

# GLOBAL FINANCIAL SALARY GUIDE

# 2008



Robert Half®

# Introduction

Business expansion, compliance mandates and growing workloads in corporate finance departments have fuelled worldwide demand for experienced financial professionals. Hiring managers best positioned for success in this competitive talent environment are those with access to the most current compensation and employment trend information in their industries and geographical areas.

Robert Half International is pleased to present our *Global Financial Salary Guide 2008*. The guide provides comprehensive data on average starting salaries for accounting and finance professionals in 18 countries: Australia, Belgium, Canada, Czech Republic, France, Germany, Hong Kong, Italy, Ireland, Japan, Luxembourg, New Zealand, Singapore, Spain, Switzerland, the Netherlands, United Kingdom and the United States.

Information in the *Global Financial Salary Guide 2008* is based on our extensive research, including our company's ongoing surveys of senior executives and the accumulated expertise of our staffing professionals worldwide.

## Understanding the Guide

In each job category, the salary ranges listed represent starting compensation only, as various hard-to-measure factors, ranging from seniority to job performance to work ethic, can affect ongoing pay. The salaries also do not include bonuses, incentives or other forms of compensation, such as benefits and retirement packages.

The salary ranges provided are annual gross salaries and are calculated in local currency. For each of the job functions, the ranges provided represent

national averages and can be affected by a number of factors, including:

- Differences in local standard of living
- Economic cycles
- Local tax policies
- Supply and demand

Please note that the salaries listed are based on years of experience working within finance.

Contact your local Robert Half branch to determine salary levels for your particular market.

The letters S, M and L represent small, medium and large firms respectively. Small companies are defined as those with less than 50 employees, medium companies are those with 50 to 250 employees and large companies have more than 250 employees. There is not always a difference in salary levels between the various company sizes and in those instances you will see S/M/L.

## Contact Us

Robert Half has the largest global network of business contacts in the industry. Our staffing professionals can serve as valued advisors on recruitment and career management issues for both employers and job seekers.

Our *Global Financial Salary Guide 2008* is one of many informational resources Robert Half offers the businesses and professionals we serve. We look forward to assisting you with your temporary, full-time and project staffing needs through our more than 350 locations worldwide. For more information, please visit our websites listed on the back cover of this guide.

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*The purpose of this guide is to both provide information and facilitate general dialogue about various salary-related topics. No advice on compensation strategy is being given. Robert Half International is not responsible for any errors or omissions or for the results obtained. Robert Half International will not be liable for any direct, indirect, consequential, special, exemplary or other damages arising from any information available in or from this guide.*



# Assistant Accountant

Junior Accountant/Clerk

\* Total working years in finance

COUNTRY	Currency**	Company Size	0-2 years*	3-5 years*	6-9 years*	10-15 years*	> 15 years*
Australia	AUD	S/M	42.000 - 45.000	45.000 - 55.000	55.000 - 65.000	55.000 - 65.000	NA
		L	42.000 - 45.000	45.000 - 55.000	55.000 - 65.000	55.000 - 65.000	NA
Belgium	EUR	S/M	20.500 - 26.400	23.500 - 29.500	26.100 - 30.900	27.100 - 32.750	28.500 - 34.100
		L	23.500 - 28.200	24.400 - 30.900	27.400 - 33.100	28.500 - 34.800	30.200 - 36.200
Czech Republic	CZK	S/M	180.000 - 300.000	180.000 - 300.000	NA	NA	NA
		L	180.000 - 300.000	180.000 - 300.000	NA	NA	NA
France	EUR	S/M	16.500 - 18.000	18.000 - 21.000	21.300 - 23.000	NA	NA
		L	16.800 - 19.000	19.000 - 22.000	23.000 - 25.000	NA	NA
Germany	EUR	S/M	20.000 - 25.000	25.000 - 30.000	30.000 - 35.000	35.000 - 40.000	NA
		L	20.000 - 25.000	25.000 - 30.000	30.000 - 35.000	35.000 - 40.000	NA
Italy	EUR	S/M	16.000 - 21.000	21.000 - 28.000	28.000 - 35.000	35.000 - 38.000	36.000 - 40.000
		L	18.000 - 22.000	25.000 - 30.000	30.000 - 38.000	38.000 - 40.000	39.000 - 42.000
Ireland	EUR	S/M	22.000 - 26.000	25.000 - 30.000	NA	NA	NA
		L	22.000 - 28.000	28.000 - 35.000	NA	NA	NA
Japan	JPY	S/M	4.500.000	4.500.000 - 6.000.000	4.500.000 - 6.000.000	4.500.000 - 6.000.000	4.500.000 - 6.000.000
		L	4.500.000	4.500.000 - 6.000.000	4.500.000 - 6.000.000	4.500.000 - 6.000.000	4.500.000 - 6.000.000
Luxembourg	EUR	S/M	27.600 - 39.000	40.000 - 65.000	NA	NA	NA
		L	NA	NA	NA	NA	NA
New Zealand	NZD	S/M	40.000 - 50.000	50.000 - 65.000	52.500 - 75.000	NA	NA
		L	40.000 - 50.000	50.000 - 65.000	52.500 - 75.000	NA	NA
Singapore	SGD	S/M	20.000 - 25.000	25.000 - 30.000	35.000 - 45.000	NA	NA
		L	NA	NA	NA	NA	NA
Spain	EUR	S/M	13.000 - 15.000	14.000 - 16.000	15.000 - 17.000	16.000 - 18.000	NA
		L	14.000 - 16.000	15.000 - 18.000	18.000 - 22.000	22.000 - 25.000	NA
Switzerland	CHF	S/M	55.000 - 65.000	65.000 - 70.000	70.000 - 80.000	NA	NA
		L	65.000 - 70.000	68.000 - 78.000	70.000 - 85.000	NA	NA
The Netherlands	EUR	S/M	NA	NA	70.000 - 90.000	80.000 - 140.000	90.000 - 170.000
		L	NA	NA	80.000 - 130.000	120.000 - 180.000	150.000 - 200.000
United Kingdom	GBP	S/M	14.000 - 20.000	16.000 - 23.000	15.000 - 25.000	NA	NA
		L	17.000 - 22.000	18.000 - 25.000	22.000 - 27.000	NA	NA

\*\*All salaries are listed in the local currency

<b>Accounting Clerk</b>			
United States	USD	S/M/L	26.750 - 34.500
<b>Accounting Clerk</b>			
Canada	CAD	S/M/L	30.000 - 37.500

# Accountant AP - AR

Purchase Ledger Clerk

\* Total working years in finance

COUNTRY	Currency**	Company Size	0-2 years*	3-5 years*	6-9 years*	10-15 years*	> 15 years*
Australia	AUD	S/M	40.000 - 45.000	45.000 - 50.000	50.000 - 60.000	50.000 - 60.000	55.000 - 65.000
		L	40.000 - 45.000	45.000 - 50.000	50.000 - 65.000	50.000 - 65.000	55.000 - 65.000
Belgium	EUR	S/M	22.200 - 27.900	25.500 - 31.700	27.400 - 34.150	30.200 - 37.950	33.400 - 40.400
		L	25.000 - 29.300	28.100 - 37.600	30.200 - 41.800	33.400 - 44.550	36.800 - 50.850
Czech Republic	CZK	S/M	180.000 - 300.000	300.000 - 440.000	300.000 - 440.000	300.000 - 440.000	300.000 - 440.000
		L	180.000 - 300.000	300.000 - 440.000	300.000 - 440.000	300.000 - 440.000	300.000 - 440.000
France	EUR	S/M	17.000 - 20.000	20.000 - 24.000	24.000 - 26.000	26.000 - 30.000	30.000 +
		L	17.300 - 21.000	21.000 - 26.000	26.000 - 28.000	28.000 - 30.000	30.000 +
Germany	EUR	S/M	25.000 - 30.000	30.000 - 34.000	34.000 - 40.000	38.000 - 43.000	43.000 - 48.000
		L	26.000 - 31.000	31.000 - 35.000	36.000 - 43.000	42.000 - 47.000	45.000 - 50.000
Italy	EUR	S/M	18.000 - 22.000	25.000 - 30.000	28.000 - 36.000	32.000 - 38.000	36.000 - 40.000
		L	20.000 - 25.000	26.000 - 34.000	32.000 - 38.000	36.000 - 45.000	38.000 - 45.000
Ireland	EUR	S/M	22.000 - 30.000	25.000 - 35.000	40.000 - 50.000	NA	NA
		L	25.000 - 32.000	30.000 - 40.000	40.000 - 55.000	NA	NA
Japan	JPY	S/M	3.000.000 - 5.000.000	4.000.000 - 6.000.000	5.000.000 - 7.000.000	5.000.000 - 7.000.000	5.000.000 - 7.000.000
		L	3.000.000 - 4.500.000	4.000.000 - 6.000.000	5.000.000 - 7.000.000	5.000.000 - 7.000.000	5.000.000 - 7.000.000
Luxembourg	EUR	S/M	27.900 - 36.000	40.000 - 50.000	NA	NA	NA
		L	NA	NA	NA	NA	NA
New Zealand	NZD	S/M	40.000 - 45.000	42.000 - 47.000	48.000 - 55.000	NA	NA
		L	40.000 - 45.000	42.000 - 50.000	50.000 - 60.000	NA	NA
Singapore	SGD	S/M	20.000 - 30.000	35.000 - 60.000	45.000 - 65.000	NA	NA
		L	22.000 - 30.000	36.000 - 46.000	48.000 - 72.000	NA	NA
Spain	EUR	S/M	12.000 - 16.000	15.000 - 16.000	16.000 - 20.000	20.000 - 25.000	NA
		L	13.000 - 18.000	15.000 - 17.000	18.000 - 22.000	23.000 - 27.000	NA
Switzerland	CHF	S/M	65.000 - 75.000	70.000 - 80.000	75.000 - 90.000	85.000 - 100.000	NA
		L	70.000 - 80.000	75.000 - 85.000	80.000 - 95.000	90.000 - 105.000	NA
The Netherlands	EUR	S/M	19.000 - 23.000	22.000 - 28.000	25.000 - 30.000	26.000 - 35.000	NA
		L	20.000 - 25.000	22.000 - 30.000	26.000 - 35.000	28.000 - 40.000	NA
United Kingdom	GBP	S/M	15.000 - 18.000	17.000 - 24.000	22.000 - 26.000	NA	NA
		L	16.000 - 19.000	20.000 - 25.000	22.000 - 26.000	NA	NA

