

# **SALARY SURVEY 2010**

## **Finance & Accounting**

### **Switzerland**



# Page Personnel

**Where talent meets**

## Table of Contents

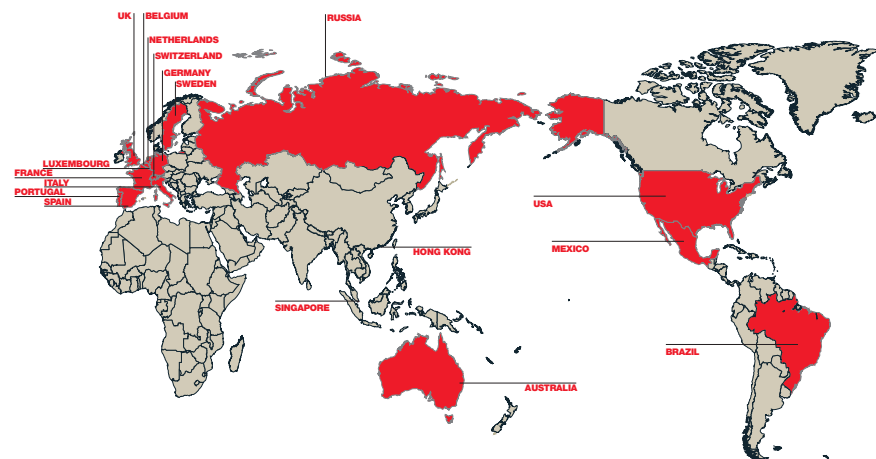
<b>Introduction</b>	<b>6</b>
Organisational Chart	9
<hr/>	
<b>Accounting Positions</b>	<b>10</b>
Assistant Accountant	12
Accountant	14
Payable / Receivable Accountant	16
Credit / Cash Collection Analyst	18
Fiduciary Accountant	20
Payroll Specialist	22
Chief Accountant	24
Treasury Accountant	26
<hr/>	
<b>Finance Positions</b>	<b>28</b>
Business / Financial Analyst	30
Manufacturing Controller	32
Treasurer	34
<hr/>	
<b>Audit Positions</b>	<b>36</b>
External Auditor	38
Internal Auditor	40
<hr/>	
<b>Notes</b>	<b>42</b>
<b>Contact</b>	<b>44</b>

## Introduction

Page Personnel Switzerland established its first office in 2005 in Geneva and currently has offices also in Zurich, Basel and Lausanne. Page Personnel recruits junior and experienced candidates throughout Switzerland, carrying out assignments in the French, German and Italian-speaking regions of the country. Through the following 5 divisions, we are confident to provide specialised recruitment services for a broad spectrum of disciplines:

- Finance & Accounting
- Banking & Financial Services
- Office & Management Support
- Engineers & Technicians
- Sales Administration & Supply Chain

Page Personnel is a brand of the Michael Page International Group which is a leading professional recruitment consultancy, specialising in the placement of candidates in permanent, contract, temporary and interim positions. Page Personnel operates in 12 countries in Europe and 18 countries worldwide.



## Introduction

### Our Strengths

#### Speed and Reactivity

Thanks to our powerful database and operational organisation, Page Personnel can meet the needs of its clients in the shortest amount of time. Our database allows us to find candidates who are available on short notice and have the required professional skills.

#### Specialisation

Our specialised consultants come from backgrounds related to their respective division. This allows Page Personnel to have a better understanding of our clients' needs as well as to identify more accurately the right candidates for the right positions.

#### Professionalism

The candidates introduced to our clients have all been met during an individual interview with one of the consultants. The diplomas, the employment certificates as well as the references (with approval of the candidate) are validated at the end of the interview and are included in the files presented to the client.

#### Follow-up

Each candidate is presented with a description of the opportunity and the name of the company. Then they are only submitted with their agreement to the client. The consultants remain in contact with the candidates throughout their temporary assignment or in case of permanent hiring throughout their trial period.

