

2006-2007

INTERNATIONAL FINANCIAL SALARY GUIDE



Robert Half InternationalSM

Worldwide Leader in Specialised Consulting & Recruitment Since 1948

Introduction

Content

The "International Financial Salary Guide 2006-2007" provides comprehensive data on average salaries for accounting and finance professionals in the following countries: Australia, Belgium, Canada, Czech Republic, France, Germany, Italy, Ireland, Luxembourg, New Zealand, The Netherlands, United Kingdom and the United States. This information is derived from our international research and thousands of interviews conducted by Robert Half International consultants worldwide.

Salary Guide

This guide compares salaries across countries and can help companies make informed hiring decisions. The salary ranges for each job function reflect compensation levels at the time of the hire. Due to various external factors affecting the ongoing salaries of accounting and finance professionals - such as seniority, performance and training - it is not possible to track salaries as careers advance. For each of the job functions, the salary ranges provided represent national averages and may vary for specific regions as well as by company size. All salaries mentioned in the guide are exclusive of any bonuses and other benefits. The salary ranges provided are annual gross salaries and are in the local currency. Canadian and U.S. salaries are for 2006 only and reflect national averages.

Salaries vary by country primarily because of

differences in the following:

- Local standards of living
- Economic cycles
- Local tax policies
- Supply and demand of skilled candidates

Financial Hiring Index

As companies strive to meet customer demands, they constantly review their accounting and finance staffing needs. Robert Half International's "Financial Hiring Index," which was used when preparing salaries for this guide and is described in greater detail on page 19, provides an overview of the hiring trends for financial professionals in Europe and the United States. This index is updated every four months in Europe and every quarter in the United States.

Contact us

For many clients and candidates, Robert Half International and its divisions act as preferred advisers on recruitment and career management issues. This guide provides information on salary packages in 13 different countries in light of recent trends. We hope you find it a useful tool when recruiting and managing financial professionals.

For more information on the resources available from Robert Half International, please visit our websites, which can be found on the back cover of this guide.

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 on or from this guide.



Assistant Accountant

Junior Accountant / Clerk

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	NA	NA
		L	40.000 - 45.000	45.000 - 50.000	50.000 - 60.000	NA	NA
Belgium	EUR	S/M	20.150 - 25.400	22.950 - 27.850	25.050 - 29.250	26.450 - 31.300	27.840 - 32.700
		L	22.950 - 26.800	24.350 - 29.250	26.450 - 31.300	27.850 - 33.400	29.900 - 34.800
Czech Republic	CZK	S/M	192.000 - 240.000	192.000 - 240.000	192.000 - 240.000	NA	NA
		L	192.000 - 240.000	192.000 - 240.000	192.000 - 240.000	NA	NA
France	EUR	S/M	13.800 - 16.300	16.300 - 17.300	17.300 - 18.000	18.000 - 19.500	19.500 - 20.500
		L	14.800 - 16.300	16.300 - 17.300	17.300 - 18.000	18.000 - 20.500	20.500 - 22.700
Germany	EUR	S/M	22.000 - 30.000	23.000 - 30.000	28.000 - 32.000	30.000 - 36.000	30.000 - 36.000
		L	24.000 - 32.000	26.000 - 38.000	29.000 - 40.000	30.000 - 40.000	32.000 - 40.000
Italy	EUR	S/M	15.000 - 21.000	21.000 - 28.000	28.000 - 35.000	35.000 - 38.000	NA
		L	18.000 - 22.000	25.000 - 30.000	30.000 - 38.000	38.000 - 40.000	NA
Ireland	EUR	S/M	22.000 - 25.000	25.000 - 30.000	30.000 - 33.000	33.000 - 35.000	35.000 - 38.000
		L	23.000 - 28.000	28.000 - 33.000	33.000 - 35.000	35.000 - 38.000	38.000 - 41.000
Luxembourg	EUR	S/M	25.000 - 35.000	35.000 - 45.000	40.000 - 55.000	NA	NA
New Zealand	NZD	S/M	42.000 - 47.000	47.000 - 53.000	58.000 - 63.000	NA	NA
		L	42.000 - 47.000	47.000 - 53.000	58.000 - 63.000	NA	NA
The Netherlands	EUR	S/M	20.000 - 24.000	24.000 - 28.000	28.000 - 33.000	33.000 - 42.000	NA
		L	22.000 - 25.900	24.600 - 29.800	28.500 - 35.000	35.000 - 42.800	NA
United Kingdom	GBP	S/M	12.000 - 19.000	14.000 - 22.000	16.000 - 25.000	NA	NA
		L	13.000 - 18.000	16.000 - 23.000	18.000 - 25.000	NA	NA

Accounting Clerk			
United States	USD	S/M/L	25,500 - 31,750
Accounting Clerk			
Canada	CAD	S/M/L	27,750 - 35,500

Canadian and U.S. salaries are for 2006 only
 * Total number of years working in accounting or finance

Accountant A/P - A/R

Purchase Ledger Clerk

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	42.000 - 47.000	50.000 - 55.000	NA	NA
		L	40.000 - 45.000	42.000 - 47.000	50.000 - 55.000	NA	NA
Belgium	EUR	S/M	22.950 - 26.450	24.775 - 29.920	26.450 - 32.000	29.200 - 36.150	32.700 - 38.975
		L	24.360 - 27.840	25.750 - 32.016	27.840 - 33.400	31.320 - 38.975	34.380 - 41.760
Czech Republic	CZK	S/M	216.000 - 240.000	240.000 - 276.000	240.000 - 276.000	240.000 - 300.000	NA
		L	216.000 - 240.000	240.000 - 276.000	240.000 - 276.000	276.000 - 300.000	276.000 - 300.000
France	EUR	S/M	16.300 - 19.500	19.500 - 21.400	21.400 - 23.500	23.500 - 25.600	25.600 - 26.900
		L	17.300 - 20.200	20.200 - 22.700	22.700 - 24.700	24.700 - 26.800	26.800 - 28.000
Germany	EUR	S/M	25.000 - 28.000	28.000 - 30.000	30.000 - 40.000	35.000 - 40.000	35.000 - 40.000
		L	27.000 - 30.000	30.000 - 35.000	35.000 - 43.000	40.000 - 45.000	40.000 - 45.000
Italy	EUR	S/M	18.000 - 24.000	25.000 - 30.000	28.000 - 36.000	32.000 - 38.000	NA
		L	20.000 - 25.000	26.000 - 34.000	32.000 - 38.000	36.000 - 45.000	NA
Ireland	EUR	S/M	22.000 - 24.000	24.000 - 28.000	28.000 - 32.000	32.000 - 35.000	35.000
		L	23.000 - 26.000	26.000 - 30.000	30.000 - 33.000	33.000 - 37.000	37.000 - 39.000
New Zealand	NZD	S/M	38.000 - 45.000	42.000 - 50.000	45.000 - 50.000	NA	NA
		L	38.000 - 45.000	42.000 - 50.000	45.000 - 50.000	NA	NA
The Netherlands	EUR	S/M	18.500 - 23.500	23.500 - 28.000	25.000 - 30.000	29.000 - 35.000	NA
		L	19.400 - 24.600	24.600 - 29.800	25.900 - 31.100	29.800 - 36.200	NA
United Kingdom	GBP	S/M	12.000 - 16.000	15.000 - 25.000	18.000 - 25.000	NA	NA
		L	13.000 - 18.000	16.000 - 19.000	18.000 - 22.000	NA	NA

