

WORLD

Firm movements

NETWORK/ASSOCIATION	FIRM ADDITIONS, MERGERS & ACQUISITIONS
AGN International	Lost: Pender Newkirk (USA), Hochfelder Weber (USA), Wong Brothers (Hong Kong), Pohjois Suomen (Finland), Kane & Company (USA), Cowan Buldoc Doherty (USA), Fagundez y Asociados (Venezuela), ETAE (Brazil), Bluestone Accountants & Belastingadviseurs (Netherlands), DiG Advocats (Spain), Barcelona Auditors (Spain). Gained: Chiampou, Travis Besaw & Kershner (USA), Silver, Lerner Schwartz & Fertel (USA), Caramanti Ticozzi & Partners (Italy), Kanzlei Höfer & Goller (Italy), WIRA AG (Germany), Gutierrez Guadamuz & Co (Nicaragua), Confiance Auditores (Brazil), Chin Chien (Taiwan)
Baker Tilly International	Lost: Libya - Baker Tilly Libya; Slovakia - Consultax, k.s./Interaudit International, sro; El Salvador - Perez-Mejia, Navas. Gained: Guernsey - Baker Tilly CI Audit; Peru - Noles Montebianco & Asociados; Kyrgyzstan - Baker Tilly Bishkek; Tajikistan - Baker Tilly Tajikistan
BDO	Merged: Canada: The following firms merged with BDO Canada: Tadman Hornstein (city: Winnipeg); Michael Banks (city: Burlington); Robinson & Company (city: Guelph); Demers Hutson (city: Chatham); Bill McCulloch and Associates Inc. (city: Edmonton); Nadler and Company (city: Markham); Newton & Company (city: Ottawa); Cloutier Brisebois (city: Ottawa); Daye & Co. (city: Edmonton). France: FIDEA merged with BDO France (cities: Nantes, Cholet, Le Mans, Les Herbiers, Challans, Saint-Gilles-Croix-de-Vie, Les Sables d'Olonne, La Roche-sur-Yon, Pouzauges, Fontenay-le-Comte, Bressuire). Germany: AWT Horwath GmbH merged with BDO AG (city: Munich). Hong Kong: Grant Thornton Hong Kong merged with BDO Limited Hong Kong. South Africa: Grant Thornton Pretoria merged with BDO South Africa (city: Pretoria). Spain: Engloba Auditores (city: Seville) and Rausell & Partners (city: Zaragoza) merged with BDO Auditores, S.L. Switzerland: Pennone & Partners merged with BDO (city: Geneva). Acquired: Albania: BDO Albania (Tirana); Algeria: BDO Algérie, formerly ORFICO (Algiers); Azerbaijan: BDO Azerbaijan (Baku); Belarus: BDO Belarus, formerly KPMG Belarus (Minsk); Brazil: BDO RCS Auditores Independentes, formerly Crowe Horwath RCS (cities: Belo Horizonte, Curitiba, Porto Alegre, Recife, Sao Jose dos Campos, Sao Paulo); Greece: Delta Certified Public Accountants SA (cities: Athens, Thessaloniki); Iceland: BDO ehf. (Reykjavik); Japan: BDO Toyo & Co., formerly Toyo & Co. (Nagoya, Osaka, Tokyo); Kosovo: BDO Kosova (Pristina); Lebanon: Semaan, Gholam & Co (Beirut); Mexico: BDO Castillo Miranda, formerly Castillo Miranda y Compania (Aguascalientes, Guadalajara, Mexico City, Monterrey); Tajikistan: BDO, formerly Asian Business Group (Dushanbe). Lost: Brazil: BDO Auditores Independentes (Belo Horizonte, Brasilia, Goiania, Londrina, Porto Alegre, Ribeirao Preto, Rio de Janeiro, Salvador, Sao Jose dos Campos, Sao Paulo); Mexico: BDO Hernandez, Marron y Cia., S.C. (Cancun, Ciudad Juarez, Guadalajara, Mazatlan, Merida, Mexicali, Mexico City, Monterrey, Puebla, Tijuana, Toluca, Veracruz); Cyprus: BDO Business Services Ltd.-OneWorld Ltd. (Nicosia); Greece: BDO Certified & Registered Auditors AE (Athens, Patras, Thessaloniki)
BKR	Merged: GIBO Groep (BKR member) and Flynth - Arnhem, The Netherlands. Gained: firms in Santiago, Chile; Bunbury, Australia; Douala, Cameroon; Budapest, Hungary; Port Louis, Mauritius. Lost: Firms in Mazeikiai, Lithuania; Lima, Peru; Bangalore, India
CPA Associates International	Admitted: members in Jersey, Channel Islands; Cairo, Egypt; Munich, Germany; Guatemala City, Guatemala; Johannesburg, South Africa; Izmir, Turkey; and Orlando, Florida, USA. Lost: member in New Delhi, India.