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<b>AP/AR Clerk</b>		S	26.500 - 34.250
United States	USD	M	28.500 - 36.500
		L	29.000 - 37.500
<b>Bookkeeper/Assistant</b>			
Canada	CAD	S/M/L	33.750 - 44.750

# Accountant General Ledger

Financial Accountant

\* Total working years in finance

COUNTRY	Currency**	Company Size	0-2 years*	3-5 years*	6-9 years*	10-15 years*	> 15 years*
Australia	AUD	S/M	55.000 - 60.000	65.000 - 85.000	85.000 - 100.000	100.000 +	100.000 +
		L	55.000 - 60.000	65.000 - 85.000	85.000 - 100.000	100.000 +	100.000 +
Belgium	EUR	S/M	23.500 - 27.900	28.100 - 37.600	30.200 - 41.800	34.400 - 46.650	40.000 - 53.600
		L	26.400 - 32.000	30.200 - 44.550	36.100 - 51.550	40.000 - 55.700	43.100 - 59.200
Czech Republic	CZK	S/M	NA	240.000 - 420.000	380.000 - 720.000	380.000 - 720.000	380.000 - 720.000
		L	NA	300.000 - 420.000	380.000 - 720.000	380.000 - 720.000	380.000 - 720.000
France	EUR	S/M	21.000 - 23.000	23.000 - 25.000	25.000 - 27.000	27.000 - 30.000	30.000 - 33.000
		L	22.000 - 25.000	25.000 - 29.000	29.000 - 30.000	30.000 - 33.000	33.000 - 36.000
Germany	EUR	S/M	30.000 - 40.000	40.000 - 46.000	47.000 - 55.000	56.000 - 63.000	58.000 - 65.000
		L	30.000 - 42.000	43.000 - 50.000	51.000 - 59.000	60.000 - 66.000	63.000 - 70.000
Hong Kong	HKD	S/M	200.000 - 350.000	250.000 - 400.000	350.000 - 550.000	350.000 - 550.000	450.000 +
		L	200.000 - 400.000	250.000 - 500.000	400.000 - 650.000	400.000 - 650.000	500.000 +
Italy	EUR	S/M	20.000 - 28.000	30.000 - 35.000	36.000 - 40.000	40.000 - 45.000	41.000 - 46.000
		L	25.000 - 30.000	32.000 - 38.000	38.000 - 42.000	45.000 - 50.000	46.000 - 51.000
Ireland	EUR	S/M	50.000 - 60.000	60.000 - 75.000	NA	NA	NA
		L	55.000 - 65.000	60.000 - 80.000	NA	NA	NA
Japan	JPY	S/M	NA	4.000.000-6.000.000	8.000.000-10.000.000	8.000.000-10.000.000 +	8.000.000 - 10.000.000 +
		L	4.000.000	4.000.000-6.000.000	8.000.000-10.000.000	8.000.000-10.000.000 +	8.000.000 - 10.000.000 +
Luxembourg	EUR	S/M	27.900 - 36.000	40.000 - 50.000	NA	NA	NA
		L	NA	NA	NA	NA	NA
New Zealand	NZD	S/M	65.000 - 75.000	75.000 - 90.000	75.000 - 95.000	75.000 - 95.000	75.000 - 95.000
		L	65.000 - 75.000	75.000 - 95.000	75.000 - 100.000	85.000 - 100.000	85.000 - 100.000
Singapore	SGD	S/M	NA	NA	NA	NA	NA
		L	36.000 - 42.000	43.000 - 66.000	67.000 - 78.000	75.000 - 90.000	100.000 +
Spain	EUR	S/M	10.000 - 18.000	14.000 - 16.000	17.000 - 20.000	22.000 - 27.000	NA
		L	14.000 - 20.000	15.000 - 22.000	20.000 - 25.000	25.000 - 28.000	NA
Switzerland	CHF	S/M	80.000 - 85.000	85.000 - 90.000	90.000 - 100.000	100.000 - 130.000	NA
		L	85.000 - 90.000	90.000 - 95.000	95.000 - 105.000	105.000 - 135.000	NA
The Netherlands	EUR	S/M	26.000 - 29.000	28.000 - 35.000	32.000 - 36.000	35.000 - 40.000	NA
		L	25.000 - 30.000	28.000 - 36.000	33.000 - 38.000	35.000 - 45.000	NA
United Kingdom	GBP	S/M	21.000 - 30.000	23.000 - 32.000	26.000 - 35.000	30.000 - 37.000	32.000 - 42.000
		L	22.000 - 30.000	28.000 - 35.000	27.000 - 37.000	30.000 - 45.000	35.000 - 50.000

\*\*All salaries are listed in the local currency

<b>Full Charge (General Ledger)</b>			
United States	USD	S/M/L	32.250 - 45.250
<b>Full Charge (Bookkeeper/General Accounting)</b>			
Canada	CAD	S/M/L	40.750 - 56.750

# Chief Accountant

Senior Accountant/Head of Accounting

\* Total working years in finance

COUNTRY	Currency**	Company Size	0-2 years*	3-5 years*	6-9 years*	10-15 years*	> 15 years*
Australia	AUD	S/M	NA	85,000 - 110,000	110,000 - 120,000	120,000 - 140,000	NA
		L	NA	NA	115,000 - 140,000	140,000 - 180,000	NA
Belgium	EUR	S/M	NA	39,600 - 47,300	43,150 - 55,675	45,900 - 58,500	49,750 - 65,075
		L	NA	NA	47,675 - 61,595	50,100 - 65,425	57,100 - 72,050
Czech Republic	CZK	S/M	NA	360,000 - 480,000	420,000 - 720,000	420,000 - 720,000	420,000 - 720,000
		L	NA	NA	480,000 - 960,000	480,000 - 960,000	480,000 - 960,000
France	EUR	S/M	NA	NA	40,000 - 50,000	50,000 - 70,000	60,000 - 80,000
		L	NA	NA	45,000 - 60,000	70,000 - 90,000	80,000 - 100,000
Germany	EUR	S/M	NA	45,000 - 52,000	53,000 - 59,000	60,000 - 70,000	65,000 +
		L	NA	NA	56,000 - 65,000	66,000 - 72,000	70,000 +
Hong Kong	HKD	S/M	NA	250,000 - 400,000	300,000 - 500,000	450,000 - 650,000	600,000 +
		L	NA	450,000 - 600,000	500,000 - 800,000	700,000 - 900,000	800,000 +
Italy	EUR	S/M	NA	NA	36,000 - 48,000	48,000 - 60,000	65,000 - 80,000
		L	NA	NA	40,000 - 50,000	55,000 - 70,000	65,000 - 90,000
Ireland	EUR	S/M	NA	NA	NA	NA	NA
		L	NA	NA	NA	NA	NA
Japan	JPY	S/M	NA	7,000,000 - 9,000,000	7,000,000 - 10,000,000	8,000,000 - 12,000,000	8,000,000 - 12,000,000
		L	NA	7,000,000 - 9,000,000	7,000,000 - 10,000,000	8,000,000 - 12,000,000	8,000,000 - 12,000,000
Luxembourg	EUR	S/M	NA	42,000 - 70,000	65,000 - 90,000	85,000 - 110,000	100,000 +
		L	NA	NA	NA	NA	NA
New Zealand	NZD	S/M	NA	85,000 - 95,000	100,000 - 110,000	110,000 - 130,000	NA
		L	NA	NA	110,000 - 120,000	120,000 - 140,000	NA
Singapore	SGD	S/M	NA	60,000 - 70,000	75,000 - 90,000	NA	NA
		L	NA	60,000 - 75,000	75,000 - 90,000	NA	NA
Spain	EUR	S/M	NA	28,000 - 34,000	40,000 - 50,000	50,000 - 75,000	NA
		L	NA	NA	40,000 - 60,000	60,000 - 80,000	NA
Switzerland	CHF	S/M	NA	100,000 - 115,000	110,000 - 130,000	115,000 - 135,000	NA
		L	NA	NA	115,000 - 135,000	130,000 - 150,000	NA
The Netherlands	EUR	S/M	NA	40,000 - 46,000	44,000 - 54,000	53,000 - 63,000	63,000 +
		L	NA	NA	45,000 - 56,000	54,000 - 65,000	65,000 +
United Kingdom	GBP	S/M	NA	40,000 - 60,000	60,000 - 80,000	65,000 +	70,000 +
		L	NA	NA	56,000 - 80,000	65,000 +	70,000 +

\*\*All salaries are listed in the local currency

General Accountant			Up to 1 year*	1-3 years*	Senior	Manager
United States	USD	S	32,000 - 39,000	37,000 - 46,750	45,000 - 56,500	54,250 - 69,250
		M	34,500 - 41,500	39,750 - 50,500	49,250 - 63,000	58,000 - 76,500
		L	36,750 - 44,750	43,250 - 55,000	53,500 - 71,250	69,250 - 93,250
Accountant		S/M	33,250 - 37,750	37,500 - 48,000	47,000 - 62,000	59,250 - 83,500
Canada	CAD	L	33,500 - 41,500	41,000 - 54,750	50,250 - 72,500	68,000 - 94,000

