

FINANCE & ACCOUNTING
ASIA PACIFIC SALARY GUIDE 2010/2011





APAC Finance & Accounting Salary Guide 2010/2011

Introduction

The data collected in the 2010/2011 Finance & Accounting Salary Survey has produced significant parallels across the Asia Pacific region, as Australia, Hong Kong, Japan, New Zealand and Singapore are brought closer together by globalisation and similar economic challenges.

Specifically, reduced costs and greater ease associated with international business travel, expansion into global markets and the continued influx of Western culture into time-honoured Asia Pacific nations, has meant that these traditionally different markets are experiencing even greater similarities in their day-to-day business environments.

In addition, the fact that not one of the countries surveyed was immune to the effects of the global economic downturn has meant that depressed market conditions and a newly strengthened outlook have had a similar impact across the region, bringing each country closer together. This sets the footprint for a more uniform and indeed prosperous time ahead for the Asia Pacific region.

About this guide

The inaugural Robert Half Finance & Accounting Salary Guide for the Asia Pacific region is designed to offer employers and employees detailed salary information on job functions within the finance and accounting sector. It also serves to provide an overview of the hiring outlook and sentiment within the sector. This guide is based on information gathered from extensive research and the expertise of specialist Robert Half finance and accounting consultants.

The salary guide is being published in the middle of 2010 to reflect the most up-to-date survey results and salary information from the first quarter of the year. It also provides the most relevant guidance for employers and employees looking to determine employee salary and benefits packages within their region.

How the data was collected

The survey was sent to the Robert Half Asia Pacific finance and accounting database and was completed online from 24 March to 8 April 2010.

Attracting responses from Robert Half clients and candidates in Australia, Hong Kong, Japan, New Zealand and Singapore, the detailed salary information was gathered from hundreds of placements throughout the region and cross-checked with the online survey data.

In addition to providing a salary benchmark for employers and employees across various markets within the region, the survey sought to determine both employee and employer attitudes and perceptions in the finance and accounting sector.

This guide also references the Robert Half 2010 Workplace Survey, conducted in February and March 2010, to highlight pertinent hiring trends across the region.

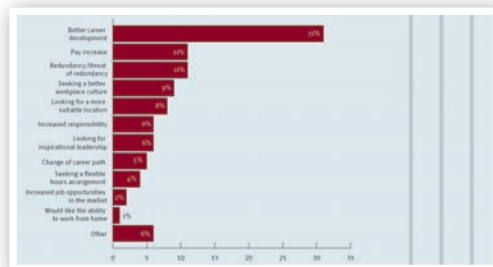
When you wish for deeper understanding turn to Robert Half

At Robert Half we pride ourselves on supplying you with the very latest thought leadership material, online tools, industry trends and career and hiring advice. These initiatives are all designed with our candidates and clients in mind to ensure the latest information on the market is communicated in a quick yet effective way.

1. CFO Masters Series

The CFO Masters Series, provides viewers with practical career advice and insights into the personalities that lead and shape the financial and strategic directions of some of the Asia Pacific region's most important private and public sector organisations including CSIRO, Procter & Gamble, Qantas and Westpac.

The series is hosted at RHiWatch, the Robert Half media portal which houses a variety of video and podcast content - you can access this content at: <http://rhiwatch.viotv.com>



2. Workplace Surveys

The Robert Half Workplace Surveys are conducted by independent research firms on our behalf. The surveys typically include responses from over 3000 finance and human resources managers around the world. Each study provides insights into workplace issues such as:

- Coping with stress in the workplace
- Work/life balance
- Reasons for leaving an employer

3. Employment Advice

At Robert Half we also play a consultative role with our clients. Even if you're not currently looking to increase your headcount, we would be delighted to provide you with advice on a number of issues you may face in your role.

Our areas of expertise include:

- Attracting and retaining staff
- Creating an effective employer brand
- Assessing salaries



How to check references
In this podcast, we interview Kevin Jarvis, Associate Director of Robert Half in Sydney on how to conduct reference checks on job candidates. Kevin discusses why reference checking is so important and the reason why this should be done by the hiring manager. He also talks through sample questions and how to solicit the information you need to make an informed hiring decision.

Kevin outlines:

- Why employers should reference check
- How to overcome the reluctance of a referee
- The impact of social networking sites on reference checking
- Top questions to ask in the reference checking process.

PODCAST >> Download file here (11.75 MB)
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4. Podcast Series

The Robert Half Podcast Series brings you the latest news, views, trends and tips from the recruitment industry within the Asia Pacific region. The topics vary from how to grow your career, to hiring tips and management advice. The series features speakers from the Robert Half management team as well as leading external industry experts.

5. RHiWatch

RHiWatch is designed for both employers and job seekers to access key market insights and keep you abreast of challenges and opportunities in the employment market.

The site provides you with easy access to our growing library of podcasts, TV interviews and video content. Visit RHiWatch at <http://rhiwatch.viotv.com>



6. eBooks

Designed to communicate information in an easy to read online format, the Robert Half eBook series focuses on advice and expertise on staffing issues gleaned from our 60 years in business. Topics include:

- How to keep your best people
- How to hire effectively
- How to maximise employee productivity
- How to check for references

To view or download any of the latest thought leadership material, please visit us at www.roberthalf.net and then select the country of your choice.

Outlook and Salary Section

The hiring outlook for Australia

Economic conditions are improving in the Australian finance market, with unemployment levels remaining steady and the number of job advertisements expected to rise. As a result, employees are feeling more confident about their career prospects elsewhere, especially where their current employer is failing to sufficiently reward performance, either financially or through other forms of reward schemes. This situation is reinforced in the Robert Half 2010 Workplace Survey, which found that half of Australian employees in the finance and accounting sectors are either considering or actively looking for a new position.

With the balance of power now moving back to the employee coupled with a skills shortage for finance and accounting staff on the horizon, employers must now refocus their business strategy from productivity gains, to building and retaining their talent pool. In fact, there are already signs of this trend occurring, as employers begin looking for predominantly front line finance and accounting candidates (32%) to fill new and very different positions which support the more efficient business structures implemented in response to the economic downturn. They are also particularly interested in hiring senior finance and accounting staff (23%), to provide guidance and expertise to these new teams.

Many employers were over cautious during the downturn and made redundancies or cut traditional bonus packages. Employees were also

expected to work harder for little to no extra salary, creating a culture of negativity in the workplace. Now that the economy is improving, a host of new positions have opened up and companies need to do what they can, especially from a financial perspective, to protect their business from losing key talent and get ahead of the competition.

We predict more movement in junior to mid level finance roles. Employees who were reluctant to move during the economic downturn have a renewed optimism and are likely to make higher demands from their current employees or review other options. Employers are also more eager to hire staff to fill the roles that they made redundant in the downturn.

The regulatory changes imposed by the Henry tax review will result in a rise in demand for skilled tax professionals in Australia. A shortage of tax professionals coupled with a complex tax landscape will force employers to offer competitive salary and benefits packages to ensure that they retain their staff. The skills shortage in this area may also result in an increase in the need to hire staff from overseas. The Super Profits Tax will also impact the finance and accounting sectors. We predict that the 40% profits tax imposed on mining profits will lead to some mining companies postponing hiring for the foreseeable future. Sectors where we predict a rise in the hiring of finance and accounting staff include banking, property, construction, engineering and infrastructure.

“With the balance of power now moving back to the employee coupled with a skills shortage for finance and accounting staff on the horizon, employers must now refocus their business strategy from productivity gains, to building and retaining their talent pool.”

Salary tables for Australia

Sydney and surrounding areas						
Job Title	Company size	Years of Experience				
		0-2 years	3-5 years	6-9 years	10 -15 years	> 15 years
Senior Accountant / Chief Accountant	S/M	–	85,000-110,000	110,000-120,000	120,000-140,000	120,000-140,000
	L	–	–	115,000-140,000	140,000-180,000	140,000-180,000
Accounts Payable Clerk	S/M	40,000-45,000	45,000-50,000	50,000-55,000	55,000-65,000	60,000-65,000
	L	40,000-45,000	45,000-50,000	50,000-55,000	55,000-65,000	60,000-65,000
Accounts Payable Manager	S/M	–	55,000-60,000	60,000-65,000	65,000-70,000	70,000-75,000
	L	–	55,000-65,000	60,000-80,000	70,000-90,000	85,000-120,000
Accounts Receivable Clerk	S/M	40,000-45,000	45,000-50,000	50,000-55,000	55,000-65,000	60,000-65,000
	L	40,000-45,000	45,000-50,000	50,000-55,000	55,000-65,000	60,000-65,000
Accounts Receivable Manager	S/M	–	55,000-60,000	60,000-65,000	65,000-70,000	70,000-75,000
	L	–	55,000-65,000	60,000-80,000	70,000-90,000	85,000-120,000
Assistant Accountant	S/M	42,000-48,000	48,000-55,000	55,000-65,000	55,000-65,000	55,000-65,000
	L	45,000-50,000	50,000-60,000	60,000-70,000	60,000-70,000	60,000-70,000
Business Advisory Services	S/M	40,000-50,000	50,000-75,000	75,000-110,000	110,000-180,000	180,000+
	L	40,000-50,000	50,000-75,000	75,000-110,000	120,000-180,000	180,000+
Business Analyst	S/M	–	65,000-85,000	80,000-100,000	100,000-110,000	110,000-120,000
	L	60,000-70,000	70,000-90,000	90,000-110,000	100,000-130,000	130,000+
CFO/Finance Director	S/M	–	–	130,000-180,000	180,000-230,000	230,000+
	L	–	–	160,000-220,000	220,000+	220,000-500,000+
Commercial Manager	S/M	–	80,000-100,000	100,000-130,000	130,000-160,000	160,000+
	L	–	80,000-110,000	110,000-150,000	150,000-200,000	200,000+

Salary tables for Australia

Sydney and surrounding areas						
Job Title	Company size	Years of Experience				
		0-2 years	3-5 years	6-9 years	10 -15 years	> 15 years
Compliance Officer	S/M	–	70,000-90,000	90,000-130,000	130,000-160,000	160,000+
	L	50,000-70,000	70,000-90,000	90,000-130,000	130,000-160,000	160,000+
Credit Controller	S/M	40,000-45,000	45,000-50,000	50,000-55,000	55,000-65,000	55,000-65,000
	L	40,000-48,000	50,000-60,000	55,000-65,000	55,000-70,000	55,000-70,000
Credit Manager	S/M	60,000-70,000	70,000-85,000	85,000-95,000	85,000-110,000	95,000-110,000
	L	–	75,000-90,000	90,000-120,000	100,000-150,000	140,000+
External Auditor	S/M	40,000-50,000	50,000-75,000	75,000-110,000	110,000-180,000	180,000+
	L	40,000-50,000	50,000-75,000	75,000-110,000	120,000-180,000	180,000+
Finance Manager	S/M	–	–	90,000-125,000	120,000-140,000	140,000+
	L	–	–	110,000-140,000	130,000-160,000	160,000+
Financial Accountant	S/M	65,000-75,000	70,000-90,000	90,000-120,000	110,000+	110,000+
	L	65,000-75,000	70,000-90,000	90,000-120,000	110,000+	110,000+
Financial Analyst	S/M	–	65,000-85,000	80,000-100,000	100,000-110,000	110,000-120,000
	L	–	70,000-90,000	90,000-110,000	100,000-130,000	130,000+
Financial Controller	S/M	–	–	95,000-130,000	130,000-160,000	140,000-160,000+
	L	–	–	120,000-150,000	150,000-200,000	170,000-220,000+
Financial Planning & Analysis Director	S/M	–	–	130,000-160,000	140,000-160,000+	160,000-200,000
	L	–	–	150,000-200,000	170,000-220,000+	220,000+
Financial Planning & Analysis Manager	S/M	–	–	95,000-130,000	130,000-160,000	140,000-160,000+
	L	–	–	120,000-150,000	150,000-200,000	170,000-220,000+
Internal Auditor	S/M	50,000-65,000	65,000-85,000	85,000-120,000	120,000-160,000	160,000-185,000+
	L	50,000-65,000	65,000-85,000	85,000-120,000	120,000-160,000	160,000-185,000+
Management Accountant	S/M	–	65,000-85,000	80,000-100,000	100,000-110,000	110,000-120,000
	L	–	70,000-90,000	90,000-110,000	100,000-130,000	130,000+
Payroll Clerk	S/M	45,000-50,000	50,000-60,000	60,000-65,000	65,000-75,000	65,000-75,000
	L	50,000-55,000	55,000-65,000	65,000-70,000	70,000-80,000	70,000-80,000
Payroll Manager	S/M	–	55,000-70,000	70,000-90,000	90,000-120,000	90,000-120,000
	L	–	65,000-80,000	80,000-110,000	110,000-160,000	110,000-160,000
Tax Manager	S/M	–	–	90,000-125,000	120,000-140,000	140,000+
	L	–	–	110,000-140,000	130,000-160,000	160,000+
Treasurer	S/M	–	60,000-90,000	80,000-100,000	100,000-130,000	130,000-200,000+
	L	45,000-65,000	65,000-95,000	85,000-110,000	110,000-160,000	160,000-220,000+

Legend:

S = Small; defined as company with less than 50 employees

M = Medium; defined as company with less than 50 to 250 employees

L = Large; defined as company with more than 250 employees

Note: all salaries are listed in the local currency

Melbourne and surrounding areas						
Job Title	Company size	Years of Experience				
		0-2 years	3-5 years	6-9 years	10 -15 years	> 15 years
Accounts Payable Clerk	S/M	40,000-45,000	45,000-55,000	50,000-60,000	55,000-65,000	55,000-65,000
	L	42,000-48,000	45,000-55,000	50,000-65,000	55,000-65,000	55,000-65,000
Accounts Payable Manager	S/M	60,000-70,000	70,000-85,000	85,000-95,000	95,000-110,000	95,000-115,000
	L	60,000-70,000	75,000-90,000	90,000-120,000	100,000-140,000	100,000-150,000
Accounts Receivable Clerk	S/M	40,000-45,000	45,000-55,000	50,000-60,000	55,000-65,000	55,000-65,000
	L	42,000-48,000	45,000-55,000	50,000-65,000	55,000-65,000	55,000-65,000
Accounts Receivable Manager	S/M	60,000-70,000	70,000-85,000	85,000-95,000	95,000-110,000	95,000-115,000
	L	60,000-70,000	75,000-90,000	90,000-120,000	100,000-140,000	100,000-150,000
Assistant Accountant	S/M	42,000-48,000	48,000-55,000	55,000-65,000	55,000-65,000	55,000-65,000
	L	45,000-48,000	50,000-60,000	60,000-70,000	60,000-70,000	60,000-70,000
Business Advisory Services	S/M	55,000-70,000	60,000-85,000	85,000-120,000	120,000+	120,000+
	L	-	-	-	-	-
Business Analyst	S/M	-	65,000-90,000	90,000-110,000	110,000+	110,000+
	L	-	-	-	-	-
CFO/Finance Director	S/M	-	-	130,000-180,000	180,000+	180,000+
	L	-	-	-	-	-
Commercial Manager	S/M	-	-	110,000-150,000	150,000+	150,000+
	L	-	-	-	-	-
Credit Controller	S/M	40,000-45,000	45,000-55,000	50,000-60,000	55,000-65,000	55,000-65,000
	L	42,000-48,000	45,000-55,000	50,000-65,000	55,000-65,000	55,000-65,000
Credit Manager	S/M	60,000-70,000	70,000-85,000	85,000-95,000	95,000-110,000	95,000-115,000
	L	60,000-70,000	75,000-90,000	90,000-120,000	100,000-140,000	100,000-150,000
External Auditor	S/M	50,000-65,000	65,000-90,000	90,000-130,000	120,000+	120,000+
	L	-	-	-	-	-
Finance Manager	S/M	-	-	-	-	-
	L	-	-	90,000-140,000	140,000+	140,000+
Financial Controller	S/M	-	-	110,000-150,000	150,000+	150,000+
	L	-	-	-	-	-
Internal Auditor	S/M	-	65,000-80,000	80,000-130,000	130,000+	130,000+
	L	-	-	-	-	-
Management Accountant	S/M	-	65,000-90,000	90,000-110,000	110,000+	110,000+
	L	-	-	-	-	-

Legend:

S = Small; defined as company with less than 50 employees

M = Medium; defined as company with less than 50 to 250 employees

L = Large; defined as company with more than 250 employees

Note: all salaries are listed in the local currency

Melbourne and surrounding areas						
Job Title	Company size	Years of Experience				
		0-2 years	3-5 years	6-9 years	10 -15 years	> 15 years
Payroll Clerk	S/M	40,000-45,000	45,000-55,000	50,000-60,000	55,000-65,000	55,000-65,000
	L	42,000-48,000	45,000-55,000	50,000-65,000	55,000-65,000	55,000-65,000
Payroll Manager	S/M	–	55,000-70,000	70,000-90,000	90,000-120,000	90,000-120,000
	L	–	65,000-80,000	80,000-110,000	110,000-160,000	110,000-160,000
Tax Manager	S/M	–	65,000-80,000	80,000-150,000	130,000+	130,000+
	L	–	–	–	–	–
Treasurer	S/M	–	65,000-80,000	80,000-150,000	150,000+	150,000+
	L	–	–	–	–	–

Brisbane and surrounding areas						
Job Title	Company size	Years of Experience				
		0-2 years	3-5 years	6-9 years	10 -15 years	> 15 years
Accountant	S/M	48,000 - 66,000	67,000 - 72,000	73,000 - 78,000	79,000- 91,000	79,000- 91,000
	L	48,000 - 66,000	67,000 - 78,000	79,000 - 85,000	86,000 - 98,000	86,000 - 98,000
Accounts Payable Clerk	S/M	40,000 - 45,000	45,000 - 55,000	50,000 - 60,000	50,000 - 65,000	50,000 - 65,000
	L	40,000 - 50,000	45,000 - 55,000	50,000 - 60,000	50,000 - 65,000	50,000 - 65,000
Accounts Payable Manager	S/M	45,000 - 50,000	50,000 - 55,000	55,000 - 60,000	55,000 - 70,000	55,000 - 70,000
	L	45,000 - 50,000	50,000 - 60,000	55,000 - 65,000	60,000 - 75,000	60,000 - 75,000
Accounts Receivable Clerk	S/M	40,000 - 45,000	45,000 - 55,000	50,000 - 60,000	50,000 - 65,000	50,000 - 65,000
	L	40,000 - 50,000	45,000 - 55,000	50,000 - 60,000	50,000 - 65,000	50,000 - 65,000
Accounts Receivable Manager	S/M	45,000 - 50,000	50,000 - 55,000	55,000 - 60,000	55,000 - 70,000	55,000 - 70,000
	L	45,000 - 50,000	50,000 - 60,000	55,000 - 65,000	60,000 - 75,000	60,000 - 75,000
Assistant Accountant	S/M	40,000 - 45,000	45,000 - 55,000	50,000 - 60,000	50,000 - 60,000	50,000 - 60,000
	L	40,000 - 50,000	45,000 - 55,000	50,000 - 60,000	50,000 - 60,000	50,000 - 60,000
Business Advisory Services	S/M	30,000-40,000	40,000-60,000	60,000-90,000	100,000	100,000
	L	–	–	–	–	–
Business Analyst	S/M	50,000	50,000-70,000	70,000-90,000	90,000-110,000	120,000
	L	60,000	60,000-80,000	80,000-100,000	100,000-120,000	100,000-120,000
CFO/Finance Director	S/M	100,000-150,000	130,000-180,000	200,000-250,000	250,000+	250,000+
	L	120,000-200,000	150,000-200,000	220,000-280,000	300,000+	300,000+
Commercial Manager	S/M	90,000-100,000	100,000-120,000	120,000-160,000	160,000-200,000	200,000+
	L	100,000	110,000-130,000	130,000-160,000	180,000	200,000+

Brisbane and surrounding areas						
Job Title	Company size	Years of Experience				
		0-2 years	3-5 years	6-9 years	10-15 years	> 15 years
Credit Controller	S/M	40,000-50,000	50,000-60,000	60,000-80,000	60,000-80,000	60,000-80,000
	L	-	-	-	-	-
Credit Manager	S/M	80,000	70,000-90,000	90,000+	90,000+	90,000+
	L	-	-	-	-	-
External Auditor	S/M	30,000-35,000	40,000-50,000	55,000-70,000	80,000-100,000	120,000
	L	35,000-40,000	55,000-70,000	70,000-90,000	100,000-120,000	140,000
Finance Manager	S/M	80,000-100,000	95,000-115,000	95,000-115,000	130,000-150,000	130,000-150,000
	L	100,000-115,000	110,000-130,000	110,000-130,000	140,000-150,000	140,000-150,000
Financial Accountant	S/M	55,000-65,000	65,000-75,000	70,000-80,000	80,000-100,000	80,000-100,000
	L	65,000-75,000	75,000-85,000	85,000-100,000	100,000-130,000	100,000-130,000
Financial Analyst	S/M	55,000-65,000	65,000-75,000	75,000-85,000	85,000-110,000	85,000-110,000
	L	60,000-70,000	70,000-80,000	80,000-95,000	100,000-130,000	100,000-130,000
Financial Controller	S/M	90,000-100,000	100,000-115,000	115,000-125,000	125,000-130,000	125,000-130,000
	L	100,000-110,000	110,000-125,000	125,000-140,000	140,000-170,000	140,000-170,000
Financial Planning & Analysis Director	S/M	100,000-120,000	120,000-130,000	130,000-150,000	150,000-175,000	150,000-175,000
	L	130,000-140,000	140,000-160,000	160,000-180,000	180,000-220,000	180,000-220,000
Financial Planning & Analysis Manager	S/M	90,000-100,000	100,000-115,000	115,000-125,000	125,000-135,000	125,000-135,000
	L	120,000	140,000	170,000	200,000	200,000
Internal Auditor	S/M	40,000-50,000	50,000-60,000	60,000-75,000	80,000-120,000	80,000-120,000
	L	50,000-60,000	60,000-75,000	75,000-100,000	100,000-125,000	100,000-125,000
Investor Relations Manager /Director	S/M	80,000-90,000	90,000-105,000	100,000-120,000	120,000-140,000	120,000-140,000
	L	-	-	-	-	-
Management Accountant	S/M	60,000-70,000	70,000-80,000	80,000-85,000	80,000-85,000	80,000-85,000
	L	65,000-70,000	70,000-80,000	85,000-90,000	90,000-100,000	90,000-100,000
Merger & Acquisition Manager /Director	S/M	-	-	90,000-110,000	90,000-110,000	90,000-110,000
	L	-	-	100,000-130,000	120,000-150,000	120,000-150,000
Payroll Clerk	S/M	45,000-50,000	50,000-55,000	55,000-65,000	55,000-65,000	55,000-65,000
	L	50,000-55,000	55,000-60,000	65,000-70,000	65,000-70,000	65,000-70,000
Payroll Manager	S/M	65,000-70,000	65,000-70,000	75,000-80,000	80,000-90,000	80,000-90,000
	L	65,000-70,000	75,000-80,000	80,000-90,000	85,000-95,000	85,000-95,000
Tax Manager	S/M	80,000-90,000	90,000-100,000	100,000-120,000	120,000-150,000	120,000-150,000
	L	80,000-90,000	90,000-100,000	100,000-120,000	120,000-150,000	120,000-150,000
Treasurer	S/M	72,000-75,000	75,000-80,000	80,000-85,000	85,000-90,000	85,000-90,000
	L	72,000-75,000	75,000-80,000	80,000-85,000	85,000-90,000	85,000-90,000

Legend:

S = Small; defined as company with less than 50 employees

M = Medium; defined as company with less than 50 to 250 employees

L = Large; defined as company with more than 250 employees

Note: all salaries are listed in the local currency

Perth and surrounding areas						
Job Title	Company size	Years of Experience				
		0-2 years	3-5 years	6-9 years	10 -15 years	> 15 years
Accountant	S/M	48,000 - 66,000	67,000 - 72,000	73,000 - 78,000	79,000- 91,000	79,000- 91,000
	L	48,000 - 66,000	67,000 - 78,000	79,000 - 85,000	86,000 - 98,000	86,000 - 98,000
Accounts Payable Clerk	S/M	45,000 - 50,000	50,000 - 55,000	55,000 - 65,000	55,000 - 65,000	55,000 - 65,000
	L	45,000 - 50,000	50,000 - 55,000	55,000 - 60,000	55,000 - 60,000	55,000 - 60,000
Accounts Payable Manager	S/M	60,000 - 65,000	65,000 - 70,000	70,000 - 75,000	75,000 - 80,000	75,000 - 80,000
	L	65,000 -70,000	70,000 - 75,000	75,000 - 80,000	80,000 - 90,000	80,000 - 90,000
Accounts Receivable Clerk	S/M	45,000 - 50,000	50,000 - 55,000	55,000 - 65,000	55,000 - 65,000	55,000 - 65,000
	L	45,000 - 50,000	50,000 - 55,000	55,000 - 60,000	55,000 - 60,000	55,000 - 60,000
Accounts Receivable Manager	S/M	60,000 - 65,000	65,000 - 70,000	70,000 - 75,000	75,000 - 80,000	75,000 - 80,000
	L	65,000 -70,000	70,000 - 75,000	75,000 - 80,000	80,000 - 90,000	80,000 - 90,000
Assistant Accountant	S/M	42,000 - 48,000	48,000 - 55,000	55,000 - 65,000	55,000 - 65,000	55,000 - 65,000
	L	45,000 - 50,000	50,000 - 60,000	60,000 - 70,000	60,000 - 70,000	60,000 - 70,000
Business Analyst	S/M	75,000 - 85,000	85,000 - 95,000	100,000 - 110,000	110,000 +	110,000 +
	L	80,000 - 90,000	90,000 - 100,000	100,000 - 120,000	120,000 +	120,000 +
CFO/Finance Director	S/M	150,000 - 165,000	165,000 - 175,000	175,000 - 190,000	190,000 +	190,000 +
	L	180,000 - 200,000	200,000 - 220,000	220,000 - 250,000	250,000+	250,000+
Commercial Manager	S/M	90,000 - 100,000	100,000 - 115,000	115,000 - 130,000	130,000 - 150,000	130,000 - 150,000
	L	100,000 - 115,000	115,000 - 130,000	130,000 - 150,000	150,000 - 180,000	180,000 +
Credit Controller	S/M	40,000 - 45,000	45,000 - 50,000	50,000 - 55,000	55,000 - 65,000	65,000 +
	L	40,000 - 48,000	50,000 - 60,000	55,000 - 65,000	55,000 - 70,000	70,000 +
Credit Manager	S/M	55,000 - 65,000	65,000 - 75,000	75,000 - 85,000	85,000 +	85,000 +
	L	65,000 - 75,000	75,000 - 85,000	85,000 - 95,000	95,000 +	95,000 +

Perth and surrounding areas						
Job Title	Company size	Years of Experience				
		0-2 years	3-5 years	6-9 years	10-15 years	> 15 years
External Auditor	S/M	50,000 - 55,000	55,000 - 65,000	65,000 - 75,000	65,000 - 75,000	65,000 - 75,000
	L	55,000 - 60,000	60,000 - 70,000	70,000 - 80,000	70,000 - 80,000	70,000 - 80,000
Finance Manager	S/M	90,000 - 100,000	100,000 - 110,000	110,000 - 125,000	125,000 - 140,000	125,000 - 140,000
	L	100,000 - 115,000	115,000 - 125,000	125,000 - 140,000	140,000 - 155,000	140,000 - 155,000
Financial Accountant	S/M	80,000 - 90,000	90,000 - 100,000	100,000 - 110,000	110,000 - 120,000	110,000 - 120,000
	L	90,000 - 100,000	100,000 - 110,000	110,000 - 125,000	125,000 - 135,000	125,000 - 135,000
Financial Analyst	S/M	80,000 - 90,000	90,000 - 100,000	100,000 - 110,000	110,000 - 120,000	110,000 - 120,000
	L	90,000 - 100,000	100,000 - 110,000	110,000 - 125,000	125,000 - 135,000	125,000 - 135,000
Financial Controller	S/M	110,000 - 120,000	120,000 - 130,000	130,000 - 150,000	150,000 - 170,000	150,000 - 170,000
	L	130,000 - 140,000	140,000 - 160,000	160,000 - 180,000	180,000 +	180,000 +
Management Accountant	S/M	90,000 - 100,000	100,000 - 110,000	110,000 - 120,000	120,000 - 130,000	120,000 - 130,000
	L	95,000 - 105,000	105,000 - 115,000	115,000 - 125,000	125,000 - 130,000	125,000 - 130,000
Payroll Clerk	S/M	45,000 - 50,000	50,000 - 60,000	60,000 - 65,000	65,000 - 75,000	65,000 - 75,000
	L	50,000 - 55,000	55,000 - 65,000	65,000 - 70,000	70,000 - 80,000	70,000 - 80,000
Payroll Manager	S/M	55,000 - 65,000	65,000 - 75,000	75,000 - 85,000	85,000 - 100,000	85,000 - 100,000
	L	60,000 - 70,000	70,000 - 80,000	80,000 - 90,000	90,000 - 100,000	90,000 - 100,000
Tax Manager	S/M	120,000 - 130,000	130,000 - 140,000	140,000 - 150,000	150,000 +	150,000 +
	L	130,000 - 140,000	140,000 - 150,000	150,000 - 160,000	160,000 - 180,000	160,000 - 180,000
Bookkeeper	S/M	50,000 - 55,000	55,000 - 60,000	60,000 - 65,000	65,000 - 70,000	70,000 +
	L	-	-	-	-	-
Group Accountant	S/M	90,000 - 100,000	100,000 - 110,000	110,000 - 120,000	120,000 - 130,000	120,000 - 130,000
	L	100,000 - 110,000	110,000 - 120,000	120,000 - 130,000	130,000 - 140,000	130,000 - 140,000
Corporate Accountant	S/M	90,000 - 100,000	100,000 - 110,000	110,000 - 125,000	125,000 - 140,000	125,000 - 140,000
	L	95,000 - 105,000	105,000 - 115,000	115,000 - 125,000	125,000 - 140,000	125,000 - 140,000

Legend:

S = Small; defined as company with less than 50 employees

M = Medium; defined as company with less than 50 to 250 employees

L = Large; defined as company with more than 250 employees

Note: all salaries are listed in the local currency

The hiring outlook for Hong Kong

Finance and accounting staff in Hong Kong were significantly impacted by the economic downturn, experiencing job losses, salary cuts and increases in workload, with pressure to work additional hours being a common complaint amongst employees. As a result, many employees are now feeling buoyed by a more fluid labour market and are seeking new employment with better workplace conditions. Employers are far from naive about this situation, with almost three-quarters (72%) concerned about losing their top financial performers to other job opportunities in the next 12 months.

