

**NETWORKS: FEE DATA**

Rank	Name	Fee income (\$m)	Growth (%)	Fee split (%m)					Year-end
				Audit & Assurance	Accounting Services	Tax services	Advisory	Other	
<b>Networks</b>									
1	Deloitte* (1)	36,800.0	5%	26	-	16	46	-	May-16
2	PwC* (1)	35,896.0	2%	43	-	25	32	-	Jun-16
3	EY* (1)	29,626.0	3%	38	-	26	26	9	Jun-16
4	KPMG* (1)	25,420.0	4%	40	-	22	38	-	Sep-16
5	BDO* (2)	7,601.4	4%	44	15	22	19	-	Sep-16
6	RSM* (3)	4,865.7	5%	41	7	30	20	2	Dec-16
7	Grant Thornton* (1)	4,789.2	3%	42	-	21	34	2	Dec-16
8	Crowe Horwath International* (1) (4)	3,708.3	6%	45	-	25	14	16	Dec-16
9	Baker Tilly International (5)	3,235.2	6%	35	15	25	14	11	Dec-16
10	Nexia International*	3,207.5	4%	44	16	21	11	8	Jun-16
11	Moore Stephens International (6)	2,742.6	3%	37	15	26	13	9	Dec-16
12	Kreston International* (7)	2,105.2	3%	39	13	27	6	15	Oct-16
13	HLB International* (8)	2,077.5	7%	44	7	22	9	16	Dec-16
14	Mazars*	1,514.7	6%	47	18	16	18	1	Aug-16
15	PKF International* (9)	1,042.0	3%	39	15	21	6	19	Jun-16
16	UHY International*	515.4	0%	44	17	19	14	6	Dec-16
17	SFAI*	487.5	142%	38	14	29	19	-	Dec-16
18	MGI Worldwide*	437.8	-20%	26	30	23	9	12	Jun-16
19	Russell Bedford International*	412.0	5%	30	28	22	7	13	Dec-16
20	Pan-China International* (10)	364.6	14%	79	1	5	4	11	Dec-16
21	ECOVIS International* (11)	336.0	4%	20	29	29	12	10	Dec-16
22	ShineWing International*	297.2	8%	67	6	6	5	16	Dec-16
23	UC&CS America* (1) (12)	239.1	25%	23	-	74	3	-	Dec-16
24	TGS Global*	218.6	3%	22	46	19	7	6	Sep-16
25	Reanda International* (13)	178.6	8%	36	5	13	12	34	Dec-16
26	Auren*	112.4	5%	26	23	29	16	6	Dec-16
27	IECnet*	77.8	-35%	28	29	28	12	3	n.ap
28	SMS Latinoamerica*	73.7	2%	32	16	28	18	7	Dec-16
29	FinExpertiza (14)	53.3	13%	46	2	10	14	28	Jun-16
30	Kudos International* (1)	23.3	30%	38	-	-	-	62	Aug-16
<b>Total fee income/growth</b>		<b>168,458.6</b>	<b>4%</b>						
<small>Notes: (e) International Accounting Bulletin estimate. n.d = not disclosed, n.c. = not collected, n.ap = not applicable, n.av = not available. (1) Accounting services are included in Audit and Assurance, (2) FY16 fee data include \$2,059.0m from correspondent and alliance members, (3) FY16 fee data include \$1.0bn from correspondent and alliance member firms, (4) FY16 data include \$950m from alliance or correspondent member firms, (5) Baker Tilly International restated their FY15 reported revenues to comply with IAB world survey guidelines. The restatement includes applying average exchange rates, rather than constant exchange rates and including only full member firms that were part of the network at the end of the financial year, FY16 fee data includes \$9.6m from alliance member firm, (6) FY16 fee data include \$22.7m from correspondent and alliance member firms, (7) FY16 fee data include \$2.4m from correspondent and alliance member firms, (8) FY16 fee data include \$23m from correspondent and alliance member firms, (9) FY 16 revenue includes \$12m from correspondent and alliance members, (10) FY16 fee data include \$7.4m from correspondent and alliance member firms, (11) ECOVIS International revenue does not include fee income of associated USA partners. If it were to, the combined revenue of the network would be \$537.0m, (12) FY16 fee data include \$57.6m from correspondent and alliance member firms, (13) FY16 fee data include \$16.7m from correspondent and alliance member firms, (14) FY16 revenues include \$24.5m from non-exclusive member firms. *Disclaimer – Data relating to non-exclusive member firms is not included.</small>									

Source: International Accounting Bulletin