# Credit Controller

\* Total working years in finance

COUNTRY	Currency**	Company Size	0-2 years*	3-5 years*	6-9 years*	10-15 years*	> 15 years*
Australia	AUD	S/M	40.000 - 45.000	45.000 - 50.000	50.000 - 55.000	50.000 - 60.000	55.000 - 60.000
		L	40.000 - 48.000	50.000 - 60.000	55.000 - 65.000	55.000 - 70.000	60.000 - 70.000
Belgium	EUR	S/M	25.750 - 30.625	27.150 - 38.280	33.125 - 44.550	41.100 - 50.825	45.250 - 54.985
		L	27.850 - 33.750	31.300 - 44.075	40.375 - 51.500	44.450 - 55.350	49.700 - 59.175
Czech Republic	CZK	S/M	240.000 - 300.000	360.000 - 420.000	360.000 - 420.000	360.000 - 420.000	360.000 - 420.000
		L	240.000 - 360.000	400.000 - 600.000	600.000 - 960.000	600.000 - 960.000	600.000 - 960.000
Germany	EUR	S/M	32.000 - 38.000	38.000 - 50.000	48.000 - 52.000	52.000 - 60.000	62.000 +
		L	35.000 - 45.000	43.000 - 52.000	50.000 - 59.000	60.000 - 68.000	68.000 +
Hong Kong	HKD	S/M	NA	200.000 - 350.000	250.000 - 500.000	400.000 - 600.000	600.000 +
		L	250.000 - 300.000	300.000 - 450.000	450.000 - 650.000	600.000 - 850.000	750.000 +
Italy	EUR	S/M	18.000 - 22.000	24.000 - 30.000	35.000 - 45.000	47.000 - 50.000	50.000 - 55.000
		L	20.000 - 24.000	25.000 - 36.000	40.000 - 50.000	55.000 - 58.000	55.000 - 65.000
Ireland	EUR	S/M	22.000 - 28.000	30.000 - 35.000	35.000 - 45.000	NA	NA
		L	25.000 - 30.000	30.000 - 40.000	35.000 - 45.000	NA	NA
Japan	JPY	S/M	NA	NA	NA	NA	NA
		L	NA	NA	12.000.000 - 15.000.000	12.000.000 - 15.000.000	12.000.000 - 15.000.000
Luxembourg	EUR	S/M	29.000 - 35.000	40.000 - 55.000	50.000 - 75.000	70.000 - 85.000	85.000 - 95.000
		L	29.000 - 35.000	40.000 - 55.000	50.000 - 75.000	70.000 - 85.000	85.000 - 95.000
New Zealand	NZD	S/M	37.000 - 42.000	42.000 - 50.000	47.000 - 65.000	NA	NA
		L	37.000 - 42.000	45.000 - 55.000	53.000 - 65.000	NA	NA
Singapore	SGD	S/M	NA	NA	NA	NA	NA
		L	40.000 - 48.000	50.000 - 60.000	NA	NA	NA
Spain	EUR	S/M	27.000 - 30.000	30.000 - 40.000	40.000 - 50.000	50.000 - 58.000	NA
		L	28.000 - 32.000	30.000 - 45.000	45.000 - 55.000	57.000 - 62.000	NA
Switzerland	CHF	S/M	80.000 - 90.000	90.000 - 100.000	100.000 - 120.000	120.000 - 135.000	135.000 +
		L	85.000 - 95.000	95.000 - 105.000	105.000 - 125.000	125.000 - 145.000	145.000 +
The Netherlands	EUR	S/M	20.000 - 24.000	23.000 - 28.000	27.000 - 35.000	35.000 - 42.000	NA
		L	22.000 - 28.000	25.000 - 32.000	28.000 - 40.000	38.000 - 48.000	NA
United Kingdom	GBP	S/M	13.000 - 20.000	15.000 - 21.000	18.000 - 23.000	20.000 - 25.000	25.000 - 32.000
		L	15.000 - 22.000	17.000 - 24.000	19.000 - 25.000	22.000 - 28.000	25.000 - 35.000

\*\*All salaries are listed in the local currency

Credit & Collections			Credit/Collections Clerk	Credit/Collections Analyst	Assistant Credit Manager
United States	USD	S	27.500 - 33.750	NA	34.750 - 43.000
		M	28.500 - 35.750	NA	39.750 - 49.500
		L	31.250 - 38.750	39.250 - 49.500	48.500 - 63.250
Credit & Collections			Up to 1 year*	1-3 years*	Senior
Canada	CAD	S/M	31.000 - 35.500	34.000 - 42.500	42.000 - 54.250
		L	31.750 - 37.000	35.750 - 44.500	45.250 - 65.750



# Credit Manager

\* Total working years in finance

COUNTRY	Currency**	Company Size	0-2 years*	3-5 years*	6-9 years*	10-15 years*	> 15 years*
Australia	AUD	S/M	60.000 - 70.000	70.000 - 85.000	85.000 - 95.000	95.000 - 110.000	95.000 - 110.000
		L	NA	75.000 - 90.000	90.000 - 100.000	100.000 - 120.000	100.000 - 120.000
Belgium	EUR	S/M	NA	NA	43.150 - 60.200	54.975 - 66.825	59.500 - 74.825
		L	NA	NA	50.475 - 66.125	57.075 - 94.650	64.050 - 100.925
Czech Republic	CZK	S/M	NA	336.000 - 420.000	360.000 - 480.000	360.000 - 480.000	360.000 - 480.000
		L	NA	NA	420.000 - 540.000	420.000 - 540.000	420.000 - 540.000
France	EUR	S/M	NA	35.000 - 40.000	40.000 - 48.000	48.000 - 55.000	55.000 - 60.000
		L	NA	40.000 - 45.000	45.000 - 52.000	52.000 - 68.000	68.000 - 80.000
Germany	EUR	S/M	NA	50.000 - 60.000	55.000 - 65.000	62.000 - 73.000	75.000 +
		L	NA	55.000 - 62.000	60.000 - 70.000	70.000 - 78.000	80.000 +
Hong Kong	HKD	S/M	NA	300.000 - 450.000	400.000 - 550.000	500.000 - 650.000	650.000 +
		L	NA	350.000 - 500.000	450.000 - 650.000	600.000 - 750.000	700.000 +
Italy	EUR	S/M	NA	25.000 - 32.000	40.000 - 52.000	55.000 - 72.000	65.000 - 82.000
		L	NA	26.000 - 38.000	45.000 - 58.000	60.000 - 85.000	70.000 - 95.000
Ireland	EUR	S/M	35.000 - 40.000	40.000 - 60.000	NA	NA	NA
		L	NA	45.000 - 60.000	60.000 - 90.000	NA	NA
Japan	JPY	S/M	NA	NA	NA	NA	NA
		L	NA	9.000.000 - 12.000.000	10.000.000 - 12.000.000	10.000.000 - 12.000.000	10.000.000 - 12.000.000
Luxembourg	EUR	S/M	NA	40.000 - 70.000	55.000 - 85.000	80.000 - 95.000	85.000 +
		L	NA	NA	NA	NA	NA
New Zealand	NZD	S/M	47.000 - 53.000	53.000 - 55.000	58.000 - 63.000	85.000 - 90.000	90.000 - 100.000
		L	NA	66.000 - 72.000	74.000 - 79.000	90.000 - 95.000	111.000 - 117.000
Singapore	SGD	S/M	NA	50.000 - 72.000	75.000 - 100.000	85.000 - 120.000	NA
		L	50.000 - 60.000	60.000 - 75.000	85.000 - 120.000	120.000 - 140.000	NA
Spain	EUR	S/M	29.000 - 32.000	32.000 - 36.000	35.000 - 46.000	47.000 - 55.000	NA
		L	NA	46.000 - 58.000	60.000 - 70.000	70.000 - 75.000	NA
Switzerland	CHF	S/M	NA	110.000 - 120.000	120.000 - 135.000	135.000 - 150.000	150.000 - 170.000
		L	NA	115.000 - 130.000	130.000 - 150.000	150.000 - 170.000	170.000 +
The Netherlands	EUR	S/M	NA	40.000 - 50.000	48.000 - 67.000	62.000 +	NA
		L	NA	42.000 - 52.000	50.000 - 72.000	65.000 +	NA
United Kingdom	GBP	S/M	NA	19.000 - 28.000	20.000 - 28.000	22.000 - 30.000	25.000 - 35.000
		L	NA	20.000 - 28.000	22.000 - 30.000	25.000 - 33.000	28.000 - 40.000

\*\*All salaries are listed in the local currency

Credit Manager/Supervisor		S	40.750 - 54.000
United States	USD	M	49.000 - 64.250
		L	61.250 - 83.250
Credit & Collections Manager		S/M	53.000 - 70.250
Canada	CAD	L	62.500 - 93.500

# Payroll Accountant

Payroll Administrator/Payroll Clerk

\* Total working years in finance

COUNTRY	Currency**	Company Size	0-2 years*	3-5 years*	6-9 years*	10-15 years*	> 15 years*
Australia	AUD	S/M	45.000 - 50.000	50.000 - 55.000	55.000 - 65.000	60.000 - 75.000	60.000 - 75.000
		L	50.000 - 55.000	55.000 - 60.000	60.000 - 70.000	65.000 - 80.000	65.000 - 80.000
Czech Republic	CZK	S/M	192.000 - 216.000	240.000 - 300.000	240.000 - 300.000	240.000 - 300.000	240.000 - 300.000
		L	192.000 - 216.000	300.000 - 360.000	360.000 - 420.000	360.000 - 420.000	360.000 - 420.000
France	EUR	S/M	18.000 - 21.000	24.000 - 26.000	26.000 - 28.000	28.000 - 30.000	30.000 - 32.000
		L	18.000 - 21.000	24.000 - 26.000	26.000 - 30.000	30.000 - 32.000	32.000 - 34.000
Germany	EUR	S/M	25.000 - 30.000	30.000 - 37.000	35.000 - 40.000	40.000 - 50.000	52.000 +
		L	28.000 - 33.000	33.000 - 42.000	42.000 - 46.000	47.000 - 57.000	58.000 +
Italy	EUR	S/M	19.000 - 22.000	23.000 - 30.000	32.000 - 37.000	35.000 - 42.000	40.000 - 45.000
		L	20.000 - 26.000	28.000 - 36.000	32.000 - 38.000	36.000 - 42.000	42.000 - 46.000
Ireland	EUR	S/M	20.000 - 25.000	25.000 - 40.000	NA	NA	NA
		L	25.000 - 35.000	30.000 - 45.000	NA	NA	NA
Japan	JPY	S/M	NA	NA	NA	NA	NA
		L	5.000.000	5.000.000	5.000.000 - 6.000.000	5.000.000 - 6.000.000	5.000.000 - 6.000.000
Luxembourg	EUR	S/M	NA	NA	NA	NA	NA
		L	NA	NA	NA	NA	NA
New Zealand	NZD	S/M	40.000 - 45.000	42.000 - 47.000	47.000 - 53.000	45.000 - 55.000	NA
		L	40.000 - 45.000	42.000 - 47.000	53.000 - 58.000	63.000 - 69.000	NA
Singapore	SGD	S/M	36.000 - 45.000	45.000 - 50.000	NA	NA	NA
		L	40.000 - 48.000	48.000 - 60.000	60.000 - 78.000	NA	NA
Spain	EUR	S/M	18.000 - 22.000	23.000 - 25.000	25.000 - 28.000	28.000 - 32.000	NA
		L	23.000 - 28.000	27.000 - 31.000	30.000 - 35.000	35.000 - 38.000	NA
Switzerland	CHF	S/M	65.000 - 70.000	70.000 - 85.000	85.000 - 100.000	100.000 - 120.000	120.000 - 140.000
		L	70.000 - 80.000	80.000 - 90.000	90.000 - 120.000	120.000 - 130.000	130.000 - 150.000
The Netherlands	EUR	S/M	18.000 - 27.000	26.000 - 31.000	29.000 - 35.000	35.000 - 42.000	NA
		L	20.000 - 30.000	29.000 - 34.000	33.000 - 40.000	38.000 - 48.000	NA
United Kingdom	GBP	S/M	15.000 - 16.000	18.000 - 19.000	21.000 - 22.000	NA	NA
		L	16.000 - 17.000	19.000 - 20.000	21.000 - 22.000	NA	NA