AP/AR Clerk	USD	S	25.500 - 32.000
United States		M	27.000 - 33.750
		L	28.000 - 35.250
Bookkeeper/Assistant	CAD	S/M/L	32.250 - 39.500
Canada			

Canadian and U.S. salaries are for 2006 only
 * Total number of years working in accounting or finance

Accountant General Ledger

Financial Accountant

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 - 70,000	65,000 - 70,000	70,000 - 75,000	NA
		L	55,000 - 60,000	65,000 - 70,000	70,000 - 75,000	70,000 - 75,000	NA
Belgium	EUR	S/M	24,350 - 27,840	27,100 - 33,400	29,200 - 37,550	33,400 - 44,500	38,975 - 51,500
		L	25,750 - 30,900	29,200 - 38,975	34,800 - 48,720	37,580 - 52,880	39,670 - 55,680
Czech Republic	CZK	S/M	216,000 - 240,000	240,000 - 300,000	264,000 - 396,000	264,000 - 396,000	264,000 - 420,000
		L	NA	276,000 - 300,000	300,000 - 420,000	360,000 - 420,000	420,000 +
France	EUR	S/M	19,000 - 21,900	21,900 - 24,000	24,000 - 26,500	26,500 - 29,500	29,500 - 31,500
		L	21,000 - 23,700	23,700 - 27,000	27,000 - 29,000	29,000 - 31,000	31,000 - 34,000
Germany	EUR	S/M	24,000 - 28,000	27,000 - 32,000	31,000 - 38,000	36,000 - 43,000	41,000 - 45,000
		L	27,000 - 32,000	30,000 - 41,000	34,000 - 43,000	36,000 - 48,000	38,000 - 50,000
Italy	EUR	S/M	20,000 - 28,000	30,000 - 35,000	36,000 - 40,000	40,000 - 45,000	NA
		L	25,000 - 30,000	32,000 - 38,000	38,000 - 42,000	45,000 - 50,000	NA
Ireland	EUR	S/M	40,000 - 45,000	45,000 - 50,000	50,000 - 55,000	55,000 - 60,000	60,000 - 65,000
		L	45,000 - 50,000	50,000 - 55,000	55,000 - 60,000	60,000 - 65,000	65,000 - 75,000
Luxembourg	EUR	S/M	25,000 - 35,000	35,000 - 45,000	40,000 - 55,000	NA	NA
New Zealand	NZD	S/M	55,000 - 60,000	58,000 - 75,000	69,000 - 80,000	75,000 - 85,000	NA
		L	55,000 - 60,000	58,000 - 75,000	75,000 - 90,000	85,000 - 95,000	NA
The Netherlands	EUR	S/M	25,500 - 28,500	28,000 - 34,000	32,500 - 36,000	35,500 - 40,500	NA
		L	23,400 - 29,800	28,500 - 35,000	33,700 - 37,600	36,300 - 41,500	NA
United Kingdom	GBP	S/M	18,000 - 26,000	21,000 - 30,000	23,000 - 32,000	26,000 - 35,000	27,000 - 40,000
		L	19,000 - 22,000	22,000 - 27,000	25,000 - 33,000	27,000 - 37,000	30,000 - 45,000

Full Charge (General Ledger)			
United States	USD	S/M/L	32,750 - 40,250
Full Charge (Bookkeeper/General Accounting)			
Canada	CAD	S/M/L	38,750 - 50,000

Canadian and U.S. salaries are for 2006 only
* Total number of years working in accounting or finance

Chief Accountant

Senior Accountant / Head of Accounting

COUNTRY	Currency	Company Size	0-2 years	3-5 years	6-9 years	10-15 years	> 15 years*
Australia	AUD	S/M	80.000 - 85.000	95.000 - 100.000	105.000 - 110.000	NA	NA
		L	95.000 - 100.000	105.000 - 110.000	115.000 - 120.000	NA	NA
Belgium	EUR	S/M	NA	38.280 - 44.540	41.760 - 48.720	44.540 - 55.680	48.720 - 62.640
		L	NA	NA	45.930 - 55.680	48.720 - 62.640	55.680 - 69.600
Czech Republic	CZK	S/M	NA	300.000 - 420.000	420.000 - 540.000	420.000 - 600.000	420.000 - 720.000
		L	NA	NA	420.000 - 720.000	480.000 - 840.000	600.000 - 960.000
France	EUR	S/M	NA	29.000 - 37.500	37.500 - 48.000	48.000 - 52.000	52.000 - 58.000
		L	NA	30.000 - 40.000	40.000 - 55.000	55.000 - 63.000	63.000 - 74.000
Germany	EUR	S/M	40.000 - 45.000	45.000 - 50.000	47.000 - 54.000	52.000 - 60.000	55.000 +
		L	42.000 - 50.000	47.000 - 55.000	50.000 - 60.000	55.000 - 65.000	60.000 +
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	55.000 - 65.000	65.000 - 70.000	70.000 - 75.000	75.000 - 80.000	80.000 - 90.000
		L	60.000 - 70.000	70.000 - 80.000	80.000 - 90.000	90.000 - 100.000	100.000 +
Luxembourg	EUR	S/M	NA	NA	55.000 - 75.000	NA	NA
New Zealand	NZD	S/M	85.000 - 90.000	101.000 - 106.000	111.000 - 117.000	NA	NA
		L	101.000 - 106.000	111.000 - 117.000	122.000 - 127.000	NA	NA
The Netherlands	EUR	S/M	NA	39.000 - 45.000	44.400 - 54.400	53.500 - 63.500	63.500 +
		L	NA	40.200 - 46.700	45.400 - 55.700	54.400 - 64.800	64.800 +
United Kingdom	GBP	S/M	NA	45.000 - 65.000	60.000 - 80.000	65.000 +	70.000 +
		L	NA	40.000 - 70.000	56.000 - 80.000	65.000 +	70.000 +

