

The title text is white, bold, and sans-serif, centered on a red horizontal band that spans the width of the page. The background of the entire page is a low-angle photograph of several modern skyscrapers with glass facades, reaching towards a clear sky. The buildings are partially obscured by a semi-transparent red band in the middle. At the bottom, the dark silhouettes of trees are visible against the lower part of the buildings.

# ACCA members' global salary and career survey 2011



## Foreword

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**Accountancy is a highly rewarding career – personally and financially, and the ACCA Qualification is uniquely placed to maximise global career opportunities. These findings are powerfully demonstrated in this first worldwide survey of members' salaries and career aspirations by ACCA, the global body for professional accountants.**

Encompassing accountants at all career stages, from newly-qualified individuals to senior business leaders across all regions, the survey provides a valuable new service for ACCA members – highlighting the wide range of career opportunities, and the diversity of role and sector, that ACCA opens up.

Our findings show that ACCA members develop personally fulfilling and financially rewarding careers, regardless of sector or location. A majority have continued to receive salary increases, despite the tough economic climate recently experienced in numerous countries. Salaries remain attractive in all locations, dispelling old myths and misconceptions about some local pay levels. Many ACCA members have enjoyed rising bonuses, and the range of benefits offered by employers is extensive.

Members around the world are using their ACCA Qualification as a unique passport to dynamic careers with global reach. Our survey found that the majority have worked in a different sector in the past – those under 35 as well as senior members. Moves between sectors occur in all directions, emphasising the portability of the ACCA Qualification. Members' varied experience supports their career progression, with 77% of CEOs/chairmen and 68% of finance directors/CFOs in our sample drawing on multi-sector experience.

ACCA members enjoy high levels of job mobility. 28% of respondents changed jobs in the past 12 months, though more than half of these found their new role within their existing organisation. Employers recognise the value generated by ACCA members and seek to retain them, offering new roles that reflect an individual's ability and career ambitions. At the same time, ACCA members show high levels of employer loyalty, with 75% of respondents working for their current employer for at least three years. Employers clearly benefit from the rich and varied experience ACCA members gain, and their positive, motivated approach to career development.

Across all sectors, ACCA members advancing in their career report increasing levels of satisfaction, not only with their salaries but also with their career opportunities and work-life balance. ACCA members are typically successful and happy, wherever they are based. For members at all stages, these survey findings provide exciting confirmation that ACCA remains the global accountancy qualification providing a springboard for career success.



**Neil Stevenson**  
Executive Director – Brand



## Executive summary

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This report captures information on the salaries and benefits, bonuses and working conditions of ACCA members around the world, as well as their career plans and priorities. Its findings are based on 7,092 responses from members who participated in an online survey conducted in the first quarter of 2011.

### SALARIES, BONUSES AND BENEFITS

#### Salary review

Many members have enjoyed positive salary experiences and have positive future expectations.

- ACCA members can expect their salary to increase strongly during their career and earn significantly more than the national average.
- 61% of ACCA members surveyed enjoyed a salary increase in the preceding 12 months.
- 35% maintained their previous salary level.
- Financial services and public practice employers were awarded the highest salary increases.
- 5% of all ACCA members suffered a pay cut in the preceding 12 months.
- Employees of larger organisations were most likely to receive a salary increase, while employees of SMEs were most likely to experience a pay freeze.
- Members are positive about future salary increases – 62% expect a pay increase in 2011.
- ACCA members in not-for-profit organisations are most likely to be satisfied with their salaries, despite earning typically lower pay than colleagues in other sectors.

#### Bonuses, benefits and conditions

Many members receive increasing bonuses and valuable benefits. Working hours and satisfaction with work-life balance varies across different member groups.

- Of ACCA members receiving a bonus, 59% received a higher bonus in 2010 than in 2009.
- Encouragingly, 46% expect their bonus to increase again in 2011 – younger members and those in financial services being most confident.
- The benefits most often received by members are pension plans (59%), payments for professional subscriptions (59%) and healthcare (53%).
- The benefits most valued by members include pension plans, healthcare and flexible working hours.
- ACCA members work on average 44 hours per week.
- Older and female members are more likely to record shorter working weeks.
- Employees in the corporate sector typically work the longest hours, while those in not-for-profit organisations work the shortest.
- Shorter working weeks appear to be strongly correlated with higher satisfaction with work-life balance, although the length of the working day differs by sector.

#### Varied careers and career plans

ACCA members are gaining varied work experience, and many plan to continue this pattern – seeking new experiences in different roles, sectors or countries.

- 60% of ACCA members surveyed have worked in a different sector in the past.
- Movement between sectors occur in all directions, indicating the portability of the ACCA Qualification.
- Most members (58%) are keen to experience a varied career with different roles in business and finance, rather than following a single, specialised route.
- 28% of survey participants have changed jobs in the past 12 months, though more than half of these found their new role in their existing organisation.
- Members changed jobs for a number of reasons: 32% to gain a promotion, 31% in pursuit of a career change and 26% to earn a better salary.
- Individuals in financial services were most likely to change roles, and those in public practice least likely.
- ACCA members are ambitious: 82% surveyed plan to work in a more senior position in the same area and 63% want to lead a finance team.
- 42% aim to start their own business at some point.
- ACCA finance professionals also value varied experiences: 36% would like to work in another country and a third would like to work in another sector.
- Older ACCA members are more likely to express satisfaction with their career progression, as are members working in the not-for-profit sector.

## A year of rising or stable salaries

In markets where the economy is rapidly expanding, a vast proportion of ACCA members have obtained a pay rise in 2010.

ACCA members can expect their salary to increase significantly during their career. For example, in Singapore, members with ten years of experience earn over twice as much as members with less than five years of experience. In the UK, members with ten years of experience or more earn 47% more than members with less than five years of experience.

Across the globe, ACCA members can expect to earn significantly more than the national average income. This pattern is especially notable in developing economies where ACCA members tend to achieve very high remuneration packages in relation to the general population.

In this first global ACCA salary survey, conducted early in 2011, a majority

of participants (61%) enjoyed a salary increase in the preceding 12 months. A third (35%) maintained their salary level.

In some markets the positive trend has been particularly strong. In Singapore 73% of members have received a pay rise compared to the 61% global average score. This is likely to have been caused by Singapore's economy expanding at a record rate (increase of over 14% in 2010) and Singapore's efforts to become a financial hub.

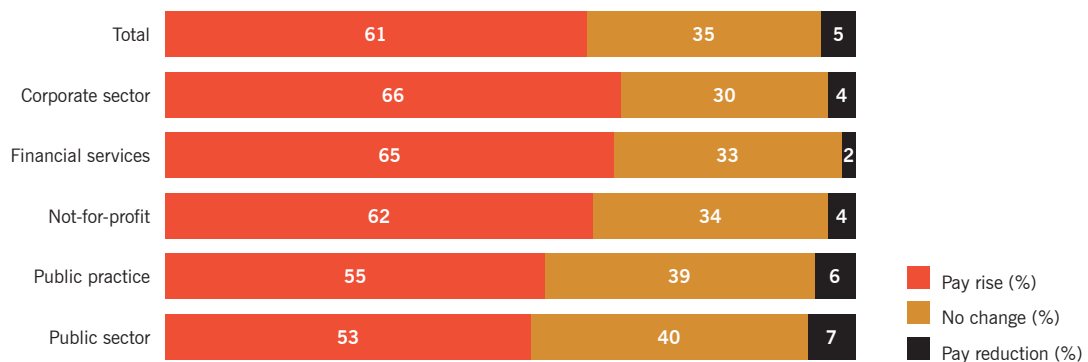
Highest salary increases were gained in financial services and public practice, with 30% and 29% of survey participants respectively enjoying salary increases of more than 10%. Increases were most often due to a company-wide

pay rise (for 57% of those receiving a rise), although a significant proportion (32%) attributed their rise to a performance-related uplift.

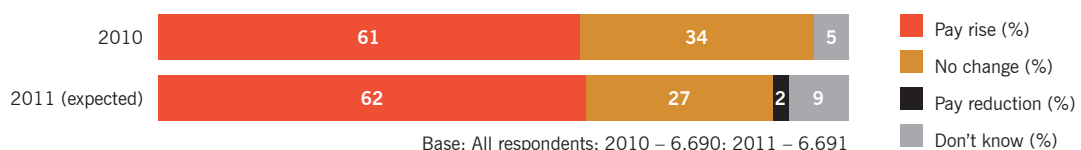
Just 5% of all ACCA members suffered a pay cut, despite the challenging economic conditions in many countries. Those that did typically linked the reduction to their organisation's financial situation, although a job change was also a common driver.

