

Key Findings

How did you enter Accountancy?	2008	2007
School Leaver	19%	17%
Accounting Technician	14%	15%
Mature Student	12%	15%
Finance Graduate	44%	43%
Non-Relevant Degree Holder	10%	10%

Leave Availed Of	2008	2007
Force Majeure	30%	26%
Parental Leave	20%	13%
Maternity Leave	54%	43%
Paternity Leave	22%	18%

Employment Sectors	2008	2007
Public Practice	26%	27%
Corporate/Industry	37%	33%
Financial Services	23%	23%
Public Sector (includes not for profit)	15%	17%

Salary Increases	2008	2007
0%	16%	13%
1 - 3%	20%	19%
4 - 5%	24%	23%
6+%	40%	45%

Reason for Salary Increase	2008	2007
Inflation / Cost of living	38%	34%
Additional Responsibility	21%	22%
Performance	32%	32%
Exam / Training Success	9%	12%

Would you be willing to reduce your salary for a better quality of life?	2008
Yes	22%
No	45%
Maybe	33%

Are you satisfied with your choice of accountancy as a career?	2008
Yes	93%
No	7%

Do you have flexible hours of work?	2008	2007
Yes	39%	37%
No	61%	63%

Eligibility to hold or hold an ACCA Practising Certificate	2008	15%	2007	13%
Women	40	36%	28	29%
Men	70	64%	68	71%

Key Findings

Key Salary Changes	€'000s	€'000s	% Increase 2007/2008
Year One Student			
Public Practice	19	17	12%
Corporate Sector	30	29	3%
Financial Services	33	28	18%
Public Sector	29	23	26%
New member			
Public Practice	43	40	8%
Corporate Sector	51	47	9%
Financial Services	55	52	6%
Public Sector	51	47	9%
Senior Members			
Partner in Public Practice	124	110	13%
Financial Controller (Corporate Sector)	81	70	16%
Financial Controller (Financial Services)	89	84	6%
Finance Director (Corporate Sector)	128	127	1%
Finance Director (Financial Services)	136	105	30%

Study Leave - average days allowed per paper

	1	2	3	4	5	>5	none
Public practice	1%	2%	8%	2%	35%	39%	14%
Non Public practice	7%	27%	14%	7%	6%	6%	32%

Other Benefits

2008

Student registration fees	56%
Student exam and exemption fees	68%
Travel expenses to college	7%
Paid study leave	73%
Annual subscriptions	63%
Company car	9%
Private health insurance	37%
Share options	17%
Post qualification training	44%
Health checks/leisure facilities	20%
Subsidised canteen/restaurant facilities	29%
Subsidised Loans	7%

Public Practice

Overall

	REPUBLIC OF IRELAND		NORTHERN IRELAND	
ACCA Status	Overall Range €'000s	Avg €'000s	Overall Range £'000s	Avg £'000s
<1 year student	10-33	19	n/a	n/a
Year 1 student	14-30	20	12-18	14
Year 2 student	11-48	22	10-15	14
Year 3 student	15-60	28	11-30	17
New Member	17-81	43	15-35	25
3 + qual	22-130	46	13-31	21
Manager	19-140	65	28-53	38
Partner	45-400	124	30-125	65

Practice Size (Republic of Ireland)

	Sole Practitioner		2 - 3 Partners		4 - 6 Partners		7 - 10 Partners		11+ Partners		100+ partners	
ACCA Status	Range €'000s	Average €'000s	Range €'000s	Average €'000s	Range €'000s	Average €'000s	Range €'000s	Average €'000s	Range €'000s	Average €'000s	Range €'000s	Average €'000s
<1 year student	13-32	19	10-24	18	16-22	18	n/a	n/a	n/a	n/a	16-33	23
Year 1 student	15-30	22	15-25	20	14-27	20	n/a	n/a	17-28	21	n/a	n/a
Year 2 student	16-28	20	11-33	23	17-32	23	17-30	21	21-48	30	25-28	26
Year 3 student	15-35	26	15-46	27	18-40	26	16-38	28	27-48	35	34-60	41
New Member	17-68	38	22-70	42	30-65	43	38-81	50	33-60	52	49-55	51
3 + qual	22-70	45	24-66	45	27-70	41	55-56	55	28-67	46	45-66	54
Manager	33-100	58	35-120	64	35-107	57	50-94	69	50-130	79	61-140	89
Partner	45-250	90	50-400	146	70-150	109	120-225	173	n/a	n/a	n/a	n/a

Rural, Town & City (Republic of Ireland)

	Rural		Town		City	
ACCA Status	Range €'000s	Average €'000s	Range €'000s	Average €'000s	Range €'000s	Average €'000s
<1 year student	13-18	17	10-20	16	15-33	20
Year 1 student	20-28	22	15-30	20	14-28	20
Year 2 student	16-20	18	11-30	21	16-48	23
Year 3 student	16-33	25	15-40	26	16-60	30
New Member	30-70	46	17-70	37	25-81	46
3 + qual	28-60	43	25-70	42	24-130	52
Manager	35-60	51	33-100	55	35-140	72
Partner	45-200	101	50-250	109	60-400	145

