

# GaWC Data Set 11

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## CODING BY FIRMS

(see [Appendix](#) - Scavenged Information for Material Used to Produce Coding)

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### ACCOUNTANCY

#### **Ernst & Young**

- 5 – Global HQ
- 4 – x
- 3 – 3 or more offices OR extra-locational functions
- 2 – all other offices except those with reference to elsewhere
- 1 – offices with reference to elsewhere

#### **Arthur Andersen**

- 5 – Worldwide HQ
- 4 – x
- 3 – more than one office OR extra-locational functions
- 2 – all other offices
- 1 – x

#### **Macintyre Sträter International**

- 5 – HQ
- 4 – x
- 3 – more than one office
- 2 – all other offices
- 1 – x

#### **IGAF. International Group of Accounting Firms**

- 5 – HQ
- 4 – x
- 3 – more than one office OR office with named partner/practitioner
- 2 – all other offices
- 1 – x

#### **AGN International**

- 5 – HQ
- 4 – more than 15 partners
- 3 – North American HQ and 8-14 partners
- 2 – other offices with partners
- 1 – all other offices (including refer elsewhere and extra offices found on web)

#### **BDO International**

- 5 – International office
- 4 – Regional offices
- 3 – more than one office OR office with more than one named contact OR extra-locational functions
- 2 – all other offices except those with references to elsewhere

1 – offices with reference to elsewhere

**Grant Thornton International**

- 5 – HQ
- 4 – Divisional offices
- 3 – more than one office with international contact
- 2 – one office with international contact offices with
- 1 – office without international contact

**Horwath International**

- 5 – HQ
- 4 – Regional offices
- 3 – 3 or more offices OR extra-locational functions
- 2 – one or two offices
- 1 – x

**KPMG**

- 5 – International HQ
- 4 – Regional HQs OR Global HQs for sections OR offices with more than 50 practitioners
- 3 – 3 or more offices OR more than 10 practitioners OR extra-locational functions (including Japanese practice)
- 2 – all other offices
- 1 – x

**Summit International + Baker Tilly**

- 5 – HQ
- 4 – over 100 practitioners
- 3 – Over 20 practitioners
- 2 – all other offices
- 1 - x

**RSM International**

- 5 – HQ
- 4 – 3 or more offices AND core firm
- 3 – 3 or more offices OR core firm
- 2 – one or two offices
- 1 – x

**Moores Rowland International**

- 5 – HQ
- 4 – 20 or more partners
- 3 – 10-19 partners
- 2 – other offices with partners
- 1 – all other offices (including refer elsewhere and extra offices found on web)

**HLB International**

- 5 – HQ
- 4 – more than 20 practitioners AND international contact partner
- 3 – 3 or more offices OR 10 or more practitioners OR international contact partner OR extra-locational functions
- 2 – all other offices
- 1 - x

**Moore Stephens International**

- 5 – HQ
- 4 – Regional offices
- 3 – more than one office
- 2 – one office
- 1 – x

**Nexia International**

5 – HQ  
4 – x  
3 – more than one office  
2 – one office  
1 - x

**PKF International**

5 – HQ  
4 – x  
3 – more than one office  
2 – one office  
1 - x

**Fiducial International**

5 – International Central Office  
4 – 10 or more offices  
3 – 2 – 9 offices  
2 - one office  
1 – x

**PricewaterhouseCoopers**

5 – HQ  
4 – 10 or more offices  
3 – 5 – 9 offices OR extra-locational functions  
2 – all other offices except those with reference to elsewhere  
1 – offices with reference to elsewhere

**ADVERTISING****Impiric**

5 – Worldwide HQ  
4 – Regional HQs  
3 – 3 or more offices  
2 – all other offices  
1 - x

**TMP Worldwide**

5 – Global HQ  
4 – Regional HQs  
3 – more offices than one office  
2 – one office  
1 – x

**Hakuhodo Inc.**

5 – Head Office  
4 – x  
3 – more than one office  
2 – one office  
1 - x

**Draft Worldwide**

5 – HQ  
4 – x  
3 – more than one office/twin company OR link from elsewhere  
2 – one office

