



# Standing Out

The 2011 Best Firms share one trait: an unwavering commitment to building a solid employee culture

BY DANIELLE LEE

This year, the fourth in Accounting Today's collaboration with the Harrisburg, Pa.-based Best Companies Group to present the annual Best Firms to Work For survey, saw a hefty 36 percent increase in participating companies — with 224 firms vying for 100 spots on the elite list.

Of those making the cut, 38 firms were new to the ranking, an impressive feat in today's economy, but also reflecting growing participation, as 59 more firms submitted surveys in 2011 than last year's crop of 165. A total of 130 companies were repeat participants this year.

Those firms that overcame financial uncertainty to land in the top 100, compensated for any decrease in benefits and internal programs by focusing "on more intangible things employers offer, which encourage [employees] to be more engaged in the workplace," said Susan Springer, director of workplace assessments for the Best Companies Group. "Things like: culture, being more flexible, trying to instill more camaraderie, trying to be more transparent with communicating things going on in the organization financially and strategically — things that are very low-cost but very important and key drivers for satisfaction and engagement."

These intangibles were measured in two parts: through an Employer Benefits & Policies Questionnaire assessing overall culture, programs, policies and demographics from the firm perspective, and the Employee Engagement & Satisfaction Survey that touches on corporate culture and communications, role satisfaction, supervisor relationships, training and development, and overall engagement.

The employer survey composes 25 percent of the overall firm score and the employee responses the remaining 75.

The 100 honored companies are divided into the categories of small, medium and large firms, with Las Vegas-based Johnson Jacobson Wilcox placing first in the category of firms with 15 to 49 employees, Lutz & Co., of Omaha, Neb., taking top honors in the 50-249 employee category and Miami-based Kaufman, Rossin & Co. topping the large firm category for companies with 250 or more employees.

Overall, five large companies, 45 mid-sized firms and 50 small-sized firms were named to this year's list.

All 100 firms were honored, while representatives from the top three in each category accepted awards, at the Accounting Today Growth & Profitability Summit awards luncheon in October at the Bellagio in Las Vegas.

In the employee survey, all three size groups excelled in the work environment category, with the highest level of survey participants across the board responding positively to questions about their physical space. Overall employee engagement also cut across size categories, coming in second for all groups, and tying with supervisor relationships for small-sized firm respondents.

The lowest scorer in employee satisfaction was also consistent for every firm size: pay and benefits.

Springer stressed that open communication was a top priority for high-scoring firms.

"You need to make sure there is a consistent two-way dialogue as much as possible so there are no surprises; everyone has as much say in the decision-making process as possible," she elaborated. It's all about "focusing on the positive, offering thorough explanations of the negatives — within any industry."

The accounting profession is uniquely positioned to offer the old employee favorite of flexible time, which Springer says many firms are utilizing in new ways with technological advancements, though often on a "case-by-case basis." Firms that have experimented with employees working virtually and outside of the traditional cubicle set-up have found "success in the realm of employee satisfaction and engagement."

The role of technology was equally apparent in the surveys themselves; of the 224 companies that submitted, only one utilized paper surveys instead of the online option.

Many markers of employee contentment transcended the profession, however.

"What drives employees to be with an employer are very universal," Springer said. "They want to be appreciated; feel the work they do is valuable to the success of an organization or saving the world; want to have time to pursue their own interests; want to have fun at work; and look forward to each day." AT

