

TABLE 8

Breakdown of the "Big Eight" Partners  
in the 10 Major Countries in the World  
(% of the total number)

<u>Firms<sup>a</sup></u>	<u>U.S.</u>	<u>United Kingdom</u>	<u>Canada</u>	<u>Australia</u>	<u>France</u>	<u>Netherlands</u>	<u>South Africa</u>	<u>F.R.G.</u>	<u>New Zealand</u>	<u>Japan</u>	<u>(%)<sup>b</sup></u>	<u>Total number</u>
AA	63.3	6.1	2.7	3.2	2.6	0.8	0.9	1.5	-	1.3	82.4	2 133
AY	30.9	8.4	15.5	3.2	2.1	9.4	2.4	2.8	3.5	nc	78.2	2 562
CL	34.9	10.9	7.3	6.0	1.7	0.7	2.4	3.0	2.8	5.2	74.9	3 341
DHS	34.1	11.0	14.0	3.9	1.1	4.6	3.6	1.7	3.3	0.9	78.2	2 345
EW	45.2	9.3	19.6	4.6	1.4	0.4	3.2	0.7	2.2	3.9	90.5	2 721
KPMG	34.7	9.7	5.0	4.5	11.5	4.1	2.4	3.6	2.0	1.0	78.5	5 161
PW	34.4	14.2	9.4	6.3	1.9	0.9	2.4	1.2	1.8	1.4	73.8	2 568
TR	29.9	8.5	12.0	4.4	1.6	5.1	3.6	2.5	3.2	6.4	77.2	2 792
Total	37.4	9.8	10.1	4.6	3.9	3.3	2.6	2.3	2.3	2.5	76.7	23 623

Source: V.B. Bavishi, *International Accounting and Auditing Trends*, CIFAR, Vol. 1.

<sup>a</sup> AA: Arthur Andersen & Co.; AY: Arthur Young; CL: Coopers & Lybrand; DHS: Deloitte; EW: Ernst & Whinney; KPMG: Peat Marwick, Klynveld Main Goerdeler, Fiduciaire de France; PW: Price Waterhouse; TR: Touche Ross. However, with reorganizations of international networks, the "big eight" have become the "big six" (for details see the first chapter in Part 2 of this report).

<sup>b</sup> Sum of the 10 countries (%).