The following Salary Survey highlights some of the services we offer to our existing and prospective clients and to our candidates.

## Introduction

### Methodology

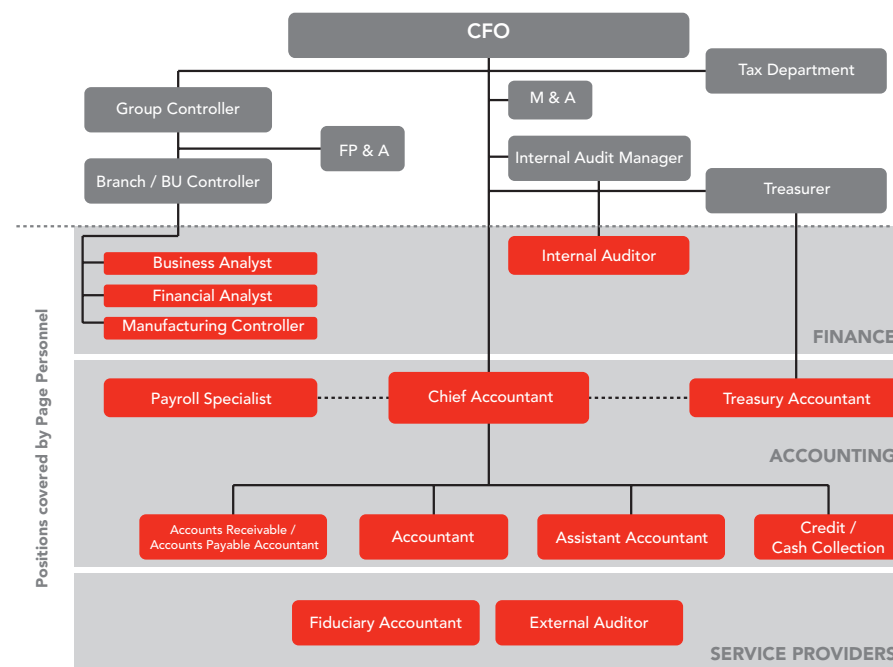
This Salary Survey was completed in 2010. The information provided in this survey comes from an empirical cross-analysis of three different information sources:

- Data collected from our database. Only candidates relevant to the Finance & Accounting division, whose salary levels (global package) were updated between January and June 2010 have been taken into consideration.
- Data collected from the various recruitment assignments managed by our consultants during the same period of time (positions and salaries)
- Years of recruitment experience within the Swiss market

### The salary levels are categorised in 3 ways:

- Minimum, Average and Maximum
- Location: French or German speaking region
- Years of experience: 0 to 2 years, 2 to 5 years and more than 5 years experience

## Organisational Chart



## ACCOUNTING POSITIONS



## Assistant Accountant

### General Definition

The Assistant Accountant role is an entry-level position in charge of a wide range of accounting related tasks under the supervision of a Chief Accountant or the Accounting Manager of the company.

### Key responsibilities

- Ensure that all invoices are correctly booked
- Perform bank reconciliations
- Assist the monthly closing
- Assist in the preparation of VAT returns and statutory accounts

### Reports to

- Accountant
- Chief Accountant

### Profile

- Commercial degree (i.e. Certificat fédéral de capacité (CFC) / Eidgenössische Fähigkeitszeugnis (EFZ))
- Fluency in English, French and German would be advantageous

### Prospective career path\*

- Accountant
- Payable Accountant / Receivable Accountant
- Treasury Accountant

\*The prospective career path varies on factors such as company size, organisational structure and experience levels of the employee

### Salary indication for an Assistant Accountant

The figures represent the global package including bonuses and benefits.

In CHF	French Region		
	0-2 years	2-5 years	> 5 years
Minimum	52000	54000	63000
Average	60000	67000	75000
Maximum	70000	78000	90000
	German Region		
	0-2 years	2-5 years	> 5 years
Minimum	52000	65000	70000
Average	65000	68000	80000
Maximum	70000	78000	95000

## Accountant

### General Definition

The Accountant performs accounting and financial tasks. The Accountant is responsible for recording all the transactions within a company. He / she is also in charge of checking the transactions and complying to the local and relevant authorities.