\*\*All salaries are listed in the local currency

Payroll Clerk		S	27.000 - 33.500
United States	USD	M	29.000 - 36.750
		L	29.750 - 37.250
Payroll			Administrator      Coordinator
Canada	CAD	S/M/L	33.500 - 40.250      38.250 - 47.750

# Payroll Manager

Payroll Supervisor

\* Total working years in finance

COUNTRY	Currency**	Company Size	0-2 years*	3-5 years*	6-9 years*	10-15 years*	> 15 years*
Australia	AUD	S/M	NA	55.000 - 65.000	75.000 - 90.000	90.000 - 120.000	90.000 - 120.000
		L	NA	65.000 - 80.000	90.000 - 110.000	110.000 - 140.000	110.000 - 140.000
Czech Republic	CZK	S/M	NA	300.000 - 360.000	360.000 - 480.000	360.000 - 540.000	540.000 - 600.000
		L	NA	360.000 - 600.000	360.000 - 600.000	600.000 - 1.200.000	600.000 - 1.200.000
France	EUR	S/M	NA	NA	NA	NA	NA
		L	NA	28.000 - 32.000	32.000 - 36.000	36.000 - 43.000	43.000 - 49.000
Germany	EUR	S/M	NA	40.000 - 46.000	45.000 - 51.000	51.000 - 60.000	60.000 +
		L	NA	48.000 - 55.000	54.000 - 59.000	60.000 - 65.000	65.000 +
Italy	EUR	S/M	NA	30.000 - 35.000	36.000 - 42.000	44.000 - 62.000	50.000 - 65.000
		L	NA	34.000 - 38.000	42.000 - 55.000	48.000 - 65.000	70.000 - 80.000
Ireland	EUR	S/M	NA	40.000 - 55.000	NA	NA	NA
		L	NA	45.000 - 60.000	60.000 - 75.000	NA	NA
Japan	JPY	S/M	NA	NA	NA	NA	NA
		L	NA	7.000.000	8.000.000	8.000.000	8.000.000
Luxembourg	EUR	S/M	NA	NA	NA	NA	NA
		L	NA	NA	NA	NA	NA
New Zealand	NZD	S/M	NA	58.000 - 63.000	74.000 - 79.000	79.000 - 85.000	79.000 - 90.000
		L	NA	74.000 - 79.000	90.000 - 95.000	111.000 - 117.000	106.000 - 117.000
Singapore	SGD	S/M	NA	NA	NA	NA	NA
		L	NA	45.000 - 50.000	55.000 - 60.000	NA	NA
Spain	EUR	S/M	NA	30.000 - 35.000	35.000 - 45.000	45.000 - 48.000	NA
		L	NA	35.000 - 50.000	40.000 - 50.000	50.000 - 60.000	NA
Switzerland	CHF	S/M	NA	85.000 - 100.000	100.000 - 120.000	120.000 - 140.000	140.000 +
		L	NA	90.000 - 120.000	120.000 - 130.000	130.000 - 150.000	150.000 +
The Netherlands	EUR	S/M	NA	40.000 - 45.000	44.000 - 57.000	55.000 - 66.000	67.000 +
		L	NA	40.000 - 45.000	45.000 - 60.000	57.000 - 70.000	70.000 +
United Kingdom	GBP	S/M	NA	20.000 - 30.000	30.000 +	30.000 +	30.000 +
		L	NA	23.000 - 33.000	35.000 +	35.000 +	35.000 +

\*\*All salaries are listed in the local currency

Payroll Manager/Supervisor		S	36.250 - 45.750
United States	USD	M	41.500 - 55.750
		L	49.500 - 70.500
Payroll			Supervisor*      Manager*
Canada	CAD	S/M/L	49.250 - 60.000      57.000 - 81.000

# Management Accountant

Cost Accountant

\* Total working years in finance

COUNTRY	Currency**	Company Size	0-2 years*	3-5 years*	6-9 years*	10-15 years*	> 15 years*
Australia	AUD	S/M	55.000 - 60.000	65.000 - 85.000	85.000 - 100.000	100.000 +	100.000 +
		L	55.000 - 70.000	65.000 - 85.000	85.000 - 100.000	100.000 +	100.000 +
Belgium	EUR	S/M	28.525 - 33.400	32.700 - 42.800	37.575 - 47.325	42.800 - 50.125	48.375 - 53.590
		L	33.075 - 41.065	38.975 - 51.500	42.800 - 57.075	45.935 - 60.550	52.550 - 62.650
Czech Republic	CZK	S/M	NA	480.000 - 600.000	540.000 - 720.000	540.000 - 720.000	540.000 - 720.000
		L	NA	480.000 - 600.000	540.000 - 840.000	540.000 - 840.000	540.000 - 840.000
France	EUR	S/M	28.000 - 32.000	32.000 - 42.000	42.000 - 55.000	55.000 - 65.000	65.000 - 75.000
		L	32.000 - 38.000	38.000 - 50.000	50.000 - 60.000	60.000 - 80.000	80.000 - 90.000
Germany	EUR	S/M	40.000 - 45.000	45.000 - 50.000	50.000 - 60.000	60.000 - 70.000	70.000 +
		L	40.000 - 48.000	45.000 - 55.000	55.000 - 70.000	70.000 - 83.000	80.000 +
Hong Kong	HKD	S/M	200.000 - 300.000	300.000 - 400.000	350.000 - 500.000	450.000 - 500.000	550.000 - 700.000
		L	250.000 - 400.000	300.000 - 500.000	500.000 - 600.000	550.000 - 650.000	600.000 - 800.000
Italy	EUR	S/M	NA	30.000 - 42.000	36.000 - 48.000	50.000 - 60.000	50.000 - 68.000
		L	NA	35.000 - 45.000	40.000 - 55.000	45.000 - 65.000	60.000 - 72.000
Ireland	EUR	S/M	50.000 - 60.000	60.000 - 75.000	NA	NA	NA
		L	55.000 - 65.000	0 - 80.000	NA	NA	NA
Japan	JPY	S/M	NA	NA	NA	NA	NA
		L	4.000.000	4.000.000 - 6.000.000	8.000.000 - 10.000.000+	10.000.000 - 12.000.000+	10.000.000 - 12.000.000+
Luxembourg	EUR	S/M	NA	55.000 - 65.000	70.000 - 85.000	85.000 +	NA
		L	NA	55.000 - 65.000	70.000 - 85.000	85.000 +	NA
New Zealand	NZD	S/M	60.000 - 70.000	65.000 - 95.000	70.000 - 100.000	95.000 - 110.000	NA
		L	60.000 - 80.000	80.000 - 100.000	80.000 - 120.000	100.000 - 120.000	NA
Singapore	SGD	S/M	24.000 - 40.000	36.000 - 65.000	60.000 - 80.000	85.000 - 100.000	NA
		L	30.000 - 40.000	42.000 - 65.000	60.000 - 80.000	85.000 - 100.000	NA
Spain	EUR	S/M	27.000 - 34.000	35.000 - 45.000	45.000 - 55.000	45.000 - 60.000	NA
		L	28.000 - 35.000	40.000 - 50.000	50.000 - 60.000	50.000 - 70.000	NA
Switzerland	CHF	S/M	100.000 - 115.000	110.000 - 130.000	115.000 - 135.000	135.000 - 150.000	NA
		L	105.000 - 120.000	115.000 - 135.000	130.000 - 150.000	150.000 - 170.000	170.000 +
The Netherlands	EUR	S/M	25.000 - 37.000	36.000 - 42.000	41.000 - 52.000	50.000 - 55.000	NA
		L	26.000 - 37.000	36.000 - 43.000	42.000 - 53.000	50.000 - 60.000	NA
United Kingdom	GBP	S/M	20.000 - 30.000	28.000 - 33.000	30.000 - 40.000	45.000 +	50.000 +
		L	20.000 - 30.000	30.000 - 35.000	33.000 - 45.000	50.000 +	55.000 +

\*\*All salaries are listed in the local currency

Cost Accountant			Up to 1 year*	1-3 years*	Senior	Manager
United States	USD	S	34.500 - 40.500	39.500 - 50.750	48.500 - 61.250	58.000 - 73.500
		M	36.500 - 44.000	43.500 - 55.750	55.750 - 70.000	67.500 - 85.000
		L	38.250 - 47.500	46.500 - 61.250	61.000 - 77.250	74.750 - 99.000
Analyst		S/M	35.250 - 43.250	42.250 - 53.750	52.750 - 69.750	64.000 - 87.000
Canada	CAD	L	37.400 - 44.000	44.500 - 57.250	58.250 - 78.500	74.500 - 102.500