1 – link to elsewhere

**Young and Rubicam Inc.**

5 – HQs  
4 – Regional HQs  
3 – more than one office  
2 – one office  
1 - x

**D'Arcy Masius Benton & Bowles**

5 – HQ  
4 – 3 offices  
3 – 2 offices  
2 – one office  
1 – x

**FCB**

5 – HQ  
4 – Regional HQ  
3 – designated 'key office' OR designated site for 'major operations'  
2 – all other offices  
1 – x

**Saatchi and Saatchi**

5 – HQ and 'worldwide regional centre'  
4 – Regional centres  
3 – x  
2 – one office  
1 – x

**Ogilvy & Mather Worldwide Inc.**

5 – HQ  
4 – x  
3 – more than one office  
2 – one office  
1 - x

**BBDO Worldwide**

5 – HQ  
4 – Regional centres OR more than 10 offices  
3 – 3 to 9 offices  
2 – one or two offices  
1 - x

**McCann-Erickson WorldGroup**

5 – HQ  
4 – Regional HQs OR more than 5 offices  
3 - Area HQs OR 2, 3 or 4 offices  
2 – one office  
1 - x

**J Walter Thompson**

5 – HQ  
4 – Regional HQ OR 4 or more offices  
3 – 2 or 3 offices  
2 – one office  
1 - x

**Euro RSC6**

- 5 – HQ
- 4 – 4 or more offices
- 3 – 2 or 3 offices OR represents region
- 2 – one office
- 1 - x

**CMG. Carlson Marketing Group**

- 5 – World HQ
- 4 – x
- 3 – more than one office
- 2 – one office
- 1 - x

**Asatsu DK**

- 5 – HQ
- 4 – 4 or more offices/business partners
- 3 – 2 or 3 office/business partners
- 2 – one office/business partner
- 1 - x

**BANKING/FINANCE****WestLB (Westdeutsche Landesbank Girozentrale)**

- 5 – HQ
- 4 – competence centres for global structured finance OR Regional HQ
- 3 – 2 or more branches/subsidiaries OR key contacts for gsf OR 50 or more practitioners
- 2 – one branch/subsidiary OR one or more representative offices
- 1 – contacts only

**Dresdner Bank**

- 5 – HQ
- 4 – asset management centres
- 3 – more than one office OR 20 or more branches (Germany)
- 2 – one office OR less than 10 branches (Germany)
- 1 – x

**Commerzbank**

- 5 – HQ
- 4 – other global functions
- 3 – more than one office OR 20 or more branches (Germany) OF elf
- 2 – one office OR less than 20 branches (Germany)
- 1 - x

**Deutsche Bank**

- 5 – HQ
- 4 – Regional HQs or 20 or more offices (100 or more offices for Germany)
- 3 – 5 or more offices (25 or more offices for Germany)
- 2 – all other office locations
- 1 - x

**Chase Hambrecht & Quist**

- 5 – World HQ
- 4 – Regional HQ OR Chase Global Investment Services
- 3 – two offices
- 2 – one office

1 - x

**BNP Paribas**

5 – HQ

4 – 5 or more offices OR Regional HQ

3 – 3 or 4 offices OR subsidiary HQ

2 – one or 2 offices

1 - x

**ABN-AMRO Holding NV**

5 – HQ

4 – 20 or more offices

3 – 5 to 19 offices

2 – one to 4 offices

1 - x

**Credit Suisse First Boston**

5 – Worldwide HQs

4 – x

3 – x

2 – presence

1 – x

**Rabobank International**

5 – Worldwide HQ

4 – Global research centre

3 – more than one office OR 10 or more contacts

2 – all other offices

1 – x

**UBS AG**

5 – HQ

4 – x

3 – more than one office OR Asset Management Contact Office

2 – all other offices

1 - x

**ING Bank**

5 – HQ

4 – 10 or more offices

3 – 5 to 9 offices

2 – one to 4 offices

1 - x

**Barclays**

5 – Corporate HQ

4 – Regional HQs

3 – offices designated 'global' OR subsidiary HQ

2 – all other offices

1 - x

**Fuji Bank**

5 – HQ

4 – more than one 'functional' centre

3 – two or more offices OR one functional centres

2 – one office

1 - x

**Bayerische HypoVereinsbank**

- 5 – HQ
- 4 – 50 or more offices
- 3 – 10 to 49 offices
- 2 – under 10 offices
- 1 - x