### Key Responsibilities

- Manage receivable and payable accounting operations
- General accounting entries for companies (cash, fixed assets, P&L transfers...)
- Producing of monthly, quarterly, yearly closing reports
- Reconciling the accounts (monthly, quarterly, yearly)
- Support for external and internal financial audits
- Providing information by preparing, analyzing, and verifying financial documents

### Reports to

- Chief Accountant
- Financial Controller

### Profile

- CFC / EFZ degree or a business degree in Accounting
- The Brevet Fédéral en Finance et Comptabilité / Eidg. Dipl. Experte in Rechnungslegung und Controlling is an asset
- Other international degrees in Accounting are a strong asset (CPA, ACCA, CIMA...)
- Good computer skills (ERP, SAP, Oracle...)
- Fluency in English, French and German would be advantageous

### Prospective career path\*

- Chief Accountant
- Finance Controller

### Salary indication for an Accountant

The figures represent the global package including bonuses and benefits.

In CHF	French Region		
	0-2 years	2-5 years	> 5 years
Minimum	60000	65000	75000
Average	74000	82000	97500
Maximum	85000	105000	> 110000
	German Region		
	0-2 years	2-5 years	> 5 years
Minimum	62000	70000	80000
Average	78000	85000	110000
Maximum	87000	105000	>110000

## Payable / Receivable Accountant

### General Definition

The Payable Accountant is responsible for ensuring payment of invoices by verifying and completing payable transactions. The Receivable Accountant verifies and posts account receivable transactions to journals, ledgers and other records. He/she follows established procedures for processing receipts, cash, etc., and may also prepare bank deposits.

### Key Responsibilities

- Book clients and suppliers invoices in the system
- Ensure accuracy in recording and payment of invoices
- Ensure that all invoices are paid on a correct and a timely basis (Receivable)
- Ensure reimbursement of travel & entertainment expenses to employees (Payable)
- Involvement in the monthly and yearly whole closing process
- Maintain good relations with suppliers and clients

### Reports to

- Credit Manager (only for the RA)
- Chief Accountant
- PA / RA Manager

### Profile

- The Federal Capacity Certificate (CFC) is required or Swiss Maturity diploma (Close to the General Accountant education)
- Strong computer skills (Excel, ERP such as SAP or JD Edwards)
- Language skills : French, English & German (high demand in Switzerland)
- Good interpersonal skills

### Prospective career path\*

A Payable / Receivable Accountant may become a Payable/Receivable Accounting Manager or a Chief Accountant. A qualified accounting degree is a prerequisite: Diplôme Fédéral d'Expert en Finance et Controlling / Eidg. Dipl. Experte in Rechnungslegung und Controlling (3 years training); Brevet Fédéral d'Expert-comptable / Eidg. Dipl. Wirtschaftsprüfer.

\*The prospective career path varies on factors such as company size, organisational structure and experience levels of the employee

### Salary indication for a Payable / Receivable Accountant

The figures represent the global package including bonuses and benefits.

In CHF	French Region		
	0-2 years	2-5 years	> 5 years
Minimum	52000	65000	70000
Average	67000	76000	93000
Maximum	83000	94000	110000
	German Region		
	0-2 years	2-5 years	> 5 years
Minimum	60000	70000	85000
Average	73000	82000	95000
Maximum	76000	95000	>110000

## Credit / Cash Collection Analyst

### General Definition

The Credit / Cash Collection Analyst (or Administrator) ensures that cash chasing activities meet the requirement of the client by reducing debtors, maximizing cash collection, maintaining good relations with clients.

