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IPA SPECIAL REPORT

THE 2014 IPA 200 FIRMS



INSIDE Public Accounting
2014 TOP
200
FIRMS

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The competitive advantage for accounting firm leaders since 1987



September 2014
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COMING NEXT MONTH

The Fastest-Growing Firms
2014 Association Membership
2014 IPA All-Star Firms
The Most Admired Peers
The Most Recommended
Consultants and more.

INSIDE PUBLIC ACCOUNTING
A publication of
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INSIDE Public Accounting (IPA) is pleased to release its fifth annual ranking of the 200 largest accounting firms in the nation. This month, IPA lists the firms ranked Nos. 101 to 200, complementing last month's IPA 100 ranking.

The IPA 100, combined with the IPA 200, offer a clear look at the financial and operational health of the profession. The rankings were compiled by net revenues, using data gathered from IPA's survey and analysis of firms, which attracted a record number of participants, at more than 540.

INSIDE Public Accounting 2014 TOP 200 FIRMS

What does it take to be among the 200 largest firms in the U.S.? Based on data collected for the most recent fiscal year, IPA 200 firms range in size from \$14 million to \$31 million, and from 60 to 235 staff. The list begins with No. 101, New Philadelphia, Ohio-based **Rea & Associates**, at \$31.6 million in net revenues, and ends at No. 200, Voorhees, N.J.-based **Bowman & Company**, at \$14.2 million.

On average, IPA 200 firms have been in business for 50 years, and have grown through a combination of organic growth, acquisitions and mergers. As a group, they account for over 12,000 staff across 300 offices, generate \$2.1 billion in revenues from over 13.5 million charge hours, and contribute over \$585 million in net income to their 1,400 equity owners. The IPA 200 serve more than 250 publicly traded companies, and generated \$350 million in revenues from non-traditional services.

The IPA 200 averaged 5.4% top line growth, up from 4.3% last year, demonstrating continued resiliency in achieving sustainable growth. Finding and maintaining growth while preserving profitability are two of the challenges of the IPA 200, as larger firms move “down market” and fee pressures continue across the nation.

Like their IPA 100 counterparts, the IPA 200 also struggle with staff recruitment and retention. More than 1,400 professional staff – one in eight professionals – left these firms last year.

The IPA 200, as a group tend to favor “home grown” partners over lateral partner hires, with two-thirds of all new equity partners named last year coming from within. These equity partners are enjoying the rewards of ownership, with average equity partner compensation at \$443,502, up almost \$30,000 over last year.

We are pleased to share data and analysis on these stellar firms. IPA welcomes feedback as well, as the ranking will continue to evolve. If there’s additional information you’d like us to share, please let us know. ■IPA

IPA Welcomes New Firms To The IPA 200

Debuting... Kerber Eck & Braeckel, Springfield, Ill., at No. 126; Legacy Professionals, Chicago, at No. 158; Sobel & Co., Livingston, N.J., at No. 168; Tate & Tryon, Washington, D.C., at No. 169; Maloney+Novotny, Cleveland, at No. 185; Berntson Porter & Co., Bellevue, Wash., at No. 189; Seim Johnson, Omaha, Neb., at No. 190; Whittlesey & Hadley, Hartford, Conn., at No. 193; Moore Colson, Marietta, Ga., at No. 195; KatzAbosch, Timonium, Md., at No. 197; NSBN LLP, Beverly Hills, Calif., at No. 198; Gray Gray & Gray, Westwood, Mass., at No. 199; and Bowman & Company, Voorhees, N.J., at No. 200. ■IPA

Editorial Note: For the list of the IPA 200, see pages 6-9. IPA ranks firms by net revenue, unless otherwise noted. All growth in revenues and income reported in this publication are organic, unless otherwise highlighted. The IPA 200 is the most comprehensive list of the 101st to 200th largest accounting firms published today, but we recognize that the list is evolving because some firms exited due to mergers and a handful of firms that didn’t participate for various reasons. Only two firms within the IPA 200 ranks, did not participate, or provide data. IPA will continue to work with firms and the many accounting associations to improve the list to offer greater value and insight to the profession every year. ■IPA

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IPA 200: Focus On Deliberate Growth, Smarter Work Practices

Ninety percent (90%) of the IPA 200 firms experienced positive net revenue growth last year, up from 80% the previous year and 76% in the 2011/2012 survey. This more universal growth reflects a strong recovery across all regions.