Looking ahead, ACCA members are positive about their pay prospects: 62% of respondents expect a pay increase in 2011 – and just 2% anticipate a pay cut. 27% expect their basic salary to remain unchanged.

### SALARY LEVEL CHANGES IN 2010 (BY SECTOR)



### SALARY LEVEL CHANGES



In markets with strong economic record the prospects have been particularly positive eg nearly three quarters (73%) of Singaporean employees expecting a pay rise.

**EMPLOYER VARIATIONS**

There is some differentiation by size of employer – survey participants in larger organisations (with 250 or more employees) were most likely to enjoy a pay rise in 2010. Those in SMEs (particularly the smallest, with up to nine employees) were most likely to experience a pay freeze.

This finding reflects ACCA's previous Global Economic Conditions survey, which found that throughout 2010 larger employers (primarily Big Four accounting firms and financial services companies) were taking various steps to reduce their staff costs, including compulsory and

voluntary redundancies, redeployment of staff and reduced training budgets. However, they were generally able to increase remuneration levels for retained employees. In contrast, smaller firms and companies were less willing to make redundancies and more likely to maintain existing staff levels during recession and recovery, but also more likely to freeze pay or even impose pay cuts, concerned about slow economic recovery or a double-dip recession.

**SALARY SATISFACTION**

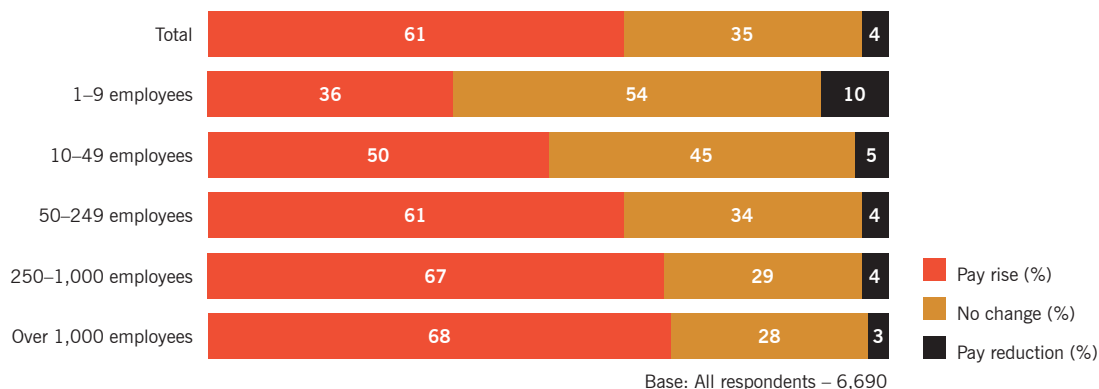
ACCA members working in not-for-profit organisations are most likely to be satisfied with their salaries, despite this sector typically paying less than others, particularly financial services. Participants in not-for-profit organisations feel they are well paid for the roles they fulfil, appreciating certain advantages such as lower than average working

hours (a factor addressed in more detail later in this report).

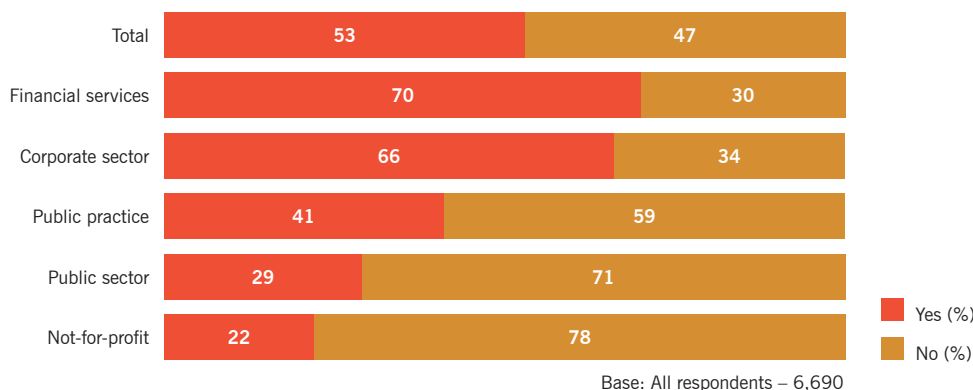
Regardless of sector, seniority is closely associated with salary satisfaction, reflecting the higher salaries earned as careers progress. Chief executives, chairmen and presidents express most satisfaction (78% satisfied or very satisfied).

There is evidence that some female ACCA members are not yet satisfied with their current salary levels. However, ACCA continues to champion diversity in the workplace and equal opportunities for all those with ambition to succeed. The ACCA Qualification enables individuals to develop their potential and contribute to the success of a wide variety of organisations and sectors.

**SALARY LEVEL CHANGES IN 2010 (BY SIZE OF ORGANISATION)**



**PROPORTION OF ACCA MEMBERS WHO RECEIVED A BONUS IN 2010**



## Bonuses, benefits and conditions

### INCREASING BONUSES

Half of ACCA members globally receive a bonus. Bonuses are particularly prevalent in the financial services sector, but relatively rare in the public sector. In the UK, for example, 72% of members working in financial services received a bonus in 2010. In contrast, only around one in five UK public sector members received a bonus.

Among ACCA members receiving a bonus, 59% enjoyed a higher bonus in 2010 than in the year before. Encouragingly, 46% also expect their bonus to increase again in 2011.

Younger participants (aged under 35) are more confident about receiving a future bonus increase than their older colleagues, as are ACCA members of any age in the financial services sector. Employees in the not-for-profit sector are

most likely to expect their 2011 bonus to be similar to that received in 2010, while those in the public sector are most likely to expect a decrease. Bonuses in the public sector have decreased possibly because several governments (eg in the European Union) are trying to reduce the costs of the public sector.

### BENEFITS: PROVISION AND PERCEIVED VALUE

The benefits most often received by ACCA members include pension plans and payments for professional subscriptions (both enjoyed by 59%), followed by healthcare (53%).

Employer spending on pension plans and healthcare is particularly worthwhile, as survey participants consider these to be among their most valuable benefits – 67% and 49% respectively including them in their top three, alongside flexible

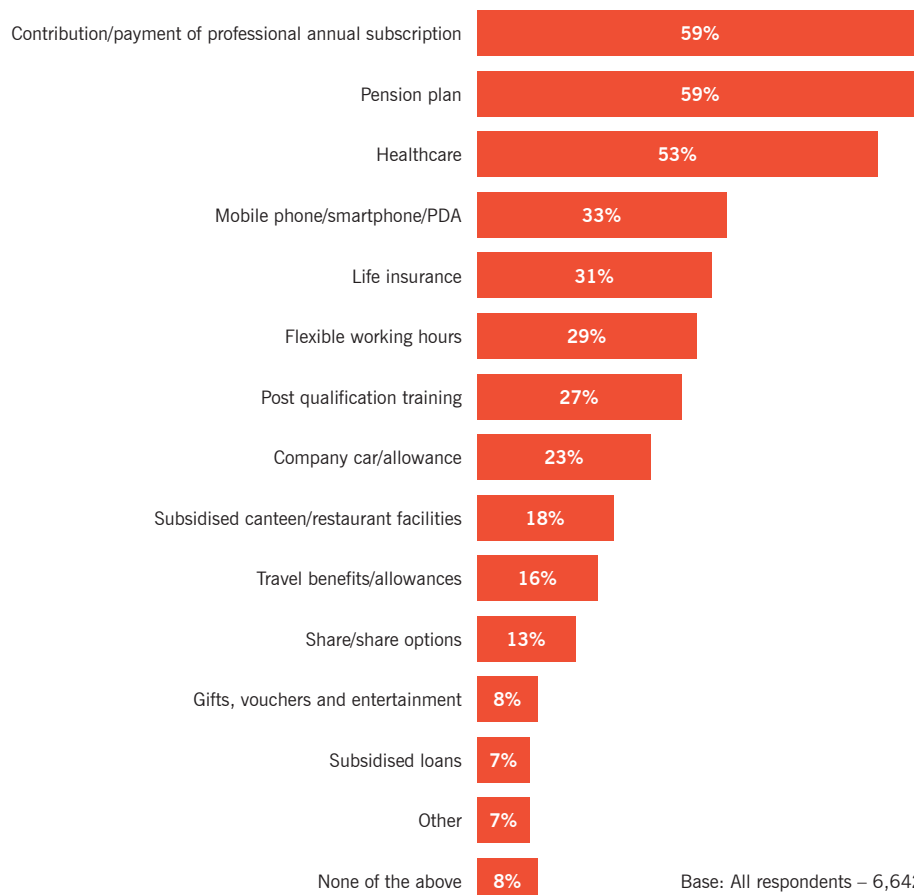
working hours (highly valued by 37%). Pension plans are highly valued by those not currently receiving the benefit.

