	351	1,760,684	2929	210,994	3773	163,795
5	5	WHL Group	Melbourne (17)	265,126,000	230,600,000	13.02	233	1,137,880	1200	220,938	1768	149,958
6	7	BDO Kindalls	N/A (13)	189,000,000	116,000,000	45.69	137	1,233,577	731	231,199	1053	160,484
7	6	PMF Chartered Accountants & Business Advisers	Sydney (14)	138,492,680	128,400,000	7.80	111	1,247,682	671	206,307	871	159,004
8	9	Pitcher Partners	N/A (5)	123,000,000	94,000,000	30.85	78	1,578,923	599	205,342	767	160,385
9	10	Grant Thornton	Sydney (5)	104,624,000	87,350,000	19.78	74	1,413,838	428	244,449	558	187,488
10	12	RSM Bird Cameron	Perth (29)	81,000,000	79,000,000	15.19	70	1,300,000	402	220,368	638	142,833
11	11	Moore Stephens	Melbourne (9)	88,727,488	86,369,055	2.73	71	1,249,683	413	214,837	551	181,030
12	13	William Buck	Melbourne (5)	82,000,000	78,093,000	5.00	65	1,261,538	477	171,908	592	138,514
13	16	H&B Mann Judd	Sydney (9)	72,807,743	60,078,938	21.19	76	957,997	380	191,599	477	152,637
14	17	Asuman Alliance # 1	Melbourne (4)	70,560,000	50,400,000	40.00	N/A	N/A	350	201,600	380	185,684
15	15	H&B Black **	Sydney (366)	67,881,940	62,900,000	7.92	N/A	N/A	990	68,568	1135	99,808
16	14	Bartleys MHI Australia	Sydney (13)	65,000,000	73,000,000	-10.96	63	1,031,746	300	216,667	392	165,816
17	-	Nevis Australia	Sydney (7)	53,900,292	47,820,000	12.71	47	1,146,815	270	199,631	359	150,140
18	18	Farrer Hodgson	Sydney (5)	52,800,000	59,500,000	-11.60	31	1,696,774	201	281,892	233	225,751
19	19	McGuireWoods+Partners	Sydney (6)	48,000,000 #	41,000,000 #	17.07	22	2,181,818	180	266,667	204	235,294
20	20	KordaMentha #	Melbourne/Sydney (7)	43,000,000	37,000,000	16.22	18	2,388,889	170	292,941	182	236,264
21	25	Hall Chadwick Australia	Sydney (4)	38,050,000	29,800,000	27.68	20	1,902,500	198	192,172	245	155,306
22	21	PPB	N/A (7)	36,000,000	33,328,648	8.02	24	1,500,000	129	270,070	163	220,859
23	22	Waterfurlong	Cardera (2)	29,800,000	28,500,000	4.56	14	2,128,571	164	181,707	199	149,749
24	24	M2 Australian Association	N/A (9)	28,900,000	25,070,000	15.28	26	1,111,538	147	196,599	186	155,376
25	26	UHY Haines Norton Chartered Accountants	N/A (6)	26,481,697	23,471,823	12.82	27	980,804	149	177,730	184	143,922
26	28	DFK Australia	Cardera (9)	23,982,680	22,575,676	6.23	25	959,307	105	228,406	135	177,649
27	23	SimsPartners	Sydney (7)	23,900,000	25,400,000	-5.91	17	1,405,882	83	291,463	111	215,315
28	27	Forsyth	Newcastle (3)	22,021,467	22,108,150	-0.39	10	2,202,147	33	667,317	100	220,215
29	30	Heyes Knight	Sydney (6)	21,840,000	17,600,000	24.09	23	949,585	101	216,238	129	169,302
30	29	BKR Walker Wayland National Association	N/A (6)	20,600,000	20,000,000	3.00	22	936,364	100	206,000	135	152,593
31	35	Lewler Partners	Newcastle (3)	20,102,600	15,110,000	33.04	12	1,675,217	107	187,875	158	127,232
32	39	Prosperity Advisers	Newcastle (3)	16,927,524	11,681,573	44.91	10	1,692,752	52	326,029	130	130,212
33	-	Sothern Chartered Accountants	Melbourne (6)	16,863,472	14,566,977	15.77	20	843,174	84	200,756	111	181,923
34	37	DKM Group	Brisbane (4)	16,152,000	12,781,885	26.37	13	1,242,462	63.64	253,803	103.5	156,058
35	36	Johnston Burke	Brisbane (1)	16,013,000	13,089,200	22.34	15	1,067,533	77	207,961	96	166,802
36	33	Acors*	Hobart (6)	15,986,412	13,612,284	17.40	29	551,256	112	142,736	137	116,889
37	34	MSI Group	Melbourne (5)	15,101,000	14,394,000	3.47	22	686,409	91	185,945	123	122,772