# Controller

Financial Controller

\* Total working years in finance

COUNTRY	Currency**	Company Size	0-2 years*	3-5 years*	6-9 years*	10-15 years*	> 15 years*
Australia	AUD	S/M	NA	NA	95,000 - 120,000	130,000 - 150,000	140,000 - 160,000 +
		L	NA	NA	120,000 - 150,000	160,000 - 200,000	170,000 - 220,000 +
Belgium	EUR	S/M	29,300 - 44,550	43,100 - 62,000	47,600 - 73,450	54,200 - 87,350	64,000 - 94,000
		L	NA	NA	55,000 - 80,750	59,900 - 94,700	67,500 - 108,250
Czech Republic	CZK	S/M	216,000 - 264,000	420,000 - 720,000	600,000 - 840,000	600,000 - 840,000	600,000 - 840,000
		L	216,000 - 300,000	420,000 - 720,000	600,000 - 840,000	600,000 - 840,000	600,000 - 840,000
France	EUR	S/M	NA	45,000 - 55,000	55,000 - 64,000	64,000 - 75,000	75,000 - 90,000
		L	NA	50,000 - 58,000	58,000 - 66,000	66,000 - 80,000	80,000 - 100,000
Germany	EUR	S/M	35,000 - 45,000	45,000 - 50,000	50,000 - 60,000	60,000 - 70,000	70,000 - 85,000
		L	40,000 - 50,000	50,000 - 60,000	60,000 - 80,000	65,000 - 80,000	75,000 - 100,000
Hong Kong	HKD	S/M	450,000 - 550,000	500,000 - 600,000	550,000 - 750,000	750,000 - 800,000	800,000 - 900,000
		L	550,000 - 650,000	600,000 - 800,000	700,000 - 900,000	800,000 - 1,000,000	1,000,000 +
Italy	EUR	S/M	NA	32,000 - 45,000	47,000 - 62,000	50,000 - 85,000	80,000 - 140,000
		L	NA	37,000 - 50,000	55,000 - 70,000	60,000 - 100,000	100,000 - 160,000
Ireland	EUR	S/M	60,000 - 80,000	75,000 - 85,000	NA	NA	NA
		L	75,000 - 85,000	80,000 - 95,000	NA	NA	NA
Japan	JPY	S/M	NA	8,000,000 - 12,000,000	10,000,000 - 12,000,000	10,000,000 - 15,000,000	10,000,000 - 18,000,000
		L	NA	12,000,000 - 16,000,000	12,000,000 - 16,000,000	15,000,000 - 20,000,000	15,000,000 - 25,000,000
Luxembourg	EUR	S/M	NA	45,000 - 75,000	75,000 - 100,000	95,000 +	NA
		L	NA	45,000 - 75,000	75,000 - 100,000	95,000 +	NA
New Zealand	NZD	S/M	NA	NA	90,000 - 130,000	130,000 - 170,000	150,000 - 190,000
		L	NA	NA	120,000 - 150,000	150,000 - 190,000	170,000 - 250,000
Singapore	SGD	S/M	90,000 - 100,000	90,000 - 110,000	110,000 - 130,000	110,000 - 130,000	110,000 - 130,000
		L	90,000 - 110,000	100,000 - 120,000	120,000 - 150,000	150,000 - 175,000	175,000 - 200,000
Spain	EUR	S/M	18,000 - 25,000	30,000 - 40,000	40,000 - 55,000	50,000 - 70,000	NA
		L	18,000 - 24,000	35,000 - 45,000	45,000 - 65,000	55,000 - 80,000	NA
Switzerland	CHF	S/M	80,000 - 90,000	90,000 - 115,000	115,000 - 130,000	130,000 - 140,000	NA
		L	90,000 - 100,000	100,000 - 125,000	125,000 - 140,000	140,000 - 150,000	NA
The Netherlands	EUR	S/M	30,000 - 45,000	45,000 - 58,000	50,000 - 75,000	55,000 - 85,000	75,000 - 90,000
		L	NA	50,000 - 65,000	55,000 - 90,000	60,000 - 100,000	70,000 - 110,000
United Kingdom	GBP	S/M	35,000 - 40,000	40,000 - 50,000	45,000 - 60,000	50,000 - 80,000	60,000 - 85,000
		L	40,000 - 60,000	50,000 - 65,000	50,000 - 70,000	65,000 - 80,000 +	65,000 - 80,000 +

\*\*All salaries are listed in the local currency

Controller		Up to \$50*	\$50 - \$100*	\$100 - \$250*	\$250 - \$500*	\$500 +* ***
United States	USD	64,250 - 83,750	72,500 - 99,000	88,500 - 117,000	102,500 - 139,750	126,750 - 161,500
Canada	CAD	70,750 - 95,750	78,250 - 110,500	91,250 - 135,500	101,750 - 150,250	NA

\*\*\* Company sales in millions

# Internal Auditor

\* Total working years in finance

COUNTRY	Currency**	Company Size	0-2 years*	3-5 years*	6-9 years*	10-15 years*	> 15 years*
Australia	AUD	S/M	40.000 - 55.000	65.000 - 85.000	85.000 - 120.000	120.000 - 160.000	160.000 - 185.000 +
		L	40.000 - 55.000	65.000 - 85.000	85.000 - 120.000	120.000 - 160.000	185.000 +
Belgium	EUR	S/M	NA	NA	NA	NA	NA
		L	31.675 - 46.625	43.150 - 62.650	50.475 - 77.250	64.380 - 87.350	67.500 - 93.975
Czech Republic	CZK	S/M	NA	360.000 - 480.000	480.000 - 720.000	480.000 - 720.000	480.000 - 720.000
		L	240.000 - 300.000	360.000 - 480.000	540.000 - 960.000	540.000 - 960.000	540.000 - 960.000
France	EUR	S/M	NA	NA	NA	NA	NA
		L	35.000 - 45.000	45.000 - 60.000	60.000 - 70.000	70.000 - 90.000	90.000 +
Germany	EUR	S/M	40.000 - 47.000	48.000 - 55.000	56.000 - 65.000	65.000 - 75.000	70.000 - 90.000
		L	45.000 - 50.000	50.000 - 60.000	60.000 - 70.000	70.000 - 85.000	75.000 - 100.000
Hong Kong	HKD	S/M	NA	NA	NA	NA	NA
		L	250.000 - 350.000	350.000 - 500.000	500.000 - 900.000	1.000.000 - 2.000.000	1.000.000 - 2.000.000
Italy	EUR	S/M	NA	32.000 - 38.000	36.000 - 45.000	45.000 - 70.000	60.000 - 90.000
		L	NA	32.000 - 50.000	50.000 - 60.000	60.000 - 90.000	80.000 - 130.000
Ireland	EUR	S/M	NA	NA	NA	NA	NA
		L	25.000 - 30.000	50.000 - 65.000	65.000 - 90.000	NA	NA
Japan	JPY	S/M	NA	NA	NA	NA	NA
		L	6.000.000	12.000.000	14.000.000	20.000.000	20.000.000
Luxembourg	EUR	S/M	NA	50.000 - 75.000	75.000 - 95.000	100.000 +	120.000 +
		L	NA	50.000 - 75.000	75.000 - 95.000	100.000 +	120.000 +
New Zealand	NZD	S/M	45.000 - 55.000	65.000 - 90.000	90.000 - 130.000	130.000 - 190.000	190.000 +
		L	45.000 - 55.000	65.000 - 90.000	90.000 - 130.000	130.000 - 190.000	190.000 +
Singapore	SGD	S/M	36.000 - 48.000	48.000 - 60.000	60.000 - 85.000	85.000 - 110.000	120.000 - 200.000
		L	40.000 - 52.000	52.000 - 72.000	72.000 - 110.000	110.000 - 160.000	160.000 - 250.000
Spain	EUR	S/M	22.000 - 28.000	29.000 - 34.000	35.000 - 40.000	40.000 - 45.000	NA
		L	26.000 - 34.000	35.000 - 47.000	48.000 - 55.000	55.000 - 62.000	NA
Switzerland	CHF	S/M	110.000 - 120.000	120.000 - 125.000	125.000 - 140.000	140.000 - 160.000	160.000 +
		L	115.000 - 125.000	125.000 - 135.000	135.000 - 150.000	150.000 +	NA
The Netherlands	EUR	S/M	NA	32.000 - 50.000	45.000 - 70.000	65.000 - 90.000	NA
		L	35.000 - 45.000	42.000 - 65.000	55.000 - 90.000	75.000 - 100.000	90.000 - 120.000
United Kingdom	GBP	S/M	29.000 - 35.000	32.000 - 40.000	35.000 - 50.000	50.000 +	50.000 +
		L	33.000 - 40.000	35.000 - 45.000	40.000 - 60.000	60.000 +	60.000 +

\*\*All salaries are listed in the local currency

Internal Auditor			Up to 1 year*	1-3 years*	Senior	Manager
United States	USD	S	38.500 - 46.000	41.750 - 56.500	53.250 - 67.250	64.250 - 81.500
		M	40.000 - 49.750	47.000 - 59.750	58.250 - 74.500	71.250 - 91.500
		L	42.250 - 50.500	50.500 - 64.250	65.000 - 84.000	81.500 - 109.500
Internal Auditor		S/M	48.500 - 58.750	54.500 - 68.500	63.000 - 84.000	76.750 - 113.750
Canada	CAD	L	51.000 - 61.500	59.250 - 77.250	69.500 - 91.750	84.000 - 130.750

# Compliance Officer

Compliance Manager/Risk Manager

\* Total working years in finance

COUNTRY	Currency**	Company Size	0-2 years*	3-5 years*	6-9 years*	10-15 years*	> 15 years*
Australia	AUD	S/M	NA	60.000 - 90.000	100.000 - 130.000	130.000 +	130.000 +
		L	50.000 - 70.000	70.000 - 100.000	120.000 - 150.000	150.000 +	150.000 +
Germany	EUR	S/M	NA	NA	NA	NA	NA
		L	43.000 - 59.000	62.000 - 81.000	83.000 - 110.000	115.000 - 130.000	130.000 +
Hong Kong	HKD	S/M	NA	NA	NA	NA	NA
		L	240.000 - 360.000	360.000 - 60.000	480.000 - 720.000	600.000 - 780.000	720.000 +
Italy	EUR	S/M	NA	32.000 - 38.000	36.000 - 45.000	45.000 - 75.000	65.000 - 90.000
		L	NA	32.000 - 50.000	50.000 - 60.000	60.000 - 95.000	80.000 - 135.000
Ireland	EUR	S/M	35.000	40.000	55.000	75.000	100.000
		L	40.000	50.000	65.000	95.000	150.000
Singapore	SGD	S/M	NA	NA	NA	NA	NA
		L	NA	48.000 - 72.000	84.000 - 120.000	120.000 - 144.000	144.000 +
Spain	EUR	S/M	NA	30.000 - 35.000	35.000 - 45.000	45.000 - 55.000	55.000 - 65.000
		L	NA	35.000 - 40.000	40.000 - 50.000	50.000 - 65.000	65.000 - 90.000
Switzerland	CHF	S/M	NA	NA	NA	NA	NA
		L	90.000 - 110.000	100.000 - 130.000	130.000 - 150.000	150.000 +	NA
The Netherlands	EUR	S/M	30.000 - 40.000	40.000 - 60.000	50.000 - 80.000	65.000 - 90.000	75.000 +
		L	30.000 - 45.000	40.000 - 65.000	55.000 - 90.000	70.000 - 100.000	85.000 +
United Kingdom	GBP	S/M	20.000	24.000	30.000	35.000	40.000 +
		L	25.000	36.000	42.000	55.000	55.000 +