Perception of benefit value changes with age. Pension plans are listed as one of the three most valuable benefits by 58% of members under 35, but by 74% of those aged 55 or more. This emphasises the importance of employers offering flexible benefits packages, so that individuals can tailor them to meet their changing needs over their career lifetimes.

### WORKING CONDITIONS

ACCA members work on average 44 hours a week according to our survey, though there are clear country variations: working weeks are longer in South East Asia (48 hours on average in Singapore and Malaysia) and Pakistan (49 hours), but shorter in the UK (42), Republic of Ireland (43) Canada (43) and Australia (44).

### RECEIVED BENEFITS



## Bonuses, benefits and conditions

Members aged 55 or over are most likely to work the shortest weeks (43 hours on average). Similarly, female ACCA members are more likely to record shorter working weeks than males.

There are sector differences too, with members in the corporate world most likely to work 40 hours or more per week (79% doing so), while those in the not-for-profit sector spend fewest hours at work – 42 hours on average, with 51% working 40 hours or more. The research indicates a strong correlation between shorter working weeks and higher satisfaction with work-life balance: not-for-profit employees are most likely to be satisfied or very satisfied with their work-life balance (51%), followed by public sector workers, who also typically work fewer hours a week. In contrast, the longest working weeks of members in the corporate and financial services sectors result in relatively lower work-life balance satisfaction levels. There is an important message here for employers seeking to retain their staff, as individuals with less work-life balance satisfaction are most

likely to expect to move on to a new role in a year's time, while those who are very satisfied are most likely to expect to remain for another five years.

Senior executives are most satisfied with their work-life balance. CEOs, chairmen and presidents show high satisfaction levels, as do CFOs and other senior directors, despite these groups working the longest average working weeks (48 hours and 47 hours respectively).

COUNTRY	WORKING HOURS A WEEK
Australia	44
Canada	43
China, People's Republic of	47
Cyprus	43
Czech Republic	46
Ghana	47
Hong Kong	48
Ireland, Republic of	43
Jamaica	46
Malaysia	48
Malta	48
Mauritius	46
Pakistan	49
Poland	48
Singapore	48
Trinidad and Tobago	47
UAE	48
Uganda	46
USA	46
UK	42
Western Europe	47
Zambia	45
<b>Average</b>	<b>44</b>

Base: All respondents – 6,744

## Varied careers, ambitious career plans

**ACCA members have aspirations that go far beyond simply earning high salaries. They are looking for fulfilling careers within variety of roles and sectors, and the opportunity to gain broad experience. By the same token, employers of ACCA members benefit from individuals with rounded skills and capabilities, and wide business and finance understanding. These qualities enable many ACCA members to develop successful careers and ultimately reach senior positions in all types of organisation.**

### MULTIPLE SECTOR EXPERIENCE

The majority of survey participants (60%) have worked in a different sector in the past, particularly those aged 55 or more (72%). It isn't just these senior members who have a varied sector experience, however. The same goes for the majority (55%) of ACCA members under 35 years of age. This varied experience appears to support career progression: 77% of CEOs and chairmen and 67% of CFOs and finance directors have experience of different sectors.

Moves between sectors occur in all directions, indicating the portability of the ACCA Qualification. For example, while 26% of corporate sector respondents have worked in public practice in the past, 20% of those in public practice have previously worked in the corporate sector. One in five (21%) of financial services participants have

previously worked in public practice and 22% in the corporate sector.

The percentage of members with multiple sector experience is particularly high in Africa (Zambia: 81%, Uganda: 73%, Ghana: 73%), in Jamaica (72%), Malta (76%), Pakistan (71%), Canada (70%) and the Czech Republic (69%).

**'THE SUCCESS COMES FROM A LOT OF EFFORT AND I MUST SAY THAT GAINING THE ACCA QUALIFICATION IS DEFINITELY ONE OF THE KEY FACTORS.'**

**MEMBER IN SINGAPORE, CORPORATE SECTOR**



‘SUCCESS IN PART HAS BEEN DOWN TO THE EXPOSURE I GAINED WHILE WORKING IN PUBLIC PRACTICE. THE LARGE VARIETY OF CUSTOMERS, MARKET SECTORS AND PROBLEMS ENCOUNTERED, HAS GIVEN ME A STRONG KNOWLEDGE BASE, THAT I HAVE BEEN ABLE TO USE IN MY CURRENT ROLE.’

CEO IN SCOTLAND, CORPORATE SECTOR

Most ACCA members (58%) are keen to experience a varied career with different roles in business and finance, rather than following a specialised route. This is the majority view across all age groups, though members in senior management positions hold it particularly strongly – 82% of CEOs and chairman and 71% of CFOs and finance directors. Desire for a varied career is also particularly strong in Africa, Central and Eastern Europe.

**JOB MOBILITY**

ACCA members enjoy high levels of job mobility. 28% of respondents have changed jobs in the past 12 months, though more than half of these (56%) found their new role in their existing organisation. This suggests employers recognise the value generated by ACCA members and seek to retain them where possible by providing new roles that reflect an individual’s ability and career ambitions. At the same time, ACCA members show high levels of employer loyalty, with 75% of respondents having worked for their current employer for at least three years.

Members changing jobs have a range of motivations. Nearly a third (31%) took on a new role in pursuit of a career

change. This highlights the interest ACCA members show in developing varied careers that enable them to gain a wide range of experiences, and the ability of the ACCA Qualification to support this goal. Members also changed roles in order to gain a promotion (32%) and to earn a better salary (26%).

Younger members have been most mobile in the last 12 months – 37% of those aged under 35 having changed role, compared to 14% of those aged 55 and over.

There have been some sector variations too, with members in financial services most likely to change roles (35% doing so in the past 12 months) and those in public practice least likely (19%).

**FUTURE AMBITIONS**

Looking to the future, ACCA members express a range of career ambitions. The majority (82%) of survey participants plan to work in a more senior position in the same area, while 62% want to lead a finance team.

Many display an entrepreneurial spirit: 42% of participants plan to start their own business at some point. This is a

goal most likely to be held by males (46%) and younger members (49% of those under age 35), as well as individuals in a senior management role (CEO or chairman – 58%) and members in public practice (53%).

Setting up their own business is also a particularly popular ambition among members in Canada, the Czech Republic, Ghana, Greece, Jamaica, Luxembourg, Malaysia, Mauritius, Pakistan, Poland, Trinidad & Tobago, Uganda, UAE and Zambia.

**Q. As part of your career progression, what job role would you most aspire to achieve in the future?**

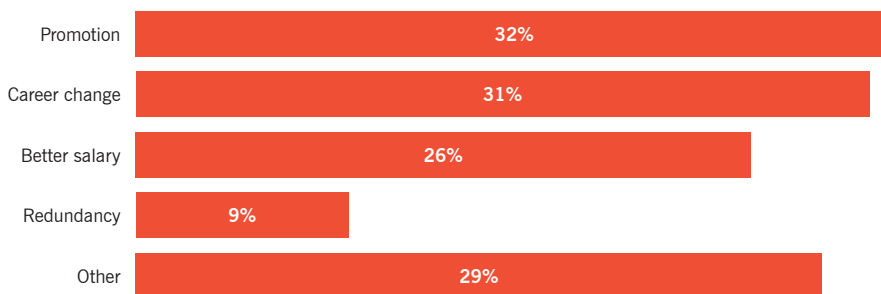
‘TO LEAD A FINANCE TEAM AND PROVIDE VALUE ADDED SERVICE TO THE ORGANISATION.’

MEMBER IN CHINA, CORPORATE SECTOR

‘TO CONTINUE IN THE NOT-FOR-PROFIT SECTOR WITH EMPHASIS ON ADMINISTRATION AND GOVERNANCE ALONGSIDE FINANCE AND ACCOUNTING.’