# The 2011 Best Accounting Firms to Work For

## Small firms (15-49 employees)

Rank	Firm	Headquarters	Staff	New hires in last year	—Turnover %— Vol.	Invol.	Onboard hours	Training hours	Review(s) per year	Chief executive
1	Johnson Jacobson Wilcox	Las Vegas	24	1	10	0	80	80	2+	Gary M. Johnson
2	Mowery & Schoenfeld	Lincolnshire, Ill.	23	2	13	13	120	80	2	Jeffery L. Mowery
3	Santos, Postal & Co.	Rockville, Md.	30	1	10	0	8	40	1	Charles B. Postal
4	Berlin, Ramos & Company	Rockville, Md.	45	1	4	0	8	50	1	R. Bruce Buchanan
5	LMGW Certified Public Accountants	Saratoga, Calif.	17	1	33	0	80	60	2	Keith D. Plottel
6	Smith Leonard	High Point, N.C.	34	1	9	0	16	50	2	Ken Smith
7	Wessel & Company	Johnstown, Pa.	40	1	2.38	0	40	80	2	Robert J. Eyer
8	Ennis Pellum & Associates	Jacksonville, Fla.	34	3	8.78	1.36	60	40	2	Anna Brosche
9	BKM Sowan Horan	Addison, Texas	20	15	4.5	0	4	40	2	Richard Sowan
10	E. Cohen and Co. CPAs	Rockville, Md.	25	3	7	0	40	40	2	Eric Cohen
11	DeLeon & Stang	Gaithersburg, Md.	29	4	3	0	40	40	1	A. DeLeon / R. Stang
12	Satty, Levine & Ciacco, CPAs	Jericho, N.Y.	32	3	3	6	10	45+	1	Roger T. Ciacco
13	Elgee Rehfeld Mertz	Juneau, Alaska	20	4	16	0	16	80+	1	George Elgee
14	Varney & Associates, CPAs	Manhattan, Kan.	33	2	7.4	0	60	80	2	Janice Marks
15	Rodman & Rodman	Newton, Mass.	14	1	0	0	8	40	1	Steven Rodman
16	SGA Group	Clark, N.J.	21	2	5	0	30	60	1	Thomas M. Angelo
17	Kreinces Rollins & Shanker	Rochelle Park, N.J.	17	0	0	1	37	40	1	Brad M. Kreinces
18	Homes, Lowry, Horn & Johnson	Fairfax, Va.	32	0	0	15	15	50	2	Roger Overton
19	Wymer Brownlee	Enid, Okla.	44	11	6.8	0	6	40	2	Kyle Brownlee
20	Garcia, Espinosa, Miyares & Co.	Coral Gables, Fla.	15	2	5	0	2	40	1	Leonardo Miyares
21	Cowan Bolduc Doherty	North Andover, Mass.	16	1	5	3	120	60	1	Stephen J. Doherty
22	Walter & Shuffain	Boston	39	0	9.3	9.3	40	40	1	Craig D. Shuffain
23	Swindoll, Janzen, Hawk & Loyd	McPherson, Kan.	26	2	0	0	16	50	2	Kyle Hawk
24	Beaird Harris & Co.	Dallas	29	1	0	0	3	65	1	Pat C. Beaird
25	Petrinovich Pugh & Co.	San Jose, Calif.	44	0	10	0	42	60	2+	Marc G. Parkinson
26	Payne, Nickles & Co.	Norwalk, Ohio	29	0	7	4	4	29	1	Carl McGooley
27	Hancock Askew & Co.	Savannah, Ga.	82	5	53	46	6	40	1	Michael T. McCarthy
28	The Whitlock Company	Springfield, Mo.	30	6	5	N/A	N/A	50	2	Joe Page
29	Deemer Dana & Froehle	Savannah, Ga.	35	1	6	0	40	40	1	Managing Partner
30	May & Co.	Vicksburg, Miss.	31	4	11	5	5	40	2	John P. Paris
31	GBH CPAs	Houston	22	8	10	0	40	40	2	Jeff Houston
32	Lanigan, Ryan, Malcolm & Doyle	Gaithersburg, Md.	34	3	6.67	0	24	45	2+	Frank Lanigan
33	Wright Ford Young & Co.	Irvine, Calif.	49	0	4	0	40	40	2	Robert W. Wright
34	Pittman & Brooks	Portland, Ore.	17	1	6	0	120	50	1	Randa K. Brooks
35	Mantyla McReynolds	Salt Lake City	28	3	7	0	50	40	2	Kim G McReynolds
36	Glenn M. Gelman & Associates	Santa Ana, Calif.	34	2	8.57	11.4	24	50	1	Glenn M Gelman
37	Bartolomei Pucciarelli	Lawrenceville, N.J.	15	0	7	7	20	40	2	James Bartolomei
38	Matthews, Carter & Boyce	Fairfax, Va.	44	0	2	4	24	40	2	Jude J. Covas
39	Anneken, Huey & Moser	Ft. Wright, Ky.	34	1	0	0	30	40	AN	Kevin Moser
40	Jenkins & Vojtisek	Racine, Wis.	19	2	7	0	10	50	1	Steven L. Jenkins
41	Riney Hancock CPAs	Owensboro, Ky.	30	1	0	0	8	40	1	Joseph A. Hancock
42	Biscotti, Toback & Co.	Garden City, N.Y.	34	6	2	0	24	40	2	Louis J. Biscotti
43	Armao, Costa & Ricciardi, CPAs	Garden City, N.Y.	26	0	15	0	16	40	1	Salvatore J. Armao
44	Johanson & Yau Accountancy Corp.	San Jose, Calif.	29	1	3	3	40	80	2	Frederick Leonard
45	Levitacks CPAs	San Diego	33	0	6	0	40	40	1	Theresa M. Drouillard
46	Anglin Reichmann Snellgrove & Armstrong	Huntsville, Ala.	29	5	6.7	0	5	30	1	Gary Anglin
47	Cullari, Carrico, Soojian, Burke	Wayne, N.J.	15	1	6.25	0	21	40	1	Roger Cullari
48	Mahoney Ulbrich Christiansen & Russ	St. Paul, Minn.	44	4	6	0	24	80	2	John Ries
49	Bland & Associates	Omaha, Neb.	36	6	7.32	2.44	80	56	2	Jason Tonjes
50	JPS	Asheville, N.C.	47	0	6	2	8	45	1	Benjamin Harmick