\*\*All salaries are listed in the local currency

Compliance officer		S	66,500 - 84,000	***	
United States	USD	M	80,000 - 101,750		
		L	88,000 - 115,500		
Compliance officer			\$50 - \$100*	\$100 - \$250*	\$250 +*
Canada	CAD	S/M/L	NA	NA	NA

\*\*\* Company sales in millions

# Treasurer

Treasury Analyst

\* Total working years in finance

COUNTRY	Currency**	Company Size	0-2 years*	3-5 years*	6-9 years*	10-15 years*	> 15 years*
Australia	AUD	S/M	NA	65.000 - 70.000	80.000 - 100.000	95.000 - 120.000	150.000 - 180.000 +
		L	45.000 - 55.000	70.000 - 75.000	95.000 - 120.000	150.000 +	150.000 - 180.000 +
Belgium	EUR	S/M	NA	NA	NA	NA	NA
		L	29.200 - 41.100	37.500 - 50.150	46.600 - 75.700	57.000 - 94.700	71.000 - 101.000
Czech Republic	CZK	S/M	NA	360.000 - 720.000	720.000 - 1.200.000		
		L	360.000 - 480.000	480.000 - 960.000	960.000 - 1.200.000	1.200.000 - 1.800.000	1.200.000 - 2.400.000
France	EUR	S/M	NA	32.000 - 40.000	40.000 - 50.000	50.000 - 60.000	60.000 - 65.000
		L	28.000 - 35.000	35.000 - 45.000	45.000 - 60.000	60.000 - 75.000	75.000 - 100.000
Germany	EUR	S/M	NA	50.000 - 60.000	60.000 - 70.000	70.000 - 90.000	90.000 +
		L	45.000 - 55.000	60.000 - 65.000	65.000 - 75.000	75.000 - 100.000	110.000 +
Hong Kong	HKD	S/M	NA	NA	NA	NA	NA
		L	NA	350.000 - 600.000	700.000 - 1.000.000	1.000.000 +	1.000.000 +
Italy	EUR	S/M	NA	30.000 - 38.000	39.000 - 48.000	45.000 - 65.000	60.000 - 90.000
		L	NA	30.000 - 40.000	40.000 - 62.000	50.000 - 70.000	72.000 - 105.000
Ireland	EUR	S/M	NA	NA	NA	NA	NA
		L	25.000 - 35.000	35.000 - 50.000	50.000 - 70.000 +	NA	NA
Japan	JPY	S/M	NA	NA	NA	NA	NA
		L	NA	4.000.000 - 7.000.000	8.000.000 - 12.000.000	20.000.000 +	20.000.000 +
Luxembourg	EUR	S/M	NA	38.000 - 65.000	70.000 - 95.000	85.000 +	NA
		L	NA	38.000 - 65.000	70.000 - 100.000	100.000 +	NA
New Zealand	NZD	S/M	NA	60.000 - 70.000	85.000 - 110.000	90.000 - 120.000	NA
		L	45.000 - 55.000	70.000 - 75.000	85.000 - 130.000	117.000 - 150.000	NA
Singapore	SGD	S/M	34.000 - 45.000	48.000 - 60.000	60.000 - 84.000	85.000 - 120.000	120.000 - 200.000
		L	36.000 - 48.000	48.000 - 72.000	72.000 - 110.000	120.000 - 160.000	160.000 - 220.000
Spain	EUR	S/M	NA	35.000 - 48.000	42.000 - 50.000	45.000 - 55.000	NA
		L	30.000 - 40.000	35.000 - 50.000	45.000 - 55.000	60.000 - 75.000	NA
Switzerland	CHF	S/M	100.000 - 110.000	110.000 - 120.000	120.000 - 135.000	NA	NA
		L	110.000 - 120.000	120.000 - 135.000	135.000 - 150.000	150.000 - 180.000	180.000 +
The Netherlands	EUR	S/M	NA	NA	NA	NA	NA
		L	25.000 - 40.000	40.000 - 60.000	58.000 - 75.000	70.000 - 90.000	80.000 - 110.000
United Kingdom	GBP	S/M		35.000 - 60.000	45.000 - 65.000	55.000 - 70.000	60.000 +
		L	30.000 - 42.000	35.000 - 60.000	40.000 - 60.000	45.000 - 75.000 +	60.000 +

\*\*All salaries are listed in the local currency

Assistant Controller/Assistant Treasurer		Up to \$50*	\$50 - \$100*	\$100 - \$250*	\$250 - \$500*	\$500 +* ***
United States	USD	52.000 - 69.250	61.750 - 79.750	72.250 - 90.750	86.500 - 109.500	96.250 - 126.750
Canada	CAD	61.500 - 79.500	68.500 - 86.000	75.250 - 97.250	86.500 - 122.000	NA

\*\*\* Company sales in millions



# Tax Manager

\* Total working years in finance

COUNTRY	Currency**	Company Size	0-2 years*	3-5 years*	6-9 years*	10-15 years*	> 15 years*
Australia	AUD	S/M	NA	75,000 - 90,000	90,000 - 120,000	120,000 - 160,000	130,000 - 170,000
		L	NA	80,000 - 100,000	120,000 - 160,000	150,000 - 200,000	200,000 +
Belgium	EUR	S/M	NA	NA	NA	NA	NA
		L	NA	NA	50,400 - 88,400	71,300 - 116,600	99,500 - 173,000
Czech Republic	CZK	S/M	NA	NA	NA	NA	NA
		L	NA	NA	960,000 - 1,800,000	960,000 - 1,800,000	960,000 - 2,400,000
France	EUR	S/M	NA	NA	NA	NA	NA
		L	NA	NA	45,000 - 60,000	60,000 - 85,000	80,000 - 100,000
Germany	EUR	S/M	NA	50,000 - 65,000	65,000 - 75,000	75,000 - 85,000	90,000 +
		L	NA	60,000 - 70,000	70,000 - 85,000	85,000 - 100,000	100,000 +
Hong Kong	HKD	S/M	NA	NA	NA	NA	NA
		L	NA	400,000 - 600,000	500,000 - 800,000	700,000 - 1,000,000	1,000,000 - 1,500,000
Italy	EUR	S/M	NA	32,000 - 45,000	47,000 - 60,000	52,000 - 78,000	80,000 - 100,000
		L	NA	35,000 - 50,000	52,000 - 80,000	66,000 - 85,000	80,000 - 130,000
Ireland	EUR	S/M	NA	NA	NA	NA	NA
		L	NA	60,000 - 75,000	60,000 - 75,000	NA	NA
Japan	JPY	S/M	NA	NA	NA	NA	NA
		L	NA	5,000,000	7,000,000	12,000,000	25,000,000
Luxembourg	EUR	S/M	NA	50,000 - 70,000	65,000 - 95,000	95,000 - 155,000	NA
		L	NA	50,000 - 70,000	65,000 - 95,000	95,000 - 155,000	NA
New Zealand	NZD	S/M	NA	70,000 - 90,000	90,000 - 120,000	100,000 - 130,000	130,000 - 160,000
		L	NA	70,000 - 100,000	100,000 - 130,000	140,000 - 160,000	160,000 - 200,000
Singapore	SGD	S/M	NA	50,000 - 65,000	70,000 - 90,000	120,000 - 150,000	150,000 - 200,000
		L	NA	70,000 - 85,000	75,000 - 120,000	120,000 - 150,000	150,000 - 200,000
Spain	EUR	S/M	NA	39,000 - 43,000	40,000 - 44,000	45,000 - 50,000	NA
		L	NA	45,000 - 48,000	49,000 - 54,000	55,000 - 65,000	NA
Switzerland	CHF	S/M	NA	135,000 - 145,000	145,000 - 160,000	160,000 +	NA
		L	NA	140,000 - 150,000	150,000 - 170,000	170,000 - 190,000	190,000 +
The Netherlands	EUR	S/M	NA	NA	NA	NA	NA
		L	NA	60,000 - 80,000	70,000 - 100,000	90,000 - 120,000	110,000 - 150,000
United Kingdom	GBP	S/M	NA	40,000 - 50,000	45,000 - 60,000	55,000 - 70,000	65,000 +
		L	NA	50,000 - 60,000	55,000 - 70,000	60,000 - 70,000	70,000 +

\*\*All salaries are listed in the local currency

Tax Manager		\$50 - \$250*	\$250 + * ***
United States	USD	71,500 - 93,250	88,500 - 123,750
Canada	CAD	90,500 - 128,500	113,500 - 182,750