FINANCE MANAGER IN THE NOT-FOR-PROFIT SECTOR, ZAMBIA

**REASONS FOR CHANGING JOBS IN THE PAST 12 MONTHS**



Base: All who changed job roles in the past 12 months – 2,041

The desire for a variety of experience comes through strongly too: 35% of members would like to work in another country, making full use of the international reputation and transferability of the ACCA Qualification. This is a particularly strong goal among young members (46% of those aged under 35) and men (38%, as opposed to 32% of women). Members working in financial services (44%) and the corporate sector (36%) are also more likely to want to work abroad.

A third of all members surveyed would like to work in another sector – the corporate and financial services sectors being the most popular targets.

Younger members are aspirational, with 90% of those aged under 35 looking to work in a more senior role in the same area at some point (71% as their next career move) and 75% seeking to lead a finance team (38% in their next move). In addition to the high percentages aiming to set up their own businesses and work in another country, 43% of members aged under 35 see themselves working in a different sector in future and 38% anticipate moving into a specialist role (compared to just 12% of members aged 55 and over).

A third of all members surveyed anticipate moving outside finance or into a non-finance role. These members are keen to take opportunities working beyond finance, making full use of the rounded ACCA Qualification.

**CAREER SATISFACTION**

Older ACCA members are more likely to express satisfaction with their career progression, particularly those aged 55 and above. This reflects the fact that younger members are naturally in the earlier stages of their working lives, with many ambitions yet to fulfil. Even so, many younger members are demonstrating rapid career progression:

31% of members aged under 35 have reached a senior management role; 55% of members aged 35-44 and 65% of members aged 45-54 have done so.

The percentage of members satisfied with their career progression is particularly high in the Czech Republic, Uganda, the US, Mauritius and Ghana. Male ACCA members tend to be more satisfied than women. Employees in the not-for-profit sector also express notably high satisfaction with their career progression, mirroring earlier survey findings of these members' high satisfaction with their salaries and work-life balance.

**Q. When thinking about your career aspiration, what is the single most important goal you would like to achieve in your career?**

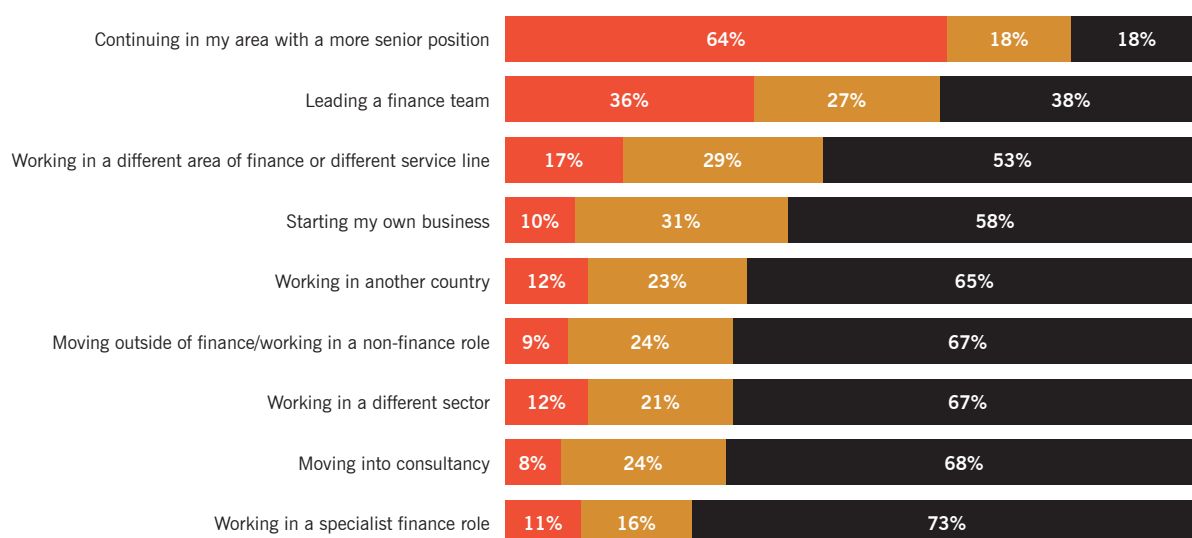
*'CREATE MY OWN PROFITABLE BUSINESS, WHERE SOCIAL RESPONSIBILITY WILL BE A PRIMARY GOAL, BOTH TOWARDS EMPLOYEES AND THE SOCIETY IN GENERAL.'*

**MEMBER IN CYPRUS, PUBLIC SECTOR**

*'TO BE ABLE TO CONTRIBUTE EFFECTIVELY WITHIN A SENIOR MANAGEMENT TEAM, LEAD AND SUPPORT A DEVELOPING ORGANISATION AND CORPORATE FUNCTION INCLUDING FINANCE.'*

**FINANCE DIRECTOR IN UK, NOT-FOR-PROFIT**

**OPPORTUNITIES**



Base: All respondents – 6,666

■ Next career move ■ Later in my career ■ Not planning to

**SALARIES  
AND BONUSES  
BY COUNTRY**

# Australia

## ANNUAL SALARIES – IN THOUSANDS OF AUSTRALIAN DOLLARS

	CORPORATE SECTOR	FINANCIAL SERVICES	PUBLIC PRACTICE	PUBLIC SECTOR	NOT FOR PROFIT
Proprietor / managing partner / partner / sole practitioner	–	–	90–200	–	–
CFO / COO / finance director / audit director / executive director / general manager / commercial director	180–200+	–	–	–	–
Senior manager / senior accountant / department head / financial controller	100–150	130–150	90–130	–	110–140
Finance manager / senior analyst / internal auditor / finance officer / accountant	80–130	90–150	60–80	70–110	60–110
Account executive / finance executive / audit assistant			50–90		

\* Excluding top and bottom quartiles.

## ANNUAL BONUSES – IN THOUSANDS OF AUSTRALIAN DOLLARS

	CORPORATE SECTOR	FINANCIAL SERVICES	PUBLIC PRACTICE	PUBLIC SECTOR	NOT FOR PROFIT
CFO / COO / finance director / audit director / executive director / general manager / commercial director	26–40	–	–	–	–
Senior manager / senior accountant / department head / financial controller	7–10	15–26	3–7.5	–	–
Finance manager / senior analyst / internal auditor / finance officer / accountant	5–10	8–20	–	–	–

\* Based on members receiving a bonus. Excluding top and bottom quartiles.

PERCENTAGE OF MEMBERS RECEIVING A BONUS	
Public practice	22%
Public sector	n/a**
Corporate sector	55%
Financial services	74%
Not-for-profit	n/a**
Total	43%

\*\* Low base

## ANNUAL SALARIES\* – IN THOUSANDS OF CANADIAN DOLLARS

	CORPORATE SECTOR	FINANCIAL SERVICES	PUBLIC PRACTICE	PUBLIC SECTOR
CEO / chief executive / chairman / president		–	–	–
Proprietor / managing partner / partner / sole practitioner	110–160	–	110–130	–
CFO / COO / finance director / audit director / executive director / general manager / commercial director		–	–	–
Senior manager / senior accountant / department head / financial controller	70–120	80–100	50–110	90–110
Finance manager / senior analyst / internal auditor / finance officer / accountant	70–100	60–90		60–100
Account executive / finance executive / audit assistant		Less than 40–80		–

\* Excluding top and bottom quartiles.

## ANNUAL BONUSES\* – IN THOUSANDS OF CANADIAN DOLLARS

	CORPORATE SECTOR	FINANCIAL SERVICES	PUBLIC PRACTICE	PUBLIC SECTOR
CFO / COO / finance director / audit director / executive director / general manager / commercial director	9–25	–	–	–
Senior manager / senior accountant / department head / financial controller	8–18	16–30	8–20	3–5
Finance manager / senior analyst / internal auditor / finance officer / accountant	3.6–8	6.4–10		

\* Based on members receiving a bonus. Excluding top and bottom quartiles.

