

2017/2018

# COMPENSATION GUIDE

FOR ANTI-FRAUD PROFESSIONALS



# ACCOUNTING

# CONTENTS

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<b>INTRODUCTION</b>	<b>3</b>
<b>ACCOUNTING</b>	<b>4</b>
Accounting Median Total Compensation	4
CPA/CA or Equivalent Details	5
Forensic Accountant Details	6
Controller Details	7
Management Accountant Details	8
Other Accounting/Finance Details	9
Compensation Ranges for Accounting Job Functions	10
<b>OVERALL GEOGRAPHIC PROFILE</b>	<b>12</b>
<b>SURVEY METHODOLOGY</b>	<b>14</b>
<b>ABOUT THE ACFE</b>	<b>15</b>

# INTRODUCTION

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Earning the Certified Fraud Examiner (CFE) credential is more than simply adding three new letters after your name. Becoming a CFE positions you a step above non-certified professionals, it's a profound accomplishment signifying to you, your colleagues and your employer that you're a dedicated anti-fraud professional. This accomplishment also illustrates you are committed to hard work, excellence, knowledge and a desire for the truth.

We found in our *2017/2018 Compensation Guide for Anti-Fraud Professionals* this accomplishment also means an overall 31% salary premium. Anti-fraud professionals cover a wide range of industries, and we understand the need to explore the data even further. Therefore, we highlighted accounting, one of the top industries ACFE members represent, in this industry-specific guide to provide you with additional insight.

As you compare your compensation information to that of others in the anti-fraud profession, it is important to remember the statistics published in this report should be regarded as guidelines rather than absolute standards. Organizations will differ depending upon a variety of factors, and any two organizations may offer their employees a reasonably attractive compensation package and yet be very different. Tenure, related experience and location will obviously influence the compensation offering for a particular individual. Any deviation between someone's compensation and a number appearing on a table in this report is not necessarily good or bad; it is merely an indication that additional scrutiny may be warranted.



# ACCOUNTING

What is the median total compensation difference for accounting professionals?

There is a CFE premium of 27% for accounting professionals.

Median Total Compensation for CFE and Non-CFE Accounting Professionals



# What is the detailed information for accounting professionals?

The field of accounting consists of five individually selected job functions: CPA/CA or equivalent, forensic accountant, controller, management accountant and other accounting/finance. This field includes three of the top 10 job functions (forensic accountant, CPA/CA or equivalent and other accounting/finance).

## Compensation Ranges for CPAs/CAs or Equivalent

<i>CPA/CA or Equivalent</i>	Median Total Compensation	
	CFE	Non-CFE
<b>Level of Responsibility</b>		
Staff/Consultant/Analyst	\$67,000	\$52,000
Supervisor/Senior Consultant	\$69,800	N/A
Manager	\$89,303	\$85,000
Director	\$122,306	N/A
Executive	\$127,000	N/A
Partner/Principal	\$246,162	\$88,949
<b>Primary Industry of Focus</b>		
Financial Institutions	\$79,000	N/A
Government	\$115,112	N/A
Manufacturing	\$206,607	N/A
Nonprofit	\$150,500	N/A
Public/Chartered Accounting	\$110,000	\$70,720
Services	\$96,338	N/A
<b>Years of Experience</b>		
3-4 Years	\$67,000	N/A
5-9 Years	\$75,000	\$58,321
10-19 Years	\$89,051	\$70,720
20+ Years	\$180,000	\$91,713

## Compensation Ranges for Forensic Accountants

<i>Forensic Accountant</i>	Median Total Compensation	
	CFE	Non-CFE
<b>Level of Responsibility</b>		
Staff/Consultant/Analyst	\$80,000	\$75,000
Supervisor/Senior Consultant	\$91,050	\$78,500
Manager	\$104,000	\$101,000
Director	\$175,000	N/A
Executive	\$260,000	N/A
Partner/Principal	\$200,000	N/A
<b>Primary Industry of Focus</b>		
Financial Institutions	\$120,490	\$101,000
Government	\$98,000	\$90,000
Health Care	\$125,000	N/A
Insurance	\$120,000	N/A
Law Enforcement	\$93,000	N/A
Law/Legal Services	\$95,000	\$58,000
Management Consultants	\$101,000	N/A
Manufacturing	\$120,000	N/A
Public/Chartered Accounting	\$111,798	\$107,000
Services	\$99,500	N/A
<b>Years of Experience</b>		
0-2 Years	\$57,000	\$18,495
3-4 Years	\$70,000	\$47,718
5-9 Years	\$91,000	\$75,000
10-19 Years	\$104,979	\$91,638
20+ Years	\$125,000	\$133,900