38	-	Prohall	Melbourne (4)	15,000,000 #	12,000,000 #	25.00	5	3,000,000	75	200,000	85	176,471
39	38	Peris	Adelaide (4)	13,524,000	11,977,000	12.92	14	966,000	58	233,172	86	157,256
40	49	GMR Centre	Melbourne (2)	13,400,000	11,100,000	20.72	10	1,340,000	63	212,898	63	161,446
41	8	Horsath	Brisbane (4)	12,500,000	10,500,000	19.05	12	1,041,667	60	208,333	88	142,045
42	41	Bojix Chartered Accountants	Cooma (6)	11,778,000	11,250,000	4.48	10	1,177,800	88	133,818	108	109,037
43	46	whn	Adelaide (3)	10,660,000	9,300,000	14.62	11	969,091	79	124,937	93	114,624
44	47	Leve Lippmann	Melbourne (1)	10,500,000	9,250,000	13.51	8	1,312,500	43	244,186	69	162,174
45	40	Australian Solutions Group	Melbourne (1)	10,195,939	11,860,871	-14.04	9	1,132,882	48	212,415	72	141,610
46	42	Brough Mazars #	Sydney (1)	10,500,000	10,500,000	0.00	9	1,166,667	40	262,500	53	198,113
47	48	Crosbie Warren Sinclair	Newcastle (2)	10,090,420	8,099,700	10.89	11	917,311	46	219,357	64	167,663
48	54	Beit Partners Accountants Advisers Auditors	Sydney (1)	10,042,000	8,090,000	24.13	1	10,042,000	61	164,623	69	145,536
49	45	Worrell Solvency and Forensic Accountants	Brisbane (4)	9,640,000	8,360,000	2.99	11	876,364	38	253,084	49	196,735
50	49	Enfield Symonds Voss, Chartered Accountants	Sydney (1)	9,525,000	8,975,000	6.13	9	1,058,333	45	211,667	57	167,305
51	53	Cutler & Neale	Newcastle (1)	9,500,000	8,200,000	15.85	7	1,357,143	61	185,738	83	114,458



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04-07	05-08			Fees 2006-07 (\$)	Fees 2005-06 (\$)	Change (%)	Number of partners	Revenue per partner (\$)	Number of professional staff *	Revenue per professional staff (\$)	Total staff (excluding partners) *	Revenue per staff (\$)
52	52	Roberts & Morrow	Armidale (3)	8,863,768	8,031,332	10.36	14	633,126	44	201,448	58	152,824
53	61	Hood Sewerly	Adelaide (3)	8,695,000	7,020,000	23.86	7	1,242,143	27	322,037	78	111,474
54	64	Upton Group	Buntaberg (4)	7,888,828	6,173,211	24.57	7	1,098,547	34	226,171	64	120,154
55	57	Edwards Marshall	Adelaide (1)	7,510,387	7,894,577	-4.87	12	625,864	46.4	185,427	56	134,114
56	62	Webb Group Australia	Melbourne (1)	7,500,000	6,757,000	11.00	8	937,500	35	214,286	47	189,574
57	63	The Allan Hall Partnership	Sydney (1)	7,400,000	6,809,000	8.88	5	1,480,000	45	164,444	63	117,480
58	79	WMS Chartered Accountants	Gold Coast (1)	7,296,000	6,029,000	45.08	7	1,042,286	33.46	218,051	46.02	158,540
59	-	Chan & Taylor	Sydney (3)	7,250,000	4,781,325	51.63	4	1,812,500	40	181,250	65	111,538
60	66	Bybends Accountants and Financial Advisers	Perth (4)	6,819,000	6,037,000	12.95	6	1,136,500	37	184,297	49	139,163
61	67	Forsyth	Armidale (4)	6,770,000	5,850,000	15.73	9	752,222	33	205,152	49	138,163
62	70	Williams & Partners	Brisbane (1)	6,730,000	5,780,000	16.44	8	841,250	42	160,238	54	124,630
63	71	Bedford Titley	Sydney (1)	6,500,000	6,000,000	8.33	5	1,300,000	18.5	351,351	23	292,609
64	69	Hil Riggs Chartered Accountants	Sydney (1)	6,374,242	5,893,195	9.84	6	1,062,374	30	212,475	40.8	156,231
65	68	Morse Group	Bethurst (5)	6,232,300	5,465,133	14.04	10	623,230	49.42	126,109	59.82	104,184
66	72	Molloy Orr & Finlan	Bellarb (2)	6,162,680	5,507,054	11.81	5	1,232,536	17.2	358,295	25.5	241,674
67	-	Byrons Chartered Accountants	Sydney (1)	6,000,000	5,865,000	0.91	6	1,000,000	31	193,548	43	139,539