General Accountant			Up to 1 year	1-3 years	Senior	Manager
United States	USD	S	29.500 - 35.250	34.250 - 43.000	41.500 - 52.500	49.250 - 64.250
		M	32.000 - 38.250	36.250 - 46.000	45.500 - 57.000	53.500 - 70.250
		L	33.250 - 41.000	39.000 - 50.250	49.750 - 65.000	64.250 - 85.500
Accountant	CAD	S/M	30.500 - 35.750	35.500 - 45.500	45.750 - 60.000	54.250 - 79.000
		L	33.750 - 38.250	38.250 - 48.500	49.250 - 69.250	65.500 - 90.000

Canadian and U.S. salaries are for 2006 only
 * Total number of years working in accounting or finance

Credit Controller

COUNTRY	Currency	Company Size	0-2 years	3-5 years	6-9 years	10-15 years	> 15 years*
Australia	AUD	S/M	35.000 - 40.000	45.000 - 50.000	45.000 - 50.000	NA	NA
		L	35.000 - 40.000	45.000 - 50.000	50.000 - 52.000	NA	NA
Belgium	EUR	S/M	25.050 - 29.330	26.450 - 36.190	32.000 - 42.450	40.360 - 48.825	44.540 - 52.890
		L	27.100 - 32.290	30.620 - 41.760	38.975 - 41.760	41.760 - 52.890	48.720 - 57.050
Czech Republic	CZK	S/M	240.000 - 300.000	300.000 - 360.000	360.000 - 420.000	360.000 - 420.000	420.000 +
		L	240.000 - 300.000	300.000 - 420.000	396.000 - 480.000	396.000 - 480.000	480.000 +
Germany	EUR	S/M	30.000 - 35.000	32.000 - 38.000	38.000 - 45.000	45.000 - 57.000	57.000 +
		L	32.000 - 37.000	35.000 - 41.000	41.000 - 50.000	45.000 - 60.000	60.000 +
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 - 60.000
Ireland	EUR	S/M	22.000 - 25.000	25.000 - 28.000	28.000 - 33.000	33.000 - 35.000	35.000 - 38.000
		L	23.000 - 26.000	26.000 - 30.000	30.000 - 35.000	35.000 - 38.000	38.000 - 42.000
New Zealand	NZD	S/M	37.000 - 42.000	42.000 - 50.000	47.000 - 53.000	NA	NA
		L	37.000 - 42.000	45.000 - 53.000	53.000 - 55.000	NA	NA
The Netherlands	EUR	S/M	19.800 - 23.310	23.310 - 27.990	27.990 - 35.010	35.010 - 40.860	NA
		L	22.000 - 25.900	25.900 - 31.100	31.100 - 38.900	38.900 - 45.400	NA
United Kingdom	GBP	S/M	12.000 - 19.000	15.000 - 21.000	18.000 - 23.000	20.000 - 25.000	25.000 - 32.000
		L	14.000 - 20.000	16.000 - 22.000	19.000 - 25.000	22.000 - 28.000	25.000 - 35.000

Credit & Collections			Credit/Collections Clerk	Credit/Collections Analyst	Assistant Credit Manager
United States	USD	S	25.000 - 31.250	NA	32.250 - 39.750
		M	26.750 - 32.750	NA	37.500 - 46.250
		L	29.500 - 36.000	37.250 - 46.500	44.750 - 58.750
Credit & Collections			Up to 1 year	1-3 years	Senior
Canada	CAD	S/M	28.250 - 33.750	32.000 - 39.000	40.250 - 52.500
		L	29.750 - 35.500	33.750 - 41.250	43.250 - 62.250

Canadian and U.S. salaries are for 2006 only
 * Total number of years working in accounting or finance

Credit Manager

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 - 60,000	80,000 - 85,000	NA
		L	52,000 - 58,000	62,000 - 68,000	70,000 - 75,000	85,000 - 90,000	105,000 - 110,000
Belgium	EUR	S/M	NA	NA	41,760 - 57,075	53,590 - 64,050	58,460 - 72,380
		L	NA	NA	48,720 - 62,640	55,680 - 90,480	62,640 - 97,440
Czech Republic	CZK	S/M	NA	360,000 - 420,000	420,000 - 600,000	420,000 - 600,000	600,000 +
		L	NA	NA	420,000 - 600,000	600,000 - 720,000	720,000 +
France	EUR	S/M	NA	35,000 - 42,000	42,000 - 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	50,000 - 55,000	55,000 - 60,000	57,000 - 63,000	60,000 - 68,000	68,000 +
		L	52,000 - 60,000	58,000 - 65,000	61,000 - 68,000	63,000 - 70,000	70,000 +
Italy	EUR	S/M	18,000 - 22,000	24,000 - 30,000	40,000 - 50,000	55,000 - 70,000	65,000 - 80,000
		L	20,000 - 24,000	25,000 - 36,000	45,000 - 55,000	60,000 - 80,000	70,000 - 90,000
Ireland	EUR	S/M	30,000 - 33,000	33,000 - 36,000	36,000 - 40,000	40,000 - 43,000	43,000 - 45,000
		L	35,000 - 40,000	40,000 - 45,000	45,000 - 50,000	50,000 - 60,000	60,000 - 70,000
New Zealand	NZD	S/M	47,000 - 53,000	53,000 - 55,000	58,000 - 63,000	85,000 - 90,000	NA
		L	55,000 - 61,000	66,000 - 72,000	74,000 - 79,000	90,000 - 95,000	111,000 - 117,000
The Netherlands	EUR	S/M	NA	39,425 - 49,210	47,975 - 67,735	61,560 +	NA
		L	NA	41,500 - 51,800	50,500 - 71,300	61,800 +	NA
United Kingdom	GBP	S/M	NA	19,000 - 28,000	20,000 - 28,000	22,000 - 30,000	25,000 - 30,000
		L	NA	20,000 - 28,000	22,000 - 30,000	25,000 - 33,000	28,000 - 35,000