## Compensation Ranges for Controllers

<i>Controller</i>	Median Total Compensation	
	CFE	Non-CFE
<b>Level of Responsibility</b>		
Staff/Consultant/Analyst	\$68,900	N/A
Supervisor/Senior Consultant	\$87,400	\$147,424
Manager	\$81,000	\$80,000
Director	\$115,000	N/A
Executive	\$134,500	N/A
<b>Primary Industry of Focus</b>		
Financial Institutions	\$115,000	N/A
Government	\$78,162	N/A
Health Care	\$105,000	N/A
Manufacturing	\$85,000	N/A
Nonprofit	\$127,275	N/A
Services	\$70,000	\$64,997
<b>Years of Experience</b>		
10-19 Years	\$90,000	\$72,569
20+ Years	\$102,220	\$141,600

## Compensation Ranges for Management Accountants

<i>Management Accountant</i>	Median Total Compensation	
	CFE	Non-CFE
<b>Level of Responsibility</b>		
Staff/Consultant/Analyst	\$73,100	\$53,000
Supervisor/Senior Consultant	\$78,600	N/A
Manager	\$82,600	\$85,000
<b>Primary Industry of Focus</b>		
Government	\$79,470	N/A
Manufacturing	\$72,233	N/A
Nonprofit	\$81,500	\$85,000
<b>Years of Experience</b>		
5-9 Years	\$53,750	N/A
10-19 Years	\$81,720	\$38,000
20+ Years	\$76,000	\$90,890



## Compensation Ranges for Other Accounting/Finance

<i>Other Accounting/Finance</i>	Median Total Compensation	
	CFE	Non-CFE
<b>Level of Responsibility</b>		
Staff/Consultant/Analyst	\$64,216	\$41,600
Supervisor/Senior Consultant	\$89,800	N/A
Manager	\$90,000	\$68,869
Director	\$105,000	N/A
<b>Primary Industry of Focus</b>		
Education	\$55,470	N/A
Financial Institutions	\$90,000	\$57,000
Government	\$70,000	\$41,600
Health Care	\$68,000	N/A
Manufacturing	\$100,000	N/A
Nonprofit	\$105,000	\$27,578
Public/Chartered Accounting	N/A	\$50,000
Services	\$72,500	\$76,800
<b>Years of Experience</b>		
3-4 Years	\$55,373	N/A
5-9 Years	\$74,180	\$27,578
10-19 Years	\$65,000	\$65,200
20+ Years	\$76,500	\$78,000

## Compensation Ranges for Accounting Job Functions





**Becoming a CFE has not only broadened my knowledge of dealing with complex financial transactions, but it has given my clients the peace of mind that they are working with an individual with the highest standards for the anti-fraud profession.**



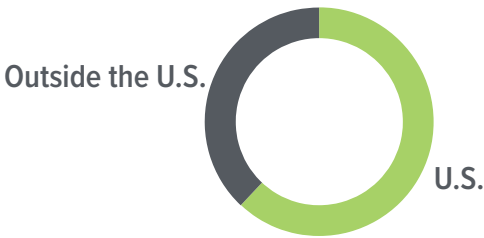
**Ryan Collins, CFE, CPA**  
*Senior Investigator*



# OVERALL GEOGRAPHIC PROFILE

## What are the compensation ranges based on geography?

Thirty-eight percent of the overall respondents indicated their primary location was outside the U.S., the highest in the history of the survey.