Movements are not confined to Hong Kong's shores either. Neighbouring mainland China presents enticing prospects for Hong Kong finance and accounting staff, with almost half (49%) of respondents who have worked overseas in the past ten years having chosen to live in China. Business in this region is booming and positions for finance and accounting professionals is in high demand. To combat this exodus, employers need to start considering strategies to keep key talent on board. Much like Singapore, Hong Kong employees are less likely to enter salary negotiations with their current employer, and prefer to use a new job to improve their financial status. Therefore, proactive retention strategies that consider salary increases will be particularly effective in the current market.

Salary table for Hong Kong

Hong Kong						
Job Title	Company size	Years of Experience				
		0-2 years	3-5 years	6-9 years	10 -15 years	> 15 years
Accountant	S/M	240,000 - 325,000	325,000 - 390,000	390,000 - 430,000	390,000 - 430,000	390,000 - 430,000
	L	240,000 - 325,000	325,000 - 390,000	430,000 - 455,000	430,000 - 455,000	430,000 - 455,000
Accounts Payable Clerk	S/M	144,000 - 195,000	144,000 - 195,000	195,000 - 286,000	195,000 - 296,000	195,000 - 296,000
	L	180,000 - 240,000	180,000 - 240,000	195,000 - 286,000	300,000 - 360,000	300,000 - 360,000
Accounts Payable Manager	S/M	-	-	195,000 - 296,000	300,000 - 360,000	300,000 - 360,000
	L	-	-	300,000 - 360,000	360,000 - 455,000	360,000 - 455,000
Accounts Receivable Clerk	S/M	144,000 - 195,000	144,000 - 195,000	195,000 - 286,000	195,000 - 296,000	195,000 - 296,000
	L	180,000 - 240,000	180,000 - 240,000	195,000 - 286,000	300,000 - 360,000	300,000 - 360,000
Accounts Receivable Manager	S/M	-	-	195,000 - 296,000	300,000 - 360,000	300,000 - 360,000
	L	-	-	300,000 - 360,000	360,000 - 455,000	360,000 - 455,000
Assistant Accountant	S/M	144,000 - 195,000	144,000 - 195,000	144,000 - 195,000	180,000 - 240,000	180,000 - 240,000
	L	180,000 - 240,000	180,000 - 240,000	180,000 - 240,000	180,000 - 240,000	180,000 - 240,000
Business Analyst	S/M	180,000 - 260,000	240,000 - 325,000	360,000 - 455,000	455,000 - 550,000	455,000 - 550,000
	L	180,000 - 260,000	240,000 - 325,000	360,000 - 455,000	455,000 - 585,000	455,000 - 585,000
CFO/Finance Director	S/M	-	-	-	\$1m-\$1.5m	\$1.5-\$2m
	L	-	-	-	\$1.5-\$3m	\$2-\$4m
Commercial Manager	S/M	-	-	360,000 - 455,000	455,000 - 550,000	650,000 - 715,000
	L	-	-	360,000 - 455,000	455,000 - 585,000	600,000 - 650,000
Compliance Officer	S/M	240,000 - 300,000	300,000 - 360,000	360,000 - 455,000	455,000 - 520,000	455,000 - 520,000
	L	240,000 - 300,000	300,000 - 360,000	360,000 - 455,000	455,000 - 520,000	455,000 - 520,000
Credit Controller	S/M	144,000 - 195,000	144,000 - 195,000	195,000 - 286,000	195,000 - 296,000	300,000 - 360,000
	L	180,000 - 240,000	180,000 - 240,000	195,000 - 286,000	300,000 - 360,000	360,000 - 480,000
Credit Manager	S/M	144,000 - 195,000	144,000 - 195,000	195,000 - 286,000	195,000 - 296,000	300,000 - 360,000
	L	180,000 - 240,000	180,000 - 240,000	195,000 - 286,000	300,000 - 360,000	360,000 - 480,000
External Auditor	S/M	180,000 - 240,000	300,000 - 400,000	500,000 - 800,000	\$1m-\$1.2m	\$1m-\$1.2m
	L	180,000 - 240,000	360,000 - 585,000	600,000 - 900,000	\$1m-\$1.5m	\$1m-\$1.5m

Hong Kong						
Job Title	Company size	Years of Experience				
		0-2 years	3-5 years	6-9 years	10-15 years	> 15 years
Finance Manager	S/M	–	–	455,000 - 600,000	600,000 - 650,000	600,000 - 650,000
	L	–	–	480,000 - 650,000	650,000 - 700,000	650,000 - 750,000
Financial Accountant	S/M	144,000 - 195,000	180,000 - 240,000	240,000 - 300,000	240,000 - 300,000	240,000 - 300,000
	L	180,000 - 240,000	240,000 - 300,000	300,000 - 455,000	300,000 - 455,000	300,000 - 455,000
Financial Analyst	S/M	180,000 - 260,000	240,000 - 325,000	360,000 - 455,000	455,000 - 550,000	455,000 - 550,000
	L	180,000 - 260,000	240,000 - 325,000	360,000 - 455,000	455,000 - 585,000	455,000 - 585,000
Financial Controller	S/M	–	–	455,000 - 600,000	600,000 - 650,000	600,000 - 650,000
	L	–	–	480,000 - 650,000	700,000 - 750,000	750,000 - 800,000
Financial Planning & Analysis Director	S/M	–	–	600,000 - 650,000	750,000 - 800,000	\$1m-\$1.2m
	L	–	–	700,000 - 750,000	800,000 - \$1m	\$1.2-\$1.5m
Financial Planning & Analysis Manager	S/M	–	–	–	600,000 - 650,000	600,000 - 650,000
	L	–	–	480,000 - 650,000	650,000 - 700,000	650,000 - 750,000
Internal Auditor	S/M	180,000 - 240,000	300,000 - 400,000	455,000 - 650,000	650,000 - 800,000	\$1m-\$1.2m
	L	180,000 - 240,000	360,000 - 585,000	455,000 - 650,000	700,000 - \$1m	\$1.2-\$1.5m
Investor Relations Manager /Director	S/M	–	–	–	–	–
	L	–	–	455,000 - 650,000	700,000-900,000	\$1m - \$1.5m
Management Accountant	S/M	180,000 - 260,000	240,000 - 325,000	360,000 - 455,000	455,000 - 550,000	455,000 - 550,000
	L	180,000 - 260,000	240,000 - 325,000	360,000 - 455,000	455,000 - 585,000	455,000 - 585,000
Merger & Acquisition Manager /Director	S/M	–	–	–	–	–
	L	–	390,000 - 455,000	455,000 - 650,000	700,000-900,000	\$1m - \$1.5m
Tax Manager	S/M	–	–	390,000 - 455,000	455,000 - 650,000	\$1m - \$1.2m
	L	–	390,000 - 455,000	455,000 - 650,000	700,000-900,000	\$1m - \$1.5m
Treasurer	S/M	–	–	455,000 - 650,000	650,000 - 800,000	\$1m - \$1.2m
	L	–	–	455,000 - 650,000	700,000-900,000	\$1m - \$1.5m

Legend:

S = Small; defined as company with less than 50 employees

M = Medium; defined as company with less than 50 to 250 employees

L = Large; defined as company with more than 250 employees

Note: all salaries are listed in the local currency

The hiring outlook for Japan

Challenging economic circumstances have negatively impacted the salaries of finance and accounting staff in Japan, more so than any other market in Asia Pacific. With salary cuts across the board, Japanese employees proved to be relatively understanding of the situation, with over half of respondents (51%) feeling their salary package is fair and in-line with the market – slightly higher than the Asia Pacific average of 48%. However, as economic conditions improve, employers will need to ensure that financial recognition is also addressed in line with industry trends, otherwise there is the risk of increased staff turnover.

A general level of pessimism also exists amongst Japanese employees, with this group recording the lowest level of confidence in their company's growth prospects than any other market. This should be a worrying discovery for employers, because without the prospect of career progression, already restless employees will have greater incentive to move to greener pastures as the economy improves.

One way for employers to reignite this confidence in their team is to offer professional development opportunities. Japanese survey respondents indicated that leadership or management skills training would be of most value at this point in their career (42%), highlighting a strong interest amongst employees for career progression up the corporate ladder.

In 2009, the Professional Services (Advertising, Business Services, Software, etc.), B2B Manufacturing and Retail sectors were badly hit by the economic crisis. But these sectors are now picking up and confidently hiring with high demand for hands-on Senior Accountants, Accountants, and Financial Analysts. Big 4 Audit returnees are finding a hard time getting in-house jobs though, as client companies prefer profiles with hands-on experience in financial statement production.

Salary table for Tokyo

Tokyo and surrounding areas						
Job Title	Company size	Years of Experience				
		0-2 years	3-5 years	6-9 years	10 -15 years	> 15 years
Accountant	S/M	3,000,000-4,000,000	4,000,000-5,500,000	5,500,000-7,000,000	6,000,000-7,000,000	6,000,000-7,000,000
	L	3,000,000-4,500,000	4,500,000-6,000,000	6,000,000-8,500,000	7,000,000-9,000,000	7,000,000-9,000,000
Accounts Payable Clerk	S/M	3,000,000-3,500,000	3,500,000-4,000,000	4,000,000-5,000,000	4,000,000-5,000,000	4,000,000-5,000,000
	L	3,000,000-3,500,000	3,500,000-4,000,000	4,000,000-5,000,000	4,000,000-5,000,000	4,000,000-5,000,000
Accounts Payable Manager	S/M	–	4,000,000-5,500,000	5,500,000-7,000,000	5,500,000-7,000,000	5,500,000-7,000,000
	L	–	4,500,000-6,000,000	6,000,000-8,500,000	6,000,000-8,500,000	6,000,000-8,500,000
Accounts Receivable Clerk	S/M	3,000,000-3,500,000	3,500,000-4,000,000	4,000,000-5,000,000	4,000,000-5,000,000	4,000,000-5,000,000
	L	3,000,000-3,500,000	3,500,000-4,000,000	4,000,000-5,000,000	4,000,000-5,000,000	4,000,000-5,000,000
Accounts Receivable Manager	S/M	–	4,000,000-5,500,000	5,500,000-7,000,000	5,500,000-7,000,000	5,500,000-7,000,000
	L	–	4,500,000-6,000,000	6,000,000-8,500,000	6,000,000-8,500,000	6,000,000-8,500,000
Assistant Accountant	S/M	3,000,000-3,500,000	3,500,000-4,000,000	4,000,000-5,000,000	4,000,000-5,000,000	4,000,000-5,000,000
	L	3,000,000-3,500,000	3,500,000-4,000,000	4,000,000-5,000,000	4,000,000-5,000,000	4,000,000-5,000,000
Business Advisory Services	S/M	–	–	–	–	–
	L	4,000,000-5,000,000	6,000,000-8,000,000	9,000,000-11,000,000	12,000,000-15,000,000	16,000,000-25,000,000
Business Analyst	S/M	3,500,000-4,000,000	4,000,000-6,000,000	6,000,000-9,000,000	9,000,000-13,000,000	9,000,000-13,000,000
	L	3,500,000-4,000,000	4,000,000-6,000,000	6,000,000-9,000,000	9,000,000-13,000,000	9,000,000-13,000,000
CFO/Finance Director	S/M	–	–	7,000,000-10,000,000	10,000,000-14,000,000	14,000,000-20,000,000
	L	–	–	8,000,000-12,000,000	12,000,000-20,000,000	20,000,000-30,000,000
Credit Controller	S/M	–	–	–	–	–
	L	–	7,000,000-10,000,000	11,000,000-12,000,000	12,000,000-14,000,000	12,000,000-14,000,000