Credit Manager/Supervisor	USD	S	38,250 - 49,250
United States		M	46,250 - 58,500
		L	56,000 - 77,250
Credit & Collections Manager	CAD	S/M	50,250 - 66,500
Canada		L	54,500 - 82,750

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 * Total number of years working in accounting or finance

Payroll Accountant

Payroll Administrator / Payroll Clerk

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	60.000 - 65.000	NA
		L	40.000 - 45.000	45.000 - 50.000	50.000 - 55.000	60.000 - 65.000	NA
Belgium	EUR	S/M	20.150 - 25.400	22.950 - 27.850	25.050 - 29.250	26.450 - 31.300	27.840 - 32.700
		L	22.950 - 26.800	24.350 - 29.250	26.450 - 31.300	27.850 - 33.400	29.900 - 34.800
Czech Republic	CZK	S/M	216.000 - 240.000	240.000 - 300.000	240.000 - 300.000	240.000 - 300.000	240.000 - 360.000
		L	216.000 - 240.000	240.000 - 360.000	360.000 - 420.000	360.000 - 420.000	360.000 - 480.000
France	EUR	S/M	17.300 - 20.000	23.700 - 25.700	25.700 - 27.500	27.500 - 29.500	29.500 - 30.500
		L	17.300 - 20.000	20.000 - 25.700	25.700 - 29.000	29.000 - 31.000	31.000 - 33.000
Germany	EUR	S/M	25.000 - 28.000	27.000 - 32.000	31.000 - 34.000	34.000 - 40.000	40.000 - 45.000
		L	27.000 - 30.000	29.000 - 33.000	32.000 - 35.000	35.000 - 42.000	42.000 - 50.000
Italy	EUR	S/M	18.000 - 22.000	23.000 - 30.000	32.000 - 36.000	35.000 - 42.000	40.000 - 45.000
		L	20.000 - 25.000	27.000 - 35.000	30.000 - 37.000	36.000 - 42.000	42.000 - 46.000
Ireland	EUR	S/M	20.000 - 24.000	24.000 - 28.000	28.000 - 32.000	32.000 - 35.000	35.000 +
		L	23.000 - 26.000	26.000 - 30.000	30.000 - 35.000	35.000 - 40.000	40.000 +
New Zealand	NZD	S/M	42.000 - 44.000	42.000 - 47.000	47.000 - 53.000	45.000 - 55.000	NA
		L	42.000 - 44.000	42.000 - 47.000	53.000 - 58.000	63.000 - 69.000	NA
The Netherlands	EUR	S/M	17.460 - 26.820	25.650 - 30.240	29.160 - 35.010	35.010 - 40.860	NA
		L	19.400 - 29.800	28.500 - 33.600	32.400 - 38.900	38.900 - 45.400	NA
United Kingdom	GBP	S/M	16.000	18.000	22.000	22.000	22.000
		L	16.000	18.000	22.000	22.000	22.000

Payroll Clerk	USD	S	25.750 - 31.250	
United States		M	27.750 - 34.500	
		L	28.250 - 35.000	
Payroll		Administrator	Coordinator	
Canada	CAD	S/M/L	31.000 - 35.250	36.500 - 44.500

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 * Total number of years working in accounting or finance

Payroll Manager

Payroll Supervisor

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	55,000 - 60,000	70,000 - 75,000	75,000 - 80,000	75,000 - 85,000
		L	55,000 - 60,000	70,000 - 75,000	85,000 - 90,000	105,000 - 110,000	100,000 - 110,000
Belgium	EUR	S/M	NA	38,280 - 44,540	41,760 - 48,720	44,540 - 55,680	48,720 - 62,640
		L	NA	41,760 - 48,720	45,930 - 55,680	48,720 - 62,640	55,680 - 69,600
Czech Republic	CZK	S/M	NA	NA	NA	NA	NA
		L	NA	360,000 - 480,000	360,000 - 480,000	480,000 - 600,000	600,000 +
France	EUR	S/M	NA	NA	NA	NA	NA
		L	NA	27,000 - 31,000	31,000 - 35,000	35,000 - 42,000	42,000 - 48,000
Germany	EUR	S/M	35,000 - 40,000	38,000 - 45,000	42,000 - 48,000	48,000 - 55,000	55,000 - 60,000
		L	38,000 - 42,000	40,000 - 45,000	43,000 - 50,000	50,000 - 60,000	57,000 - 62,000
Italy	EUR	S/M	20,000 - 24,000	30,000 - 35,000	36,000 - 42,000	44,000 - 62,000	50,000 - 65,000
		L	22,000 - 26,000	34,000 - 38,000	40,000 - 55,000	48,000 - 65,000	70,000 - 80,000
Ireland	EUR	S/M	27,000 - 29,000	29,000 - 35,000	35,000 - 40,000	40,000 - 50,000	50,000 +
		L	30,000 - 33,000	35,000 - 40,000	40,000 - 50,000	50,000 - 65,000	65,000 +
New Zealand	NZD	S/M	47,000 - 53,000	58,000 - 63,000	74,000 - 79,000	79,000 - 85,000	79,000 - 90,000
		L	58,000 - 63,000	74,000 - 79,000	90,000 - 95,000	111,000 - 117,000	106,000 - 117,000
The Netherlands	EUR	S/M	NA	39,936 - 43,092	43,092 - 57,000	54,150 - 66,500	66,500 +
		L	NA	38,880 - 45,360	45,360 - 60,000	57,000 - 70,000	70,000 +
United Kingdom	GBP	S/M	26,000	30,000	30,000	30,000	30,000
		L	40,000	40,000	40,000	40,000	40,000

Payroll Manager/Supervisor	USD	S	33,750 - 42,250	
United States		M	39,000 - 51,000	
		L	46,500 - 65,250	
Payroll		Supervisor	Manager	
Canada	CAD	S/M/L	45,500 - 56,250	51,500 - 77,750

Canadian and U.S. salaries are for 2006 only
 * Total number of years working in accounting or finance

