



# Sarbox boosts revenues across globe

PricewaterhouseCoopers  
tops our international  
networks table as accountants  
worldwide cash in on the  
Sarbanes-Oxley bonanza.

Liz Fisher reports

## International networks

International network	UK affiliate	Fee income \$m	Previous year \$m	Countries	Offices	Member firms	Partners	Total staff	Year end
1 PwC	PwC	17,600	15,820	144	769		7,753	122,471	30.06.04
2 Deloitte	Deloitte	16,400	15,100	148	670		7,700	115,000	31.05.04
3 Ernst & Young	Ernst & Young	14,500	13,136	140	700		6,973	100,601	30.06.04
4 KPMG International	KPMG	13,440	12,160	148	717		6,448	93,983	30.09.04
5 BDO International	BDO Stoy Hayward	3,017	2,668	105	621	89	2,202	25,118	30.09.04
6 Grant Thornton International <sup>1</sup>	Grant Thornton	2,092	1,742	109	504	91	2,026	20,486	30.09.04
7 RSM International <sup>2</sup>	RSM Robson Rhodes LLP	2,088	2,085	72	603	38	2,140	20,371	31.08.04
8 MRI	MRI Moores Rowland, Menzies, WJB Chiltern plc, Lovewell Blake, Hazlewoods, Forrester Boyd, Hawsons, and others	1,825	1,800	88	592	142	2,113	19,176	31.12.04
9 Baker Tilly International	Baker Tilly	1,820	1,550	75	501	122	n/a	18,600	31.10.04
10 Horwath International	Horwath Clark Whitehill	1,789	1,573	84	415	110	2,282	18,500	31.12.04
11 Nexia	Smith & Williamson, Solomon Hare	1,608	1,475	91	330	96	1,614	15,902	30.09.04
12 Fiducial	None	1,240	1,226	78	1,800+	1,610	n/a	15,000	30.09.04
13 PKF International	PKF	1,200	1,110	114	525	242	1,650	13,500	30.06.04
14 HLB International	HLB AV Audit plc, Numerica LLP	1,149	972	104	430	121	1,617	12,060	30.11.04
15 Kreston International	Reeves & Neylan, James & Cowper, Bishop Fleming, HW Fisher, Macnair Mason & others	1,128	990	72	428	212	1,128	11,471	31.10.04
16 AGN International	AGN Shipleys, Dixon Wilson	1,007	948	80	488	195	1,171	9,631	31.10.04
17 MSI <sup>3</sup>	haysmacintyre	968	865	94	310	240	1,563	9,344	30.04.05
18 Moore Stephens International	Moore Stephens	915	839	90	481	331	1,516	13,059	31.12.04
19 IAPA	Watts Gregory, FW Stephens, Wilkins Kennedy and others	711	n/a	44	273	239	1,198	9,059	30.04.04
20 Mazars <sup>4</sup>	Mazars	612	602	58	128		345	5,337	31.08.04
21 IGAF	Buzzacott, Cooper Parry and others	601	606	60	230	140	888	8,059	31.12.04
22 BKR International	Cassons, Blick Rothenberg	593	606	66	342	143	976	7,831	30.06.05
23 CPA Associates	MacIntyre Hudson	570	520	59	270	146	830	7,000	31.03.04
24 DFK International	Chantrey Vellacott DFK	564	492	79	293	173	875	6,573	30.09.04
25 Morison International	Tenon	507	506	62	271	154	942	7,165	31.12.04