## Mid-sized firms (50-249 employees)

Rank	Firm	Headquarters	Staff	New hires in last year	—Turnover %— Vol.	Invol.	Onboard hours	Training hours	Review(s) per year	Chief executive
1	Lutz & Co.	Omaha, Neb.	107	7	5	2	10	45	2	Gary Witt
2	Porter Keadle Moore	Atlanta	63	7	16	0	16	50	2	H. Phillip Moore
3	Wilkin & Guttenplan	East Brunswick, N.J.	66	3	2	6	60	60	2+	Edward Guttenplan
4	Hemming Morse	San Francisco	99	6	4	0	8	40	2	D. Paul Regan
5	Windham Brannon	Atlanta	147	4	4%	3%	8	40	2	David Kloess
6	Sisterson & Co.	Pittsburgh	84	3	5	0	32	80	1	William E. Troup

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Mid-sized firms (50-249 employees)										
Rank	Firm	Headquarters	Staff	New hires in last year	—Turnover %— Vol. Invol.		Onboard hours	Training hours	Review(s) per year	Chief executive
7	RBZ	Los Angeles	105	10	4	4	64	75	2	David Roberts
8	Gelman, Rosenberg & Freedman CPAs	Bethesda, Md.	91	2	11	0	2	40	2	David F. Graling
9	Teal, Becker & Chiaramonte, CPAs	Albany, N.Y.	69	2	7.0	0	40	57	1	Robert H. Kind
10	Boyer & Ritter, CPAs and Consultants	Camp Hill, Pa.	81	1	12	1	40	40	2	Robert J. Murphy
11	Anders Minkler & Diehl	St. Louis	91	3	15	0	40	60	2	Robert Minkler, Jr.
12	Coulter & Justus	Knoxville, Tenn.	64	3	7	1	3	50	2	Sam Coulter
13	Brown Schultz Sheridan & Fritz	Camp Hill, Pa.	88	4	5	1	24	60	2	Kenneth B. Wolfe
14	Daszkal Bolton	Boca Raton, Fla.	99	6	7	0	16	42	2	Michael I. Daszkal
15	BeachFleischman	Tucson, Ariz.	79	5	6	0	80	40	2	Bruce Beach
16	RGL Forensics	Englewood, Colo.	101	8	8	0	16	20	2	Angie MacPhee
17	O'Sullivan Creel	Pensacola, Fla.	151	0	1	0	16	40	1	Mort O'Sullivan
18	Berger Lewis Accountancy Corp.	San Jose, Calif.	75	8	4	5	3	100	2	Frank A. Minuti, Jr.
19	Fust Charles Chambers	Syracuse, N.Y.	75	1	15	6	80	50	2+	Joseph L. Charles
20	Wolf & Company	Boston	168	6	20.13	2.96	20	50	2	Daniel P. DeVasto
21	Cohen & Co.	Cleveland	194	8	7	1	40	60+	1	Randall S. Myeroff
22	Allen, Gibbs & Houlik	Wichita, Kan.	114	0	7	.9	4	40	2	Paul Allen
23	Squire	Orem, Utah	72	2	4	0	16	80	2	K. Tim Larsen
24	Hertzbach & Co.	Owings Mills, Md.	104	0	7	0	50	40	1	Management committee
25	Null-Lairson	Houston	75	4	15	0	4	44	2	John Null
26	Windes & McLaughry Accountancy Corp.	Long Beach, Calif.	136	9	11	0	40	50	2+	John L. Di Carlo
27	Fesnak and Associates	Blue Bell, Pa.	53	9	7	0	8	40	2	Robert Fesnak
28	KatzAbosch	Timonium, Md.	142	6	6	2	48	40	1	Mark R. Cissell