Crowe Horwath International	Added: Cogefis & Associés and Dupouy & Associés have joined Crowe Horwath Partenaires (France); Crowe Horwath Troy member will be joined by Istanbul-based firms HSY Audit and Kavram, as well as Izmir-based firm Olgu (Turkey); TPA Horwath (Serbia). Lost: RCS Auditores Independentes; Castillo Miranda y Compania.

Deloitte	Merged and acquired: IM Global (UK), Horne LLP (Canada), Cyan (South Africa), Traverse Technologies (U.S.), Atom Consulting (Japan), SAHA International (Australia), Agreon (Australia), Domani (US), Clear Carbon (US), Curach Consulting (Ireland), Managerial Design (Canada), MarketPoint (US), Altos Management (US), ProcessPartners AS (Norway), Macquarie Partners (Australia), Jackson Brown (Australia), Horrocks McNab (New Zealand), Openside CA (US), Access Economics (Australia), Samarbeidende Revisorer (Norway), Oco (US), Aqua Media (Australia). Seven Southeast Asian firms joined together to form 1 firm, thereby adding 1 firm (named Deloitte Southeast Asia) and decreasing the number of MFs by 7 to equal 47 MFs. Lost: Guam, Indonesia, Malaysia, Philippines, Singapore, Thailand, and Vietnam.
DFK International	Merged: Stümpges Brune Dr. Heidemann & Partner (Dusseldorf, Germany); De la Paz, Costemalle (Mexico); Stratego AB with Wallstens Revisionsbyrå (Gothenburg, Sweden); Abdo, Eick & Meyers, Friedman (US) Gained: Benjamin King Money (Australia); Adviser (Brazil); CBA Experts Comptables Associes (France); Cross Domain Solutions (India); Abante Auditores (Spain); Stratego AB (Sweden); JP Magson (Uganda); Duncan Sheard Glass, Landin Wilcock and Co
ECOVIS International	Acquired: Liekens & Co Accountants en Belastingadviseurs (The Netherlands, Rotterdam). Added: ECOVIS Argentina Ramognino de Albaladejo & Asociados SC (Argentina), ECOVIS Accounting Service BEL (Belarus), ECOVIS Legal BEL (Belarus), ECOVIS UBLI d.o.o. (Croatia), ECOVIS XAT Tax Corporation (Japan), ECOVIS Primeko Audit (Macedonia), ECOVIS Milczarek & Partners Law Firm (Poland), ECOVIS Audit Advance (Russia), ECOVIS Trustnet Alliance (Singapore), ECOVIS KDH Partners
Ernst & Young	Added: ISA Consulting (US); offices in Bosnia and Herzegovina, Papua New Guinea, and the British Virgin Islands
EuraAudit International	Gained: Mendoza Luque y Asociados (Lima, Peru); Treuhand Union GmbH (Munich, Germany); Audit Services (Tashkent, Uzbekistan); Tax Account (Sofia, Bulgaria); Cabinet Dieng et Associés Sàrl (Dakar, Senegal); Roberts Nathan Corporate & Private (Dublin and Cork, Ireland); Nejstgaard & Vetlov (Alleroed and Hvidovre, Denmark). Lost: Cabinet Fall Mouhamedoune (Nouakchott, Mauritania); Ruben Papa - RP Consultores (Buenos Aires, Argentina); Ferral de la Fuente (Mexico City, Mexico); EuraAudit BX (Sofia, Bulgaria); Klako Group (Shanghai, Beijing, Schenzen, Hong Kong in China)