68	73	PDY Partners	Sydney (1)	5,656,000	5,400,000	4.74	3	1,885,333	18	353,500	33	171,384
69	88	Marsh Tockaill	Brisbane (1)	5,500,000	4,200,000	30.96	4	1,375,000	31	177,419	43	127,907
70	80	Bush and Campbell	Wagga Wagga (1)	5,450,000	4,840,000	12.60	6	908,333	28	209,615	39	139,744
71	82	Wise Land Ferguson	Hibart (1)	5,362,094	4,829,136	11.04	8	670,262	40	134,052	52	103,117
72	81	Stewart, Brook & Co	Sydney (1)	5,256,000	4,812,000	9.23	6	876,000	23	258,522	26	202,154
73	75	Seccombe Bailey	Sydney (1)	5,200,000 #	5,200,000 #	0.00	2	2,600,000	32	162,500	39	133,333
74	78	Mulqueen Griffin Rogers	Bendigo (4)	5,070,000	5,100,000	-0.59	3	1,690,000	25	202,800	40	126,750
75	77	Cameras Accountants & Advisors	Leicester (3)	5,056,525	5,120,000	-1.24	4	1,264,131	37	136,863	56	90,295
76	83	MB-M Business Solutions	Shepperton (2)	5,000,000	4,700,000	6.38	6	833,333	27.6	181,159	40.8	123,153
77	-	Farrow Wyatt Chartered Accountants and Financial Advisers	Maitland (2)	4,888,400	4,359,346	12.14	4	1,222,100	39	125,344	51	95,851
78	87	Duncan Davies	Sydney (1)	4,860,000	4,250,000	14.35	6	810,000	20	243,000	28	173,571
79	-	Butler Settlein	Perth (1)	4,740,000	4,270,000	11.01	6	790,000	25	188,400	33	143,636
80	-	Blair Acumes	Melbourne (1)	4,654,000	3,296,000	41.20	6	775,667	21.2	219,528	34.2	192,314
81	84	Poole & Associates	Swan Hill (3)	4,384,000	4,200,000	4.38	4	1,096,000	27	162,370	34	128,941
82	-	Mum's	Perth (1)	4,253,857	3,802,810	11.86	4	1,063,464	17	250,227	23	184,950
83	-	Kelly & Partners	Sydney (2)	4,200,000	-	N/A	4	1,050,000	30	140,000	35	120,000
84	95	MJC Partners	Dandenong (1)	4,188,000	3,820,000	8.25	4	1,047,250	11	378,836	21	196,333
85	81	GHR Group	Sydney (1)	4,145,000	3,027,980	36.89	5	829,000	12	345,417	19	218,158
86	-	Richmond, Simott & Delahunty	Bendigo (1)	3,950,000	3,820,000	3.12	4	987,500	26	151,823	35	112,897
87	90	Anderson Rouse	Melbourne (1)	3,937,000	3,705,564	6.25	4	984,250	20	196,850	25	157,480
88	94	Barnes Dowell James	Sydney (2)	3,875,000	3,300,000	17.42	4	968,750	10	397,500	17	227,941
89	-	Kennedy & Co	Adelaide (1)	3,895,000	3,149,000	17.34	2	1,847,500	22.5	164,222	26.5	139,434
90	91	Cassim Callaghan Simons	Sydney (2)	3,870,000	3,815,895	1.50	6	645,000	18	228,375	21	174,762
91	-	Pinnacle Accounting Partners	Griffith (1)	3,545,000	-	N/A	5	709,000	22	161,136	31.5	112,540
92	95	Rhodes Docherty & Co	Sydney (1)	3,442,042	3,210,000	7.21	1	3,442,042	20	172,102	25	137,082
93	97	Benger Peppers Chartered Accountants	Sydney (1)	3,342,373	3,186,000	4.81	3	1,114,124	19	175,914	22	151,926
94	93	Wilson Watt Papandrea	Canberra (1)	3,315,000	3,574,925	-7.27	2	1,657,500	21	157,857	29	114,389
95	97	Bentley Beth & Vincent	Coffs Harbour (2)	3,153,018	3,188,737	-1.12	4	788,250	13	242,540	29	108,725
96	-	Clark & Jacobs	Sydney (1)	3,038,753	2,819,741	7.77	3	1,012,918	13	233,750	16	289,922
97	-	Hutchinson Lomas	Sydney (1)	2,830,828	2,758,588	2.61	1	2,830,828	11	257,330	20	141,531
98	-	Elliot Brisbane	Brisbane (1)	2,500,000	-	N/A	3	833,333	10	250,000	15.5	161,290
99	-	Adhive, Corporation	Canberra (1)	2,348,723	2,218,610	5.86	1	2,348,723	5	469,745	16.2	144,983
100	-	CF Partners	Melbourne (2)	2,325,000	2,100,000	10.71	2	1,162,500	9	258,333	15	155,000

* Full-time equivalents. # BRW estimate. * For year ending May 31. † Part of Galston Group since June 30. N/A Not applicable or not available. ** For year ending March 31