### Key Responsibilities

- Ensure the effective collection of receivables in order to reduce the Days Sales Outstanding (DSO)
- Assist in the preparation of management reports in accordance with company's collection policies and requirements
- Keep regular contacts with clients to discuss and improve debtor performance
- Manage internal measurements and forecasts, developing innovative credit solutions

### Reports to

- Credit Manager
- Cash / Collection Manager

### Profile

- CFC / EFZ qualification is required or a Swiss Maturity diploma
- A flair for numbers
- Excellent communication skills

### Prospective career path\*

- Accountant
- Credit Manager

\*The prospective career path varies on factors such as company size, organisational structure and experience levels of the employee

### Salary indication for a Credit / Cash Collection Analyst

The figures represent the global package including bonuses and benefits.

In CHF	French Region		
	0-2 years	2-5 years	> 5 years
Minimum	70000	75000	95000
Average	74000	86000	105000
Maximum	85000	95000	> 110000
	German Region		
	0-2 years	2-5 years	> 5 years
Minimum	72000	82000	100000
Average	76000	91000	>110000
Maximum	86000	100000	>110000

## Fiduciary Accountant

### General Definition

A Fiduciary Accountant in Switzerland works for certified public accountant firms, which provides accounting, auditing, tax services and expertise to individuals, companies and institutions.

### Key responsibilities

- Maintain accounting and tax records for small and medium sized companies, trusts, estates, foundations and partnerships
- Prepare and gather accounting information needed to prepare federal / state estate and tax returns
- Maintain reconciliation of all G/L accounts
- Provide continuous accounting information to corporate clients and maintain accurate accounting records
- Interact with tax authorities, banking and financial institutions

### Reports to

- Head of Fiduciary

### Profile

- CFC / EFZ degree, Swiss Maturity diploma or a business degree in Accounting
- A university diploma such as Diplôme d'Economie d'Entreprise ES may be considered

### Prospective career path\*

- Fiduciary Administrator / Authorized Agent
- General Accountant (manufacturing and services sector)
- Internal Audit positions in large corporations (especially those who have Big 4 experience and excellent language skills)

\*The prospective career path varies on factors such as company size, organisational structure and experience levels of the employee

### Salary indication for a Fiduciary Accountant

The figures represent the global package including bonuses and benefits.

In CHF	French Region		
	0-2 years	2-5 years	> 5 years
Minimum	53000	65000	70000
Average	62000	72000	83000
Maximum	71000	85000	100000
	German Region		
	0-2 years	2-5 years	> 5 years
Minimum	57000	75000	80000
Average	63000	80000	85000
Maximum	70000	90000	110000

## Payroll Specialist

### General Definition

The Payroll Specialist is responsible for processing the company's payroll and recording all the necessary data. Good knowledge of the existing systems and business processes used by the Payroll departments is needed to be successful in this role.

### Key responsibilities

- Collect and input all variable elements of pay
- Management of employees working schedule: working hours, overtime, holiday, vacation, sick leave and accidents
- Treatment of daily social security allowances
- Comply with relevant federal, state and local payroll and tax regulations
- Record the journal entries on a monthly basis
- Reconcile all payroll-related accounts

### Reports to

- Accounting Manager
- Human Resources Director

### Profile

- 2-3 years experience in an Accounting position
- Knowledge of payroll principles and procedures

### Prospective career path\*

- Other accounting and finance positions
- HR positions

\*The prospective career path varies on factors such as company size, organisational structure and experience levels of the employee

### Salary indication for a Payroll Specialist

The figures represent the global package including bonuses and benefits.

In CHF	French Region		
	0-2 years	2-5 years	> 5 years
Minimum	60000	65000	78000
Average	62000	80000	110000
Maximum	65000	85000	> 110000
	German Region		
	0-2 years	2-5 years	> 5 years
Minimum	72000	83000	94000
Average	75000	86000	105000
Maximum	80000	95000	>110000

## Chief Accountant

### General Definition

The Chief Accountant is the guarantor of the outstanding reliability of company accounts. This position ensures compliance with accounting rules and procedures and produces an accurate picture of assets and accounting results.