Fiducial International	France: 5 accounting practices and 2 law practices
GGI Geneva Group International	Admitted: Haines Watts Limited (Abingdon, UK); Legis Audit, Consulting Group Legis (Kiev, Ukraine); Dinova & Rusev (Bulgaria); GRANIT CPA, Audit and Consulting (Istanbul, Turkey); StroekenRossieau (Eindhoven, Neetherlands); ACCO Accountants (Wilrijk, Belgium); Alea Management B.V (The Hague, Neetherlands); CJSC OPERA (St. Petersburg, Russia); WRT Revision und Treuhand GmbH (Sundern, Germany); AT Partners, k.s.(Bratislava, Slovakia); Zarate García Paz y Asociados (Mexico, end 2010); MS Contadores (Cordoba, Argentina); Guerrero y Santana, S.C. (Tijuana, Mexico); G&B Corporación S.A. (Managua, Nicaragua); Sustainable Hub® (Management consulting, Brazil); Global Tax Audit Legal Services Ltda.(Barranquilla, Colombia); Frank & Company CPA, Kutchins, Robbins & Diamond, Cavitch Familo & Durkin, Richardson Kontogouris Emerson, Ciuni & Panichi, Inc. CPA, Kohner, Mann, Kailas, S.C., Tonneson + Co, Certified Public Accountants and Consultants (US, Dec 2010); Davis Miles, Nagano Morita, Drucker & Scaccetti, Stancil & Company, Smart Devine and Company, DRDA, Rowbotham & Company, Hughes Watters Askanase (US); Lehoux Boivin Iannitello (Canada); Lawler Partners, Lawler Hacketts, Lawler Draper Dillon (Dec 2010, Australia); PHP AUDIT (Armenia); Nolands SA (South Africa); Wong Brothers & Co. Certified Public Accountants (Hong Kong); Dinkum & Co., CPAs (Taipei, Taiwan); Associated Accountants & Consultants (Saudi Arabia); Heyns and Partners (South Africa); Plum Field Advisory Japan); NBSM & Associates Chartered Accountants (Nepal); Haren Sanghvi & Associates (India); Alfa Audit (Azerbaijan). Lost: Bondarchuk & Partners (Ukraine); Transacta OOD (Bulgaria).
GMN International	Lost: 2 firms in US, 2 firms in Poland, 1 firm in Tanzania, 2 firms in the USA and 1 firm in Jersey. Gained: 3 firms in Australia, 1 firm in India, the US, Bolivia, Guatemala, Costa Rica, Sweden, 2 firms in South Africa.

Grant Thornton International	Coming
HLB International	Merged: Eisnerlubin with WithumSmith+Brown, PC (US); HLB Fast & ABS Auditores acquires Jiménez y Asociados (Colombia). Gained: Azerbaijan (HLB Azerbaijan); China (Zhejiang Dewei CPAs); Italy (Studio CD Tax and Law); Kazakhstan (Auditing firm Almaz and IAC Centeraudit-Kazakhstan); Latvia (Sia Auditorfirma Inspekcija AMJ); Romania (SC Contexpert Consulting); United Kingdom (Evolution); Vietnam (AASC Limited); Yemen (Ali Mohammed Al-Haj & Co). Lost: New Zealand (HLB Smeaton); Poland (HLB Zespół Doradców Podatkowych Jacek Czernecki sp. z o.o.).