**Bayerische Landesbank Girozentrale**

- 5 – HQ
- 4 – x
- 3 – more than one office
- 2 – one office
- 1 - x

**SDI (Sakura + Dellscher Bank)**

- 5 – HQ
- 4 – x
- 3 – more than one office
- 2 – one office
- 1 – x

**Sumitomo Bank**

- 5 – HQs
- 4 – Regional HQs
- 3 – designated main branches and main representative offices
- 2 – all other offices
- 1 - x

**Sanwa**

- 5 – HQ
- 4 – 5 or more offices
- 3 - 3 or 4 offices
- 2 - one or two offices
- 1 - x

**J. P. Morgan**

- 5 – HQ
- 4 – divisional centres OR 7 or more firms represented
- 3 – 3 to 6 firms represented
- 2 – all other offices
- 1 - x

**Bank of Tokyo-Mitsubishi**

- 5 – HQ
- 4 – US HQ OR 4 or more offices
- 3 – 2 or 3 offices
- 2 – all other offices
- 1 - x

**Dai-ichi Kangyo Bank**

- 5 – HQ
- 4 – 2 or more international offices
- 3 – one international branch
- 2 – all other offices
- 1 - x

**HSBC**

- 5 – HQ
- 4 – 8 or more branches/contacts

3 – 2 to 7 branches/contacts  
2 – all other offices  
1 - x

**Citigroup (Citibank + SSBCiti Asset Management)**

5 –HQ  
4 – CitiSSB Corporate Banking Regional Contacts  
3 – all offices with elfs (including Traveller's 'hubs') OR 10 or more offices/contacts  
2 – all other offices  
1 - x

**INSURANCE**

**Allianz Group**

5 – HQ  
4 – group HQ OR Regional offices  
3 – 3 or more offices  
2 – one or 2 offices  
1 - x

**Skandia Group**

5 – HQ  
4 – Subsidiary/regional HQs  
3 – 3 or more offices  
2 – one or 2 offices  
1 – x

**Chubb Group**

5 – HQ  
4 – regional offices  
3 – more than one office  
2 – one office  
1 - x

**Prudential**

5 – HQ  
4 – x  
3 – more than one office  
2 – one office  
1 - x

**Reliance Group Holdings**

5 – HQ  
4 – Regional offices OR 5 or more named contacts  
3 – all other named contacts  
2 – offices without named contact  
1 - x

**Winterthur**

5 – HQ  
4 – Regional office  
3 – office for multinational corporate customers  
2 – other offices  
1 – claims agent only



**Fortis**

- 5 – HQ
- 4 – six or more offices
- 3 – 3 to 5 offices
- 2 – one or 2 offices
- 1 - x

**CGNU**

- 5 – HQ
- 4 – Subsidiary HQs OR US Corporate HQ
- 3 – 5 or more offices/named or contacts OR elf
- 2 – all other offices
- 1 – x

**Liberty Mutual**

- 5 – HQ
- 4 – subsidiary HQs or 15 or more offices
- 3 – more than one office
- 2 – one office
- 1 - x

**Royal and SunAlliance**

- 5 – Worldwide Group Offices
- 4 – Regional offices OR US HQ
- 3 – more than one office
- 2 - one office
- 1 - x

**Lloyd's**

- 5 – HQ
- 4 – x
- 3 – office
- 2 – representative
- 1 - x

**LAW****Latham and Watkins**

- 5 - foundation and largest office
- 4 - 100 and over plus extra-locational functions
- 3 –100 and over OR 25 and over plus extra-locational functions
- 2 – all other offices
- 1 – x

**Morgan Lewis**

- 5 – foundation office
- 4 – 200 and over
- 3 – extra-locational functions
- 2 – all other offices
- 1 – x

**Baker and McKenzie**

- 5 – foundation office plus 200 and over
- 4 – 100 and over
- 3 – 50 and over
- 2 – all other offices
- 1 – x

**Clifford Chance**

- 5 – foundation office and largest
- 4 – 200 and over OR 50 partners or more
- 3 – 100 and over OR international trade contact
- 2 – all other offices
- 1 - x

**Jones Day**

- 5 - first office and largest
- 4 – 150 or over OR 100 or over plus extra-locational functions
- 3 – 50 or over
- 2 – all other offices
- 1 – x