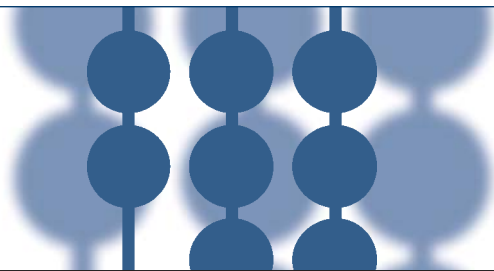
Management Accountant

Cost Accountant

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 - 70,000	75,000 - 80,000	90,000 - 95,000	NA
		L	55,000 - 70,000	75,000 - 80,000	85,000 - 90,000	100,000 - 110,000	NA
Belgium	EUR	S/M	27,840 - 32,000	31,320 - 40,370	36,190 - 44,540	41,760 - 48,020	47,328 - 51,500
		L	30,620 - 38,975	37,580 - 48,720	41,060 - 52,895	44,540 - 55,680	48,720 - 58,460
Czech Republic	CZK	S/M	240,000 - 360,000	360,000 - 600,000	540,000 - 720,000	540,000 - 720,000	540,000 - 720,000
		L	240,000 - 396,000	396,000 - 600,000	540,000 - 840,000	540,000 - 840,000	540,000 - 840,000
France	EUR	S/M	NA	35,000 - 42,000	42,000 - 52,000	52,000 - 65,000	65,000 - 70,000
		L	30,000 - 36,000	36,000 - 45,000	45,000 - 58,000	58,000 - 72,000	72,000 - 78,000
Germany	EUR	S/M	35,000 - 40,000	37,000 - 43,000	43,000 - 50,000	50,000 - 60,000	60,000 - 70,000
		L	37,000 - 42,000	40,000 - 45,000	47,000 - 53,000	53,000 - 65,000	60,000 - 70,000
Italy	EUR	S/M	23,000 - 30,000	30,000 - 40,000	36,000 - 48,000	50,000 - 60,000	50,000 - 65,000
		L	25,000 - 32,000	35,000 - 45,000	40,000 - 55,000	45,000 - 65,000	60,000 - 70,000
Ireland	EUR	S/M	45,000 - 50,000	50,000 - 53,000	53,000 - 60,000	60,000 - 70,000	70,000 +
		L	45,000 - 55,000	55,000 - 60,000	60,000 - 65,000	65,000 - 75,000	75,000 +
New Zealand	NZD	S/M	58,000 - 63,000	69,000 - 74,000	79,000 - 85,000	95,000 - 101,000	NA
		L	58,000 - 63,000	74,000 - 79,000	85,000 - 95,000	106,000 - 117,000	NA
The Netherlands	EUR	S/M	24,500 - 35,800	35,800 - 40,900	40,900 - 51,000	49,800 - 52,500	NA
		L	25,900 - 36,000	36,000 - 42,500	42,000 - 53,000	50,500 - 53,100	NA
United Kingdom	GBP	S/M	20,000 - 30,000	25,000 - 33,000	30,000 - 40,000	50,000 +	55,000 +
		L	20,000 - 30,000	25,000 - 35,000	35,000 - 45,000	50,000 +	60,000 +

Financial, Budget, Treasury or Cost Analyst			Up to 1 year	1-3 years	Senior	Manager
United States	USD	S	31,000 - 37,500	36,500 - 47,250	43,750 - 55,750	52,750 - 67,000
		M	33,500 - 40,250	39,500 - 49,500	50,250 - 64,000	61,500 - 77,750
		L	34,500 - 41,250	42,250 - 54,000	55,000 - 70,000	68,000 - 89,500
Analyst	CAD	S/M	34,000 - 40,000	39,750 - 50,250	49,000 - 64,500	60,000 - 82,750
		L	34,750 - 42,000	42,750 - 54,000	54,750 - 75,750	70,500 - 92,750

Canadian and U.S. salaries are for 2006 only
 * Total number of years working in accounting or finance



Controller

Financial Controller

COUNTRY	Currency	Company Size	0-2 years	3-5 years	6-9 years	10-15 years	> 15 years*
Australia	AUD	S/M	85,000 - 90,000	95,000 - 100,000	110,000 - 120,000	125,000 - 140,000	140,000 - 160,000
		L	95,000 - 100,000	115,000 - 130,000	120,000 - 150,000	160,000 - 180,000	180,000 - 200,000
Belgium	EUR	S/M	27.840 - 44.550	41.760 - 58.470	45.930 - 69.600	52.890 - 83.520	62.640 - 90.480
		L	NA	NA	52.890 - 76.560	58.460 - 90.480	66.120 - 104.400
Czech Republic	CZK	S/M	240,000 - 360,000	360,000 - 600,000	600,000 - 840,000	600,000 - 840,000	600,000 - 840,000
		L	240,000 - 396,000	396,000 - 720,000	600,000 - 840,000	720,000 - 840,000	720,000 - 960,000
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	40,000 - 45,000	45,000 - 50,000	50,000 - 60,000	60,000 - 65,000	65,000 +
		L	43,000 - 48,000	48,000 - 55,000	55,000 - 63,000	63,000 - 67,000	67,000 +
Italy	EUR	S/M	23,000 - 30,000	32,000 - 45,000	47,000 - 60,000	50,000 - 80,000	80,000 - 140,000
		L	25,000 - 32,000	37,000 - 50,000	55,000 - 70,000	60,000 - 100,000	100,000 - 155,000
Ireland	EUR	S/M	55,000 - 60,000	60,000 - 65,000	65,000 - 70,000	70,000 - 75,000	75,000 - 90,000
		L	70,000 - 75,000	75,000 - 80,000	80,000 - 85,000	85,000 - 90,000	90,000 - 95,000
Luxembourg	EUR	S/M	NA	50,000 - 65,000	NA	NA	NA
New Zealand	NZD	S/M	90,000 - 95,000	101,000 - 106,000	117,000 - 127,000	133,000 - 149,000	149,000 - 170,000
		L	101,000 - 106,000	122,000 - 138,000	127,000 - 159,000	170,000 - 191,000	191,000 - 213,000
The Netherlands	EUR	S/M	NA	42,000 - 56,000	51,000 - 83,000	NA	NA
		L	NA	49,200 - 57,500	55,000 - 84,000	NA	NA
United Kingdom	GBP	S/M	35,000 - 45,000	40,000 - 50,000	45,000 - 60,000	50,000 - 80,000	65,000 - 80,000 +
		L	40,000 - 55,000	45,000 - 65,000	50,000 - 70,000	60,000 - 85,000	65,000 - 85,000 +

Assistant Controller/Assistant Treasurer		Up to \$50	\$50 - \$100	\$100 - \$250	\$250 - \$500	\$500 +**
United States	USD	46,500 - 65,750	57,500 - 73,500	66,750 - 85,000	79,000 - 102,000	90,500 - 117,000
Assistant Controller/Assistant Treasurer		57,000 - 74,000	64,000 - 80,750	70,250 - 93,750	82,500 - 111,750	NA
Controller						
Canada	CAD	70,000 - 90,750	71,500 - 100,000	85,000 - 125,750	99,000 - 148,750	NA