IAPA	Merged: FW Stephens with Reeves+Neylan (UK); Gross Hendler & Frank with MGI (South Africa); Gained: 4 firms in Americas, 4 firms in Australasia, 7 firms in Europe. Lost: 5 firms in Americas, 2 firms in Australasia, 4 firms in Europe
IECnet/CPA-USA/EPR	Lost: offices in Egypt, Jersey, China. Gained: Egypt, Cameroon, Slovenia, Nigeria, Poland, Italy, Mauritius, Mexico, Germany, Belgium, Kazakhstan
INPACT Group	Acquired - CAN Consultants (Istanbul, Turkey)
Integra International	Gained: San Juan (Puerto Rico); Capetown (South Africa); Guatemala City (Guatemala); Asuncion (Uruguay) Riga (Latvia); St Petersburg (Russia); Manila (Philippines)
KS International	Lost - Peru, Sweden, Jersey (Channel Islands), Toronto (Canada). Gained: Jersey & Guernsey (Channel Islands), Perth (Australia), Chile, Vancouver (Canada)
KPMG	
Kreston International	Acquired: Hendrawinata Eddy & Siddharta (Indonesia); Kreston IDM (Mexico); CBIZ MHM (US); Bishop Fleming (UK). Gained: Oppenhoff & Radler (Munich, Germany); Van Driel Fruijtier Ressler (Dordrecht, Netherlands); Bentleys, national network (Australia); Caspian Business Consultants (Baku, Azerbaijan); Zahur & Mostafiz (Dhaka, Bangladesh); In China: Huapu Tianjin CPAs (Beijing and 4 branches), China Huapu Tianjin CPAs (Beijing and 4 branches), Tianjin Guangxin CPAs (Tianjin); Yong Sheng CPAs (Kunming); Hendrawinata & Rekan (Jakarta, Indonesia); Professional Auditing Service (Bangkok, Thailand); DOK Audit (Tashkent, Uzbekistan); Wong Robinson (Vancouver, Canada); GBH CPAs (Houston, US). Lost: Kleeberg and Partner GmbH (Munich, Germany) move to Crowe Horwath; Acceptor Professional Directors HK Limited (Hong Kong) was acquired by Vistra Holdings; Evans Martin (Ontario, Canada) was acquired by MNP (Praxity); four memberships terminated: in Ecuador, Nicaragua, Paraguay and Peru.
Leading Edge Alliance	Gained: Marks Nelson Vohland Campbell Radetic (Kansas City, US); Kemper CPA Group (Greenfield, US); Khalid Majid Rehman, Chartered Accountants (Islamabad, Pakistan) Honor Audit And Advisory Co.(Bangkok, Thailand); Ashraf Bassas CPA (Jeddah, Saudi Arabia); UNEXIA (Casablanca, Morocco); Certified Master Auditors Incorporated (Midrand, South Africa); PT. GT Indonesia (Jakarta, Indonesia); DNN Corp, Audit & Consulting (Panama); Lo Hock Ling & Co (Singapore). Lost: Thompson Dunavant (Memphis, US).

Mazars	Integration of five countries on December 2010: Kenya, Tadjikistan, Peru, Nigeria, Sweden
MGI	Admitted: firms in Georgia, Kazakhstan, the UK, USA, Thailand, Denmark, Italy, Bangladesh and Uruguay. Lost: member firms in Denmark, Finland, Korea, Netherlands, El Salvador, Puerto Rico and the US
Moore Stephens International	Merged: RöverBrönnner, with SUSAT (Berlin and Hamburg, Germany). Gained: Belize (Belize City); Ecuador (Quito, Quayaquil); Egypt (Cairo, Alexandria); Italy (Milan); Kazakhstan (Almaty); Pakistan (Islamabad); Philippines (Makati City); Slovankia (Bratislava); South Africa (Pietermaritzburg); Sweden (Linköping, Stockholm); UK. (Enfield). Lost: Ecuador (Quito, Guayaquil); Egypt (Cairo); Kuwait (Kuwait City); Luxembourg; Norway (Trondheim); Philippines (Manila).
