



RUSSIA

NETWORKS & ASSOCIATIONS: FEE DATA

Rank	Name	Fee income (RUBm)	Fee income last year (RUBm)	Growth (%)	Fee split (%)					Year end	
					Audit & assurance	Accounting services	Tax	Advisory	Other		
1	EY* (e)	16,835.0	15,733.6	7%	n.d	n.d	n.d	n.d	n.d	n.d	
2	PwC* (e)	13,763.0	12,862.9	7%	n.d	n.d	n.d	n.d	n.d	n.d	
3	KPMG* (e)	12,887.0	12,043.8	7%	n.d	n.d	n.d	n.d	n.d	n.d	
4	Deloitte*	8,446.2	7,406.8	14%	n.d	n.d	n.d	n.d	n.d	2018	
5	BDO* (1)	4,937.3	4,432.4	11%	21	-	-	-	79	Dec-18	
6	HLB International*	4,690.9	4,491.5	4%	13	7	6	73	1	Dec-18	
7	Grant Thornton* (1)	1,395.1	1,444.7	-3%	40	-	3	42	15	Jun-18	
8	FinExpertiza*	936.0	854.0	10%	46	4	10	2	38	Jun-19	
9	Russell Bedford International* (2)	914.0	719.0	27%	8	58	2	29	3	Dec-18	
10	Crowe*	872.3	916.1	-5%	63	7	8	22	-	Dec-18	
11	Nexia International*	791.6	707.3	12%	65	1	4	26	4	Jun-18	
12	Kreston International*	576.0	635.6	-9%	25	4	3	1	67	Oct-18	
13	Mazars*	570.0	492.6	16%	41	36	5	13	5	Aug-18	
14	Baker Tilly International*	542.0	512.1	6%	23	38	3	35	1	Dec-18	
15	PKF International*	433.8	461.2	-6%	32	1	38	5	24	Jun-19	
16	Moore Global* (e)	361.7	338.0	7%	n.d	n.d	n.d	n.d	n.d	n.d	
17	RSM* (3)	324.2	591.0	-45%	71	2	2	25	-	Jun-19	
18	UHY International*	147.6	148.3	0%	30	27	9	34	-	Dec-18	
19	Reanda International* (1)	44.1	24.1	83%	13	-	-	87	-	Dec-18	
20	MGI Worldwide*	23.9	25.8	-7%	40	40	15	5	-	Jun-18	
21	Ecovis International*	20.1	n.d	n.ap	10	24	18	-	48	Dec-18	
Total fee income/growth		69,511.8	64,840.8	7%							
NETWORKS	1	Morison KSi* (4)	644.5	4,062.9	-84%	23	4	1	27	45	Dec-17
	2	Antea* (e)	641.9	705.4	-9%	n.d	n.d	n.d	n.d	n.d	n.d
	3	Praxity*	570.0	637.6	-11%	41	36	5	13	5	n.ap
	4	IAPA*	115.3	116.0	-1%	56	19	3	7	15	Dec-18
	5	AGN International* (e)	103.7	114.0	-9%	n.d	n.d	n.d	n.d	n.d	n.d
	6	Integra International* (1) (5)	86.0	109.9	-22%	60	-	30	10	-	Dec-18
	7	EuraAudit International*	56.8	54.3	5%	47	28	10	16	-	Dec-18
	8	Allinial Global* (6)	22.4	16.7	34%	5	55	5	15	20	Dec-18
	9	CPA Associates International*	16.0	13.1	22%	58	37	5	-	-	Dec-18
	10	GMN International* (5)	15.0	252.0	-94%	51	48	-	1	-	Sep-18
-	PrimeGlobal* (5)	n.ap	162.4	n.ap	n.ap	n.ap	n.ap	n.ap	n.ap	n.ap	
Total fee income/growth		1,627.1	2,181.3	-60%							
ASSOCIATIONS											

Notes: (e) = IAB 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) Gained more clients. (3) Restated figures for last year as its year end changed from December 2017 to June 2018. Current year data is for end of June 2019. Decrease in fee income attributed to significant reduction in number of offices and staff. (4) Several companies left Morison KSi's top firm in Russia, resulting in a reduction of fee income. (5) Lost member firm(s). (6) Increase in fee income attributed to organic growth.

*Disclaimer: Only data from a named member firm or exclusive member firms within a network/association is included. Data relating to correspondent and non-exclusive member firms is not included.