Canadian and U.S. salaries are for 2006 only
 * Total number of years working in accounting or finance
 ** Company sales in millions

Internal Auditor

COUNTRY	Currency	Company Size	0-2 years	3-5 years	6-9 years	10-15 years	> 15 years*
Australia	AUD	S/M	35.000 - 40.000	65.000 - 70.000	85.000 - 90.000	100.000 - 110.000	160.000 - 185.000
		L	35.000 - 40.000	65.000 - 70.000	95.000 - 100.000	125.000 - 140.000	260.000 - 300.000
Belgium	EUR	S/M	30.600 - 44.540	41.760 - 62.640	48.720 - 73.080	62.640 - 83.520	66.120 - 90.480
		L	30.600 - 44.540	41.760 - 62.640	48.720 - 73.080	62.640 - 83.520	66.120 - 90.480
Czech Republic	CZK	S/M	240.000 - 360.000	360.000 - 480.000	360.000 - 540.000	480.000 - 600.000	360.000 - 480.000
		L	240.000 - 360.000	360.000 - 600.000	480.000 - 600.000	540.000 - 720.000	600.000 +
France	EUR	S/M	35.000 - 45.000	45.000 - 50.000	50.000 - 64.000	64.000 - 70.000	720.000 +
		L	35.000 - 45.000	45.000 - 55.000	55.000 - 70.000	70.000 - 85.000	85.000 - 90.000
Germany	EUR	S/M	40.000 - 45.000	45.000 - 50.000	50.000 - 63.000	63.000 - 70.000	70.000 +
		L	43.000 - 47.000	47.000 - 53.000	53.000 - 65.000	65.000 - 73.000	73.000 +
Italy	EUR	S/M	20.000 - 30.000	32.000 - 38.000	36.000 - 42.000	45.000 - 70.000	60.000 - 90.000
		L	25.000 - 35.000	32.000 - 45.000	50.000 - 60.000	60.000 - 90.000	80.000 - 100.000
Ireland	EUR	S/M	40.000 - 55.000	45.000 - 60.000	50.000 - 65.000	55.000 - 70.000	60.000 - 75.000
		L	50.000 - 55.000	55.000 - 60.000	60.000 - 65.000	65.000 - 70.000	70.000 - 75.000
Luxembourg	EUR	S/M	40.000 - 50.000	60.000 - 80.000	70.000 - 90.000	NA	NA
New Zealand	NZD	S/M	37.000 - 42.000	69.000 - 74.000	90.000 - 95.000	106.000 - 117.000	170.000 - 197.000
		L	37.000 - 42.000	69.000 - 74.000	101.000 - 106.000	133.000 - 149.000	276.000 - 319.000
The Netherlands	EUR	S/M	NA	44.000 - 54.000	54.000 - 68.500	NA	NA
		L	NA	45.000 - 55.700	55.700 - 70.000	NA	NA
United Kingdom	GBP	S/M	25.000 - 35.000	30.000 - 45.000	35.000 - 50.000	40.000 +	50.000 +
		L	24.000 - 40.000	30.000 - 45.000	40.000 - 60.000	50.000 +	60.000 +

Internal Auditor	USD		Up to 1 year	1-3 years	Senior	Manager
United States		S		35.500 - 43.250	38.750 - 52.250	49.500 - 62.500
	M		36.750 - 46.750	43.500 - 54.750	53.000 - 69.250	64.000 - 84.000
	L		39.750 - 46.750	47.750 - 57.000	58.500 - 76.250	73.250 - 96.000

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 * Total number of years working in accounting or finance

Treasurer

Treasury Analyst

COUNTRY	Currency	Company Size	0-2 years	3-5 years	6-9 years	10-15 years	> 15 years*
Australia	AUD	S/M	40.000 - 50.000	65.000 - 70.000	80.000 - 85.000	85.000 - 90.000	NA
		L	45.000 - 55.000	70.000 - 75.000	95.000 - 100.000	110.000 - 120.000	NA
Belgium	EUR	L	27.840 - 34.980	34.800 - 54.940	41.760 - 76.560	55.580 - 90.480	69.600 - 97.440
Czech Republic	CZK	L	240.000 - 420.000	420.000 - 600.000	540.000 - 720.000	600.000 - 840.000	840.000 +
France	EUR	S/M	24.000 - 30.000	30.000 - 40.000	40.000 - 48.000	48.000 - 52.000	52.000 - 58.000
		L	24.000 - 30.000	30.000 - 43.000	43.000 - 51.000	51.000 - 65.000	65.000 - 78.000
Germany	EUR	S/M	35.000 - 40.000	40.000 - 45.000	45.000 - 53.000	53.000 - 60.000	60.000 - 90.000
		L	38.000 - 43.000	43.000 - 50.000	50.000 - 60.000	56.000 - 70.000	70.000 - 90.000
Italy	EUR	S/M	20.000 - 25.000	30.000 - 35.000	40.000 - 45.000	45.000 - 65.000	60.000 - 90.000
		L	22.000 - 28.000	32.000 - 40.000	45.000 - 60.000	50.000 - 70.000	70.000 - 95.000
Ireland	EUR	S/M	30.000 - 35.000	32.000 - 38.000	35.000 - 40.000	38.000 - 45.000	45.000 - 55.000
		L	30.000 - 35.000	35.000 - 38.000	38.000 - 40.000	40.000 - 45.000	45.000 - 55.000
Luxembourg	EUR	S/M	NA	45.000 - 50.000	NA	NA	NA
New Zealand	NZD	S/M	31.000 - 37.000	69.000 - 74.000	85.000 - 90.000	90.000 - 95.000	NA
		L	37.000 - 42.000	74.000 - 79.000	101.000 - 106.000	117.000 - 127.000	NA
The Netherlands	EUR	S/M	24.800 - 35.000	35.000 - 53.800	53.800 - 63.000	56.000 - 73.000	NA
		L	25.922 - 36.000	36.000 - 54.400	45.400 - 65.000	58.000 - 75.000	NA
United Kingdom	GBP	S/M	28.000 - 40.000	35.000 - 60.000	45.000 - 65.000	55.000 - 70.000 +	60.000 - 70.000 +
		L	30.000 - 40.000	35.000 - 60.000	40.000 - 65.000	45.000 - 75.000 +	50.000 - 75.000 +