PERCENTAGE OF MEMBERS RECEIVING A BONUS	
Public practice	52%
Public sector	31%
Corporate sector	61%
Financial services	90%
Total	54%

# China, People's Republic of

## ANNUAL SALARIES\* – IN THOUSANDS OF CHINESE YUANS

	CORPORATE SECTOR	FINANCIAL SERVICES	PUBLIC PRACTICE	PUBLIC SECTOR
Proprietor / managing partner / partner / sole practitioner	–	–	800–1,000+	–
CFO / COO / finance director / audit director / executive director / general manager / commercial director	400–800	550–900	800–1,000+	–
Senior manager / senior accountant / department head / financial controller	250–600	150–400	300–800	–
Finance manager / senior analyst / internal auditor / finance officer / accountant	150–350	100–300	200–500	150–550
Account executive / finance executive / audit assistant	–	–	200–250	–

\* Excluding top and bottom quartiles.

## ANNUAL BONUSES\* – IN THOUSANDS OF CHINESE YUANS

	CORPORATE SECTOR	FINANCIAL SERVICES	PUBLIC PRACTICE	PUBLIC SECTOR
Proprietor / managing partner / partner / sole practitioner	–	–	–	–
CFO / COO / finance director / audit director / executive director / general manager / commercial director	76–200	28–127	–	–
Senior manager / senior accountant / department head / financial controller	31–100	28–127	30–60	30
Finance manager / senior analyst / internal auditor / finance officer / accountant	19–39	28–127	10–32	–
Account executive / finance executive / audit assistant	–	–	–	–

\* Based on members receiving a bonus. Excluding top and bottom quartiles.

PERCENTAGE OF MEMBERS RECEIVING A BONUS	
Public practice	78%
Public sector	n/a**
Corporate sector	78%
Financial services	66%
Total	75%

\*\* Low base

## ANNUAL SALARIES\* – IN THOUSANDS OF EUROS

	CORPORATE SECTOR	FINANCIAL SERVICES	PUBLIC PRACTICE	PUBLIC SECTOR
Proprietor / managing partner / partner / sole practitioner	–	–	30–70	–
CFO / COO / finance director / audit director / executive director / general manager / commercial director	60–90	–	–	–
Senior manager / senior accountant / department head / financial controller	30–60	40–70	30–50	40–70
Finance manager / senior analyst / internal auditor / finance officer / accountant		30–60	30–50	30–70
Account executive / finance executive / audit assistant	–	20–40	–	20–30

\* Excluding top and bottom quartiles.

## ANNUAL BONUSES\* – IN THOUSANDS OF EUROS

BONUSES BY ROLE	
CFO / COO / finance director / audit director / executive director / general manager / commercial director	3.6–10
Senior manager / senior accountant / department head / financial controller	2–5
Finance manager / senior analyst / internal auditor / finance officer / accountant	2.1–5

BONUSES BY SECTOR	
Corporate sector	3.6–5.5
Public practice	1–5
Financial services	2.1–7.5

\* Based on members receiving a bonus. Excluding top and bottom quartiles.

PERCENTAGE OF MEMBERS RECEIVING A BONUS	
Public practice	32%
Public sector	13%
Corporate sector	38%
Financial services	33%
Total	28%

# Czech Republic

## ANNUAL SALARIES\* – IN THOUSANDS OF CZECH KORUNAS

	CORPORATE SECTOR	PUBLIC PRACTICE
Senior manager / senior accountant / department head / financial controller	965–1,400	780–2,000
Finance manager / senior analyst / internal auditor / finance officer / accountant	780–1,200	

\* Excluding top and bottom quartiles.

## ANNUAL BONUSES\* – IN THOUSANDS OF CZECH KORUNAS

BONUSES BY ROLE	
CFO / COO / finance director / audit director / executive director / general manager / commercial director	300–500
Senior manager / senior accountant / department head / financial controller	150–220
Finance manager / senior analyst / internal auditor / finance officer / accountant	60–153

BONUSES BY SECTOR	
Public practice	153–410
Corporate sector	100–220
Financial services	200–310

\* Based on members receiving a bonus. Excluding top and bottom quartiles.

PERCENTAGE OF MEMBERS RECEIVING A BONUS	
Public practice	n/a**
Corporate sector	75%
Financial services	n/a**
Total	67%

\*\* Low base



## ANNUAL SALARIES\* – IN THOUSANDS OF GHANAIAN CEDIS

	CORPORATE SECTOR	FINANCIAL SERVICES	PUBLIC PRACTICE	PUBLIC SECTOR
CFO / COO / finance director / audit director / executive director / general manager / commercial director	72–182	–	–	31–41
Senior manager / senior accountant / department head / financial controller	49–70	68–72	37–60	17–37
Finance manager / senior analyst / internal auditor / finance officer / accountant	26–58	22–31	–	

\* Excluding top and bottom quartiles.

## ANNUAL BONUSES\* – IN THOUSANDS GHANAIAN CEDIS

BONUSES BY ROLE	
CFO / COO / finance director / audit director / executive director / general manager / commercial director	3.6–10
Senior manager / senior accountant / department head / financial controller	1.8–8
Finance manager / senior analyst / internal auditor / finance officer / accountant	1.7–4.5

BONUSES BY SECTOR	
Corporate sector	2.4–10
Financial services	1.9–8
Public practice	1.2–2
Public sector	1.6–2.2

\* Based on members receiving a bonus. Excluding top and bottom quartiles.

PERCENTAGE OF MEMBERS RECEIVING A BONUS	
Public practice	n/a**
Public sector	51%
Corporate sector	63%
Financial services	63%
Total	61%

\*\* Low base

# Hong Kong

## ANNUAL SALARIES\* – IN THOUSANDS OF HONG KONG DOLLARS

	CORPORATE SECTOR	FINANCIAL SERVICES	PUBLIC PRACTICE	PUBLIC SECTOR	NOT FOR PROFIT
CEO / chief executive / chairman / president	1,200–1,800+	–	–	–	–
Proprietor / managing partner / partner / sole practitioner	–	–	400–800	–	–
CFO / COO / finance director / audit director / executive director / general manager / commercial director	800–1,400	600–1,800	–	800–1,000	–
Senior manager / senior accountant / department head / financial controller	400–900	600–1,200	400–800	600–1,200	300–1,000
Finance manager / senior analyst / internal auditor / finance officer / accountant	200–600	300–600	300–600	300–700	200–600
Account executive / finance executive / audit assistant	Less than 200–400		200–400		–

\* Excluding top and bottom quartiles.

## ANNUAL BONUSES\* – IN THOUSANDS OF HONG KONG DOLLARS

	CORPORATE SECTOR	FINANCIAL SERVICES	PUBLIC PRACTICE	PUBLIC SECTOR
CEO / chief executive / chairman / president	–	–	–	–
Proprietor / managing partner / partner / sole practitioner	–	–	70–100	–
CFO / COO / finance director / audit director / executive director / general manager / commercial director	100–400	400–600	–	–
Senior manager / senior accountant / department head / financial controller	50–150	80–400	22–60	40–75
Finance manager / senior analyst / internal auditor / finance officer / accountant	24–60	40–60	28–30	35–58
Account executive / finance executive / audit assistant			11–20	

\* Based on members receiving a bonus. Excluding top and bottom quartiles.

PERCENTAGE OF MEMBERS RECEIVING A BONUS	
Public practice	55%
Public sector	42%
Corporate sector	74%
Financial services	76%
Not-for-profit	23%
Total	65%

# Ireland, Republic of

## ANNUAL SALARIES\* – IN THOUSANDS OF EUROS

	CORPORATE SECTOR	FINANCIAL SERVICES	PUBLIC PRACTICE	PUBLIC SECTOR	NOT FOR PROFIT
CEO / chief executive / chairman / president	–	100–160	–	–	–
Proprietor / managing partner / partner / sole practitioner	–		50–140	–	–
CFO / COO / finance director / audit director / executive director / general manager / commercial director	80–140	100–160	70–100	80–110	–
Senior manager / senior accountant / department head / financial controller	60–90	70–110	30–60	60–90	50–90
Finance manager / senior analyst / internal auditor / finance officer / accountant	40–70	50–70	20–50	50–80	40–70
Account executive / finance executive / audit assistant	–	30–60	20–40	–	–
Lecturer / principal / senior lecturer	–	–	–	40–90	–

\* Excluding top and bottom quartiles.