Morison International	Merged: South Africa: SizweNtsaluba vsp merged with Gobodo Inc & GMT to form SizweNtsalubaGobodo; Canada: Stark & Marsh acquired financial services firm, Swift Current; France: Aplitec acquired FIGESTOR (Paris). Gained: Gained: India (Mumbai, Bangalore, Pune); Denmark (Helsingør); Belgium (Hasselt, Antwerp); South Korea (Seoul, Busan, Changwon, Daegu, Daejeon, Mokpo, Gangnam); Venezuela (Caracas); Mexico: (Mexico City, Cancun, Celaya, Chihuahua, Guadalajara, Tijuana); Japan (Tokyo, Nagoya); Romania (Bucharest, Cluj-Napoca, Timisoara); Morocco (Rabat); Cameroon (Douala); US (New York, Long Island, Grand Cayman, Westchester).
MSI Global Alliance	Gained: FTC Consultants Limited Tanzania, M Y Wu & Co CPAs Taiwan, TY TEOH CH INTERNATIONAL Malaysia, Neil Myerson UK, Greloch Jaworski Stanis Adwokaci Poland, Consultant House Jordan, Antas da Cunha Ferreira & Associados Portugal, Expertise Law Ecuador, Taxpoint Poland, Isdamer & Company US, ProConsult Advocates & Legal Consultants Dubai, CAP Accountants South Africa, Squire US, MSI Finansist Russia, Hugh James Wales UK, Brooks McGinnis & Company US, Taylor Porter Brooks & Phillips US, Law Office of Miguel Leff US, Greenstein Rogoff Olsen and Co US, Weksler Bregman & Co Advocates Israel, Brand Reason Brazil. Lost: MSI Tilley, George Mathew, Nolands Inc, Jack Nelson Jones Fink Jiles & Gregory PA, Guevara Phippard & James PC, Khoukhi At Qwedat, Lehman Lee & Xu, Emirates Advocates, Vietvalues, Bertorelli Gandi Won & Behti, Consultoria Juridica Int. Bufete Bogran, Hara & Associates, DMK, Middleton Burns & Davis PC, VKM, Kenna & Associates, Zarian Midgley, Bakashvili & Co, Meer & Hasan, Ulaanbaatar Audit Corporation, Demetrios A Demetriades,Rebollo Abogados - Consulta, Sanchez Cordero & Asociados, Stuart Craig
Nexia International	Gained: NG Auditoria e Consultoria Lda.(Luanda, Angola); Narciso Salas Chávez, S. C. (Managua, Nicaragua); Audit & Consulting Center A2C (Lome, Togo); Maceda Valencia & Co (Makati City, Phillipines); A3T (Luxembourg); Hager & Partners (Milan, Italy); PP&C Auditores (Brazil); T&R AG (Bern, Switzerland); Tariq & Cassim (Pty) (Gaborone, Botswana); Lost: Gossler (Mexico); Nexia Villas Rodil (Brazil); Hayden Brown (Dublin, Ireland); Luxfiducia (Luxembourg); Hansen, Jergenson, Nergaard (Minneapolis, US), O'Connor & Drew (Boston, USA)
Parker Randall International	Lost: Turkey. Gained: India, Botswana, Malaysia
PKF International	Merged: in Mexico. Existing PKF Firm merged with BDO practice. Gained: RWS Riedel Appel Hornig GmbH (Heidelberg, Germany); PKF Attest, Bilbao, Seville & other locations in Spain; PKF Zimbabwe, Harare; PKF d.o.o (Belgrade, Serbia); PKF Pacific Hawaii, (Honolulu, Hawaii); RJ Pile (Indianapolis, Indiana); Holtzman Partners (Austin, Texas); Holbrook & Manter (Columbus, Ohio). Lost: PKF Swaziland; Kresten Foged (Denmark); PKF Hill (Toronto, Canada); McDaniel & Associates