Assistant Controller/Assistant Treasurer		Up to \$50	\$50 - \$100	\$100 - \$250	\$250 - \$500	\$500 +**
United States	USD	46.500 - 65.750	57.500 - 73.500	66.750 - 85.000	79.000 - 102.000	90.500 - 117.000
Assistant Controller/Assistant Treasurer	CAD	57.000 - 74.000	64.000 - 80.750	70.250 - 93.750	82.500 - 111.750	NA
Controller		70.000 - 90.750	71.500 - 100.000	85.000 - 125.750	99.000 - 148.750	NA
Canada						

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 * Total number of years working in accounting or finance
 ** Company sales in millions

Tax Manager

COUNTRY	Currency	Company Size	0-2 years	3-5 years	6-9 years	10-15 years	> 15 years*
Australia	AUD	S/M	40.000 - 50.000	65.000 - 70.000	80.000 - 85.000	95.000 - 100.000	NA
		L	45.000 - 50.000	75.000 - 80.000	95.000 - 100.000	135.000 - 150.000	NA
Belgium	EUR	L	NA	NA	55.680 - 97.440	69.600 - 111.360	97.440 - 167.040
Czech Republic	CZK	L	NA	NA	960.000 - 1.800.000	960.000 - 1.800.000	1.800.000 +
Germany	EUR	S/M	40.000 - 50.000	50.000 - 65.000	65.000 - 75.000	67.000 - 80.000	67.000 - 80.000
		L	40.000 - 50.000	50.000 - 65.000	65.000 - 75.000	67.000 - 80.000	67.000 - 80.000
Italy	EUR	S/M	25.000 - 30.000	32.000 - 45.000	47.000 - 60.000	52.000 - 78.000	80.000 - 100.000
		L	28.000 - 30.000	35.000 - 50.000	52.000 - 80.000	66.000 - 85.000	80.000 - 120.000
Ireland	EUR	S/M	40.000	50.000	55.000	60.000	63.000
		L	40.000	50.000	60.000	60.000	63.000
Luxembourg	EUR	S/M	NA	45.000 - 50.000	NA	NA	NA
New Zealand	NZD	S/M	40.000 - 50.000	69.000 - 74.000	85.000 - 90.000	101.000 - 106.000	NA
		L	40.000 - 50.000	79.000 - 85.000	101.000 - 106.000	143.000 - 159.000	NA
The Netherlands	EUR	S/M	NA	58.700 - 78.000	77.000 - 100.000	90.000 +	NA
		L	NA	59.600 - 79.000	89.500 - 120.000	100.000 +	NA
United Kingdom	GBP	S/M	35.000 - 45.000	40.000 - 50.000	45.000 - 60.000	55.000 - 70.000 +	65.000 - 85.000 +
		L	40.000 - 50.000	45.000 - 55.000	50.000 - 70.000	60.000 - 70.000 +	65.000 - 100.000 +

Tax Manager		\$50 - \$250	\$250 + **
United States	USD	66.000 - 87.250	79.750 - 115.250
Tax Manager			
Canada	CAD	84.750 - 116.250	108.000 - 164.250

Canadian and U.S. salaries are for 2006 only
 * Total number of years working in accounting or finance
 ** Company sales in millions

Finance Manager

COUNTRY	Currency	Company Size	0-2 years	3-5 years	6-9 years	10-15 years	> 15 years*
Australia	AUD	S/M	75,000 - 80,000	85,000 - 90,000	100,000 - 110,000	100,000 - 110,000	NA
		L	85,000 - 90,000	95,000 - 100,000	110,000 - 120,000	110,000 - 120,000	NA
Belgium	EUR	S/M	NA	48,700 - 54,300	51,500 - 69,600	55,680 - 82,130	59,850 - 90,480
		L	NA	51,500 - 58,450	55,680 - 80,740	69,600 - 104,400	80,740 - 125,280
Czech Republic	CZK	S/M	NA	480,000 - 720,000	600,000 - 960,000	600,000 - 960,000	600,000 - 960,000
		L	NA	NA	840,000 - 1,800,000	840,000 - 1,800,000	840,000 - 1,800,000
Germany	EUR	S/M	50,000 - 55,000	55,000 - 58,000	58,000 - 62,000	62,000 - 75,000	75,000 - 100,000
		L	53,000 - 58,000	58,000 - 60,000	60,000 - 65,000	65,000 - 80,000	80,000 - 100,000
Italy	EUR	S/M	25,000 - 30,000	35,000 - 55,000	50,000 - 80,000	60,000 - 90,000	80,000 - 110,000
		L	28,000 - 35,000	40,000 - 60,000	60,000 - 90,000	70,000 - 100,000	85,000 - 120,000
Ireland	EUR	S/M	60,000	63,000	65,000	68,000	70,000
		L	60,000	63,000	65,000	68,000	70,000
Luxembourg	EUR	S/M	NA	NA	60,000 - 80,000	NA	NA
New Zealand	NZD	S/M	79,899 - 85,000	90,000 - 95,000	106,000 - 117,000	106,000 - 117,000	NA
		L	90,000 - 95,000	101,000 - 106,000	117,000 - 127,000	117,000 - 127,000	NA
The Netherlands	EUR	S/M	NA	50,000 - 65,000	65,000 - 90,000	90,000 - 120,000	NA
		L	NA	55,000 - 70,000	70,000 - 97,500	95,000 - 130,000	NA
United Kingdom	GBP	S/M	25,000 - 35,000	30,000 - 40,000	35,000 - 50,000	38,000 - 60,000	50,000 - 65,000 +
		L	25,000 - 35,000	30,000 - 40,000	40,000 - 55,000	45,000 - 60,000	55,000 - 70,000 +

Director of Accounting		Up to \$50	\$50 - \$100	\$100 - \$250	\$250 - \$500	\$500 + **
United States	USD	64,750 - 90,500	75,000 - 100,000	85,000 - 115,000	104,250 - 142,750	115,250 - 157,500
Vice President of Finance		Up to \$50	\$50 - \$100	\$100 - \$250	\$250 +**	
Canada	CAD	84,250 - 117,500	92,500 - 135,250	104,000 - 149,750	124,000 - 204,000	NA

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 * Total number of years working in accounting or finance
 ** Company sales in millions

