

2023

# TOP 100 FIRMS

+ ACCOUNTING'S  
REGIONAL LEADERS

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## BEYOND THE TOP 100: FIRMS TO WATCH

There's a great deal of ferment among the Top 100 Firms, with major mergers jumbling the roster on a regular basis, creating a quick path upward for firms like AAFCPAs, Richey May, GHJ, Sensiba San Filippo and GBQ Partners, which were all on this list last year, and are now among the T100. (Note that the roster includes only firms with flat or positive growth rates, and no firms with Accounting Today revenue estimates.)

Firm	Headquarters	Managing partner	Year-end	Rev (\$ mn.)	% chg.	Offices	Partners	Employees
Yeo & Yeo	Saginaw, Mich.	David Youngstrom	Dec	49.10	23.30	8	29	233
Dean Dorton Allen Ford	Lexington, Ky.	David Bundy	June	49.05	15.90	3	27	283
YHB CPAs	Winchester, Va.	Scott Moulden	Dec	48.84	28.70	11	51	293
Smith & Howard	Atlanta	Sean Taylor	Dec	48.70	29.87	1	19	143
Boulay	Eden Prairie, Minn.	Thomas Johnson	May	48.32	18.32	4	34	282
BMSS	Birmingham, Ala.	Don Murphy	Dec	47.40	17.82	5	27	225
Kreischer Miller	Horsham, Pa.	Chris Meshginpoosh	Dec	47.00	7.80	1	47	238
Herbein & Co.	Reading, Pa.	David Stonesifer	Sept	46.75	21.02	12	35	254
Janover	Garden City, N.Y.	Mark Goodman	Dec	45.52	19.16	2	24	204
Daszkal Bolton	Boca Raton, Fla.	Michael Daszkal	Dec	45.40	13.50	3	15	215
Dauby O'Connor & Zaleski	Carmel, Ind.	Heather Perry	Dec	44.70	13.45	2	31	266
Maxwell Locke & Ritter	Austin, Texas	Kyle Parks	Dec	44.42	10.22	2	25	151
Honkamp <sup>1</sup>	Dubuque, Iowa	Katie Thomas	Dec	44.00	11.39	8	44	258
Tanner	Salt Lake City	Mark Erickson	Dec	43.90	14.17	2	22	211
AdamsBrown	Wichita, Kan.	Brian Staats	Dec	43.08	18.87	11	18	299
REDW*	Albuquerque, N.M.	Steven Cogan	Dec	42.25	8.86	3	38	249
GRF CPAs	Bethesda, Md.	Jackie Cardello	Dec	42.20	18.54	1	24	175
Hutchinson & Bloodgood	Glendale, Calif.	Richard Preciado	Sept	41.75	19.42	5	35	171
Tidwell Group	Birmingham, Ala.	J. Barry Tidwell	Dec	41.53	13.47	6	36	198
Moore Colson CPAs	Atlanta	Andy Starnes	Dec	41.10	1.99	3	30	176
Hancock Askew & Co.	Savannah, Ga.	Michael McCarthy	Dec	40.62	40.46	6	27	250
Redpath & Co.	St. Paul, Minn.	Mark Gibbs	Sept	40.10	21.52	2	17	205
James Moore & Co.	Gainesville, Fla.	Suzanne Forbes	Oct	39.92	27.09	5	21	261
Squire & Co.	Orem, Utah	Jonyce Bullock	Dec	39.60	16.78	2	27	202
Gettry Marcus	Woodbury, N.Y.	Steven Marcus	Dec	39.19	40.87	3	25	149
Keiter	Glen Allen, Va.	Gary Wallace	Dec	39.15	18.17	1	20	180
Perkins & Co.*	Portland, Ore.	Jared Holum	June	38.68	11.44	2	24	192
PKF Mueller	Elgin, Ill.	David Nissen	Dec	37.90	16.98	6	23	238
GreerWalker	Charlotte, N.C.	John Norman	Dec	37.80	16.52	2	17	139
ORBA	Chicago	Mark Thomson	May	37.70	3.86	1	26	172
BeachFleischman	Tucson, Ariz.	Eric Majchrzak	Dec	37.69	13.32	4	25	190
EEPB Co.	Houston	Doug Louk	Dec	36.78	61.67	1	12	99
Calibre CPA Group	Bethesda, Md.	James Kokolas	Dec	36.70	3.38	6	24	209
Windham Brannon	Atlanta	Heidi LaMarca	Sept	36.40	12.00	2	34	200
Jackson Thornton & Co.	Montgomery, Ala.	John Fendley	Dec	35.52	6.76	6	32	199
Porte Brown	Elk Grove Village, Ill.	Joseph Gleba	Dec	35.20	12.21	5	22	115
Maner Costerisan*	Lansing, Mich.	Edward Williams	Dec	34.83	19.81	2	24	154
Centri Business Consulting	Philadelphia	Michael Aiello	Dec	34.70	42.21	7	8	170
Whittlesey	Hartford, Conn.	Drew Andrews	Dec	34.60	14.19	3	20	167
Boeckermann Grafstrom & Mayer	Bloomington, Minn.	Cory Parnell	Dec	34.40	0.88	4	18	151
MarksNelson Advisory and MarksNelson <sup>2</sup>	Overland Park, Kan.	Josh Beck and Brandi DiGiorgio	Dec	34.29	11.08	1	18	175
Barnes Dennig	Cincinnati	Jay Rammes	Dec	34.21	9.93	4	32	175
Alexander Thompson Arnold	Jackson, Tenn.	John Whybrew	Dec	34.15	4.92	15	29	220
Roth & Co.	Brooklyn, N.Y.	Zacharia Waxler	Dec	34.00	13.33	3	16	224
Duffy Kruspodin*	Woodland Hills, Calif.	Mark Kruspodin	Dec	33.90	13.00	4	12	191

\* Firm estimate    1 Changed name from Honkamp Krueger.    2 Firm operates in an alternative practice structure.