\*\*\* Company sales in millions

# Finance Manager

\* Total working years in finance

COUNTRY	Currency**	Company Size	0-2 years*	3-5 years*	6-9 years*	10-15 years*	> 15 years*
Australia	AUD	S/M	NA	NA	90.000 - 120.000	120.000 - 140.000	150.000 +
		L	NA	NA	110.000 - 140.000	130.000 - 160.000	160.000 +
Belgium	EUR	S/M	NA	NA	55.000 - 73.100	57.000 - 84.250	63.800 - 92.000
		L	NA	NA	58.400 - 91.200	71.600 - 109.300	82.300 - 125.300
Czech Republic	CZK	S/M	NA	NA	600.000 - 960.000	600.000 - 960.000	600.000 - 960.000
		L	NA	NA	960.000 - 1.400.000	960.000 - 1.400.000	960.000 - 1.400.000
France	EUR	S/M	NA	NA	55.000 - 70.000	70.000 - 80.000	80.000 - 90.000
		L	NA	NA	60.000 - 75.000	75.000 - 90.000	90.000 - 120.000
Germany	EUR	S/M	NA	NA	70.000 - 100.000	80.000 - 100.000	90.000 +
		L	NA	NA	80.000 - 110.000	90.000 - 120.000	100.000 +
Hong Kong	HKD	S/M	NA	NA	500.000 - 600.000	550.000 - 700.000	600.000 +
		L	NA	NA	600.000 - 800.000	750.000 - 900.000	900.000 +
Italy	EUR	S/M	NA	NA	50.000 - 80.000	60.000 - 90.000	80.000 - 120.000
		L	NA	NA	60.000 - 90.000	70.000 - 100.000	85.000 - 130.000
Ireland	EUR	S/M	NA	NA	NA	NA	NA
		L	NA	NA	NA	NA	NA
Japan	JPY	S/M	NA	8.000.000 - 12.000.000	9.000.000 - 12.000.000	9.000.000 - 12.000.000	9.000.000 - 12.000.000
		L	NA	10.000.000 - 14.000.000	11.000.000 - 14.000.000	11.000.000 - 14.000.000	11.000.000 - 14.000.000
Luxembourg	EUR	S/M	NA	NA	75.000 - 95.000	95.000 +	NA
		L	NA	NA	75.000 - 100.000	100.000 +	NA
New Zealand	NZD	S/M	NA	NA	90.000 - 100.000	100.000 - 140.000	140.000 +
		L	NA	NA	95.000 - 130.000	100.000 - 140.000	140.000 +
Singapore	SGD	S/M	NA	70.000 - 85.000	70.000 - 90.000	70.000 - 100.000	80.000 - 105.000
		L	NA	75.000 - 85.000	80.000 - 110.000	120.000 - 150.000	130.000 - 160.000
Spain	EUR	S/M	NA	NA	60.000 - 70.000	50.000 - 75.000	NA
		L	NA	NA	70.000 - 80.000	85.000 - 105.000	NA
Switzerland	CHF	S/M	NA	NA	145.000 - 160.000	160.000 +	NA
		L	NA	NA	150.000 - 170.000	170.000 - 190.000	190.000 +
The Netherlands	EUR	S/M	NA	NA	55.000 - 70.000	65.000 - 95.000	80.000 - 110.000
		L	NA	NA	60.000 - 80.000	75.000 - 110.000	90.000 - 130.000
United Kingdom	GBP	S/M	NA	NA	40.000 - 50.000	45.000 - 60.000	NA
		L	NA	NA	45.000 - 55.000	50.000 - 65.000	NA

\*\*All salaries are listed in the local currency

Director of Accounting		Up to \$50*	\$50 - \$100*	\$100 - \$250*	\$250 - \$500*	\$500 +* ***
United States	USD	71.250 - 94.750	82.000 - 107.500	92.000 - 122.250	111.250 - 152.250	126.000 - 169.500
Vice President of Finance		Up to \$50*	\$50 - \$100*	\$100 - \$250*	\$250 +*	
Canada	CAD	91.750 - 125.750	100.500 - 143.000	112.750 - 164.250	135.750 - 223.750	

\*\*\* Company sales in millions

# Finance Director

Chief Financial Officer (CFO)

\* Total working years in finance

COUNTRY	Currency**	Company Size	0-2 years*	3-5 years*	6-9 years*	10-15 years*	> 15 years*
Australia	AUD	S/M	NA	NA	120.000 - 180.000	180.000 - 250.000	200.000 +
		L	NA	NA	150.000 - 200.000	200.000 - 300.000	500.000 +
Belgium	EUR	S/M	NA	NA	NA	NA	NA
		L	NA	NA	NA	92.500 - 174.700	113.400 - 230.750
Czech Republic	CZK	S/M	NA	NA	960.000 - 1.200.000	960.000 - 1.200.000	1.200.000 - 1.800.000
		L	NA	NA	1.200.000 - 2.400.000	1.200.000 - 2.400.000	1.200.000 - 3.000.000
France	EUR	S/M	NA	NA	65.000 - 75.000	75.000 - 90.000	90.000 - 120.000
		L	NA	NA	75.000 - 90.000	90.000 - 120.000	120.000 - 180.000
Germany	EUR	S/M	NA	NA	75.000 - 100.000	90.000 - 120.000	110.000 +
		L	NA	NA	90.000 - 120.000	100.000 - 140.000	130.000 +
Hong Kong	HKD	S/M	NA	NA	900.000 - 1.100.000	1.000.000 - 1.500.000	1.200.000 +
		L	NA	NA	1.200.000 - 1.600.000	1.500.000 - 2.000.000	1.800.000 +
Italy	EUR	S/M	NA	NA	50.000 - 80.000	75.000 - 120.000	120.000 +
		L	NA	NA	60.000 - 100.000	100.000 - 160.000	180.000 +
Ireland	EUR	S/M	NA	NA	NA	NA	NA
		L	NA	NA	NA	NA	NA
Japan	JPY	S/M	NA	NA	10.000.000 +	12.000.000 +	15.000.000 +
		L	NA	NA	20.000.000 +	25.000.000 +	30.000.000 +
Luxembourg	EUR	S/M	NA	NA	95.000 - 150.000	175.000 +	NA
		L	NA	NA	100.000 - 150.000	175.000 +	NA
New Zealand	NZD	S/M	NA	NA	130.000 - 180.000	210.000 - 250.000	250.000 +
		L	NA	NA	150.000 - 210.000	230.000 - 300.000	300.000 +
Singapore	SGD	S/M	NA	NA	130.000 - 150.000	150.000 - 225.000	225.000 - 250.000
		L	NA	NA	150.000 - 180.000	180.000 - 250.000	250.000 - 350.000
Spain	EUR	S/M	NA	NA	70.000 - 90.000	100.000 - 120.000	NA
		L	NA	NA	60.000 - 100.000	110.000 - 165.000	NA
Switzerland	CHF	S/M	NA	NA	165.000 - 190.000	190.000 +	NA
		L	NA	NA	170.000 - 200.000	200.000 +	NA
The Netherlands	EUR	S/M	NA	NA	70.000 - 90.000	80.000 - 140.000	90.000 - 170.000
		L	NA	NA	80.000 - 130.000	120.000 - 180.000	150.000 - 200.000
United Kingdom	GBP	S/M	NA	NA	60.000 - 80.000	80.000 +	80.000 +
		L	NA	NA	70.000 - 80.000	80.000 +	90.000 +

\*\*All salaries are listed in the local currency

CFO		Up to \$50*	\$50 - \$100*	\$100 - \$250*	\$250 - \$500*	\$500 + ***
United States	USD	91.000 - 122.250	102.750 - 138.250	121.250 - 170.250	177.750 - 247.500	257.500 - 370.500
Canada	CAD	99.250 - 148.250	123.000 - 183.000	160.500 - 278.500		

\*\*\* Company sales in millions

# Global Financial Employment Monitor 2008

## The Talent Shortage

According to the first annual *Robert Half Global Financial Employment Monitor*, employers around the world are continuing to feel the effects of a talent shortage of accounting and finance professionals.

The survey focuses on topics such as the challenge of finding skilled talent, the time it takes to fill staff and management positions, in-demand executive-level attributes, and employee retention concerns. Country-specific data and global analysis, as well as highlights for individual nations and continents, as appropriate, are provided for each subject covered.

Survey results show that the lack of talent is a global concern, and managers in all countries indicate they are experiencing recruiting challenges.

The three most important attributes for executive-level candidates are public company experience, a legal background and regulatory compliance expertise. The demand for knowledge of enterprise resource planning (ERP) programs shows the need for information technology skills amongst accounting and finance executives.

The demand is spread across different job descriptions and respondents note they are seeking candidates for operational support, financial analysis, general accounting and controller

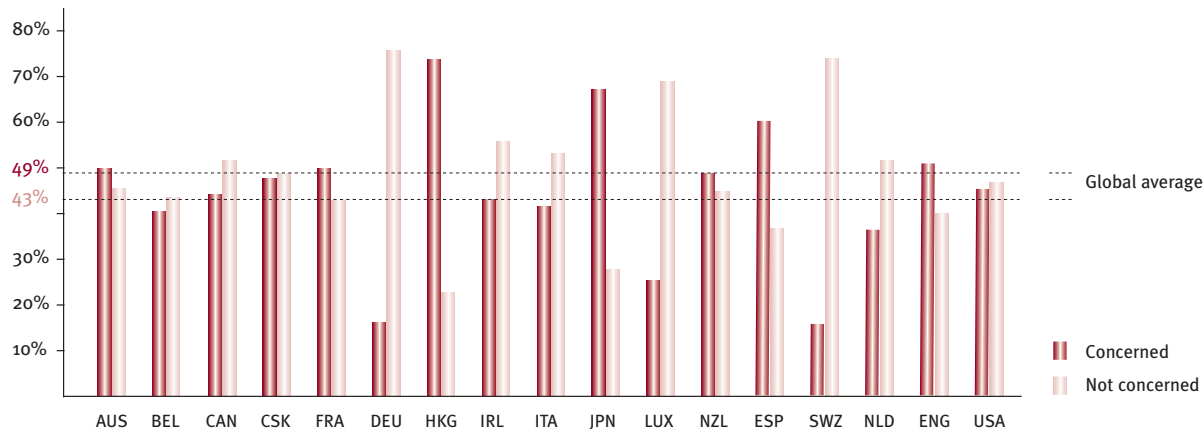
positions, in particular. The toughest roles to fill appear to be those of executives such as chief financial officers and directors of accounting.

## Retention

As competition for skilled accounting and finance professionals continues to grow, retention becomes an even greater priority. Companies in Hong Kong and Japan, where executives reported the greatest difficulty finding skilled candidates, were the most concerned about keeping staff on board.

*To obtain a copy of our Global Financial Employment Monitor, please contact your nearest Robert Half office.*

### How concerned are you about losing top financial performers to other job opportunities in the next year?



# Job Descriptions

The following is a list of generic job descriptions for positions listed in the Robert Half *Global Financial Salary Guide*.

**1. ACCOUNTING CLERK (ASSISTANT ACCOUNTANT/JUNIOR ACCOUNTANT/CLERK)**

Verifies and posts transactions to journals, ledgers and other records. Prepares statements, invoices and vouchers. May handle balancing and reconciliations. May specialise in one area of the accounting function. An understanding of bookkeeping procedures and one to two years of experience are required.

**2a. ACCOUNTS PAYABLE CLERK (AP)**

Reviews invoices for accuracy. Sorts documents by account name or number, and processes invoices for payment. May perform other clerical duties associated with accounts payable. May post transactions to journals, ledgers and other records. An understanding of bookkeeping procedures and one to two years of experience are required.