## ANNUAL BONUSES\* – IN THOUSANDS OF EUROS

	CORPORATE SECTOR	FINANCIAL SERVICES	PUBLIC PRACTICE	PUBLIC SECTOR	NOT FOR PROFIT
CEO / chief executive / chairman / president	–	–	–	–	1.2–5
Proprietor / managing partner / partner / sole practitioner	–	–	–	–	
CFO / COO / finance director / audit director / executive director / general manager / commercial director	15–53	21–70	–	–	
Senior manager / senior accountant / department head / financial controller	5–10	4–10	1–5	–	
Finance manager / senior analyst / internal auditor / finance officer / accountant	2.5–6	1.5–6	0.25–1.5	1.8–5	
Account executive / finance executive / audit assistant		1–25		–	

\* Based on members receiving a bonus. Excluding top and bottom quartiles.

PERCENTAGE OF MEMBERS RECEIVING A BONUS	
Public practice	18%
Public sector	11%
Corporate sector	55%
Financial services	61%
Not-for-profit	22%
Total	43%

## ANNUAL SALARIES\* – IN MILLIONS OF JAMAICAN DOLLARS

	CORPORATE SECTOR	FINANCIAL SERVICES	PUBLIC PRACTICE	PUBLIC SECTOR
proprietor / managing partner / partner / sole practitioner	–	–	–	–
CFO / COO / finance director / audit director / executive director / general manager / commercial director	4–6	–	5–8	2.5–4
Senior manager / senior accountant / department head / financial controller		3.5–6	2–3.5	
Finance manager / senior analyst / internal auditor / finance officer / accountant		1.5–5.5	–	1–3

\* Excluding top and bottom quartiles.

## ANNUAL BONUSSES\* – IN THOUSANDS JAMAICAN DOLLARS

BONUSSES BY ROLE	
Senior manager / senior accountant / department head / financial controller	200–600
Finance manager / senior analyst / internal auditor / finance officer / accountant	150–675

BONUSSES BY SECTOR	
Corporate sector	200–675
Financial services	240–500
Public practice	85–500

\* Based on members receiving a bonus. Excluding top and bottom quartiles.

PERCENTAGE OF MEMBERS RECEIVING A BONUS	
Total	42%

# Malaysia

## ANNUAL SALARIES\* – IN THOUSANDS OF MALAYSIAN RINGGITS

	CORPORATE SECTOR	FINANCIAL SERVICES	PUBLIC PRACTICE	PUBLIC SECTOR
Proprietor / managing partner / partner / sole practitioner	–	–	60–180+	–
CFO / COO / finance director / audit director / executive director / general manager / commercial director	170–180+	160–180+	70–150	–
Senior manager / senior accountant / department head / financial controller	70–160	130–180+	70–120	70–130
Finance manager / senior analyst / internal auditor / finance officer / accountant	60–100	70–90	50–80	50–90
Account executive / finance executive / audit assistant	< 50–60	< 50–60	< 50–60	< 50
Lecturer / principal / senior lecturer	–	–	< 50–70	

\* Excluding top and bottom quartiles.

## ANNUAL BONUSES\* – IN THOUSANDS OF MALAYSIAN RINGGITS

	CORPORATE SECTOR	FINANCIAL SERVICES	PUBLIC PRACTICE	PUBLIC SECTOR
Proprietor / managing partner / partner / sole practitioner	–	–	5–20	–
CFO / COO / finance director / audit director / executive director / general manager / commercial director	30–100	21–75	5–30	–
Senior manager / senior accountant / department head / financial controller	10–36	10–96	8.6–20	18–38
Finance manager / senior analyst / internal auditor / finance officer / accountant	6–15	10–30	3.5–10	4–9.2
Account executive / finance executive / audit assistant	4–11	5–6	4.5–5	–

\* Based on members receiving a bonus. Excluding top and bottom quartiles.

PERCENTAGE OF MEMBERS RECEIVING A BONUS	
Public practice	84%
Public sector	63%
Corporate sector	79%
Financial services	86%
Total	77%

# Mauritius

## ANNUAL SALARIES\* – IN THOUSANDS OF MAURITIAN RUPEES

	CORPORATE SECTOR	FINANCIAL SERVICES	PUBLIC PRACTICE	PUBLIC SECTOR
Proprietor / managing partner / partner / sole practitioner	–	–	900–1,400	–
CFO / COO / finance director / audit director / executive director / general manager / commercial director	700–1,600	1,400–2,000+	–	–
Senior manager / senior accountant / department head / financial controller		400–1,200	400–700	500–800
Finance manager / senior analyst / internal auditor / finance officer / accountant	400–840	400–900		300–600
Account executive / finance executive / audit assistant		300–600		–

\* Excluding top and bottom quartiles.

## ANNUAL BONUSES\* – IN THOUSANDS OF MAURITIAN RUPEES

	CORPORATE SECTOR	FINANCIAL SERVICES	PUBLIC PRACTICE	PUBLIC SECTOR
CFO / COO / finance director / audit director / executive director / general manager / commercial director	150–169	115–650	–	–
Senior manager / senior accountant / department head / financial controller	52–95	75–250	43–60	41–55
Finance manager / senior analyst / internal auditor / finance officer / accountant	40–90	45–100		27–50
Account executive / finance executive / audit assistant		31–42		–

\* Based on members receiving a bonus. Excluding top and bottom quartiles.

PERCENTAGE OF MEMBERS RECEIVING A BONUS	
Public practice	84%
Public sector	95%
Corporate sector	91%
Financial services	94%
Total	92%

# Pakistan

## MONTHLY SALARIES\* – IN THOUSANDS OF PAKISTAN RUPEES

	CORPORATE SECTOR	FINANCIAL SERVICES	PUBLIC PRACTICE	PUBLIC SECTOR
Proprietor / managing partner / partner / sole practitioner	–	–	100–120	–
CFO / COO / finance director / audit director / executive director / general manager / commercial director	140–200+	–	–	–
Senior manager / senior accountant / department head / financial controller	60–140	120–200+	40–100	80–160
Finance manager / senior analyst / internal auditor / finance officer / accountant	40–100	20–80	40–60	40–140
Account executive / finance executive / audit assistant	20–80	–	< 20–40	–

\* Excluding top and bottom quartiles.

## ANNUAL BONUSES\* – IN THOUSANDS OF PAKISTAN RUPEES

	CORPORATE SECTOR	FINANCIAL SERVICES	PUBLIC PRACTICE	PUBLIC SECTOR
Proprietor / managing partner / partner / sole practitioner	–	–	45–100	–
CFO / COO / finance director / audit director / executive director / general manager / commercial director	–	–		–
Senior manager / senior accountant / department head / financial controller	89–200	235–1,000		–
Finance manager / senior analyst / internal auditor / finance officer / accountant	52–225	60–68		32–100

\* Based on members receiving a bonus. Excluding top and bottom quartiles.

PERCENTAGE OF MEMBERS RECEIVING A BONUS	
Public practice	39%
Public sector	52%
Corporate sector	65%
Financial services	42%
Total	50%

# Singapore

## ANNUAL SALARIES\* – IN THOUSANDS OF SINGAPORE DOLLARS

	CORPORATE SECTOR	FINANCIAL SERVICES	PUBLIC PRACTICE	PUBLIC SECTOR
Proprietor / managing partner / partner / sole practitioner	–	–	120–280+	–
CFO / COO / finance director / audit director / executive director / general manager / commercial director	140–280	240–280	60–110	–
Senior manager / senior accountant / department head / financial controller	60–160	90–170	50–90	80–130
Finance manager / senior analyst / internal auditor / finance officer / accountant	50–80	60–110	50–70	50–80
Account executive / finance executive / audit assistant	30–60	–	30–50	–

\* Excluding top and bottom quartiles.

## ANNUAL BONUSES\* – IN THOUSANDS OF SINGAPORE DOLLARS

	CORPORATE SECTOR	FINANCIAL SERVICES	PUBLIC PRACTICE	PUBLIC SECTOR
CFO / COO / finance director / audit director / executive director / general manager / commercial director	26–80	–	–	–
Senior manager / senior accountant / department head / financial controller	10–38	19–30	5–10	10–20
Finance manager / senior analyst / internal auditor / finance officer / accountant	6–15	8–10	3.2–9.4	6–16
Account executive / finance executive / audit assistant	8–12	–	–	–

\* Based on members receiving a bonus. Excluding top and bottom quartiles.