Tokyo and surrounding areas						
Job Title	Company size	Years of Experience				
		0-2 years	3-5 years	6-9 years	10 -15 years	> 15 years
Credit Manager	S/M	–	–	–	–	–
	L	–	7,000,000-10,000,000	11,000,000-12,000,000	12,000,000-14,000,000	12,000,000-14,000,000
External Auditor	S/M	–	–	–	–	–
	L	4,000,000-5,000,000	6,000,000-8,000,000	9,000,000-11,000,000	12,000,000-15,000,000	16,000,000-25,000,000
Finance Manager	S/M	–	7,000,000-10,000,000	10,000,000-12,000,000	12,000,000-14,000,000	12,000,000-14,000,000
	L	–	7,000,000-10,000,000	11,000,000-12,000,000	12,000,000-14,000,000	12,000,000-14,000,000
Financial Accountant	S/M	3,000,000-4,000,000	4,000,000-5,500,000	5,500,000-7,000,000	6,000,000-7,000,000	6,000,000-7,000,000
	L	3,000,000-4,500,000	4,500,000-6,000,000	6,000,000-8,500,000	7,000,000-9,000,000	7,000,000-9,000,000
Financial Analyst	S/M	3,500,000-4,000,000	4,000,000-6,000,000	6,000,000-9,000,000	9,000,000-13,000,000	9,000,000-13,000,000
	L	3,500,000-4,000,000	4,000,000-6,000,000	6,000,000-9,000,000	9,000,000-13,000,000	9,000,000-13,000,000
Financial Controller	S/M	–	7,000,000-10,000,000	10,000,000-12,000,000	12,000,000-14,000,000	12,000,000-14,000,000
	L	–	7,000,000-10,000,000	11,000,000-12,000,000	12,000,000-14,000,000	12,000,000-14,000,000
Financial Planning & Analysis Director	S/M	–	–	–	–	–
	L	–	–	–	9,000,000-13,000,000	14,000,000-18,000,000
Financial Planning & Analysis Manager	S/M	–	7,000,000-10,000,000	10,000,000-12,000,000	12,000,000-14,000,000	12,000,000-14,000,000
	L	–	7,000,000-10,000,000	11,000,000-12,000,000	12,000,000-14,000,000	12,000,000-14,000,000
Internal Auditor	S/M	–	–	–	–	–
	L	4,000,000-6,000,000	7,000,000-10,000,000	11,000,000-12,000,000	12,000,000-14,000,000	12,000,000-14,000,000
Management Accountant	S/M	3,500,000-4,000,000	4,000,000-6,000,000	6,000,000-9,000,000	9,000,000-13,000,000	9,000,000-13,000,000
	L	3,500,000-4,000,000	4,000,000-6,000,000	6,000,000-9,000,000	9,000,000-13,000,000	9,000,000-13,000,000
Payroll Clerk	S/M	–	–	–	–	–
	L	4,000,000-5,000,000	4,000,000-5,000,000	5,000,000-6,000,000	5,000,000-6,000,000	5,000,000-6,000,000
Payroll Manager	S/M	–	–	–	–	–
	L	6,000,000-7,000,000	7,000,000-8,000,000	7,000,000-8,000,000	7,000,000-8,000,000	7,000,000-8,000,000
Tax Manager	S/M	–	–	–	–	–
	L	–	7,000,000-10,000,000	11,000,000-12,000,000	12,000,000-14,000,000	14,000,000-20,000,000
Treasurer	S/M	–	–	–	–	–
	L	–	7,000,000-10,000,000	11,000,000-12,000,000	12,000,000-14,000,000	14,000,000-20,000,000

Legend:

S = Small; defined as company with less than 50 employees

M = Medium; defined as company with less than 50 to 250 employees

L = Large; defined as company with more than 250 employees

Note: all salaries are listed in the local currency

The hiring outlook for New Zealand

During the first quarter of 2010, many New Zealand companies have been in a wait-and-see mode, unsure whether the worst of the economic downturn is over. This general understanding of the downturn's severe impact in New Zealand has created a greater sense of unity between employers and employees. As a result, New Zealand finance and accounting staff are the most satisfied with their current salary and benefits package in the region. However, as the economy improves this attitude will likely change.

While many New Zealand employers are planning to increase salaries, the forecasted increase is not as high as Australia. This is particularly worrying as New Zealand companies are already losing significant amounts of staff to the Australian finance market. Many New Zealand finance and accounting professionals returning from the UK, are choosing to reside in Australia over their homeland due to better compensation packages. Therefore, if employers do not attempt to match Australia's salary increases, either financially or through more creative remuneration packages, there is a danger that staff losses will increase.

Interestingly though, when asked whether they believe it is necessary to switch jobs in order to gain greater bargaining power in salary negotiations, New Zealand employees showed the most loyalty, with only 46% indicating they would use this strategy, compared to the regional average of 55%. However, to avoid this number rising, employers need to be proactive and prepared to offer a fair and attractive package to keep key talent. Those companies that are not in a financial position to increase salaries should look at offering employees flexible hours, to offset a potentially lower salary.

New Zealand has a high density SME market and a lot of SMEs were forced to make major cuts to their finance teams during the economic downturn. As businesses are slowly recovering, we anticipate there will be an increase in finance roles, in particular in commercial accounting roles such as Financial / Management Accountants, Systems and Business Analysts. Businesses are requesting for a lot more information from their finance departments and are increasingly process improvement and efficiency focussed. Finance Managers and Financial Controllers will also be in demand especially those who are change catalysts and are able to drive businesses forward through efficiency strategies. We anticipate a steady increase in the demand for staff in the manufacturing, e-Commerce / technology and banking / insurance sectors.

Salary table for Auckland

Auckland and surrounding areas						
Job Title	Company size	Years of Experience				
		0-2 years	3-5 years	6-9 years	10 -15 years	> 15 years
Accountant / Company Accountant	S/M	55,000-75,000	60,000-90,000	60,000-90,000	60,000-90,000	60,000-90,000
	L	55,000-75,000	60,000-90,000	60,000-90,000	60,000-90,000	60,000-90,000
Accounts Payable Clerk	S/M	35,000-40,000	40,000-45,000	45,000-50,000	45,000-50,000	45,000-50,000
	L	35,000-40,000	40,000-45,000	45,000-50,000	45,000-55,000	45,000-55,000
Accounts Payable Manager	S/M	50,000-55,000	55,000-65,000	55,000-70,000	55,000-70,000	55,000-70,000
	L	50,000-55,000	55,000-65,000	65,000-75,000	65,000-75,000	65,000-75,000
Accounts Receivable Clerk	S/M	35,000-40,000	40,000-45,000	45,000-50,000	45,000-50,000	45,000-50,000
	L	35,000-40,000	40,000-45,000	45,000-50,000	45,000-55,000	45,000-55,000
Accounts Receivable Manager	S/M	50,000-55,000	55,000-65,000	55,000-70,000	55,000-70,000	55,000-70,000
	L	50,000-55,000	55,000-65,000	65,000-75,000	65,000-75,000	65,000-75,000
Assistant Accountant	S/M	45,000-52,000	55,000-65,000	55,000-65,000	55,000-65,000	55,000-65,000
	L	48,000-55,000	55,000-65,000	55,000-70,000	55,000-70,000	55,000-70,000
Business Advisory Services	S/M	50,000-60,000	60,000-85,000	85,000-120,000	85,000-120,000	85,000-120,000
	L	50,000-60,000	60,000-85,000	85,000-120,000	85,000-120,000	85,000-120,000
Business / Financial Analyst	S/M	75,000-85,000	75,000-100,000	75,000-110,000	75,000-120,000	75,000-120,000
	L	75,000-85,000	75,000-100,000	85,000-120,000	85,000-150,000	85,000-150,000
CFO/Finance Director	S/M	150,000-185,000	170,000-200,000	170,000-250,000	170,000-250,000+	170,000-250,000+
	L	150,000-200,000	170,000-250,000	170,000-300,000+	170,000-300,000+	170,000-300,000+

Auckland and surrounding areas						
Job Title	Company size	Years of Experience				
		0-2 years	3-5 years	6-9 years	10 -15 years	> 15 years
Commercial Manager	S/M	100,000-140,000	110,000-170,000	120,000-200,000	120,000-200,000	120,000-200,000
	L	100,000-140,000	110,000-170,000	120,000-240,000	120,000-210,000	120,000-210,000
Credit Controller	S/M	45,000-50,000	50,000-65,000	55,000-85,000	55,000-85,000	55,000-85,000
	L	45,000-50,000	50,000-65,000	55,000-85,000	55,000-85,000	55,000-85,000
Credit Manager	S/M	50,000-65,000	55,000-80,000	55,000-85,000	55,000-85,000	55,000-85,000
	L	50,000-65,000	55,000-85,000	75,000-120,000	75,000-120,000	75,000-120,000
External Auditor	S/M	50,000-60,000	65,000-100,000	85,000-150,000	85,000-150,000	85,000-150,000
	L	50,000-60,000	65,000-100,000	85,000-150,000	85,000-150,000	85,000-150,000
Finance Manager	S/M	85,000-95,000	100,000-110,000	100,000-120,000	100,000-120,000	100,000-120,000
	L	90,000-100,000	100,000-110,000	100,000-120,000	100,000-120,000	100,000-120,000
Financial Accountant	S/M	60,000-75,000	60,000-90,000	70,000-95,000	70,000-95,000	70,000-95,000
	L	65,000-75,000	70,000-90,000	75,000-100,000	75,000-100,000	75,000-100,000
Financial Controller	S/M	115,000-130,000	115,000-170,000	115,000-200,000	115,000-200,000	115,000-200,000
	L	115,000-130,000	120,000-170,000	120,000-250,000	150,000-250,000+	150,000-250,000+
Financial Planning & Analysis Manager	S/M	100,000-110,000	100,000-130,000	120,000-150,000	120,000-150,000	120,000-150,000
	L	100,000-110,000	100,000-130,000	120,000-150,000	120,000-150,000	120,000-150,000
Internal Auditor	S/M	-	-	-	-	-
	L	60,000-100,000	65,000-150,000	100,000-200,000	100,000-200,000	100,000-200,000
Management Accountant	S/M	65,000-75,000	70,000-90,000	70,000-110,000	70,000-110,000	70,000-110,000
	L	65,000-75,000	70,000-90,000	75,000-120,000	75,000-120,000	75,000-120,000
Payroll Clerk	S/M	40,000-50,000	45,000-60,000	50,000-75,000	50,000-75,000	50,000-75,000
	L	40,000-50,000	45,000-60,000	55,000-80,000	55,000-80,000	55,000-80,000
Payroll Manager	S/M	55,000-75,000	55,000-85,000	55,000-85,000	55,000-85,000	55,000-85,000
	L	55,000-75,000	55,000-85,000	60,000-95,000	85,000-100,000	85,000-100,000

Legend:

S = Small; defined as company with less than 50 employees

M = Medium; defined as company with less than 50 to 250 employees

L = Large; defined as company with more than 250 employees

Note: all salaries are listed in the local currency

The hiring outlook for Singapore

The Singapore market is generally split on whether the global recovery is over, or not. According to the Robert Half 2010 Workplace Survey, 42% of Singapore employees believe the worst to be over; while half (50%) still feel that the downturn is still having a significant impact. Despite the ongoing uncertainty, companies are taking the opportunity to rethink staffing strategies, and many are in fact ramping up their hiring in order to lure valuable talent and position themselves for growth.

Hiring demand for specific finance and accounting talent in Singapore is increasing in response to the promise of better times ahead. Specifically, most employers have indicated that they are recruiting finance and accounting staff to fill new positions, or to replace staff lost or retrenched due to the downturn. Accounting and operational staff are the two functional areas within accounting and finance that are most notably in demand.

While hiring demand is strong, employers should also have a strong focus on employee retention, as staff turnover results in significant financial and productivity losses to an organisation. From our survey results, we know that finance and accounting staff in Singapore work long hours and are also the least likely to negotiate their remuneration packages, with over half (51%) indicating that they never negotiate salary or benefits packages - a significantly higher amount than the regional average of 29%. Therefore, employers in Singapore cannot afford to wait to respond to employee demands, and instead must proactively look at using salary, career development programmes and other benefits such as flexi-hours and extra holidays as an ongoing retention strategy.

Salary table for Singapore

Singapore						
Job Title	Company size	Years of Experience				
		0-2 years	3-5 years	6-9 years	10 -15 years	> 15 years
Accountant	S/M	30,000-36,000	36,000-42,000	42,000-48,000	42,000-48,000	42,000-48,000
	L	36,000-42,000	42,000-54,000	54,000-66,000	66,000-72,000	66,000-72,000
Accounts / Accounts Payable / Accounts Receivable Executive	S/M	21,600-24,000	24,000 - 36,000	36,000-45,000	36,000-45,000	36,000-45,000
	L	24,000- 30,000	30,000-42,000	42,000-48,000	42,000-48,000	42,000-48,000
Accounts Payable Manager	S/M	-	42,000-48,000	48,000-54,000	54,000-72,000	54,000-72,000
	L	-	48,000-54,000	54,000-60,000	60,000-78,000	60,000-78,000
Accounts Receivable Manager	S/M	-	42,000-48,000	48,000-54,000	54,000-72,000	54,000-72,000
	L	-	48,000-54,000	54,000-60,000	60,000-78,000	60,000-78,000
Assistant Accountant	S/M	24,000-30,000	30,000-36,000	36,000-42,000	36,000-42,000	36,000-42,000
	L	30,000-36,000	36,000-45,000	45,000-50,000	45,000-50,000	45,000-50,000
Business Analyst	S/M	36,000-42,000	42,000-48,000	48,000-60,000	48,000-60,000	48,000-60,000
	L	40,000-48,000	48,000-54,000	54,000-72,000	72,000-84,000	72,000-84,000
Finance Director/ Vice President Finance/ CFO	S/M	120,000-130,000	130,000-150,000	150,000-180,000	180,000-200,000	180,000-200,000
	L	132,000-144,000	144,000-160,000	160,000-190,000	190,000-250,000	250,000-300,000
Compliance Officer	S/M	-	-	-	-	-
	L	36,000-42,000	42,000-66,000	66,000-100,000	100,000-120,000	120,000-180,000
Credit Controller	S/M	-	-	-	-	-
	L	41,000-48,000	50,000-62,000	63,000-78,000	79,000-100,000	79,000-100,000

Singapore						
Job Title	Company size	Years of Experience				
		0-2 years	3-5 years	6-9 years	10 -15 years	> 15 years
Credit Manager	S/M	42,000-48,000	48,000-60,000	60,000-78,000	78,000-90,000	78,000-90,000
	L	48,000-60,000	60,000-80,000	80,000-90,000	90,000-110,000	90,000-110,000
Finance Manager	S/M	48,000-60,000	60,000-78,000	78,000-90,000	90,000-105,000	90,000-105,000
	L	60,000-66,000	66,000-84,000	84,000-100,000	100,000-110,000	100,000-110,000
Financial Accountant	S/M	36,000-42,000	42,000-48,000	48,000-58,000	58,000-66,000	58,000-66,000
	L	42,000-48,000	48,000-70,000	70,000-85,000	85,000-98,000	85,000-98,000
Financial Analyst/ Senior Financial Analyst	S/M	36,000-42,000	42,000-50,000	50,000-60,000	60,000-80,000	60,000-80,000
	L	42,000-50,000	50,000-72,000	72,000-95,000	95,000-110,000	95,000-110,000
Financial Controller	S/M	65,000-72,000	72,000-84,000	84,000-90,000	90,000-100,000	90,000-100,000
	L	90,000-96,000	96,000-120,000	120,000-150,000	150,000-180,000	180,000-200,000
Financial Planning & Analysis Manager	S/M	–	50,000-60,000	60,000-80,000	80,000+	80,000+
	L	–	72,000-95,000	95,000-110,000	110,000+	110,000+
Internal Auditor / Senior Internal Auditor/ Internal Auditor Manager	S/M	30,000-36,000	36,000-54,000	54,000-66,000	66,000-90,000	90,000-120,000
	L	36,000-42,000	42,000-66,000	66,000-100,000	100,000-120,000	120,000-180,000
Management Accountant	S/M	33,000-36,000	36,000-54,000	54,000-72,000	72,000-84,000	72,000-84,000
	L	36,000-42,000	42,000-66,000	66,000-80,000	80,000-90,000	80,000-90,000
Payroll Executive/ Supervisor	S/M	30,000-35,000	35,000-40,000	40,000-60,000	60,000-72,000	60,000-72,000
	L	35,000-42,000	42,000-60,000	60,000-78,000	78,000-96,000	78,000-96,000
Payroll Manager	S/M	–	40,000-60,000	60,000-72,000	60,000-72,000	60,000-72,000
	L	–	60,000-78,000	78,000-96,000	78,000-96,000	78,000-96,000
Tax Executive / Manager	S/M	36,000-45,000	45,000-55,000	55,000-72,000	72,000-96,000	72,000-96,000
	L	42,000-48,000	48,000-60,000	60,000-108,000	108,000-150,000	108,000-150,000
Treasurer	S/M	36,000-42,000	42,000-60,000	60,000-72,000	72,000-96,000	72,000-96,000
	L	36,000-45,000	45,000-75,000	75,000-100,000	100,000-150,000	100,000-150,000