**2b. ACCOUNTS PAYABLE SUPERVISOR (AP)**

Oversees accounts payable recordkeeping. Supervises the recording of amounts due, verification of invoices and calculation of discounts. Ensures expense coding, voucher preparation and issuance are accomplished accurately and on time. Produces various reports for management, including an accounts payable register. Typically, two to four years of experience are required.

**2c. ACCOUNTS RECEIVABLE CLERK (AR)**

Verifies and posts accounts receivable transactions to journals, ledgers and other records. Follows established procedures for processing receipts and cash. Sorts and files documents after posting them. May prepare bank deposits. Computer literacy, an understanding of bookkeeping procedures and one to two years of experience are required.

**2d. ACCOUNTS RECEIVABLE SUPERVISOR (AR)**

Oversees accounts receivable recordkeeping. Ensures cash receipts, claims or unpaid invoices are properly accounted for. Calculates and enters charges for interest, refunds or related items. Produces account statements or other related reports. Typically, two to four years of experience are required.

**3. FINANCIAL/GL ACCOUNTANT**

Prepares month-end general ledger close journal entries and supporting reconciliations. Performs monthly financial statement corporate reporting using Hyperion. Drafts internal financial reports and supporting analytics for division senior management. Supports special projects and processes improvement initiatives.

**4. ACCOUNTING MANAGER**

Manages accounting functions. Prepares reports and statistical data detailing financial results. Establishes and maintains accounting practices to ensure data necessary for business operations is accurate and reliable. May specialise in one or more functional accounting areas, such as accounts receivable, accounts payable, payroll or budget. Supervises professional and/or clerical accounting employees. Typically, a degree in accounting or business and five to eight years of experience are required.

**5. CREDIT CONTROLLER**

Ensures the settlement of outstanding accounts according to contract terms. Contacts customers by telephone and/or letter. Reviews customers' credit limits and accounts, sends monthly statements, issues escalation or final notice letters, and refers unpaid accounts for debt collection or legal action.

## 6. CREDIT MANAGER

Determines credit worthiness of clients and formulates credit and collection policies. May supervise the work of one or more of the following functions: credit clerk, controller or analyst. Takes appropriate action against delinquent accounts. An accounting degree is preferred and three to five years of credit and collection experience are required.

## 7a. PAYROLL SPECIALIST

Computes and disburses wages and salaries, deductions, taxes and other withholdings. Posts payroll data and prepares routine reports and/or payments to government agencies, insurance companies and other organisations. Calculates and processes special checks, reviews and edits, and makes necessary corrections and adjustments. Typically, two to four years of payroll or related experience is required.

## 7b. PAYROLL SUPERVISOR

Supervises computation, documentation and processing of payroll wages and deductions for employees. Coordinates the preparation and maintenance of disbursements, reports and statistics for government agencies and other organisations. A degree and one year of relevant experience or five years of experience are required.

## 8. PAYROLL MANAGER

Manages the preparation, distribution and reporting processes for payroll. Oversees the calculation of wages, overtime and deductions to ensure compliance with applicable regulations. Ensures that payments and government reports are disbursed accurately and on time. Establishes policies and procedures for payroll. Typically, three to five years of experience are required.

## 9. ASSISTANT CONTROLLER/MANAGEMENT ACCOUNTANT/BUSINESS OR FINANCIAL ANALYST

Plans and conducts comprehensive studies to improve the operational and financial effectiveness of the unit. Performs statistical, cost and financial analysis of financial reports and data, and prepares subsequent narrative analysis for management. Plans and conducts in-depth studies to determine cost of business activities. Recommends budget adjustments and other cost improvement measures. Analyses financial data, and extracts and clarifies relevant information. Interprets data to determine past financial performance and/or to project financial probability. Reviews costs and performs cost/benefit analyses related to projects and/or programs. Develops financial reports to determine forecasts, trends and results analysis. Records, classifies and summarises financial transactions and events in accordance with generally accepted accounting principles. Interprets financial transactions and events for economic or business decision-makers.

## 10. CONTROLLER

Supports financial management in directing budget and cost controls, financial analysis and accounting procedures. Manages financial statement preparation. Organises and plans auditing schedules. Develops policy and procedure manuals for accounting departments. May file tax returns. Typically, a degree and four to six years of experience are required.

## 11a. INTERNAL AUDITOR

Conducts audits to verify accuracy of records and compliance with standards, policies and procedures. Compiles audit findings and recommendations to modify and improve systems and procedures. A degree in accounting or business and two to four years of experience are required.

**11b. SENIOR INTERNAL AUDITOR**

Conducts in-depth audit projects. Reviews records for accuracy and compliance to standards. Inspects financial or operational information to ensure procedures are correct. Compiles audit findings and recommends revisions to systems and procedures. Typically, a degree and four to six years of experience are required.

**11c. INTERNAL AUDIT MANAGER**

Manages the review and verification of records to ensure their compliance with standards, policies and procedures. Develops audit procedures and systems. Oversees audit findings and recommendations. Supervises internal audit staff. Typically, a degree in accounting or business and five to eight years of experience are required.

**12. COMPLIANCE OFFICER/COMPLIANCE MANAGER/RISK MANAGER**

Oversees and manages compliance issues within an organisation. Ensures compliance with regulatory requirements, as well as with internal policies and procedures.

**13. TREASURER**

Optimises working capital and forecasts daily cash. Develops and maintains working relationships with banks. Reduces bank charges, and ensures that foreign exchange and interest rate risk is managed efficiently and appropriately by employing proper treasury products. Prepares annual, monthly, weekly and daily cash forecasting.

**14. TAX MANAGER**

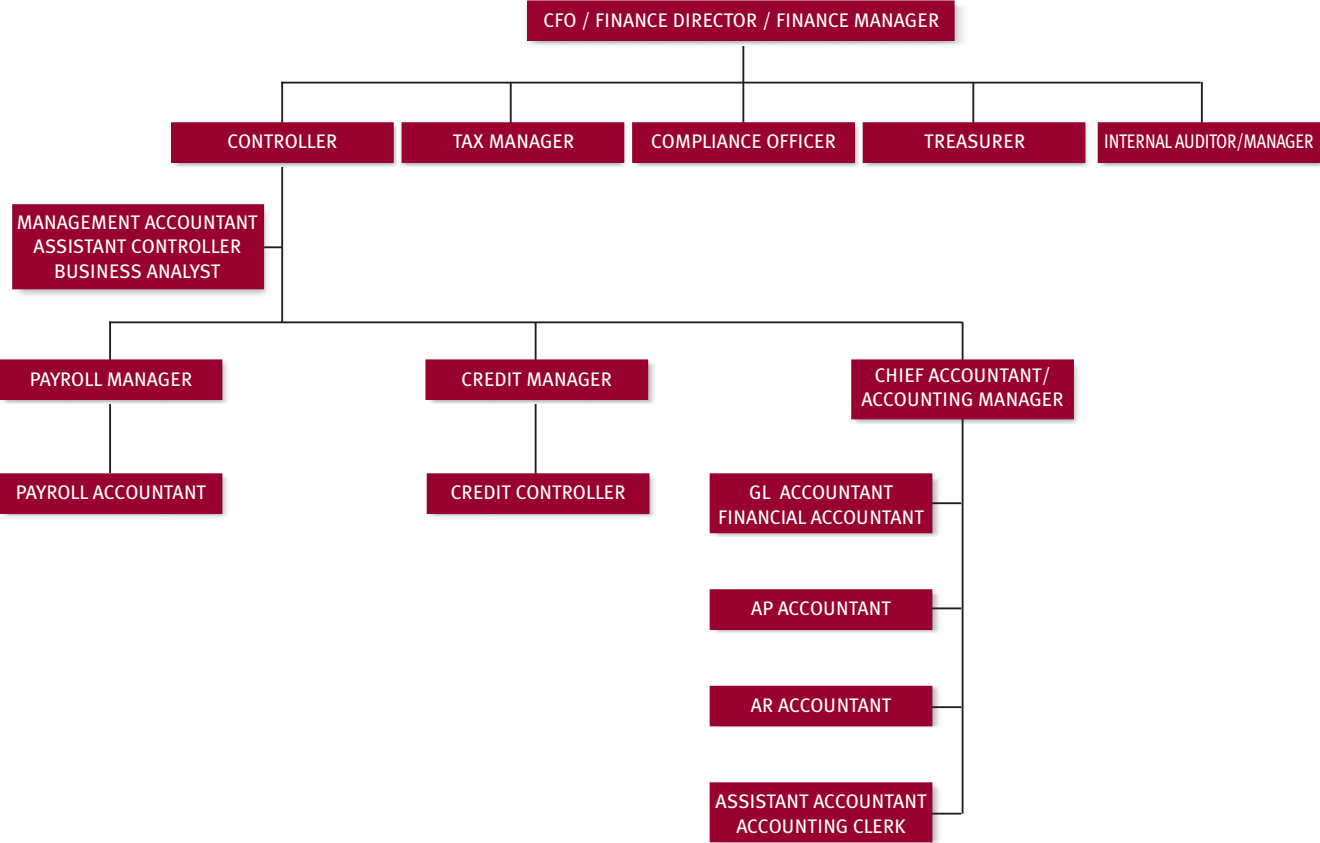
Establishes and executes campaigns to reduce an organisation's tax debt. Adheres to all federal, state, local and international tax laws. Manages the retention and preparation of tax records, tax returns and other required reports. Assesses the impact of an organisation's tax liability. Oversees tax accounting staff. This is the top tax position within an organisation. Typically, a degree and five to seven years of experience are required.

**15. CHIEF FINANCIAL OFFICER/FINANCE DIRECTOR**

Manages the overall financial plans and accounting practices of an organisation. Oversees treasury, accounting, budget, tax and audit activities for an organisation and its subsidiaries. Supervises financial and accounting system controls and standards. Ensures timely financial and statistical reports for management and/or board use. Typically, a finance qualification and 10 years of experience are required.

# Sample Corporate Finance Department Organisational Structure

The chart below shows how the positions listed in the *Global Financial Salary Guide* fit into a typical corporate finance department structure. We offer the chart as a sample only. Actual departmental structure will vary according to company size, products and services, and strategic priorities.







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