

who were the big 8 accounting firms

who were the big 8 accounting firms is a question that often arises when exploring the history of the accounting profession and the evolution of major auditing and consulting companies. The Big 8 accounting firms were the dominant players in the global accounting industry during the latter half of the 20th century. These firms provided auditing, consulting, and tax services to some of the world's largest corporations and governments. Understanding who were the big 8 accounting firms provides insight into the origins of today's "Big Four" firms and highlights the significant mergers and restructurings that shaped modern accounting. This article will explore the identities of the Big 8, their services, how they evolved, and their impact on the accounting profession and corporate governance. Additionally, we will examine the reasons behind the consolidation from the Big 8 to the Big 4 and the legacy these firms left behind.

- History and Background of the Big 8 Accounting Firms
- The Big 8 Accounting Firms: Names and Profiles
- Services Provided by the Big 8 Firms
- Major Mergers and the Transition to the Big 4
- Impact of the Big 8 on the Accounting Profession

History and Background of the Big 8 Accounting Firms

The term "Big 8 accounting firms" refers to the eight largest international accounting firms that dominated the auditing and consulting markets from the 1960s through the 1980s. These firms were widely recognized for their extensive client bases, global reach, and comprehensive service offerings. The Big 8 emerged as a result of the rapid growth of multinational corporations and the increasing complexity of financial regulations and auditing standards worldwide. Their global networks allowed them to serve clients across borders while maintaining consistent quality and adherence to professional standards.

Before the Big 8 era, the accounting profession in the United States and other countries was fragmented, with many smaller firms competing regionally. However, the rise of globalization and stricter regulatory frameworks increased demand for large, multinational firms capable of handling complex audits and advisory services. The Big 8 firms capitalized on this demand, becoming the go-to providers for large publicly traded companies and

government entities.

The Big 8 Accounting Firms: Names and Profiles

The original Big 8 accounting firms consisted of the following organizations, each with its own history, specialties, and global presence:

1. **Arthur Andersen LLP**
2. **Coopers & Lybrand**
3. **Deloitte Haskins & Sells**
4. **Ernst & Whinney**
5. **Peat Marwick Mitchell & Co.**
6. **Price Waterhouse**
7. **Arthur Young & Co.**
8. **Lybrand, Ross Bros. & Montgomery**

Arthur Andersen LLP

Founded in 1913, Arthur Andersen was known for its strong emphasis on auditing and quality control. It was one of the largest firms in the Big 8 and played a crucial role in setting auditing standards. However, its reputation was severely damaged following the Enron scandal in the early 2000s, leading to its eventual collapse.

Coopers & Lybrand

Coopers & Lybrand was formed from a merger of two firms in the mid-20th century. It was well-regarded for its audit and consulting services and had a broad international footprint. In 1998, Coopers & Lybrand merged with Price Waterhouse to form PricewaterhouseCoopers, now known as PwC.

Deloitte Haskins & Sells

Deloitte Haskins & Sells was a major player in both audit and consulting services. It later merged with Touche Ross in 1989 to become Deloitte & Touche, now simply Deloitte, one of the Big Four firms today.

Ernst & Whinney

Ernst & Whinney was formed by a merger in the 1970s and was known for its strong consulting services alongside traditional auditing. It merged with Arthur Young & Co. in 1989 to create Ernst & Young, another of today's Big Four firms.

Peat Marwick Mitchell & Co.

Peat Marwick Mitchell was a prominent accounting and consulting firm with a strong global presence. In 1987, it merged with KPMG, which is now one of the Big Four accounting firms worldwide.

Price Waterhouse

Price Waterhouse was a prestigious firm known for its auditing, tax, and advisory services. The merger with Coopers & Lybrand in 1998 created PricewaterhouseCoopers (PwC), one of the largest professional services networks today.

Arthur Young & Co.

Arthur Young & Co. had a significant international presence and was known for its audit and advisory services. Its merger with Ernst & Whinney resulted in the formation of Ernst & Young in 1989.

Lybrand, Ross Bros. & Montgomery

Lybrand, Ross Bros. & Montgomery was a respected accounting firm that eventually became part of Coopers & Lybrand through mergers, contributing to the Big 8's consolidation over time.

Services Provided by the Big 8 Firms

The Big 8 accounting firms offered a wide array of professional services that extended well beyond traditional auditing. Their service portfolios typically included:

- **Audit and Assurance Services:** Independent examination of financial statements to ensure accuracy and compliance with accounting standards.
- **Tax Advisory and Compliance:** Helping clients navigate complex tax regulations and optimize tax planning strategies.

