

Group Structure

集團架構

The “Group” refers to the Hong Kong Society of Accountants (HKSA) and its subsidiaries. The major subsidiary is Hong Kong Association of Accounting Technicians (HKAAT).

The Society is a body corporate incorporated under the Professional Accountants Ordinance. Its principal activities include, inter alia, the registration of professional accountants, firms of certified public accountants or public accountants and corporate practices, regulation of the practice of the accountancy profession, encouraging the study of accountancy, representing the views of the profession and preserving the profession's integrity and status.

The HKAAT is incorporated under the Companies Ordinance as a company limited by guarantee. Its principal activities are the promotion of the study of accountancy and the accreditation of the “Accounting Technician” qualification through conducting professional examinations. HKAAT has three members at present who are the current President and the two Vice-Presidents of the Society. The liability of the three members is limited to contributing to the assets of HKAAT to the extent of HK\$10 each in the event that HKAAT is wound up. Under the Articles of Association of HKAAT, the power to appoint members of the Board of the HKAAT is vested with the Society. Accordingly, the Society has the power to govern the financial and operating policies of the HKAAT.

「集團」指香港會計師公會（「公會」）及其附屬機構。公會的主要附屬機構是香港專業會計員協會（「專業會計員協會」）。

公會是根據《專業會計師條例》註冊成立的法團，主要活動包括為專業會計師、會計師事務所、註冊核數師事務所及執業法團進行註冊、監管會計專業的會計執業、推動會計學研究、代表會計專業表達意見和維持會計專業的操守與地位。

專業會計員協會是根據《公司條例》註冊成立的擔保有限公司，主要活動包括推動會計學研究及舉辦專業考試頒授「專業會計員」資格。專業會計員協會目前有三名成員，分別為公會的會長及兩位副會長。該三名成員的責任，限於在專業會計員協會清盤時，每人向專業會計員協會注入 10 港元作為資產。根據專業會計員協會的組織章程細則，公會有權任免專業會計員協會的全體理事會成員。因此，公會有權控制專業會計員協會的財務和營運政策。