### Key responsibilities

- Prepare the monthly management accounts of the company in compliance with the appropriate accounting standards
- Supervision of the accounting department
- Establishment of the balance sheets, income statements and other financial statements
- Reporting of financial data
- Participate in the optimization of the accounting information system
- Maintain a close relation with auditors and banks

### Reports to

- Finance Manager
- CFO

### Profile

- Qualified Chartered Accountant (ACA, ACCA, CPA, DESCF)
- Leadership qualities and team management experience
- Ability to improve accounting procedures and working practices

### Prospective career path\*

- Finance Manager
- Finance Director

\*The prospective career path varies on factors such as company size, organisational structure and experience levels of the employee

### Salary indication for a Chief Accountant

The figures represent the global package including bonuses and benefits.

In CHF	French Region		
	0-2 years	2-5 years	> 5 years
Minimum	N/A	91000	105000
Average	N/A	102000	>110000
Maximum	N/A	>110000	>110000
	German Region		
	0-2 years	2-5 years	> 5 years
Minimum	N/A	96000	110000
Average	N/A	110000	>110000
Maximum	N/A	>110000	>110000

## Treasury Accountant

### General Definition

The Treasury Accountant provides support to the treasury department. This position also acts as the liaison between the treasury and accounting functions providing information to other departments regarding treasury and accounting practices and procedures. The Treasury Accountant also reconciles general ledger accounts.

### Key responsibilities

- Daily management of the organization's cash positions
- Preparation of the funding and cash pooling
- Updating the daily and weekly global cash flow forecasts
- Preparing daily reconciliations of general ledgers, disbursement systems and bank statements
- Liaise with banks auditors and internal functions
- Reconcile and analyze corporate inter-company loans
- Treasury analysis including cash performance, cash reporting, FX exposures etc.
- Support (depending on the size of the organisation) other senior treasury personnel with accounting tasks, month / year end budgeting processes when necessary

### Reports to

- Treasurer
- Chief Accountant / Accountant Manager

### Profile

- 2-3 years experience in General Accounting required
- Bachelors / Masters degree in Finance & Accounting is required, strong academic records would be ideal
- Ideally an additional qualification such as Brevet Fédéral en Finance et Comptabilité or ACCA / CIMA is needed

### Prospective career path\*

- Treasurer
- Senior finance roles

\*Treasury Accountants are highly sought after, due to there being a lack of qualified candidates. Companies sometimes opt to hire young accountants to fulfill their immediate needs.

\*The prospective career path varies on factors such as company size, organisational structure and experience levels of the employee

### Salary indication for a Treasury Accountant

The figures represent the global package including bonuses and benefits.

In CHF	French Region		
	0-2 years	2-5 years	> 5 years
Minimum	65000	85000	88000
Average	72000	91000	> 110000
Maximum	80000	110000	> 110000
	German Region		
	0-2 years	2-5 years	> 5 years
Minimum	70000	85000	88000
Average	84000	95000	>100000
Maximum	87000	100000	>110000

## FINANCE POSITIONS



## Business / Financial Analyst

### General Definition

The Business / Financial Analyst is responsible for working with different departments in the company to define and track key financial metrics. This position will also assist in the implementation of financial planning and reporting systems as well as covering a broad range of functions focusing on market analysis.

### Key responsibilities

- Help develop market strategy and provide analytical support to enable fact-based decision-making
- Develop and evaluate core product development options
- Develop prototype reports for new business matters and support the effective implementation of business initiatives
- Assist and support Finance Managers and Senior Controllers in the areas of financial planning and business analysis
- Appraise and comment on the forecast and budgeting
- Analyze monthly performance of the business for senior management
- Appraise capital and real estate
- Monitor socio-political and economic situations as well as analyze competitor activity
- Liaise with country controllers and cross-functional groups

### Reports to

- Finance Manager
- Financial Controller
- Business Unit Manager
- Group Controller

### Profile

- University graduate with a strong academic record in Economics, Finance, Engineering and Sciences
- Strong analytical skills related to their chosen sector
- A good commercial sense and the ability to communicate clearly with senior management and non-finance personnel

### Prospective career path\*

- Senior Financial Analyst
- International Controller

### Salary indication for a Business / Financial Analyst

The figures represent the global package including bonuses and benefits.