Legend:

S = Small; defined as company with less than 50 employees

M = Medium; defined as company with less than 50 to 250 employees

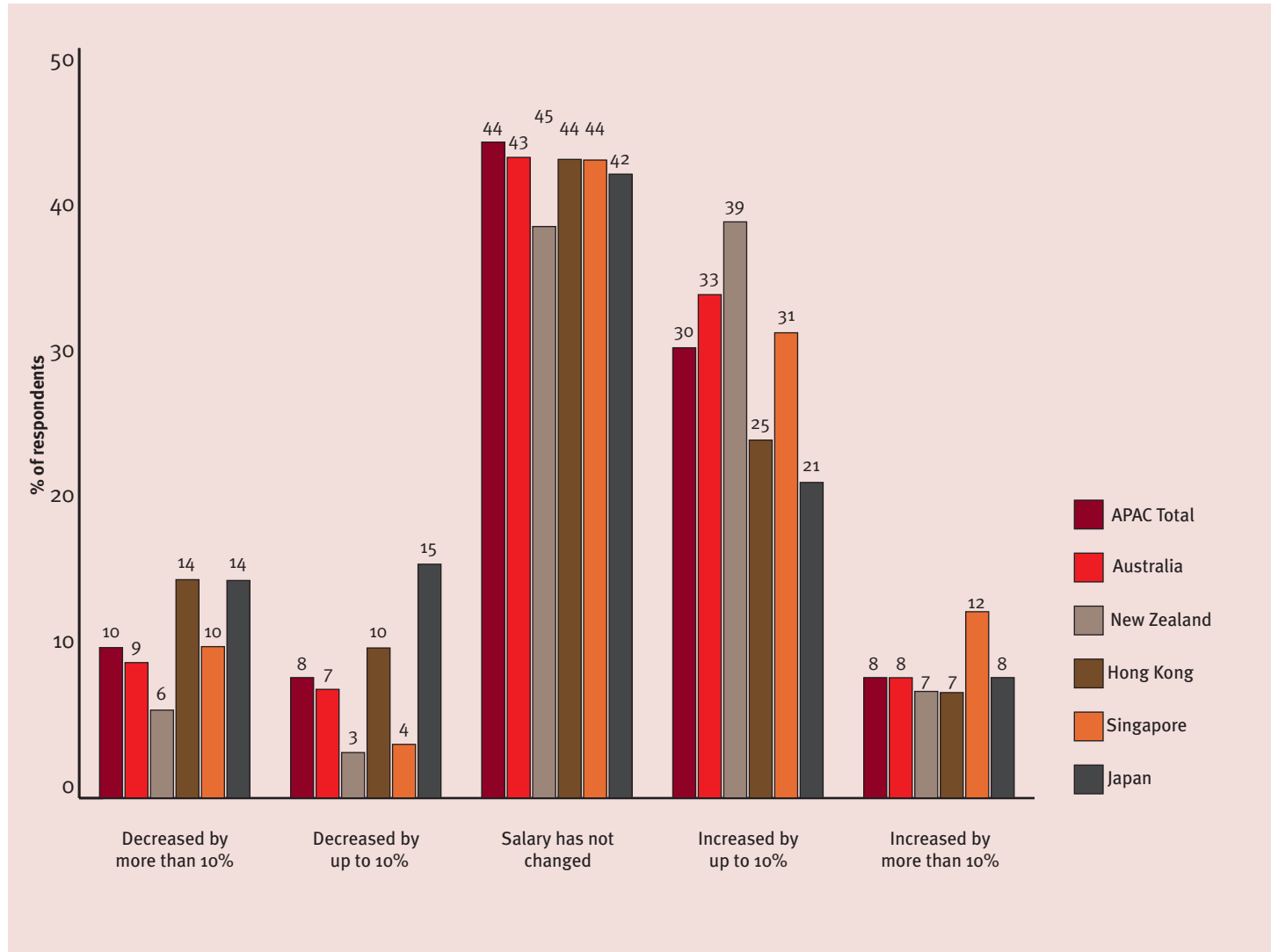
L = Large; defined as company with more than 250 employees

Note: all salaries are listed in the local currency

APAC Employee Findings & Comparisons

Salary trends and negotiations

How has your total salary changed over the past 12 months?



Note: Percentages may not add up to 100% due to rounding

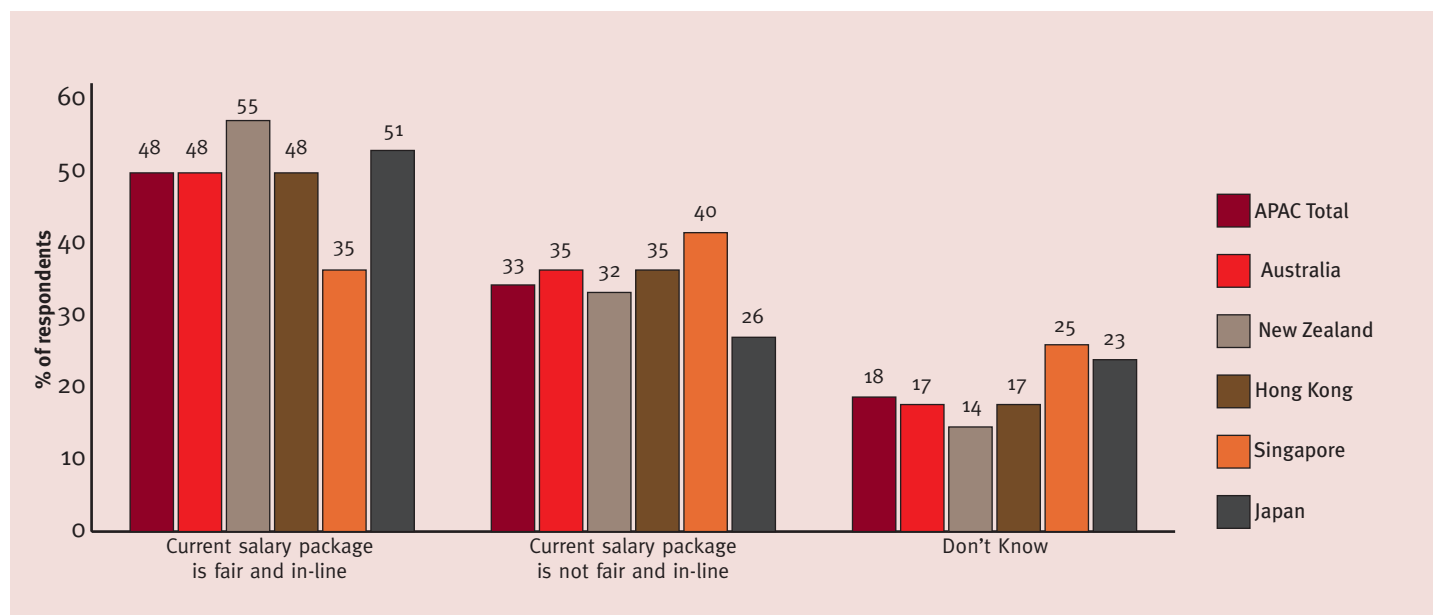
Salaries generally remained static, with 44% of Asia Pacific employees experiencing no change in income over the last year. However, over one in three (38%) employees did receive a salary increase over the 12 month period, signalling renewed optimism in the market and a swing back in the favour of staff.

Despite over half (54%) of Asia Pacific finance and accounting employees being satisfied with their current salary and benefits package, employers cannot become complacent in reintroducing

financial reward packages, as these will become the key tools for talent retention over the coming year.

Of the respondents who gained a pay rise, a third said their salaries increased because they performed well. This indicates that even in difficult economic conditions, strong performing staff are in high demand. This further reinforces the need for forward-looking employers to do what they can to retain these people, no matter the economic landscape.

Is your current salary package fair and in line with the market?

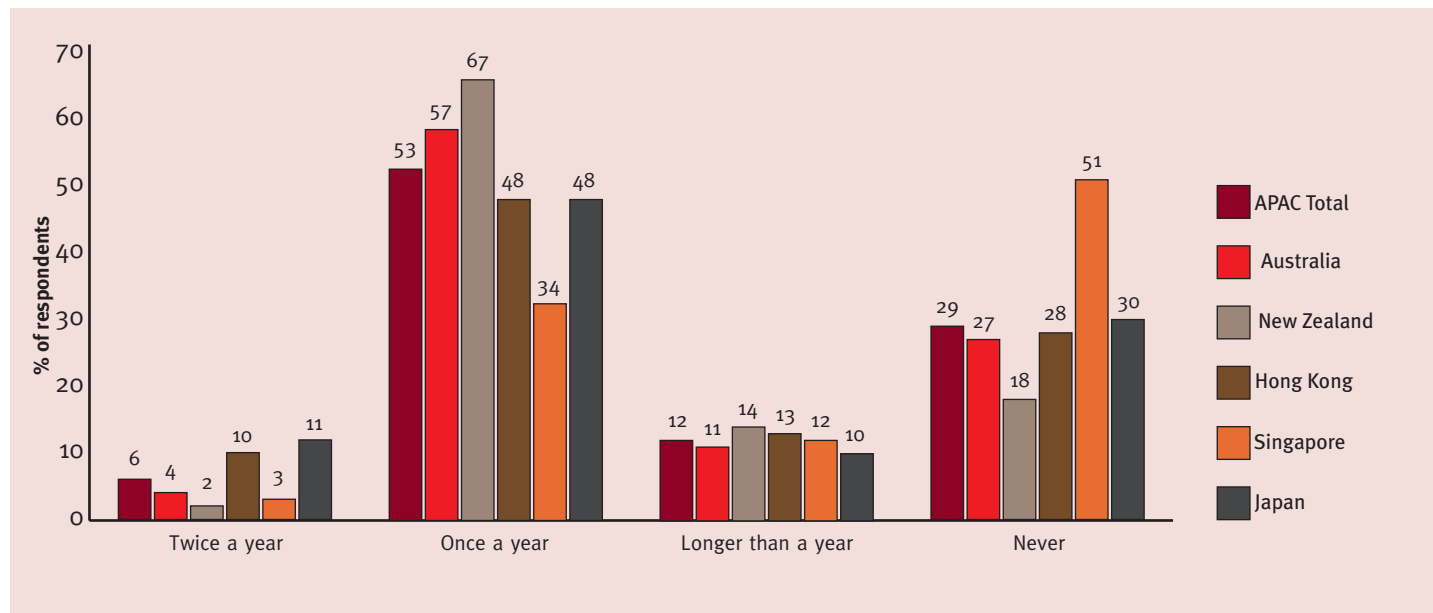


Note: Percentages may not add up to 100% due to rounding

While most Asia Pacific finance and accounting employees believe their salary package is fair, a significant portion (33%) of employees do not. For example, Singapore respondents were the most dissatisfied with their salary package (40%), while Japanese employees the most satisfied, despite 26% still believing that their

package was not fair and in line with the market. This trend is worrying as employees who are dissatisfied with their salary might look elsewhere if they feel they are being treated unfairly – a situation which is particularly important as the job market becomes more fluid and employees begin to explore their options.

How often do you negotiate your salary or benefits package?

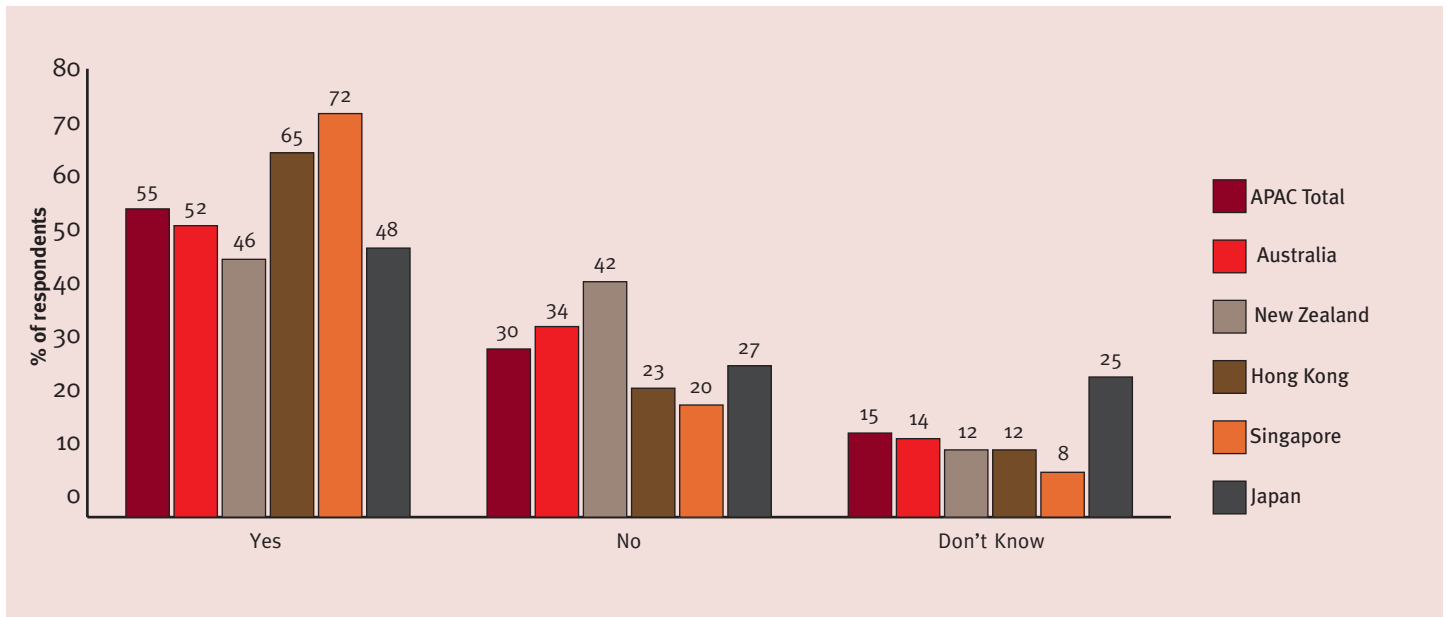


Note: Percentages may not add up to 100% due to rounding

Interestingly, a significant portion (29%) of Asia Pacific finance and accounting employees never negotiate salary, with Singapore being the least likely to do so (51%). Of the majority that do negotiate salary, this is on an annual basis, which often coincides with a performance review process.