Public Practice 2

Regional Analysis (1)

	Athlone		Belfast		Cork		Derry		Dublin	
ACCA Status	Range €'000s	Average €'000s	Range £'000s	Average £'000s	Range €'000s	Average €'000s	Range £'000s	Average £'000s	Range €'000s	Average €'000s
<1 year student	17-20	19	12	12	16-17	17	n/a	n/a	10-33	21
Year 1 student	17-30	21	12-18	14	16-20	18	12-14	13	15-28	22
Year 2 student	18-30	23	11-15	13	17-30	23	14-15	14	17-48	25
Year 3 student	22-28	25	11-21	17	16-35	26	n/a	17	18-60	31
New Member	32-40	37	16-35	26	30-45	39	18-28	24	17-81	49
3 + qual	27-49	42	13-31	21	24-70	47	21-26	24	25-130	54
Manager	33-90	56	31-53	39	35-100	58	28-44	36	40-140	77
Partner	n/a	n/a	40-65	70	50-120	80	30-68	48	60-400	148

Regional Analysis (2)

	Dundalk		Galway		Limerick		Sligo		Waterford	
ACCA Status	Range €'000s	Average €'000s	Range €'000s	Average €'000s	Range €'000s	Average €'000s	Range €'000s	Average €'000s	Range €'000s	Average €'000s
<1 year student	16-18	17	16-18	17	13-18	15	n/a	n/a	16-19	18
Year 1 student	16-23	20	n/a	n/a	15-18	17	18-20	19	15-18	17
Year 2 student	18-27	23	16-24	20	16-26	19	n/a	n/a	21-22	21
Year 3 student	16-36	25	23-32	28	15-35	24	16-38	25	28-40	33
New Member	30-40	34	25-58	39	25-34	30	n/a	n/a	34-37	35
3 + qual	27-48	38	35-50	43	32-60	43	31-43	39	30-53	37
Manager	38-100	57	35-81	52	50-75	63	45-50	48	40-100	60
Partner	60-150	100	60-150	93	70-200	115	65-250	158	55-125	90

Corporate Sector

City, Town, Rural

	City		Town		Rural	
ACCA Status	Range €'000s	Average €'000s	Range €'000s	Average €'000s	Range €'000s	Average €'000s
<1 year student	n/a	n/a	n/a	n/a	n/a	n/a
Year 1 student	17-55	30	16-50	29	18-30	25
Year 2 student	12-52	33	18-47	31	28-34	30
Year 3 student	15-95	41	20-62	37	25-60	36
New Member	28-70	51	21-76	45	35-65	49
3 + qual	28-110	63	32-128	58	37-87	52
Financial Controller	46-145	81	30-146	77	31-120	77
Financial Director	50-500	128	55-201	102	52-225	123

Northern Ireland

	Northern Ireland	
ACCA Status	Range £'000s	Average £'000s
<1 year student	n/a	n/a
Year 1 student	14-24	17
Year 2 student	13-27	21
Year 3 student	12-55	28
New Member	27-33	30
3 + qual	21-60	34
Financial Controller	42-80	50
Financial Director	40-85	61

Financial Services & Public Sectors

Financial Services

Republic of Ireland			Northern Ireland		
ACCA Status	Range €'000s	Average €'000s	ACCA Status	Range £'000s	Average £'000s
<1 year student	30 - 75	n/a	<1 year student	n/a	n/a
Year 1 student	18 - 80	33	Year 1 student	20 - 22	21
Year 2 student	23 - 56	35	Year 2 student	24 - 66	45
Year 3 student	24 - 80	43	Year 3 student	15 - 43	29
New Member	31- 130	55	New Member	29 - 54	43
3 + qual	22 - 165	73	3 + qual	35 - 78	53
Financial Controller	50 - 150	89	Financial Controller	50+	n/a
Financial Director	75 - 240	136	Financial Director	73 - 250	162

Public Sector

Republic of Ireland			Northern Ireland		
ACCA Status	Range €'000s	Average €'000s	ACCA Status	Range £'000s	Average £'000s
<1 year student	30 - 42	34	<1 year student	n/a	n/a
Year 1 student	12 - 50	29	Year 1 student	16 - 27	20
Year 2 student	12 - 53	32	Year 2 student	15 - 28	20
Year 3 student	18 - 65	38	Year 3 student	11 - 33	23
New Member	27 - 103	51	New Member	25 - 31	28
3 + qual	30 - 103	67	3 + qual	22 - 70	39
Financial Controller	37 - 118	72	Financial Controller	25 - 55	39
Financial Director	55 - 150	104	Financial Director	38 - 45	42