In CHF	French Region		
	0-2 years	2-5 years	> 5 years
Minimum	75000	78000	100000
Average	87000	97000	>110000
Maximum	97000	>110000	>110000
	German Region		
	0-2 years	2-5 years	> 5 years
Minimum	75000	81000	100000
Average	87000	103000	>110000
Maximum	>110000	>110000	>110000

## Manufacturing Controller

### General Definition

The Manufacturing Controller has a financial function within production units / factories. The position is responsible for one or several manufacturing sites and must maintain an effective internal control structure ensuring compliance with the company's accounting policies. The Manufacturing Controller produces indicators for the Financial Director providing a view of the economic situation of the unit / factory.

### Key responsibilities

- General accounting, standard financial statements and budgets, cost/price analyses, and activity-based costing for a site
- Financial strategies to improve long-term profitability; monthly and financial plans and forecasts, manufacturing projection and asset management plans
- Product pricing, alternative scenarios development, purchasing, reporting and charting of financial data, cash management and treasury activities
- Compliance with company policy for the existence, accuracy, and completeness of inventory balances via physical verification
- Purchasing and manufacturing operations support in reviewing and approving contract language for consignment arrangements and for volume and price commitments to ensure proper accounting treatment

### Reports to

- Financial and Administrative Manager
- Plant/Business Unit Manager
- Head of Controlling

### Profile:

- Business or Finance degree and a first experience in Cost Accounting, Audit or as a Junior Controller
- CPA or CIMA is an asset. The Swiss degree Diplôme Fédéral d'Expert en Finance et Controlling / Eidg. dipl. Experte in Rechnungslegung und Controlling is also recognised
- Excellent leadership, communication and interpersonal skills

### Prospective career path\*

- Financial and Administrative Manager

This position is an excellent means for younger candidates to gain valuable experience in the finance and accounting field. The only drawbacks to this position would be that there is no specific degree directly related and there is frequent travelling involved.

\*The prospective career path varies on factors such as company size, organisational structure and experience levels of the employee

### Salary indication for a Manufacturing Controller

The figures represent the global package including bonuses and benefits.

In CHF	French Region		
	0-2 years	2-5 years	> 5 years
Minimum	78000	80000	95000
Average	83000	95000	>110000
Maximum	92000	>110000	>110000
	German Region		
	0-2 years	2-5 years	> 5 years
Minimum	78000	80000	90000
Average	85000	95000	>110000
Maximum	95000	>110000	>110000

## Treasurer

### General Definition

The Treasurer performs a variety of treasury management duties. He / she directs financial planning, procurement, and investment of funds for a company and works in collaboration with the Treasury Accountant.

### Key responsibilities

- Delegate authority for receipt, disbursement, banking, protection and custody of funds, securities, and financial instruments
- Analyze financial records to forecast future financial position and budget requirements. Evaluate need for procurement of funds and investment of surplus
- Advise management on investments and loans for short- and long-range financial plans. Prepares financial reports for management
- Develop policies and procedures for account collections and extension of credit to customers. Sign notes of indebtedness as approved by management

### Reports to

- Head of Treasury
- Cash Manager

### Profile

- Masters in Finance or Accounting
- 2-3 years of experience in the treasury field (i.e. back office)

### Prospective career path\*

- Head of Treasury
- Cash Manager

Treasury positions have been evolving over the recent years. Hence the prospective career path has become quite open with the possibility to move to other finance or accounting functions possible.

\*The prospective career path varies on factors such as company size, organisational structure and experience levels of the employee

### Salary indication for a Treasurer

The figures represent the global package including bonuses and benefits.