29	Anton Collins Mitchell	Denver	81	1	20	4	16	40	2	Gary Mitchell
30	Kolb+Co.	Brookfield, Wis.	79	0	7	0	4	N/A	1	Tom Luken
31	Testone, Marshall & Discenza	Syracuse, N.Y.	89	3	7	5	12	40	1	Frank P. Discenza
32	LaPorte Sehr Romig Hand	Metairie, La.	164	10	12.4	0	24	50	2	William Ted Mason
33	Whitley Penn	Fort Worth, Texas	185	5	11.2	0	4	40	2	Larry G. Autrey
34	Brown Smith Wallace	St. Louis	177	11	4.8	4	8	40	1	Harvey N. Wallace
35	Lumsden & McCormick	Buffalo, N.Y.	79	2	21	0	10	50	2	John Schiavone
36	Saville, Dodgen & Co.	Dallas	56	18	4	19	20	80	1	J. Clinton Pugh
37	Wegner CPAs	Madison, Wis.	82	2	13	0	12	40	1	Scott Haumersen
38	James Moore & Co.	Gainesville, Fla.	84	9	11.8	0	24	50	2	Carol Villemaire
39	Yeo & Yeo, CPAs & Business Consultants	Saginaw, Mich.	120	6	8	0	24	50+	2	John Kunitzer
40	Isdaner & Co.	Bala Cynwyd, Pa.	53	0	2	4	6	40	1	Scott Isdaner
41	Walthall, Drake & Wallace	Cleveland	50	6	4	0	40	50	1	Richard T. Lash
42	KraftCPAs	Nashville, Tenn.	136	10	11	1	40	55	1	Vic Alexander
43	Bennett Thrasher	Atlanta	129	8	11	0	8	60	2	Michael Dukes
44	Smith Elliott Kearns & Co.	Hagerstown, Md.	144	5	3.9	0	24	45	1	John R. Schnitzer
45	Montgomery Coscia Greilich	Plano, Texas	170	40	12	0	2	25	AN	Thomas Montgomery

## Large firms (250 or more employees)

Rank	Firm	Headquarters	Staff	New hires in last year	—Turnover %— Vol. Invol.		Onboard hours	Training hours	Review(s) per year	Chief executive
1	Kaufman, Rossin & Co.	Miami	284	23	4	0	16	48	2	James R. Kaufman
2	WithumSmith+Brown	Princeton, N.J.	376	17	7.17	0	30	80	2+	William R. Hagaman
3	Kearney & Company	Alexandria, Va.	420	75	12.4	0	8	40	1	Edward Kearney
4	The Bonadio Group	Pittsford, N.Y.	290	5	15	7	16	40	2+	Thomas F. Bonadio
5	Anchin, Block & Anchin	New York	325	4	7	9.5	30	50	1	Frank Schettino

**Notes:** Staff — includes permanent part-time staff, but excludes staff outside the U.S. Turnover — voluntary and involuntary percentages are from the last fiscal year, and have been rounded to whole numbers; involuntary turnover is as a percent full-time permanent, hourly or salaried employees, and due to layoffs or workforce reductions. **Onboard hours** — average number of hours a new hire spends in orientation. **Training hours** — average number of annual training and development hours received per employee. **Review(s) per year** — frequency of employee appraisals. AN = As needed.

1 - Management committee: Donald Hoffman, Joel Chazen and Jeffrey Kleeman