- **Consulting Services:** Offering business strategy, management consulting, information technology consulting, and risk management.
- **Financial Advisory:** Including mergers and acquisitions advisory, valuation services, and forensic accounting.
- **Internal Audit and Controls:** Assisting organizations in improving internal control systems and compliance frameworks.

These diverse services allowed the Big 8 firms to build long-term relationships with clients and become trusted advisors in various aspects of business operations and governance.

Major Mergers and the Transition to the Big 4

The landscape of the accounting industry changed dramatically in the late 20th century due to a series of mergers and acquisitions that reduced the Big 8 to what is now known as the Big 4. These mergers were driven by the need for increased global reach, economies of scale, and expanded service offerings in an increasingly competitive market.

Key Mergers Leading to the Big 4

1. **Coopers & Lybrand and Price Waterhouse (1998):** This merger created PricewaterhouseCoopers (PwC), combining two of the largest firms to form a global powerhouse.
2. **Deloitte Haskins & Sells and Touche Ross (1989):** The combination of these firms resulted in Deloitte & Touche, now known simply as Deloitte.
3. **Ernst & Whinney and Arthur Young & Co. (1989):** This merger formed Ernst & Young (EY), which became one of the top firms worldwide.
4. **Peat Marwick Mitchell and Klynveld Main Goerdeler (KMG) (1987):** The merger formed KPMG, completing the group of four dominant global firms.

Arthur Andersen, once one of the Big 8, did not survive this consolidation due to its involvement in accounting scandals. Its collapse further accelerated the prominence of the Big 4 firms in the global accounting market.

Impact of the Big 8 on the Accounting

Profession

The Big 8 accounting firms significantly influenced the accounting profession by setting high standards for auditing quality, ethics, and professionalism. Their global presence helped harmonize accounting and auditing practices across different countries, contributing to the development of international accounting standards.

Moreover, the Big 8 fostered innovation in accounting technologies and methodologies, improving the efficiency and effectiveness of audit and consulting services. They also helped shape regulatory frameworks by working with government agencies and professional bodies worldwide.

The legacy of the Big 8 remains evident today in the dominance of the Big 4 firms, which continue to provide comprehensive professional services on a global scale. The history of these firms illustrates the evolution of the accounting industry in response to economic globalization, technological advances, and regulatory changes.

Frequently Asked Questions

Who were the Big 8 accounting firms?

The Big 8 accounting firms were the eight largest international accounting firms that dominated the industry before several mergers in the late 1990s. They were Arthur Andersen, Arthur Young, Coopers & Lybrand, Deloitte Haskins & Sells, Ernst & Whinney, KPMG, Price Waterhouse, and Touche Ross.

When did the Big 8 accounting firms exist?

The Big 8 accounting firms existed primarily during the 1980s and early to mid-1990s, before a series of mergers reduced their number to the Big 5 by the late 1990s.

What led to the end of the Big 8 accounting firms?

The Big 8 accounting firms ceased to exist as such due to a wave of mergers in the late 1990s, consolidating many firms into the Big 5. Additionally, scandals such as the collapse of Arthur Andersen contributed to the disappearance of the original Big 8 structure.

Which mergers reduced the Big 8 to the Big 5?

Key mergers included Price Waterhouse merging with Coopers & Lybrand to form PricewaterhouseCoopers (PwC), and Ernst & Whinney merging with Arthur Young to form Ernst & Young (EY). These mergers, along with other consolidations, reduced the Big 8 to the Big 5.

Are the Big 8 accounting firms still operating today under different names?

Some of the original Big 8 firms continue to operate today but under different names due to mergers. For example, Price Waterhouse and Coopers & Lybrand merged to become PwC, and Ernst & Whinney and Arthur Young merged to become EY.

Which Big 8 accounting firm was involved in the Enron scandal?

Arthur Andersen, one of the Big 8 firms, was involved in the Enron scandal. The firm was found guilty of obstructing justice related to the shredding of documents, which ultimately led to its downfall.

How did the Big 8 accounting firms impact the accounting industry?

The Big 8 accounting firms set industry standards for auditing, consulting, and accounting services worldwide. Their practices, scale, and reputation shaped the development of global accounting and professional services.

What services did the Big 8 accounting firms provide?

The Big 8 accounting firms provided a wide range of services including auditing, tax advisory, consulting, financial advisory, and risk management services to large corporations and governments worldwide.