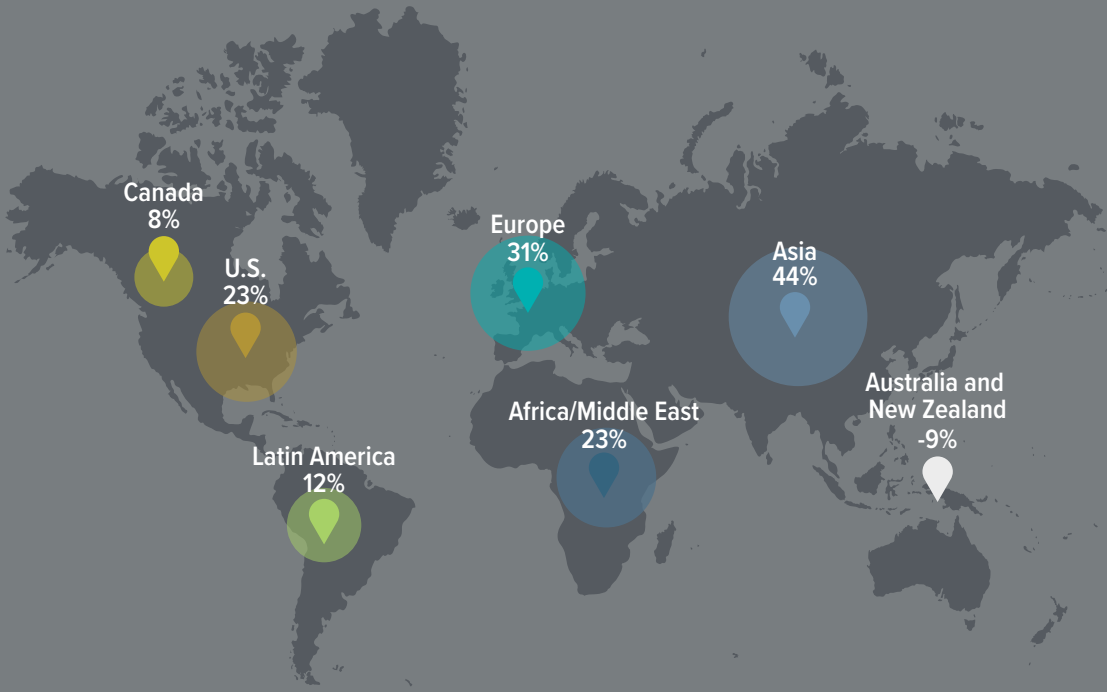


## Overall Geographic Representation by Region

Geographic Region	CFE			Non-CFE			CFE Premium (Based on Median)
	25th Percentile	Median	75th Percentile	25th Percentile	Median	75th Percentile	
Africa/Middle East	\$21,382	\$46,622	\$85,000	\$18,597	\$37,805	\$76,359	23%
Asia	\$19,433	\$43,185	\$97,050	\$17,333	\$30,001	\$69,573	44%
Australia and New Zealand	\$72,233	\$92,147	\$126,050	\$69,110	\$101,361	\$134,193	-9%
Canada	\$68,168	\$81,044	\$110,583	\$52,868	\$74,985	\$90,890	8%
Europe	\$47,679	\$81,230	\$122,184	\$36,024	\$62,069	\$112,839	31%
Latin America	\$28,576	\$54,296	\$100,273	\$23,805	\$48,270	\$67,398	12%
U.S.	\$74,000	\$98,000	\$135,000	\$60,000	\$80,000	\$113,500	23%

## CFE Premium by Region

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# SURVEY METHODOLOGY

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In order to ensure the confidentiality of the data, the ACFE contracted an objective, third-party research company, Western Management Group, to collect and compile the results. An email with a link to an online questionnaire was sent to approximately 56,300 ACFE members in February 2016. A total of 5,687 completed and usable responses were received by the end of February in time for processing, representing a 10% response rate. Based on 5,687 presumably random responses and 56,300 for the total population, this study has a +/- 1.23% margin of error (MOE) at a 95% level of confidence. In other words, we can be 95% certain that for a question with 5,687 responses, the survey's figure would be within +/- 1.23% percentage points of the actual universe's response. A margin of error of +/- 5% is typically accepted as the "standard" in association research, so this study's +/- 1.23% figure indicates a stronger than typical level of statistical integrity.

Upon receipt, all responses were assigned a unique identification number, and any remaining identification was removed from the survey form. All data were checked both manually and by a specially designed computer editing procedure. Strict confidence of survey responses was maintained throughout the course of the project.



[Visit ACFE.com/CompGuide](https://www.acfe.com/CompGuide)

to access the salary calculator  
and create your individual report

# ABOUT THE ACFE

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The ACFE is the world's largest anti-fraud organization and the premier provider of anti-fraud training and education. Together with more than 80,000 members, the ACFE is reducing the incidence of fraud and white-collar crime worldwide and inspiring public confidence in the integrity and objectivity within the profession.

Based in Austin, Texas, the ACFE was founded in 1988 by preeminent fraud expert and author, Dr. Joseph T. Wells, CFE, CPA. Dr. Wells' insight as an accountant-turned-FBI agent led to the formation of a common body of knowledge known today as fraud examination.

Members of the ACFE include CPAs, CAs, auditors, lawyers, investigators, law enforcement officers, security professionals, executives, managers and anyone whose job involves preventing, detecting or deterring fraud. The ACFE supports members and the anti-fraud profession by providing conferences, seminars and other training events year-round, while also offering self-study and online learning opportunities, manuals, software and other resources for fighting fraud.

## Certified Fraud Examiners (CFEs)

The ACFE established and administers the Certified Fraud Examiner (CFE) credential. Globally preferred by employers, the CFE credential denotes proven expertise in fraud prevention, detection, deterrence and investigation. Members with the CFE credential gain a professional advantage and quickly position themselves as leaders in the global anti-fraud community.



For more information about the ACFE and Certified Fraud Examiners, visit [ACFE.com](https://www.acfe.com).

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