Source: International Accounting Bulletin

NETWORKS & ASSOCIATIONS: STAFF DATA

Rank	Name	Total staff		Growth (%)	Female		Partners		Professionals		Admin		Offices	
		2018	2017		Staff	Partners	2018	2017	2018	2017	2018	2017	2018	2017
NETWORKS														
1	EY* (e)	3,294	3,229	2%	n.d	n.d	n.d	n.d	n.d	n.d	n.d	n.d	n.d	n.d
2	KPMG* (e)	2,782	2,727	2%	n.d	n.d	n.d	n.d	n.d	n.d	n.d	n.d	n.d	n.d
3	Deloitte* (e)	2,315	2,270	2%	n.d	n.d	n.d	n.d	n.d	n.d	n.d	n.d	n.d	n.d
4	PwC* (e)	2,121	2,079	2%	n.d	n.d	n.d	n.d	n.d	n.d	n.d	n.d	n.d	n.d
5	BDO*	1,527	1,393	10%	n.d	n.d	n.d	21	n.d	1207	n.d	165	10	10
6	HLB International*	1,053	1,058	0%	94	5	37	36	873	880	143	142	15	15
7	FinExpertiza*	746	720	4%	582	26	35	31	595	570	116	119	19	20
8	Nexia International*	500	534	-6%	267	14	29	31	388	431	83	72	11	12
9	Grant Thornton*	486	484	0%	320	10	22	23	335	333	129	128	1	1
10	Crowe*	415	435	-5%	283	5	21	20	336	352	58	63	9	9
11	Russell Bedford International*	326	307	6%	n.d	n.d	6	6	302	284	18	17	7	7
12	Baker Tilly International*	290	269	8%	201	3	8	8	235	211	47	50	3	3
13	Kreston International*	285	300	-5%	n.d	n.d	9	12	222	232	54	56	4	5
14	PKF International*	262	236	11%	n.d	n.d	14	13	186	167	62	56	4	4
15	Moore Global* (e)	237	232	2%	n.d	n.d	n.d	n.d	n.d	n.d	n.d	n.d	n.d	n.d
16	Mazars*	224	198	13%	n.d	n.d	5	5	185	160	33	33	2	2
17	RSM*	135	231	-42%	102	7	10	13	118	209	7	9	1	1
18	UHY International*	59	61	-3%	36	1	6	7	45	45	8	9	4	2
19	Reanda International*	29	41	-29%	n.d	1	4	5	12	25	13	11	3	4
20	MGI Worldwide*	27	31	-13%	2	2	2	2	25	29	-	-	2	2
21	Ecovis International*	20	n.d	n.d	17	1	3	n.d	15	n.d	2	n.d	3	n.d
Total staff/growth		17,133	16,835	2%	1,904	75	211	233	3,873	5,135	773	930	98	97
ASSOCIATIONS														
1	Allinial Global*	456	400	14%	0	0	4	5	414	348	38	47	11	6
2	Antea* (e)	252	300	-16%	n.d	n.d	n.d	3	n.d	247	n.d	50	n.d	2
3	Praxity* (1)	224	321	-30%	n.d	n.d	5	9	185	256	33	56	2	5
4	Morison KSi*	112	149	-25%	60	7	9	11	89	119	14	19	8	8
5	AGN International* (e)	108	128	-16%	n.d	n.d	n.d	9	n.d	103	n.d	16	n.d	1
6	IAPA* (2)	80	192	-58%	n.d	n.d	6	10	54	144	20	38	2	2
7	Integra International*	77	104	-26%	n.d	n.d	9	10	60	82	8	12	2	3
8	EuraAudit International*	46	40	15%	22	5	9	8	32	27	5	5	3	4
9	GMN International*	16	51	-69%	10	1	2	3	12	37	2	11	1	2
10	CPA Associates International*	16	16	0%	12	1	2	2	10	10	4	4	2	2
-	PrimeGlobal*	n.ap	58	n.ap	n.ap	n.ap	n.ap	6	n.ap	42	n.ap	10	n.ap	2
Total staff/growth		1,387	1,759	-18%	104	14	46	76	857	1,415	124	268	31	37

Notes: (e) = IAB estimate, n.d = not disclosed, n.c = not collected, n.ap = not applicable, n.av = not available. (1) Lost a member firm. (2) Reduction of total staff in one of its member firms.

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