

# ACCOUNTING SURVEY

2017	ACCOUNTING FIRM	2016	2017 TOTAL STAFF	2016 TOTAL STAFF	2017 ACCOUNTING PROFESSIONALS	MANAGING PARTNER
1	KPMG	1	3,000	3,020	<2,900	ONG PANG THYE
2	PwC Singapore	2	2,800	2,742	<2,700	YEOH OON JIN
3	EY (Ernst & Young)	3	2,760	2,620	<2,700	MAX LOH
4	Deloitte & Touche	4	2,300	2,300	<2,300	PHILIP YUEN
5	RSM	5	954	933	<954	PAUL LEE
6	BDO	6	460	440	418	FRANKIE CHIA
7	Foo Kon Tan	7	290	325	260	KON YIN TONG
7	Baker Tilly TFW	8	290	280	260	SIM GUAN SENG
9	Nexia TS Public Accounting Corporation	9	242	230	218	HENRY SK TAN
10	Crowe Horwath	10	230	212	<230	TAN KUANG HUI
11	Moore Stephens	11	215	210	<215	MICK AW
12	Mazars	12	195	180	170	DENIS USHER
13	RT LLP	25	120	62	80	RAVI ARUMUGAM
14	UHY Lee Seng Chan & Co.	16	107	87	93	LEE SENG CHAN
15	PKF-CAP	13	105	105	101	MICHAEL CHIN
16	HLB-Atrede LLP	14	96	98	91	ANDREW TAN BENG HWEE
17	Lo Hock Ling & Co.	15	95	93	74	LO WEI MIN, PEARLYN
18	Audit Alliance LLP	-	88	-	81	BERNARD LEE
19	CA TRUST PAC	16	85	87	70	TAN LYE HENG PAUL
20	BSL Group	18	80	80	74	N VIMALA DEVI, LIM SIOW JANE
21	Cypress Singapore PAC	18	79	80	76	LOK LAI CHENG
22	Ardent	20	75	70	68	TERENCE NG
23	Grant Thornton Singapore	22	70	65	39	RODGER FLYNN
24	Robert Yam & Co.	22	68	65	54	ROBERT YAM
25	Hawksford	22	65	65	25	LEE MENG TENG
26	Precursor Assurance PAC	25	62	62	44	TAN KHOON GUAN
27	Heng Lee Seng LLP	27	60	60	50	MICHAEL HENG
28	Kreston David Yeung PAC	28	57	59	42	DAVID YEUNG PAC
29	Reanda Adept PAC	29	56	57	52	YIN KUM CHOY
29	Infinity Assurance	30	56	56	50	KUAH HONG WOON
31	Helmi Talib & Co	31	55	51	50	HELM TALIB
32	3E Accounting	33	45	40	33	LAWRENCE CHAI
33	Fiducia LLP	32	43	43	43	WAYNE SOO
33	Pinebridge LLP	33	43	40	37	EDDIE LEE
		<b>TOTAL</b>	<b>15,346</b>	<b>14,917</b>		

DATA PROVIDED BY COMPANIES. SURVEY PERIOD: SEPTEMBER-OCTOBER 2017.  
\*DATA RETAINED FROM 2016 REPORT