In CHF	French Region		
	0-2 years	2-5 years	> 5 years
Minimum	80000	87000	>110000
Average	88000	>110000	>110000
Maximum	100000	>110000	>110000
	German Region		
	0-2 years	2-5 years	> 5 years
Minimum	80000	92000	>110000
Average	86000	103000	>110000
Maximum	98000	>110000	>110000

# AUDIT POSITIONS



## External Auditor

### General Definition

The nature of the audit varies according to the activities of the organization. An Auditor investigates different aspects of the organization's activities each year. Although Auditors work closely with the financial staff, they report independently. In the audit of a limited company, their report will go to the shareholders. An External Auditor has two types of missions: (1) legal or contractual audits; (2) special missions requested by clients.

### Key responsibilities

- Understand how the business operates as a whole including the financial transactions that are central to the organisation's activities
- Review the summarised financial reports used by the organisation
- Identify the potential areas of financial risk that require closer examination; study these risk areas in more detail and review areas of concern with the organisation's management; communicate the results of the audit to both management and external shareholders
- External Auditors usually operate on one of the following levels: Assistant, Senior, Manager, Director, and/or Partner

### Reports to

- Partner(s) and sometimes to a Project Director or Manager

### Profile

- Recent graduates with an internship in Finance
- The Big 4 audit firms are excellent places to start a career, as the candidate will receive a high level of training, gain considerable exposure to different industries and develop a variety of skills

### Prospective career path

- Internal Auditor
- Financial Analyst
- Financial Controller (with certain accounting degrees)

## Salary indication for an External Auditor

The figures represent the global package including bonuses and benefits.

In CHF	French Region		
	0-2 years	2-5 years	> 5 years
Minimum	70000	95000	96000
Average	79000	105000	>110000
Maximum	88000	>110000	>110000
	German Region		
	0-2 years	2-5 years	> 5 years
Minimum	74000	85000	>110000
Average	82000	105000	>110000
Maximum	84000	>110000	>110000

## Internal Auditor

### General Definition

An Internal Auditor is responsible for a series of projects to check standards and internal controls. An Internal Auditor must determine the effectiveness of accounting procedures. He / she assesses the reliability of accounting/financial records and other operations or controls. This position involves a specialised application of auditing techniques. The Internal Auditor also determines and addresses any potential issues prior to an external audit. The work can be diverse, project-based and at times high-profile, when the audit report and recommendations are presented to the regional management, the main board and the audit committee.

### Key responsibilities

Three main types of audit missions can be distinguished:

#### Financial audit:

- Accounting analysis from local norms to Group norms
- Ensure relevancy of management indicators
- Accountancy assistance to subsidiaries for closings
- Assist in the development of the corporate risk map
- Define control solutions and manage the review process to evaluate company's efficiency, effectiveness and compliance with corporate policies and procedures

#### Operational audit:

- Review of company cycles (purchasing, production and sales)
- Analysis relative to HR management, legal department and information systems
- Best practice sharing

#### Special audit missions:

- Participate in M&A missions (due diligence)
- Collect information related to the audited subject
- Ad hoc intervention
- Report (summary of observations, recommendations and action plans)
- Follow up on action plans

#### Reports to:

- Internal Audit Director
- Financial and Administrative Manager
- Managing Director

#### Profile

- 2 to 5 years experience at a Big 4
- Strong commitment from the candidate
- Readiness to travel extensively

### Prospective career path\*

- Operational or analytical roles

### Salary indication for an Internal Auditor

The figures represent the global package including bonuses and benefits.

In CHF	French Region		
	0-2 years	2-5 years	> 5 years
Minimum	78000	94000	110000
Average	87000	105000	>110000
Maximum	95000	>110000	>110000
	German Region		
	0-2 years	2-5 years	> 5 years
Minimum	80000	95000	102000
Average	90000	102000	>110000
Maximum	103000	>110000	>110000

\*The prospective career path varies on factors such as company size, organisational structure and experience levels of the employee



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