

Economies of scale

The Big Four accounting firms were the most productive, in terms of revenue per worker

ACCOUNTING FIRMS REVENUE PER WORKER (S\$)

Big Four

142,000

Industry average

113,000

Large (101-999 staff)

95,000

Medium (31-100 staff)

80,000

Small (10-30 staff)

77,000

Micro (<10 staff)

68,000