Employers should be aware of this trend and go into performance reviews with the salary discussion in mind and a level of financial flexibility decided. Those employers in Hong Kong and Singapore however, need to be proactive because staff will not be as forthcoming about their salary goals as other countries in the region.

Do you believe it is necessary to switch jobs to gain greater bargaining power in salary negotiations?

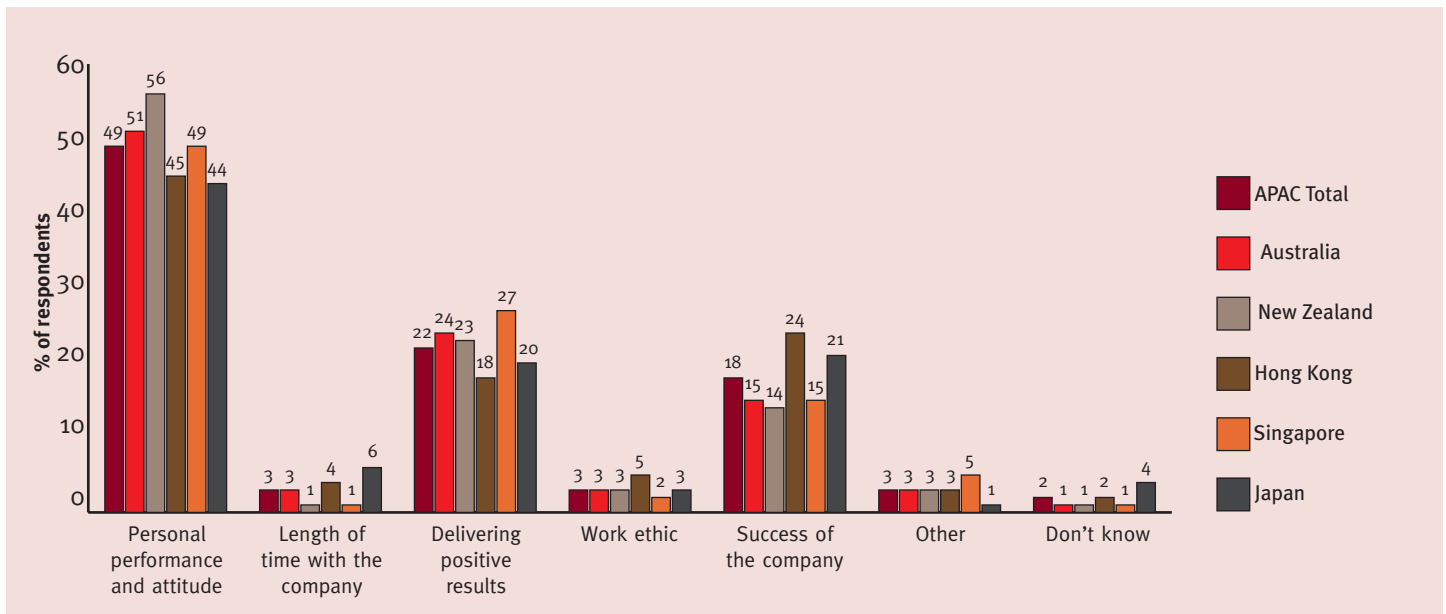


It is interesting to note that more than half (55%) of Asia Pacific finance and accounting employees believe it necessary to switch jobs in order to gain greater bargaining power in salary negotiations. This was a particularly prominent belief with Singapore respondents (72%), whereas New Zealand employees are far more loyal, with only 46% believing that a job change is the best way to increase their salary. With the economy improving, the number of employees changing jobs is expected to increase. Therefore, as employees

gain more bargaining power, employers need to think of new and innovative ways to retain key staff, such as one-off gifts, professional development or new training opportunities.

“...more than half of Asia Pacific finance and accounting employees believe it necessary to switch jobs in order to gain greater bargaining power in salary negotiations.”

What do you think is the most important factor to secure a pay rise?



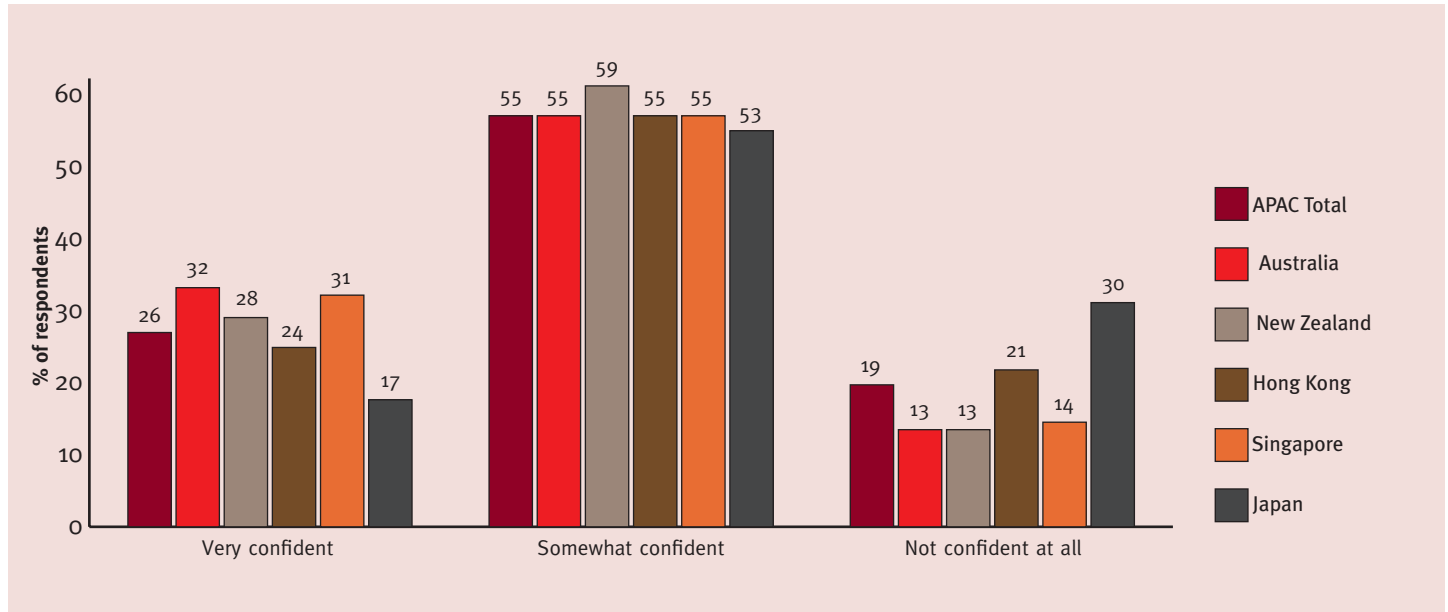
Note: Percentages may not add up to 100% due to rounding

In the Asia Pacific region, finance and accounting employees believe that personal performance and attitude is the most important factor in achieving a pay rise. While these factors do play a part, many employers, especially larger global organisations where pay structures are more formalised, look at tangible results

and achievements. Employers and employees need to be aligned in their understanding of what will constitute a pay rise, as this will allow employers to manage expectations and maintain a positive relationship with key talent.

Industry growth

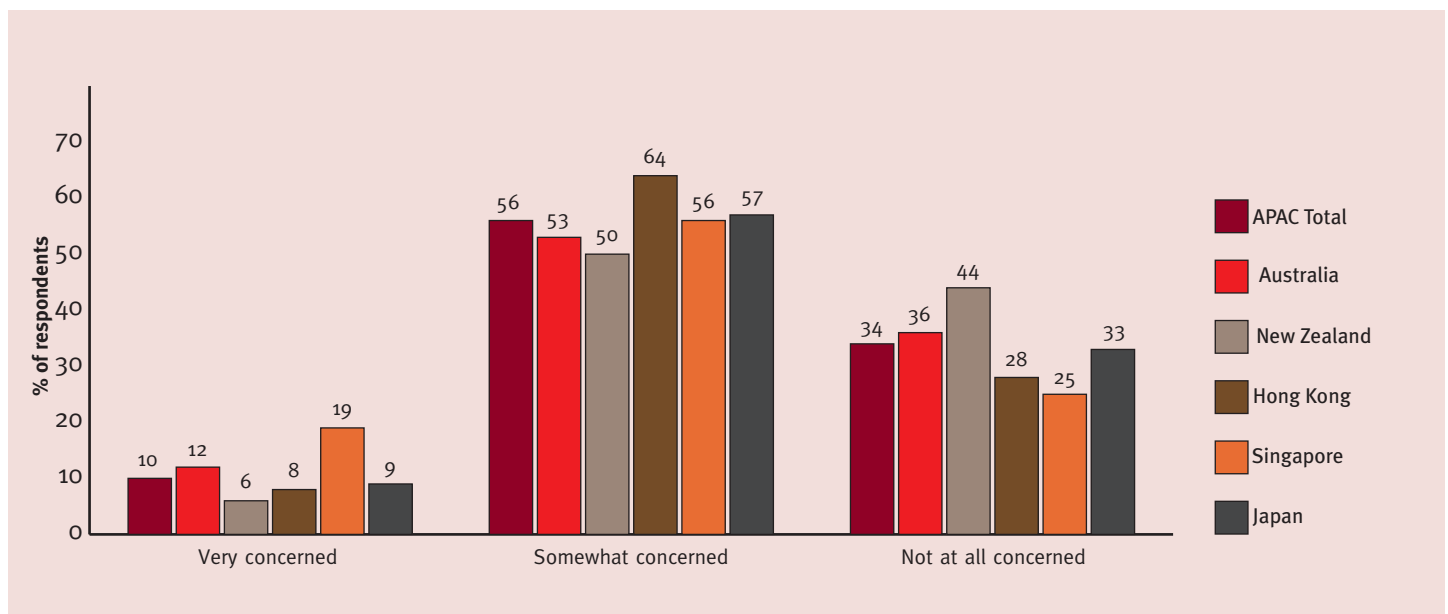
How confident are you in your company's growth prospects?



The majority of finance and accounting staff feel somewhat or very confident in their company's growth prospects. Now that the economy is picking up, this is an ideal time for employers to

generate enthusiasm within their teams and really lift staff morale. This is particularly important in countries such as Japan, where confidence levels are somewhat lower than the rest of the region.

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



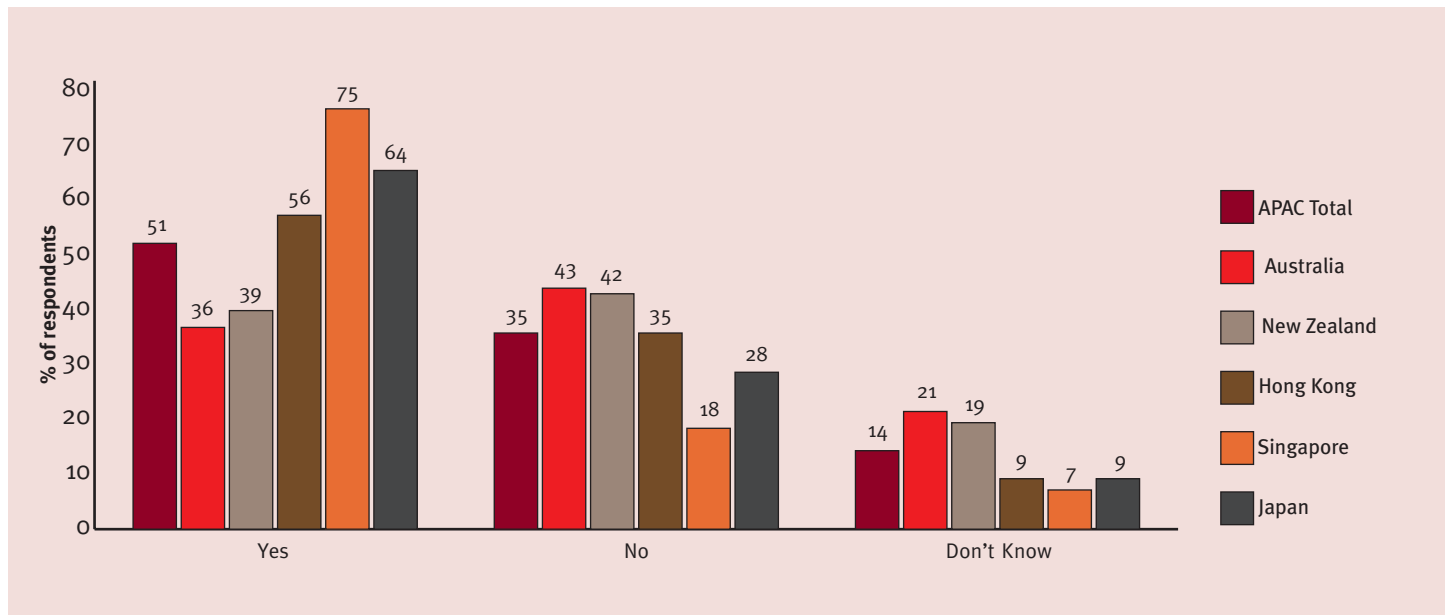
Note: Percentages may not add up to 100% due to rounding

While there is significant confidence in growth prospects across the region, there is also considerable concern amongst managers in relation to talent retention. That is, two-thirds (66%) of Asia Pacific finance and accounting employers are somewhat or very concerned about losing top financial performers to other job opportunities in the next year. Singapore employers are the most anxious, with three-quarters (75%) somewhat or very concerned about losing their top financial performers.