PERCENTAGE OF MEMBERS RECEIVING A BONUS	
Public practice	70%
Public sector	80%
Corporate sector	81%
Financial services	76%
Total	80%



# Trinidad and Tobago

## ANNUAL SALARIES\* – IN THOUSANDS OF TRINIDAD AND TOBAGO DOLLARS

	CORPORATE SECTOR	FINANCIAL SERVICES	PUBLIC PRACTICE	PUBLIC SECTOR
Proprietor / managing partner / partner / sole practitioner	–	–	250–300+	–
CFO / COO / finance director / audit director / executive director / general manager / commercial director	225–300+	300+	–	–
Senior manager / senior accountant / department head / financial controller	175–300+	250–300+	225–300+	225–300+
Finance manager / senior analyst / internal auditor / finance officer / accountant	150–275	175–250	175–250	175–275

\* Excluding top and bottom quartiles.

## ANNUAL BONUSES\* – IN THOUSANDS OF TRINIDAD AND TOBAGO DOLLARS

	CORPORATE SECTOR	FINANCIAL SERVICES
Senior manager / senior accountant / department head / financial controller	128–450	20–50
Finance manager / senior analyst / internal auditor / finance officer / accountant	34–88	–
Account executive / finance executive / audit assistant	4–20	–

\* Based on members receiving a bonus. Excluding top and bottom quartiles.

PERCENTAGE OF MEMBERS RECEIVING A BONUS	
Public practice	47%
Public sector	19%
Corporate sector	42%
Financial services	66%
Total	43%

## ANNUAL SALARIES\* – IN THOUSANDS OF EMIRATI DIRHAMS

	CORPORATE SECTOR	FINANCIAL SERVICES	PUBLIC PRACTICE	PUBLIC SECTOR
CFO / COO / finance director / audit director / executive director / general manager / commercial director	588–750	390–600	–	–
Senior manager / senior accountant / department head / financial controller	200–480		180–252	378–600
Finance manager / senior analyst / internal auditor / finance officer / accountant	180–312	168–360	163–204	204–257
Account executive / finance executive / audit assistant	–	–	113–141	–

\* Excluding top and bottom quartiles.

## ANNUAL BONUSES\* – IN THOUSANDS OF EMIRATI DIRHAMS

	CORPORATE SECTOR	FINANCIAL SERVICES	PUBLIC PRACTICE
CFO / COO / finance director / audit director / executive director / general manager / commercial director	–	75–126	–
Senior manager / senior accountant / department head / financial controller	24–37		25–30
Finance manager / senior analyst / internal auditor / finance officer / accountant	10–33	17–65	5.9–6.8
Account executive / finance executive / audit assistant	–	–	

\* Based on members receiving a bonus. Excluding top and bottom quartiles.

PERCENTAGE OF MEMBERS RECEIVING A BONUS	
Public practice	51%
Public sector	n/a**
Corporate sector	48%
Financial services	n/a**
Total	49%

\*\* Low base

## ANNUAL SALARIES\* – IN MILLIONS OF UGANDAN SHILLINGS

	CORPORATE SECTOR	FINANCIAL SERVICES	PUBLIC PRACTICE	PUBLIC SECTOR	NOT FOR PROFIT
CFO / COO / finance director / audit director / executive director / general manager / commercial director	60–75	–	–	–	–
Senior manager / senior accountant / department head / financial controller	45–85	40–90	–	25–60	60–90
Finance manager / senior analyst / internal auditor / finance officer / accountant	35–65	–	10–36		30–45

\* Excluding top and bottom quartiles.

## ANNUAL BONUSES\* – IN MILLIONS OF UGANDAN SHILLINGS

BONUSES BY ROLE	
CEO / chief executive / chairman / president	2.8–5
Senior manager / senior accountant / department head / financial controller	1.7–8.1
Finance manager / senior analyst / internal auditor / finance officer / accountant	0.8–5.4

\* Based on members receiving a bonus. Excluding top and bottom quartiles.

BONUSES BY SECTOR	
Public sector	1.5–3.2
Corporate sector	2.8–8.1
Financial services	1.5–7

\* Based on members receiving a bonus. Excluding top and bottom quartiles.

PERCENTAGE OF MEMBERS RECEIVING A BONUS	
Public practice	n/a**
Public sector	42%
Corporate sector	32%
Financial services	n/a**
Not-for-profit	n/a**
Total	38%

**ANNUAL SALARIES\* – IN THOUSANDS OF BRITISH POUNDS**

	CORPORATE SECTOR	FINANCIAL SERVICES	PUBLIC PRACTICE	PUBLIC SECTOR	NOT FOR PROFIT
CEO / chief executive / chairman / president	70–130	–	–	–	–
Proprietor / managing partner / partner / sole practitioner	60–80	–	20–80	–	–
CFO / COO / finance director / audit director / executive director / general manager / commercial director	60–90	80–140	30–80	50–90	50–70
Senior manager / senior accountant / department head / financial controller	40–70	50–90	20–50	40–60	30–60
Finance manager / senior analyst / internal auditor / finance officer / accountant	30–60	40–60	20–50	30–50	30–50
Account executive / finance executive / audit assistant	20–40	30–50	20–40	–	–
Lecturer / principal / senior lecturer	–	–	–	20–50	

\* Excluding top and bottom quartiles.

**ANNUAL BONUSES\* – IN THOUSANDS OF BRITISH POUNDS**

	CORPORATE SECTOR	FINANCIAL SERVICES	PUBLIC PRACTICE	PUBLIC SECTOR	NOT FOR PROFIT
CEO / chief executive / chairman / president	10–23	–	–	–	–
Proprietor / managing partner / partner / sole practitioner	–	–	2–20	–	–
CFO / COO / finance director / audit director / executive director / general manager / commercial director	6.7–21	15–115	–	–	22–25
Senior manager / senior accountant / department head / financial controller	3–10	6–20	0.5–4	1–6.5	2.3–3.5
Finance manager / senior analyst / internal auditor / finance officer / accountant	1.2–6	3.1–7	0.4–1.5	0.8–3	2.2–3.5
Account executive / finance executive / audit assistant	–	2–2.5	0.25–1	–	–

\* Based on members receiving a bonus. Excluding top and bottom quartiles.

PERCENTAGE OF MEMBERS RECEIVING A BONUS	
Public practice	30%
Public sector	19%
Corporate sector	60%
Financial services	72%
Not-for-profit	20%
Total	44%

# United States

## ANNUAL SALARIES\* – IN THOUSANDS OF US DOLLARS

	CORPORATE SECTOR	FINANCIAL SERVICES	PUBLIC PRACTICE	PUBLIC SECTOR
Proprietor / managing partner / partner / sole practitioner	–	–	140–280+	–
CFO / COO / finance director / audit director / executive director / general manager / commercial director	140–220	–	–	80–140
Senior manager / senior accountant / department head / financial controller	80–140	100–140	80–100	
Finance manager / senior analyst / internal auditor / finance officer / accountant	60–100		60–120	80–100

\* Excluding top and bottom quartiles.

## ANNUAL BONUSES\* – IN THOUSANDS OF US DOLLARS

BONUSES BY ROLE	
CFO / COO / finance director / audit director / executive director / general manager / commercial director	37–60
Senior manager / senior accountant / department head / financial controller	6.3–25
Finance manager / senior analyst / internal auditor / finance officer / accountant	2.3–6

\* Based on members receiving a bonus. Excluding top and bottom quartiles.

BONUSES BY SECTOR	
Corporate sector	6–54
Financial services	22–33
Public practice	5–7.5
Public sector	2.3–12

\* Based on members receiving a bonus. Excluding top and bottom quartiles.

PERCENTAGE OF MEMBERS RECEIVING A BONUS	
Public practice	45%
Public sector	n/a**
Corporate sector	65%
Financial services	n/a**
Total	53%

\*\* Low base

## Western Europe

### ANNUAL SALARIES\* – IN THOUSANDS OF EUROS

Austria, Belgium, France, Germany, Italy, Luxembourg, Malta, Portugal, Spain and The Netherlands.

	CORPORATE SECTOR	FINANCIAL SERVICES	PUBLIC PRACTICE	PUBLIC SECTOR
Proprietor / managing partner / partner / sole practitioner	–	–	50–180+	–
CFO / COO / finance director / audit director / executive director / general manager / commercial director	60–150	110–170	–	–
Senior manager / senior accountant / department head / financial controller	50–100	50–90	40–90	50–100
Finance manager / senior analyst / internal auditor / finance officer / accountant	50–70	50–80	20–40	20–80
Account executive / finance executive / audit assistant			20–40	

\* Excluding top and bottom quartiles.