**Freshfields Bruckhaus Deringer**

- 5 – HQ
- 4 – international offices (inc. part-executive office) OR 100 or over OR 50 partners or more
- 3 – 50 or over OR 15 partners or more
- 2 – all other offices
- 1 – x

**Allen and Overy**

- 5 – HQ
- 4 – 25 partners or over
- 3 – 15 partners or over
- 2 – other offices with partners
- 1 - contacts

**Dorsey and Whitney**

- 5 – HQ
- 4 – 50 or over
- 3 – 25 or over
- 2 – all other offices
- 1 - x

**Linklaters – Alliance**

- 5 – HQ
- 4 – 200 and over OR extra-locational functions
- 3 – 50 and over
- 2 – all other offices
- 1 – x

**White and Case**

- 5 – HQ
- 4 – 75 and over
- 3 – 50 and over OR extra-locational functions
- 2 – all other offices without links to elsewhere
- 1 – offices with link to elsewhere

**Cameron McKenna**

- 5 – HQ
- 4 – 10 partners or more
- 3 – 5 partners or more
- 2 – all other offices except those with links to elsewhere
- 1 – offices with links to elsewhere

**Morrison and Foerster LLP**

- 5 – HQ
- 4 – 100 and over

3 – 50 and over  
2 – all other offices  
1 – x

**Lovells Boesebeck Droste**

5 – HQ  
4 – 20 or more partners  
3 – 10 or more partners  
2 – all other offices  
1 - x

**Skadden, Arps, Slate, Meagher, and Flom LLP**

5 – HQ  
4 – 50 partners or more  
3 – 25 partners or more  
2 - all other offices  
1 - x

**Sidley and Austin**

5 – first office  
4 - 100 or over  
3 – 20 or over  
2 – all other offices  
1 – x

**Coudert Brothers**

5 – HQ  
4 – 20 or more  
3 - 10 or more  
2 - all other offices  
1 – x

**MANAGEMENT CONSULTANCY**

**Towers Perrin**

5 – HQ  
4 – Regional HQ or 4 or more offices  
3 – 2 or 3 offices  
2 – one office  
1 - x

**Logica Consulting**

5 – HQ  
4 – x  
3 – more than one office  
2 – one office  
1 - x

**Watson Wyatt Worldwide**

5 – Corporate Office  
4 – x  
3 – more than one office  
2 – one office (not corresponding)  
1 – corresponding office only

**Sema Group**

5 – Head Office  
4 – 4 or more offices AND on Annual Report list  
3 – 2 or 3 offices AND on Annual Report list OR local HQ  
2 – all other offices  
1 - x

**CSC**

5 – Global HQ  
4 – more than one Senior Manager OR latter with regional contact  
3 – one Senior Partner OR more than one office  
2 – one office  
1 - x

**Hewitt Associates**

5 – HQ  
4 – x  
3 – more than one office  
2 – one office  
1 - x

**IBM**

5 – HQ  
4 – x  
3 – more than one office OR regional team contact  
2 – one office (not partner office)  
1 – partner office only

**Mercer Management Consulting**

5 – HQ  
4 – x  
3 – more than one office  
2 – one office  
1 – x

**Boston Consulting Group**

5 – HQ  
4 – x  
3 – x  
2 – one office  
1 - x

**Deloitte Touche Tohmatsu**

5 – International HQ  
4 – x  
3 – more than one office  
2 – one office  
1 – associated firm

**Booze, Allen & Hamilton**

5 – Corporate HQ  
4 – Worldwide Technology HQ  
3 – x  
2 – one office  
1 - x

**A.T. Kearney**

5 – Corporate HQ/World HQ  
4 – x  
3 – x

2 – one office  
1 - x

**McKinsey & Company**

5 – HQ  
4 – designated 'global office' (Business technology)  
3 – more than one office  
2 – one office  
1 - x

**Bain & Company**

5 – HQ  
4 – 8 or more contacts  
3 – 5, 6 or 7 contacts  
2 - all other offices  
1 – shared office

**Compass**

5 – x (Rochester MN, not in city list)  
4 – US HQ  
3 – more than one office OR Canada HQ  
2 – one office

**Andersen Consulting**

5 – HQ  
4 – x  
3 – more than one office  
2 – one office  
1 - x

**Cap Gemini Consulting**

5 – Head Office  
4 – Regional HQ  
3 – x  
2 – one office  
1 - x

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