A skills shortage of qualified candidates in the finance and accounting sector is creating an employee's market, providing this group with greater opportunity to negotiate wages and benefits. Therefore, it is vital that employers ask what employees want out of their professional development programs that will entice them to stay. For example, the majority (44%) of respondents across the region identified leadership or management skills training as the most valuable type of training at this point in their career.

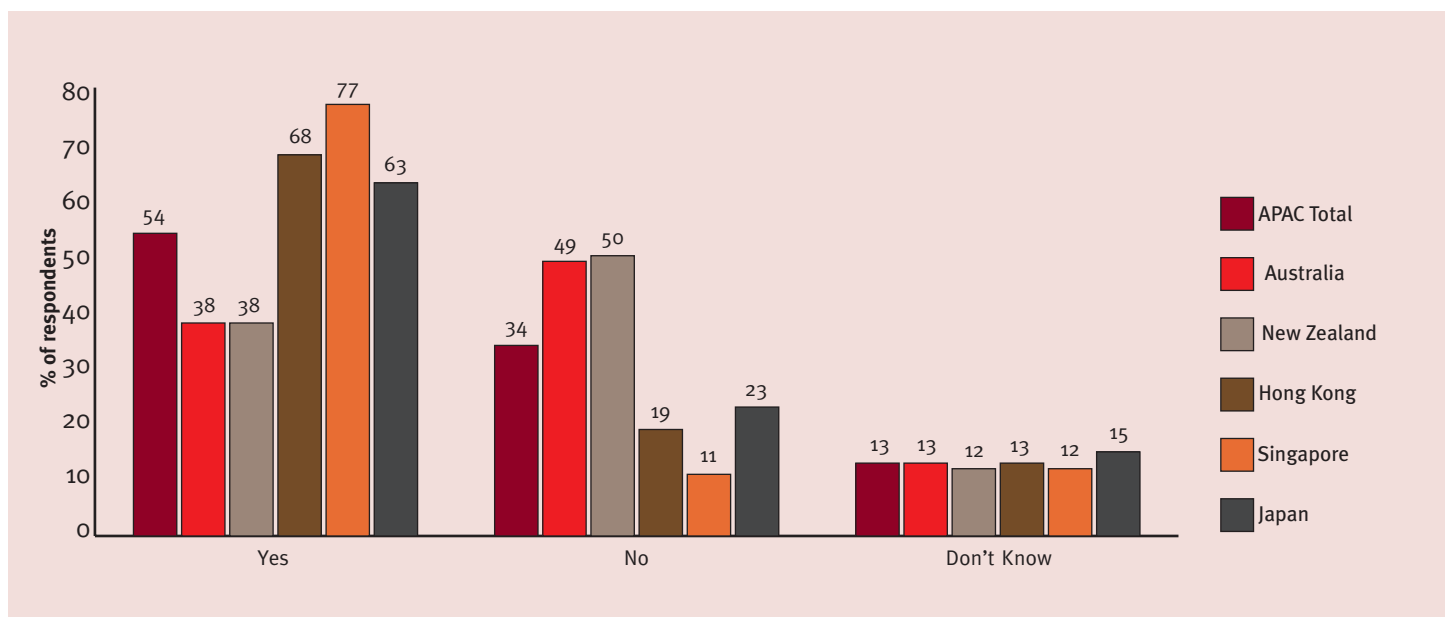
Benefits

Did you receive a bonus in 2009?



Note: Percentages may not add up to 100% due to rounding

Do you expect to receive a bonus in 2010?

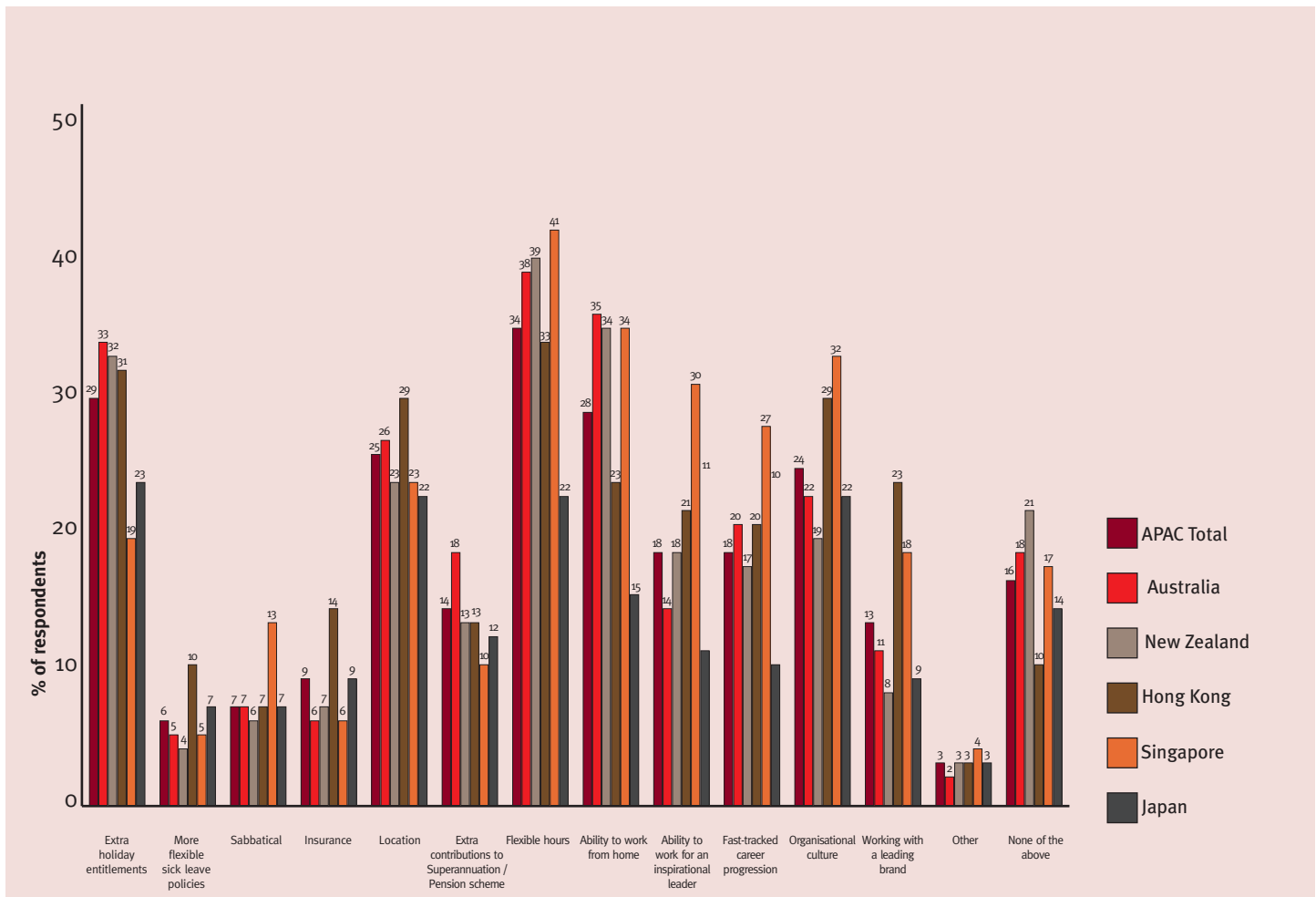


There are similar findings within each country, between the number of employees who received a bonus in 2009 and the number who expect to receive a bonus in 2010. Hong Kong was the exception in this category, with a much larger difference between the numbers that received a bonus in 2009 (56%) and the number that expect to receive one in 2010 (68%). This indicates that staff in this market will no longer allow the downturn to be an excuse for a lack of financial reward.

“Employers should not be misled to think that employees do not require financial recognition.”

Australian and New Zealand employees, however, are being far more understanding of the economic situation, sitting well below the average in their expectations for a bonus in 2010. Employers should not be misled to think that employees do not require financial recognition. The economic landscape is changing rapidly and this will continue to influence labour market flow. Therefore, it is important that employers revert to salary increases and other retention strategies as the market changes and employees begin to assess their options.

What factors would influence your decision to accept a slightly lower salary?



For employers that are looking for strategies to retain key staff, flexible hours and more holidays might just do the trick, as these were identified as the top two factors that would influence an employee's decision to accept a slightly lower salary. Flexible hours and extra holidays were popular retention strategies during the downturn and many employees have realised the positive impact this has had on their general well-being. Particularly in markets such as Hong Kong where employees have the longest working week and such benefits are of high value.

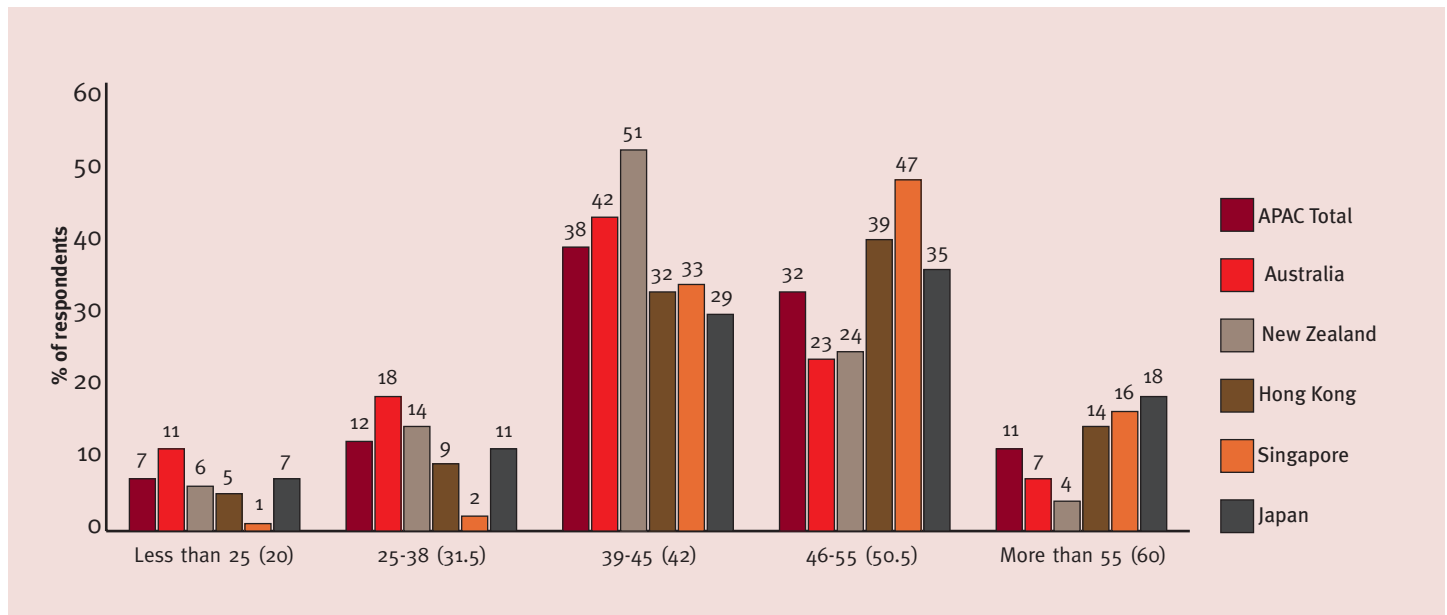
Gender also plays a big part in this situation, with 39% of females willing to accept a lower salary if they were able to have flexible

working hours, compared to their male counterparts who would be less inclined (29%). Females are also more willing (35%) to take less pay for the ability to work from home, whereas only 23% of men believe that this is a strong incentive. This situation reinforces the greater out-of-work responsibilities women have, such as family commitments.

However, this trend is slowly changing with the gradual introduction of gender equality policies into workplace agreements. This is especially prominent in countries such as Australia, where gender diversity in senior positions, as well as paid parental leave is an important topic of political debate.

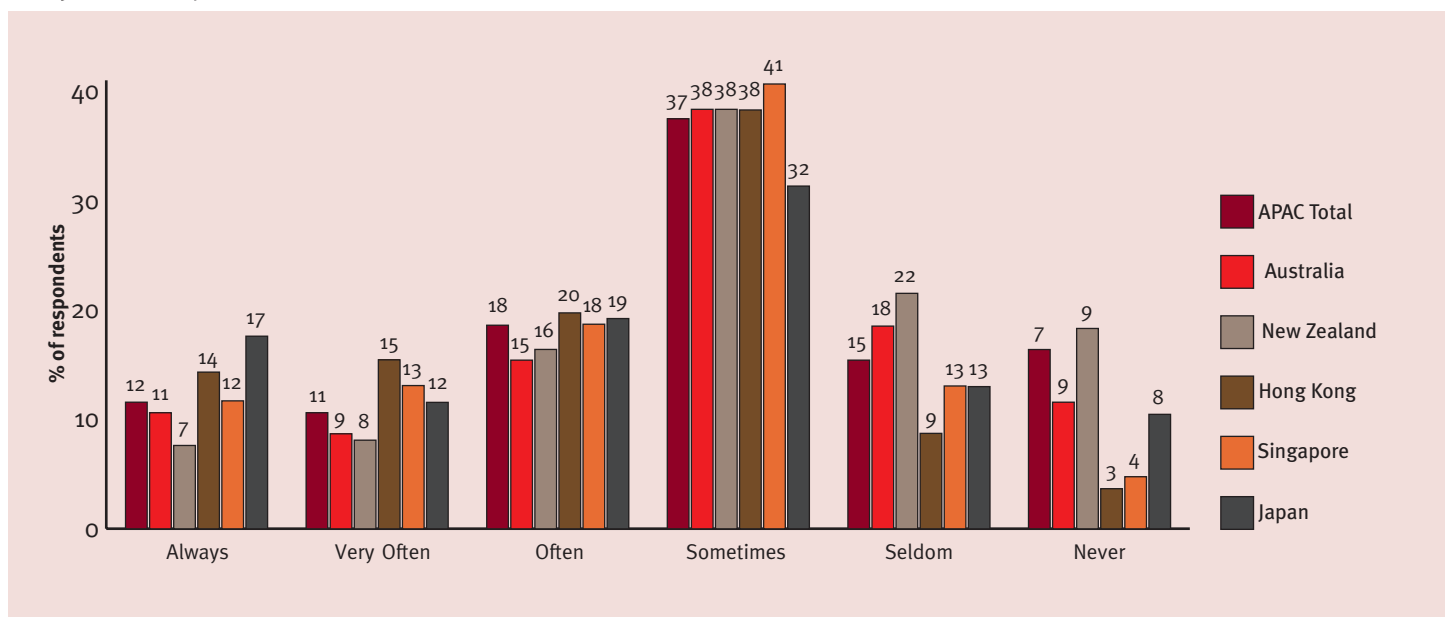
Workplace conditions

How many hours per week do you work on average?