Praxity	Lost: Menzies UK /Hazelwoods UK /Hawsons UK/Lovelwell Blake UK/Bentleys Canberra Australia /Rosepertiza Russia. Gained: Shine Wing China /LeitnerLeitner Austria /Rouse Partners UK /Axe Conseils France /MR Associati Italy/Chaudhri & Co Pakistan
PwC	Merged: PwC Denmark merged with Grant Thornton Denmark. Acquired: Folio Technologies (US) ; 8 offices in Krasnodar (Russia); PRTM (US); office in Jiangsu (China); Lost: insolvency division in Gloucester purchased by Mazars (UK)
Reanda International	Merged: Yeo & Associates, Johor Bahru (Malaysia), Reanda China's Shanxi, Yunnan and Ganxu branches (China). Added: Reanda Vietvalues (Vietnam), Reanda Business Intellect (Australia)
Rödl & Partner	Acquired: 2010 new office in Italy (Bolzano); 2011 new offices in Russia (Sotschi), Mexico (Mexico City, Puebla)

RSM International	Gained: Provisional: RSM Guru Group (Botswana); RSM BX (Bulgaria); KC Public Accounting (El Salvador); Correspondent : Premier Consulting (Cambodia) Co (Cambodia); Gonzalez Uribe (Costa Rica); CCM Audit & Conseil (Ivory Coast); De Levante y Asociados, S.A. (Panama). Lost: Correspondent: SM Soriano, Martinez & Asociados (Dominican Republic).
Russell Bedford International	Merged: PMB Helin Donovan LLP (Austin, Texas) with McEvoy & Co. (Houston, Texas). Acquired: RBSM LLP (New York) acquired the audit and accounting practice of Jewett Schwartz Wolfe & Associates (Hollywood, Florida). Added: Additions: DZO (Warsaw, Katowice and Poznan, Poland); SMP Group (Isle of Man); Watermark Group (Johannesburg, South Africa); Autonome de Révision S.C. (Luxembourg); Primorska Audit Company (Varna, Bulgaria); ASEPYME BCN S.A.P / GNL Auditores S.L. (Barcelona, Spain). Many new correspondent firms added.
SMS Latinoamerica	Acquired: Hirashima & Asociados (Brasil, Sao Paulo); Consultoría Nacional Contable (Colombia, Bogotá); Despacho Luis Carlos Umaña Asociados y Consultores (Costa Rica, San José). Lost: Marambio & Asociados (Venezuela, Caracas).
UC&CS America	Gained: Rodriguez Zachera (Buenos Aires, Argentina); Tax Solution Value-tsv, Hernández Tapia Contadores, Orfa Berrum y Asociados, Ikeda Vega y Asociados, Psmb Consulting, Peña Soria y Cia, Professional Businesses Partnership, Desarrollo Profesional de Sonora, Msst Consulting (Mexico); Servicont (Asunción, Paraguay); PTV (Santo Domingo, Dominican Republic). Lost: Spc Contadores y Abogados, Zarate Garcia Paz y Asociados, Espinoza López y Asociados (Mexico); Asesores jurídicos y financieros (Guatemala); Cocar Romano y Cia (El Salvador); Despacho Castillo Davila y Cia (Costa Rica); Paredes Santos y Cia (Ecuador); Campione & Olivera (Uruguay); Bido Reyes y Asociados (Dominican Republic); Cpan (Paraguay); Cpc Accounting Services, Martinez & Espinoza (US)
UC&CS Global	Gained: Cpasnet.com (30 firms all across the US); PorterHetu (42 firms all across Canada); Trade elements inc. (Shangai, China)

Source: *International Accounting Bulletin*