Like their IPA 100 counterparts, the IPA 200 are also seeing erosion of profitability, with income as a percentage of net revenues drifting downward from 30.3% in 2011, to 29.2% in 2012 and 29.0% this past fiscal year. ■IPA



INSIDE PUBLIC ACCOUNTING 2014 IPA 200 THREE-YEAR TRENDS

CATEGORY	'14 IPA 200 AVERAGE	'14 IPA 200 MEDIAN	'13 IPA 200 AVERAGE	'12 IPA 200 AVERAGE
Revenue Growth	5.4%	5.9%	4.3%	2.5%
Income Growth	6.2%	5.0%	3.7%	5.2%
Net Income as a Percentage of Revenue	29.0%	28.6%	29.2%	29.4%
Net Income per Equity Partner	\$484,100	\$441,107	\$464,231	\$462,323
Managing Partner Compensation	\$642,493	\$525,000	\$584,297	\$574,223
Equity Partner Compensation	\$443,502	\$412,188	\$415,483	\$413,841
Non-Equity Partner Compensation	\$208,023	\$190,500	\$210,866	\$205,010
Net Revenue per Charge Hour	\$158.68	\$156.23	\$166.91	\$156.46
Net Revenue per Equity Partner	\$1,717,308	\$1,572,366	\$1,536,159	\$1,543,952
Percentage Time Billed per Equity Partner	44.6%	43.4%	46.2%	42.7%
Net Revenue per Professional	\$226,947	\$216,551	\$228,019	\$221,022
Net Revenue per Employee	\$177,247	\$175,681	\$176,930	\$173,731
Pay per Professional	\$76,657	\$74,338	\$80,448	\$77,767
Leverage (Prof. Staff/Equity Partner)	7.9	7.3	7.1	7.1
A&A-Tax-Other (Percentage of Revenue)	44-39-17	NA	43-39-18	44-39-17
Minimum IPA 200 Net Revenue	\$14,200,000	NA	\$13,997,293	\$13,203,345

Source: INSIDE Public Accounting

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THE 2014 IPA 200
RANKED BY U.S. NET REVENUE

RANK		FIRM / HEADQUARTERS	MP / CEO	NET REVENUE	% CHG.
'14	'13				
101	99	Rea & Associates Inc. / New Philadelphia, Ohio	Lee Beall	\$31,559,500	1.5
102	102	Wolf & Company PC / Boston	Mark A. O'Connell	\$31,498,769	7.3
103	109	Yeo & Yeo PC / Saginaw, Mich.	Thomas E. Hollerback	\$31,245,771	13.8
104	103	Brown Smith Wallace LLC / St. Louis	Harvey N. Wallace	\$30,987,000	5.9
105	105	Clark Nuber PS / Bellevue, Wash.	David E. Katri	\$30,963,752	6.1
106	104	Padgett Stratemann & Co. LLP / San Antonio	John E. Wright	\$30,068,432	3.0
107	107	PYA / Knoxville, Tenn.	Edward V. Pershing	\$30,034,091	7.2
108	98	Vavrinek Trine Day & Co.* / Rancho Cucamonga, Calif.	Kevin Pulliam	\$30,000,000	0.0
109	110	Kreischer Miller / Horsham, Pa.	Stephen W. Christian	\$29,390,516	10.0
110	106	PBMares / Newport News, Va.	Alan S. Witt	\$28,964,442	1.6
111	111	Gursey Schneider LLP / Los Angeles	Stephan H. Wasserman	\$28,196,832	6.7
112	116	RBZ LLP / Los Angeles	John Schweisberger	\$27,933,000	8.5
113	108	Baker Newman Noyes / Portland, Maine	Eleanor Baker	\$27,694,112	0.0
114	121	Lutz / Omaha, Neb.	Gary Witt	\$27,097,439	14.5
115	146	REDW LLC / Albuquerque, N.M.	Ron Rivera	\$26,445,659	0.0
116	112	Brady Martz & Associates PC / Grand Forks, N.D.	Ronald Johnke	\$26,412,479	3.0
117	117	Jackson Thornton / Montgomery, Ala.	Ned F. Sheffield	\$26,386,287	6.7
118	169	Peterson Sullivan LLP / Seattle	Chris Russell	\$26,300,000	11.0
119	131	Briggs & Veselka Co. / Houston	John Flatowicz	\$26,168,660	11.0
120	123	HoganTaylor LLP / Tulsa, Okla.	Randell B. Nail	\$25,996,650	8.0
121	115	Anderson ZurMuehlen & Co. PC / Helena, Mont.	Don Laine	\$25,568,868	5.8
122	132	Hutchinson and Bloodgood LLP / Glendale, Calif.	Richard A. Preciado	\$25,429,990	3.3
123	129	Hagen Streiff Newton & Oshiro / Newport Beach, Calif.	Mark Newton	\$25,199,197	13.9
124	114	Brown Edwards & Company LLP / Bluefield, W.Va.	Domenic E. Pellillo	\$25,119,047	-0.5
125	124	Anders CPAs & Advisors ¹ / St. Louis	Robert J. Minkler Jr.	\$24,626,648	4.2