## Top Firms: The West

California, Nevada, Oregon and Washington

Total revenue: \$3,719.07 million Average firm growth: 19.19%

Once again, the Regional Leaders in the West put in a strong performance, with the third highest average firm growth rate of all the regions, and a major jump in overall revenue — up over \$700 million from last year. Fewer firms dropped out of the roster due to M&A than in some other regions, but that doesn't mean there weren't big moves: Three of this year's new Top 100 Firms came from the West (GHJ, Windes and Sensiba San Filippo), and fully 75% of firms in the West reported double-digit growth.

Firm	Headquarters	Rev. \$ mn.	% chg.	Offices	Partners	Professionals	Total emps.	Fee split			
								A&A	Tax	MAS	Other
Moss Adams	Seattle	\$1,123.00	17.59	29	382	3,036	4,301	39	40	21	0
Armanino	San Ramon, Calif.	\$595.00	29.91	23	221	1,697	2,392	25	39	31	5
Holthouse Carlin & Van Trigt	W. Los Angeles	\$232.84	15.33	13	65	516	711	14	79	0	7
BPM	San Francisco	\$206.50	24.17	14	90	825	1,095	27	44	29	0
Novogradac & Co.	San Francisco	\$192.38	8.46	28	67	524	718	56	27	7	10
Frank, Rimerman & Co.	Palo Alto, Calif.	\$178.64	15.68	4	42	621	676	34	63	4	0
MGO	Los Angeles	\$134.00	36.73	18	62	473	685	38	25	7	30
SingerLewak	Los Angeles	\$89.58	12.00	12	61	289	408	24	57	7	12
Seiler	Redwood City, Calif.	\$87.00	17.57	4	23	220	306	NA	NA	NA	NA
Aldrich	Salem, Ore.	\$80.44	11.29	5	39	279	379	29	38	6	27
Krost*	Pasadena, Calif.	\$78.05	16.60	7	15	176	293	8	22	4	66
GHJ	Los Angeles	\$61.00	46.99	2	19	160	223	28	43	15	14
Gursey   Schneider	Los Angeles	\$59.22	18.04	5	17	220	261	4	37	47	12
Clark Nuber	Bellevue, Wash.	\$56.40	18.99	1	26	206	295	45	36	10	9
Miller Kaplan	N. Hollywood, Calif.	\$56.00	8.74	5	29	177	232	52	25	23	0
Windes	Long Beach, Calif.	\$54.71	19.12	3	22	145	203	26	59	13	3
Sensiba San Filippo	Pleasanton, Calif.	\$50.80	18.14	6	23	255	320	41	50	9	0
Hutchinson & Bloodgood	Glendale, Calif.	\$41.75	19.42	5	35	110	171	32	55	13	0
Perkins & Co.*	Portland, Ore.	\$38.68	11.44	2	24	148	192	20	69	11	0
<b>Duffy Kruspodin*</b>	<b>Woodland Hills, Calif.</b>	<b>\$33.90</b>	<b>13.00</b>	<b>4</b>	<b>12</b>	<b>123</b>	<b>191</b>	<b>10</b>	<b>70</b>	<b>19</b>	<b>1</b>
Geffen Meshner & Co.	Portland, Ore.	\$33.10	22.05	2	19	130	175	26	52	22	0
Abbott, Stringham & Lynch	Campbell, Calif.	\$30.00	15.38	1	92	73	116	23	72	5	0
Sweeney Conrad	Kirkland, Wash.	\$27.84	29.01	1	22	77	120	16	80	0	4
Delap	Lake Oswego, Ore.	\$26.90	8.91	1	18	77	119	30	50	20	0
Genske, Mulder & Co.	Costa Mesa, Calif.	\$23.95	7.45	4	24	64	108	78	16	6	0
LSL CPAs	Brea, Calif.	\$21.57	13.95	5	14	96	141	55	34	11	0
Petrinovich Pugh & Co.	San Jose, Calif.	\$20.74	7.57	3	13	66	98	23	64	1	12
Haskell & White	Irvine, Calif.	\$19.67	7.25	2	7	66	86	43	45	12	0
Realize CPA	San Francisco	\$16.95	16.10	1	7	50	63	26	74	0	0
Kernutt Stokes	Eugene, Ore.	\$16.70	5.03	4	14	55	90	15	65	6	14
Jones & Roth	Eugene, Ore.	\$16.26	9.57	3	13	66	103	38	48	6	8
Bartlett, Pringle & Wolf	Santa Barbara, Calif.	\$15.50	16.54	1	9	62	82	23	58	5	14

Notes: NA Not available/applicable NC No change \* Firm estimate

California firms in the Top 100 and Regional Leaders

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