### ANNUAL BONUSES\* – IN THOUSANDS OF EUROS

	CORPORATE SECTOR	FINANCIAL SERVICES	PUBLIC PRACTICE	PUBLIC SECTOR
CFO / COO / finance director / audit director / executive director / general manager / commercial director	6–10	–	–	–
Senior manager / senior accountant / department head / financial controller	4–13	2.5–10	1–2	4–5
Finance manager / senior analyst / internal auditor / finance officer / accountant	2.1–11	1.3–2.5		–

\* Based on members receiving a bonus. Excluding top and bottom quartiles.

PERCENTAGE OF MEMBERS RECEIVING A BONUS	
Public practice	65%
Public sector	n/a**
Corporate sector	70%
Financial services	63%
Total	64%

\*\* Low base

# Zambia

## ANNUAL SALARIES\* – IN MILLIONS OF ZAMBIAN KWACHA

	CORPORATE SECTOR	FINANCIAL SERVICES	PUBLIC PRACTICE	PUBLIC SECTOR	NOT FOR PROFIT
CFO / COO / finance director / audit director / executive director / general manager / commercial director	204–336	168–326	180–331	–	–
Senior manager / senior accountant / department head / financial controller				96–360	126–189
Finance manager / senior analyst / internal auditor / finance officer / accountant	117–193	–		92–270	

\* Excluding top and bottom quartiles.

## ANNUAL BONUSES\* – IN MILLIONS OF ZAMBIAN KWACHA

	CORPORATE SECTOR	FINANCIAL SERVICES	PUBLIC SECTOR
CFO / COO / finance director / audit director / executive director / general manager / commercial director	6–24	7–26	–
Senior manager / senior accountant / department head / financial controller			8–13
Finance manager / senior analyst / internal auditor / finance officer / accountant			

\* Based on members receiving a bonus. Excluding top and bottom quartiles.

PERCENTAGE OF MEMBERS RECEIVING A BONUS	
Public practice	n/a**
Public sector	44%
Corporate sector	73%
Financial services	n/a**
Not-for-profit	n/a**
Total	50%

\*\* Low base

# Methodology

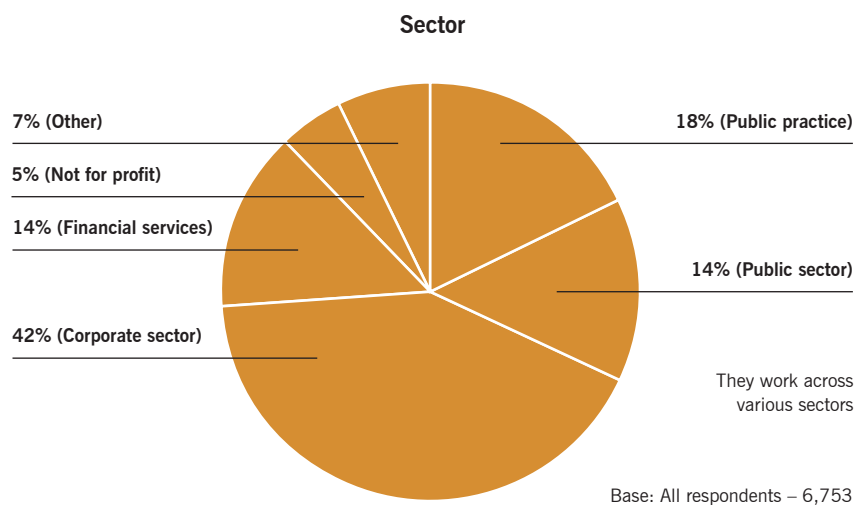
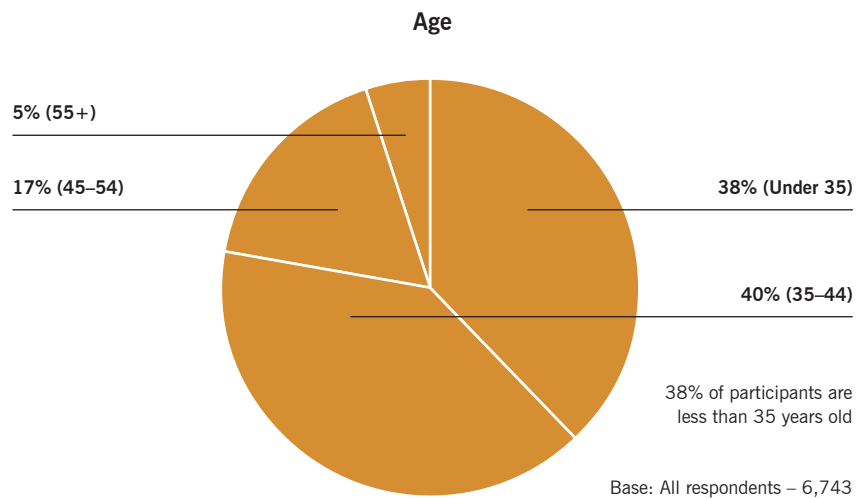
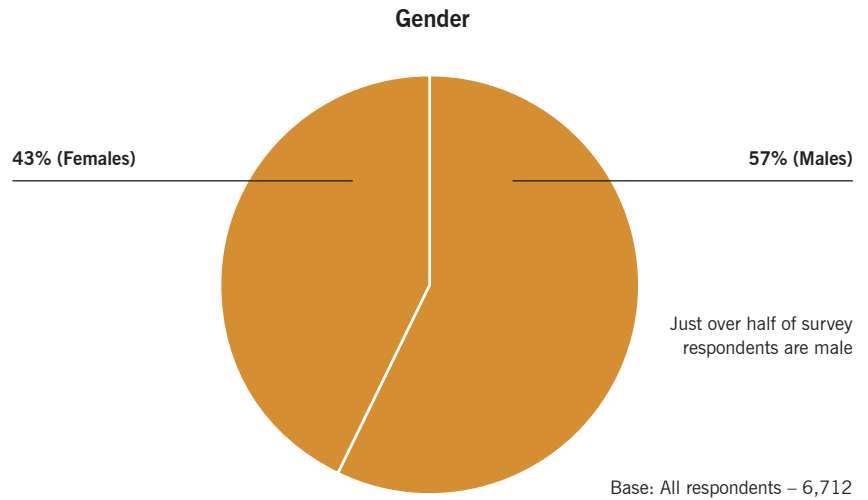
The global salary and career survey 2011 was conducted in the first quarter of 2011. ACCA members from the following countries were invited to complete an online survey: Australia, Canada, China, Cyprus, Czech Republic, Ghana, Hong Kong, Ireland, Jamaica, Malaysia, Mauritius, Pakistan, Poland, Singapore, Trinidad & Tobago, Uganda, United Arab Emirates, United Kingdom, United States, Zambia and Western Europe (Austria, Belgium, France, Germany, Italy, Luxembourg, Malta, Portugal, Spain and The Netherlands). More than 7,000 responses were collected.

The data has been weighted to ensure that the profile of survey participants reflects the profile of ACCA's member population.

## SALARIES AND BONUSES

Salaries and bonuses in the third section of the report exclude the top and bottom quartiles to make sure that this document reports on the typical remuneration of ACCA members. The information is presented as an indicative guide to current salary ranges. Roles and sectors were excluded when the base size was too small.

### SAMPLE OVERVIEW





## About ACCA

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**ACCA (the Association of Chartered Certified Accountants) is the global body for professional accountants. We aim to offer business-relevant, first-choice qualifications to people of application, ability and ambition around the world who seek a rewarding career in accountancy, finance and management.**

Founded in 1904, ACCA has consistently held unique core values: opportunity, diversity, innovation, integrity and accountability. We believe that accountants bring value to economies in all stages of development. We aim to develop capacity in the profession and encourage the adoption of consistent global standards. Our values are aligned to the needs of employers in all sectors and we ensure that, through our qualifications, we prepare accountants for business. We work to open up the profession to people of all backgrounds and remove artificial barriers to entry, ensuring that our qualifications and their delivery meet the diverse needs of trainee professionals and their employers.

We support our 147,000 members and 424,000 students in 170 countries, helping them to develop successful careers in accounting and business, and equipping them with the skills required by employers. We work through a network of 83 offices and centres and more than 8,500 Approved Employers worldwide, who provide high standards of employee learning and development. Through our public interest remit, we promote the appropriate regulation of accounting. We also conduct relevant research to ensure that the reputation and influence of the accountancy profession continues to grow, proving its public value in society.