Finance Director

CFO

COUNTRY	Currency	Company Size	0-2 years	3-5 years	6-9 years	10-15 years	> 15 years*
Australia	AUD	S/M	130.000 - 140.000	160.000 - 180.000	185.000 - 200.000	250.000 +	NA
		L	185.000 - 200.000	270.000 - 300.000	600.000 +	1.000.000 +	NA
Belgium	EUR	S/M	NA	NA	NA	90.480 - 167.000	111.350 - 222.800
		L	NA	NA	NA	90.480 - 167.000	111.350 - 222.800
Czech Republic	CZK	S/M	NA	600.000 - 960.000	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	50.000 - 65.000	65.000 - 72.000	72.000 - 85.000	85.000 - 110.000
		L	NA	58.000 - 70.000	70.000 - 85.000	85.000 - 100.000	100.000 - 175.000
Germany	EUR	S/M	60.000 - 70.000	70.000 - 80.000	80.000 - 100.000	100.000 - 130.000	130.000 +
		L	65.000 - 75.000	75.000 - 85.000	85.000 - 110.000	110.000 - 150.000	150.000 +
Italy	EUR	S/M	NA	NA	50.000 - 80.000	75.000 - 120.000	120.000 +
		L	NA	NA	60.000 - 90.000	100.000 - 160.000	180.000 +
Ireland	EUR	S/M	70.000 - 75.000	75.000 - 80.000	80.000 - 85.000	85.000 - 90.000	90.000 +
		L	70.000 - 75.000	75.000 - 80.000	80.000 - 85.000	85.000 - 90.000	100.000 +
New Zealand	NZD	S/M	138.000 - 149.000	170.000 - 191.000	197.000 - 213.000	266.000 +	NA
		L	197.000 - 213.000	287.000 - 319.000	639.000 +	1.065.320 +	NA
The Netherlands	EUR	S/M	NA	NA	NA	100.000 - 150.000	140.000 +
		L	NA	NA	NA	120.000 - 170.000	160.000 +
United Kingdom	GBP	S/M	NA	45.000 - 70.000	55.000 - 80.000	65.000 - 90.000 +	65.000 - 90.000 +
		L	NA	NA	60.000 - 80.000	65.000 - 90.000 +	65.000 - 90.000 +

CFO		Up to \$50	\$50 - \$100	\$100 - \$250	\$250 - \$500	\$500 +**
United States	USD	85.250 - 113.750	95.250 - 127.250	114.250 - 157.000	170.250 - 231.250	244.500 - 347.250
CFO			\$50 - \$100	\$100 - \$250	\$250 +	
Canada	CAD	NA	94.000 - 133.250	116.250 - 163.500	152.500 - 257.000	NA

Canadian and U.S. salaries are for 2006 only
 * Total number of years working in accounting or finance
 ** Company sales in millions

Financial Hiring Index

Financial Hiring Index

Are you planning to hire finance or accounting staff in the next six months?

The “Financial Hiring Index” has been developed to track employment trends across the finance sector. The survey is repeated every four months and carried out in nine European countries: Belgium, Czech Republic, France, Germany, Ireland, Italy, Luxembourg, The Netherlands, United Kingdom and Australia and New Zealand.

Results are based on the responses from nearly 2000 human resources managers and finance directors. Robert Half International in the United States conducts a quarterly poll that includes responses from more than 1,400 chief financial officers from a stratified random sample of U.S. companies with 20 or more employees.

Changing Workforce Demographics

The latest “Financial Hiring Index” shows that the hiring climate in Europe, Australia and the United States is positive (see graphics below). More companies are becoming increasingly confident about business conditions. As a result, they are hiring accountants to support growth initiatives, including mergers and acquisitions, financial systems upgrades and business process improvement efforts. This demand will lead to accelerated career advancement for financial personnel. Hiring activity has accelerated, leading to increased competition for skilled finance and accounting staff.

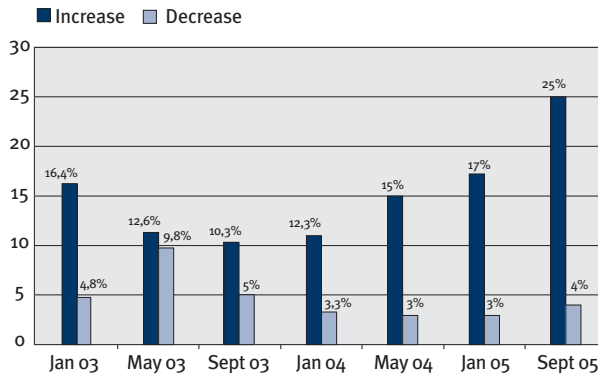
Staff and senior accountants, internal auditors, controllers, accounts payable and receivable professionals and bookkeepers are in particularly strong demand due to a shortage of candidates.

This candidate shortage is expected throughout 2006.

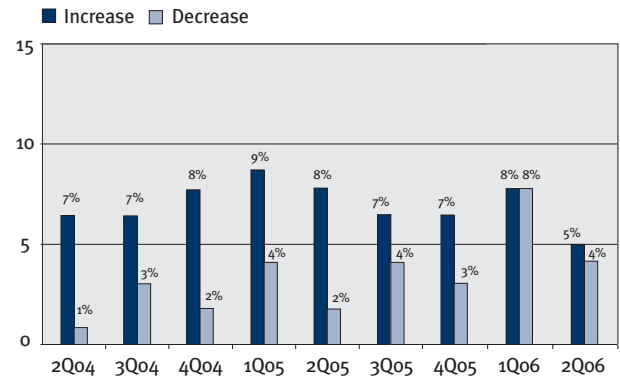
Other topics covered in the “Financial Hiring Index” include candidate skill sets, financial job shortages by country, and factors driving the need for finance and accounting staff.

Skill Sets

Organizations today are looking for finance professionals who are self-starters and can make an immediate impact in high-pressure, fast-paced environments. There is growing importance on technological skills (knowledge of Microsoft Access and Excel, as well as ERP programs), knowledge of corporate governance regulations and IFRS, effective communication and leadership skills and the ability to think strategically. People with international experience and multilingual skills are also increasingly in demand.



Robert Half International - International data



Robert Half International - U.S. data

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Robert Half Finance & Accounting

Robert Half Finance & Accounting is the world's first and largest financial recruitment firm, specialising in the placement of accounting and finance professionals on a temporary or permanent basis. As a division of Robert Half International, it leverages more than 58 years of experience in financial recruitment to provide the highest quality service to clients and consultants.

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Robert Half Financial Services Group provides a complete financial and banking recruitment service at all levels. As a division of Robert Half International it specialises in placing high-calibre finance and banking professionals for more than 58 years.

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