Key: For ranking purposes, net revenue includes revenue from mergers. Percentage change excludes merger revenue. *IPA estimate. ¹Changed name from Anders Minkler Huber & Helm.

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THE 2014 IPA 200
RANKED BY U.S. NET REVENUE

RANK		FIRM / HEADQUARTERS	MP / CEO	NET REVENUE	% CHG.
'14	'13				
126	NR	Kerber Eck & Braeckel LLP / Springfield, Ill.	Steve Povse	\$24,606,920	7.1
127	126	Lurie Besikof Lapidus & Co. LLP / Minneapolis	Beth Kieffer Leonard	\$24,600,000	6.9
128	125	Boulay PLLP / Eden Prairie, Minn.	Mark DeNucci	\$24,531,000	6.0
129	122	Windes Inc. ² / Long Beach, Calif.	John L. Di Carlo	\$24,123,002	1.0
130	118	Somerset CPAs* / Indianapolis	Patrick Early	\$24,000,000	0.0
131	120	Feeley & Driscoll PC / Boston	Thomas M. Feeley / Michael J. Poirier	\$23,566,624	-2.7
132	135	GBQ Partners LLC ³ / Columbus, Ohio	Darci L. Congrove	\$23,423,337	6.8
133	137	Wolf & Company LLP / Oakbrook Terrace, Ill.	Russell L. Romanelli	\$23,345,349	7.1
134	138	ORBA / Chicago	Mark A. Thomson	\$23,270,000	6.7
135	140	Johnson Lambert LLP* / Falls Church, Va.	Deborah D. Lambert	\$23,000,000	7.2
136	136	Green Hasson & Janks LLP / Los Angeles	Leon C. Janks	\$22,922,000	3.4
137	127	Yount Hyde & Barbour PC / Winchester, Va.	David M. Frazier	\$22,782,492	1.2
138	141	Robert R. Redwitz & Co. / Irvine, Calif.	Robert R. Redwitz	\$22,730,626	8.7
139	139	Mize Houser & Company PA / Topeka, Kan.	Committee	\$21,775,885	1.0
140	128	Frost PLLC / Little Rock, Ark.	Doug Richardson	\$21,546,733	-2.8
141	142	Keiter ⁴ / Henrico, Va.	Mike Gracik	\$21,507,870	2.8
142	134	LaPorte APAC / Metairie, La.	William T. Mason III	\$21,424,531	-2.0
143	143	Pannell Kerr Forster of Texas PC / Houston	Kenneth J. Guidry	\$21,318,131	5.0
144	150	Smith & Howard PC / Atlanta	John W. Lucht	\$21,165,455	12.8
145	145	Windham Brannon PC / Atlanta	David H. Kloess	\$21,141,621	11.0
146	130	Dean Dorton Allen Ford PLLC / Lexington, Ky.	David Bundy	\$21,068,872	-4.7
147	144	Arnett Foster Toothman PLLC / Charleston, W.Va.	Steven S. Robey	\$20,777,057	2.8
148	156	Perkins & Co. PC / Portland, Ore.	Gary Reynolds	\$20,691,000	13.1
149	154	Henry & Horne LLP / Tempe, Ariz.	Chuck Goodmiller / Chuck Inderieden	\$20,446,527	6.6
150	147	Gelman Rosenberg & Freedman / Bethesda, Md.	Jacqueline A. Oneto	\$20,400,233	3.9