Note: Percentages may not add up to 100% due to rounding

Do you feel pressure to work additional hours?



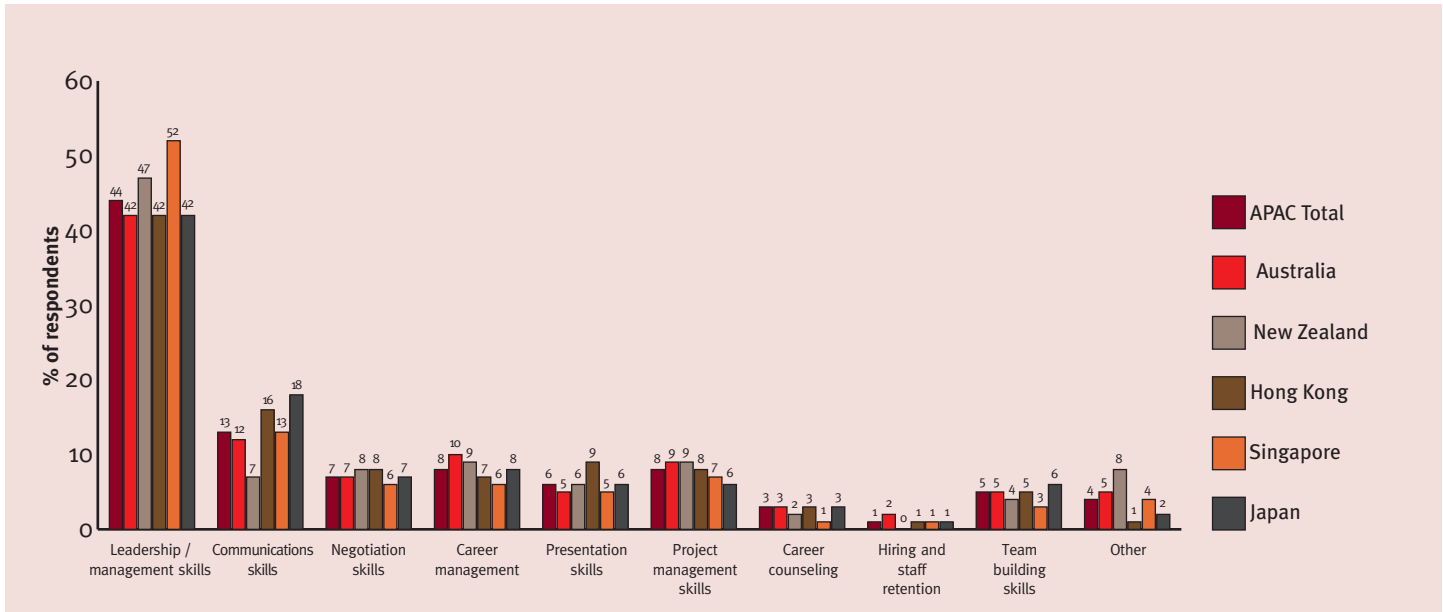
Note: Percentages may not add up to 100% due to rounding

Many employees in the region work above the standard 40 hour week, with those on the Asian subcontinent, such as Hong Kong, Japan and Singapore, being the most likely to do so. Australian and New Zealand employees tend to be more measured in their working hours, highlighting the value that these employees place on work-life balance. Employees from Japan are the most pressured to work long hours, signalling to Japanese employers that they may need to look at alternatives, such as hiring temporary or contract staff to relieve pressure from already hard-working teams.

In addition, 41% of Asia Pacific finance and accounting employees often or always feel pressured to work additional hours. This is because many companies reduced staff numbers in the downturn, and many are still running skeleton staff in an effort to keep costs down. This does not save money in the long run as it causes unrealistic workloads for employees, placing them in danger of burnout, resulting in reduced efficiency, productivity and morale.

Training and Development

What type of training / development would you find most valuable at this point in your career?



Note: Percentages may not add up to 100% due to rounding

Leadership and management skills training were by far the most valuable types of training identified by employees across the region, especially in Singapore (52%) and New Zealand (47%). This indicates a desire to build the skills necessary to move up the ranks and really begin to grow in the organisation.

Offering training and development opportunities to staff is a highly effective retention strategy for employers, as it not only builds necessary efficiency skills, but engenders a sense of loyalty and passion within teams.

In most countries within the region, communications skills were identified as the next most important development priority for many employees, such as those in Japan (18%), Hong Kong (16%), Singapore (13%) and Australia (12%).

Survey Demographics

Locations of respondents surveyed

Countries	%
Australia	25
New Zealand	22
Hong Kong	21
Singapore	12
Japan	20

Gender

Gender	Total	Australia	New Zealand	Hong Kong	Singapore	Japan
	%	%	%	%	%	%
Male	52	48	42	49	43	77
Female	48	52	58	51	57	23

Age

Age	Total	Australia	New Zealand	Hong Kong	Singapore	Japan
	%	%	%	%	%	%
Under 25 years	4	4	1	10	2	3
25-35 years	30	33	25	41	34	17
36-45 years	35	29	35	33	37	38
46-55 years	22	21	27	14	17	32
56-65 years	6	10	9	1	2	8
Over 65 years	2	3	3	0	0	2

Note: Percentage may not add up to 100% due to rounding

Respondents by Job title

Job title	Total	Australia	New Zealand	Hong Kong	Singapore	Japan
	%	%	%	%	%	%
CFO / Finance Director	13	9	9	14	17	20
Finance Controller	14	9	12	14	17	20
Partner	3	4	2	3	1	3
Finance Manager	15	12	15	14	20	17
Commercial Manager	2	2	3	2	1	2
Business Advisory Services	2	1	3	3	1	2
Financial Accountant	8	7	9	7	11	5
Management Accountant	4	5	6	2	2	2
Financial Analyst	3	4	1	4	4	4
Business Analyst	3	3	3	3	5	2
Assistant Accountant	5	6	9	6	2	2
Internal Auditor	2	1	0	3	4	2
External Auditor	1	0	1	2	2	2
Merger & Acquisition Manager / Director	0	0	0	1	0	0
Tax Manager	1	1	1	1	1	2
Credit Manager	2	3	2	1	1	2
Credit Controller	1	1	2	1	0	1
Accounts Payable Manager	2	4	2	2	0	0
Accounts Receivable Manager	1	1	1	0	0	0
Accounts Payable Clerk	4	6	4	5	1	1
Accounts Receivable Clerk	2	3	1	1	0	1
Payroll Manager	2	3	3	1	0	1
Payroll Clerk	3	3	2	4	0	5
Accounting Manager	0	0	0	1	0	0
Accounts Assistant	1	1	1	1	0	0
Bookkeeper	1	2	1	0	0	0
Financial Planning & Analysis Manager	0	0	0	0	1	0
Tax Accountant	1	1	1	0	0	0
Treasurer	0	0	0	1	0	0
Other	6	7	7	4	7	4

Note: Percentage may not add up to 100% due to rounding

Do you have a professional accountancy qualification?

Professional qualifications	Total	Australia	New Zealand	Hong Kong	Singapore	Japan
	%	%	%	%	%	%
Yes	54	48	54	61	73	45
No	32	39	34	17	19	41
Currently studying towards professional qualifications	14	13	12	22	8	14

Status of employment

Employment Type	Total	Australia	New Zealand	Hong Kong	Singapore	Japan
	%	%	%	%	%	%
Temp / contract	12	13	10	13	8	16
Permanent- full time	81	76	82	82	90	80
Permanent- part time	7	11	8	4	2	4

Business Sectors

Sector	Total	Australia	New Zealand	Hong Kong	Singapore	Japan
	%	%	%	%	%	%
Accountancy practice	9	6	11	11	4	9
Retail	9	8	7	11	3	13
FMCG	4	3	6	4	2	4
Telecommunications	3	2	3	4	4	2
Financial Services	14	13	13	17	18	11
Manufacturing	14	11	14	14	17	17
Media & Entertainment	3	2	3	4	2	4
Public sector	3	4	4	1	1	1
Professional Services	7	9	5	9	3	9
Not-for-profit/ Charity	2	5	3	1	0	1
Pharmaceutical/ Healthcare	4	4	4	4	5	6
IT/Software/ Technology	6	3	4	5	9	9
Mining & Resources	5	11	3	1	6	2

Note: Percentage may not add up to 100% due to rounding

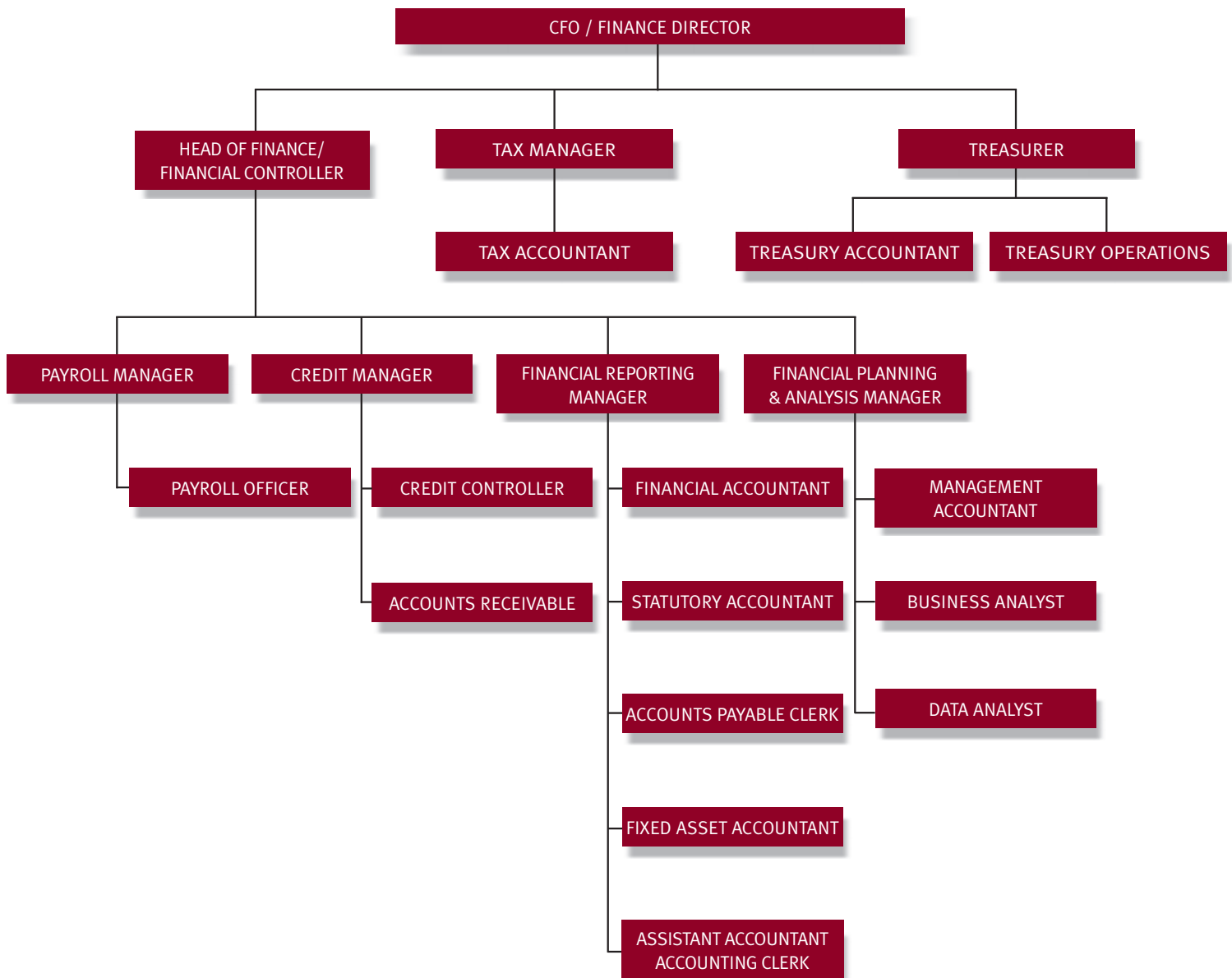
Business Sectors

Sector	Total	Australia	New Zealand	Hong Kong	Singapore	Japan
	%	%	%	%	%	%
Education	3	3	3	3	2	5
Construction/ Engineering	2	4	2	1	5	1
Advertising & Marketing	1	1	1	1	0	0
Agriculture, Forestry and Fishing	1	1	1	1	0	0
Property	2	2	2	1	3	1
Transport & Logistics	2	2	3	3	6	1
Travel/ Tourism/ Hospitality	3	4	4	1	3	1
Wholesale & Distribution	1	1	1	0	1	1
Other	3	3	2	3	3	3

Note: Percentage may not add up to 100% due to rounding

SAMPLE FINANCE DEPARTMENT ORGANISATIONAL STRUCTURE

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



MORE THAN 360 OFFICES WORLDWIDE HAMMERSMITH HAMBURG ANTWERP BIRMINGHAM PHOENIX
BRUSSELS KINGSTON BAKERSFIELD GENOA LYON NEW YORK OAKLAND SAN JOSE LOS ANGELES DUBLIN DENVER
TAMPA FRANKFURT CORAL GABLES ORLANDO STUTTGART RIO DE JANEIRO MUNICH WIESBADEN TURIN TOKYO
MIAMI NEW ORLEANS HONOLULU SAN FRANCISCO PORTLAND VIENNA LILLE DAVENPORT NANTES LIEGE OAKBROOK
OVERLAND PARK LUXEMBOURG COLUMBIA LOUISVILLE ATLANTA LIVERPOOL MILTON KEYNES LONDON
NOTTINGHAM BERLIN RICHMOND SAN DIEGO BALTIMORE BRAINTREE PARIS CAMBRIDGE SPRINGFIELD BOSTON
MELBOURNE CHAPEL HILL SYRACUSE CHARLOTTE HONG KONG MANCHESTER GHENT MADRID COLUMBUS
ROME MEMPHIS EINDHOVEN CHICAGO MILAN LANCASTER PHILADELPHIA PRAGUE PITTSBURGH PROVIDENCE
CHARLESTON ZURICH VANCOUVER RICHMOND SEATTLE TACOMA MIDDLETON SALT LAKE CITY MILWAUKEE SYDNEY
BRISBANE BURLINGTON SINGAPORE DALLAS OTTAWA MONTREAL TORONTO DUBAI EL PASO NORTH YORK
WASHINGTON ROTTERDAM AUCKLAND SAN ANTONIO GLASGOW MANCHESTER SAO PAULO BRISTOL EDINBURGH
CARDIFF SOUTHAMPTON AMSTERDAM WATFORD WINDSOR AIX EN PROVENCE VINCENNES DUSSELDORF

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