Why is it important to know about the Big 8 accounting firms today?

Understanding the Big 8 accounting firms is important because their history explains the evolution of today's major accounting firms, the Big 4, and highlights key events that shaped auditing regulations and corporate governance standards.

Additional Resources

1. The Rise and Fall of the Big Eight Accounting Firms

This book explores the history and evolution of the Big Eight accounting firms, detailing how they grew to dominate the industry. It covers their major contributions to accounting practices and the eventual mergers that reshaped the landscape into the Big Four. Readers gain insight into the challenges and scandals that influenced their transformation.

2. Inside the Big Eight: A Corporate Accounting History

Focusing on the inner workings of the Big Eight firms, this book provides an in-depth look at their corporate culture, audit methodologies, and client relationships. It also examines how these firms influenced financial reporting standards and corporate governance. The narrative includes interviews with former partners and employees.

3. From Big Eight to Big Four: The Accounting Industry Consolidation

This book chronicles the mergers and acquisitions that led from the Big Eight to the current Big Four accounting firms. It analyzes the economic and regulatory factors driving consolidation and how these changes affected competition and service quality. The author also discusses the implications for the global accounting profession.

4. Big Eight Accountants: Pioneers of Modern Auditing

Highlighting the Big Eight's role in shaping modern auditing and accounting standards, this volume traces their innovations and contributions to the profession. It explores landmark audits, the development of ethical codes, and the firms' responses to financial crises. The book provides historical context for today's auditing practices.

5. The Big Eight and Corporate America: A Symbiotic Relationship

This work investigates the close ties between the Big Eight accounting firms and major American corporations throughout the 20th century. It discusses how these relationships influenced financial disclosures, regulatory compliance, and business strategy. The book also addresses controversies surrounding conflicts of interest and auditor independence.

6. Accounting Giants: The Story of the Big Eight Firms

Providing a comprehensive overview, this book narrates the founding, growth, and eventual restructuring of the Big Eight accounting firms. It covers the personalities behind the firms, their global expansion, and their role in economic development. The text is suitable for students and professionals interested in accounting history.

7. The Evolution of the Big Eight: From Local Practices to Global Powerhouses

This book traces the transformation of the Big Eight firms from small local accounting practices into multinational corporations. It details their strategies for international growth, adaptation to changing regulations, and adoption of new technologies. The book emphasizes the global impact of these accounting firms.

8. Ethics and Challenges in the Big Eight Accounting Firms

Focusing on ethical dilemmas faced by the Big Eight, this book examines high-profile cases and regulatory challenges that tested the firms' integrity. It discusses how these issues prompted reforms within the firms and the accounting profession at large. The book serves as a critical resource for understanding professional responsibility in accounting.

9. The Legacy of the Big Eight: Shaping the Future of Accounting

This forward-looking book reflects on the enduring influence of the Big Eight

accounting firms on today's accounting standards, practices, and corporate governance. It evaluates how their legacy continues to affect auditors, regulators, and the global financial system. The author provides perspectives on future trends inspired by the Big Eight's history.

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How were or How was? - English Language Learners Stack Exchange I'm in trouble with the following sentence: How was/were the meals you had while you were gone? I think "How were" is correct, but why is "How was" wrong? Please explain

Meaning Diffrence "Would be" and "were" - English Language Were -ing (past continuous of BE) is used to situations which were happening at a special time in the past and none hypothetical, it is more direct, not imaginative

Meaning using "was to" and "were to" in sentence That is, both "were to" (using the irrealis

"were") and "was to" (using a past-tense verb) would usually be interchangeable in a sentence structured similar to yours, but that

tense - "If something was" vs "If something were" - English "If + were" expresses the subjunctive mood, which refers to wishes and desires and is known as a "non-factual" mood. If you're mentioning a possibility or a probability, a

phrase meaning - What does 'as you were' mean? - English 12 "As you were" is a standard military command. It means, literally, " [return] to your previous posture". Soldiers must snap to a formal "attention" position when an officer enters their

Should I use was or were with a two-item list? In the sentence, "Jonathan Oldstyle and Diedrich Knickerbocker (was, were) two of Irving's pen name" do I use was or were?

What does "were to be" mean? Is that some kind of a tense? Consider the following sentence, from " Introduction to Control Systems " by Malgorzata Zywno: Note that if a summer were to be moved behind the block, the additional

Have been found vs were found - English Language Learners Stack So I'm reading the news and it says, "Three Americans have been found dead at one resort". Why is it "have been" and not were?

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