Key: NR: Firm not ranked in 2013. ²Changed name from Windes & McLaughry. *IPA estimate. ³Changed name from GBQ Holdings LLC. ⁴Firm provided only net revenue, data not verified against gross. ⁴Changed name from Keiter Stephens Hurst Gary & Shreaves.

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RANKED BY U.S. NET REVENUE

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'14	'13				
151	152	Cain Watters & Associates PLLC / Plano, Texas	Darrell W. Cain	\$20,332,836	5.0
152	163	Alexander Aronson Finning & Co. PC / Westborough, Mass.	Carla McCall / Dave McManus	\$20,300,000	17.6
153	166	BeachFleischman PC / Tucson, Ariz.	Bruce D. Beach	\$20,275,441	11.4
154	158	White Nelson Diehl Evans LLP / Irvine, Calif.	David Doran	\$19,768,300	9.0
155	155	Perelson Weiner LLP / New York	Ronald G. Weiner	\$19,563,881	6.5
156	160	Johnson Miller & Co. CPAs PC♦ / Hobbs, N.M.	James W. Francis	\$19,543,310	8.7
157	159	Untracht Early LLC / Florham Park, N.J.	Tracey B. Early / David S. Untracht	\$19,100,002	6.0
158	NR	Legacy Professionals LLP / Chicago	Robert Tiberi	\$19,100,000	3.3
159	153	Travis Wolff LLP / Dallas	Perry Kaufman	\$19,001,999	1.4
160	157	Smolin Lupin & Co. PA / Fairfield, N.J.	Ted Dudek	\$18,787,011	-1.0
161	168	Gross Mendelsohn & Assoc. PA / Baltimore	David A. Goldner	\$18,603,423	12.8
162	173	PMB Helin Donovan LLP / Austin, Texas	Don McPhee	\$18,577,773	1.0
163	162	Janover LLC / Garden City, N.Y.	Mark K. Goodman	\$18,560,000	4.0
164	183	Calibre CPA Group / Bethesda, Md.	James C. Kokolas	\$18,247,384	4.5
165	161	Frost Ruttenberg & Rothblatt PC / Deerfield, Ill.	Richard S. Sgarlata	\$18,207,924	0.5
166	165	DiCicco Gulman & Company LLP / Woburn, Mass.	Leonard N. DiCicco Jr.	\$18,175,400	6.4
167	175	Maxwell Locke & Ritter LLP / Austin, Texas	Steven W. Knebel	\$17,903,550	9.0
168	NR	Sobel & Co. LLC† / Livingston, N.J.	Alan D. Sobel	\$17,834,000	2.3
169	NR	Tate & Tryon PC / Washington, D.C.	Charles F. Tate	\$17,737,000	7.0
170	170	Matson and Isom / Chico, Calif.	James M. Holt	\$17,639,983	7.0
171	178	Sellers Richardson Holman & West LLP / Birmingham, Ala.	Allen Dunn	\$17,457,035	8.3
172	174	WebsterRogers LLP / Florence, S.C.	Debra Turner	\$17,425,185	13.0
173	171	GreerWalker LLP / Charlotte, N.C.	Charles Greer	\$17,384,544	5.9
174	167	Geffen Meshner / Portland, Ore.	Michael A. Rompa	\$17,017,750	1.9
175	181	Kerkering Barberio & Co. / Sarasota, Fla.	Robert J. Lane	\$16,983,704	8.4

Key: ♦Firm reported only net revenue, data not verified against gross. NR: Firm not ranked in 2013. †Gross revenue reported and percentage growth is based on gross revenue.

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'14	'13				
176	182	Lane Gorman Trubitt PLLC / Dallas	Bob Knight	\$16,898,056	8.2
177	151	VonLehman & Company Inc. / Fort Mitchell, Ky.	Brian Malthouse	\$16,889,577	-4.8
178	193	HW&Co. ⁵ / Cleveland	Stephen E. Stanisa	\$16,762,373	15.8
179	176	Gumbiner Savett Inc. / Santa Monica, Calif.	Michael M. Savoy	\$16,701,098	6.0
180	172	Smith Elliott Kearns & Co. LLC / Hagerstown, Md.	John R. Schnitzer	\$16,641,034	1.0
181	179	Gettry Marcus CPA PC / Woodbury, N.Y.	Steven L. Marcus	\$16,500,724	2.6
182	177	Buchbinder Tunick & Company LLP / New York	David Sands	\$16,281,000	1.0
183	180	Harper & Pearson Company PC [♦] / Houston	Richard B. Lynch	\$16,144,346	2.9
184	186	Daszkal Bolton LLP / Boca Raton, Fla.	Michael Daszkal	\$16,078,903	8.0
185	NR	Maloney+Novotny LLC / Cleveland	Matthew J. Maloney	\$15,798,968	3.7
186	188	Barfield Murphy Shank & Smith / Birmingham, Ala.	Don Murphy	\$15,675,000	6.0
187	184	Frazer LLP / Brea, Calif.	Jeff C. Jones	\$15,598,000	2.0
188	187	James Moore & Co. PL / Gainesville, Fla.	Carol A. Villemaire	\$15,528,195	5.0
189	NR	Berntson Porter & Co. PLLC / Bellevue, Wash.	Robert Berntson	\$15,509,069	5.9
190	NR	Seim Johnson LLP / Omaha, Neb.	Roger E. Thompson	\$15,217,000	4.6
191	190	Brady Ware & Company / Dayton, Ohio	Brian P. Carr / James E. Kaiser	\$15,074,220	2.9
192	191	Hood & Strong LLP / San Francisco	Robert Raffo	\$15,031,000	4.5
193	NR	Whittlesey & Hadley PC / Hartford, Conn.	Andrew G. Andrews	\$15,004,326	7.9
194	185	Moore Stephens Tiller LLC / Atlanta	Marcus G. Dowling	\$14,833,782	-1.7
195	NR	Moore Colson / Marietta, Ga.	Bert Mills	\$14,537,042	13.1
196	199	Saltmarsh Cleaveland & Gund / Pensacola, Fla.	Ronald E. Jackson	\$14,461,100	3.2
197	NR	KatzAbosch / Timonium, Md.	Mark Cissell	\$14,377,971	2.9
198	NR	NSBN LLP / Beverly Hills, Calif.	Kenneth A. Miles	\$14,343,200	1.0
199	NR	Gray Gray & Gray LLP / Westwood, Mass.	C. Joseph Ciccarello	\$14,270,695	1.6
200	NR	Bowman & Company LLP / Voorhees, N.J.	Henry J. Ludwigen	\$14,200,000	5.0

Key: NR: Firm not ranked in 2013. ⁵Changed named from Howard Wershbaile & Co. [♦]Firm reported only net revenue, data not verified against gross.

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Revenue Metrics

Charge Hours

**Revenue per
Equity Partner**

**Income per
Equity Partner**

**Revenue per
Employee**

Operational Metrics

Compensation Metrics

Utilization

Income Metrics

The report is customized to firm size based on your firm's revenues (IPA Top 100 firms \$30 million and above, \$10 million to \$30 million, \$5 million to \$10 million and \$2 million to \$5 million.)

Find out more online at www.insidepublicaccounting.com/survey/report-cards/

* Your firm must have participated in the IPA annual survey in order for IPA to provide you the needed data (metrics).

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NOTE: If your firm is a current member of the associations listed below, you will receive a PDF copy of the full 2014 IPA **National Benchmarking Report** as part of your association affiliation. Affiliated Associations: **Alliott Group; CPAmerica; CPACConnect; Enterprise Worldwide; Leading Edge Alliance; Moore Stephens and PrimeGlobal.**

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