

Appendix A

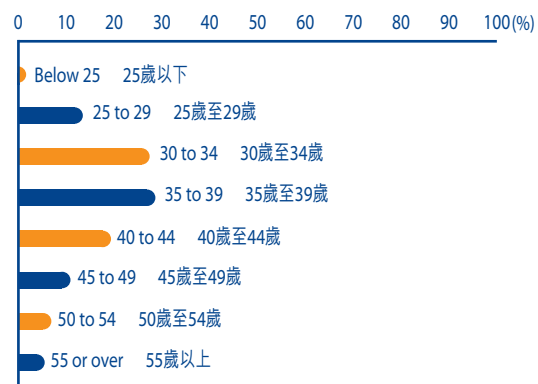
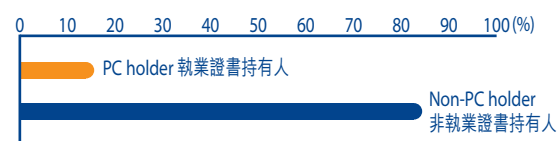
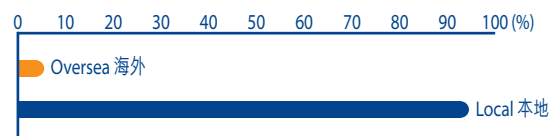
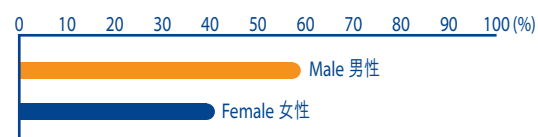
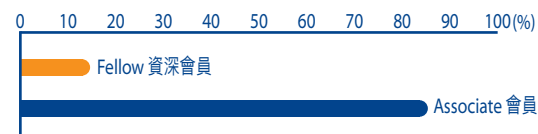
附錄 A

Membership Statistics as at 15 October 2002

會員資料統計截至二零零二年十月十五日

Members 會員

	Number of members 會員數目	Percentage of total 佔總數的百分比
(I) Membership Designation 稱銜		
Fellow 資深會員	2,941	14.7%
Associate 會員	17,122	85.3%
(II) Sex Distribution 性別		
Male 男性	11,817	58.9%
Female 女性	8,246	41.1%
(III) Location 居住地區		
Oversea 海外	1,099	5.5%
Local 本地	18,964	94.5%
(IV) Practising Certificate (PC) 執業證書		
PC holder 執業證書持有人	3,132	15.6%
Non-PC holder 非執業證書持有人	16,931	84.4%
(V) Age 年齡		
Age group 年齡組別		
Below 25 25歲以下	2	0.1%
25 to 29 25歲至29歲	2,313	11.5%
30 to 34 30歲至34歲	5,091	25.4%
35 to 39 35歲至39歲	5,403	26.9%
40 to 44 40歲至44歲	3,618	18.0%
45 to 49 45歲至49歲	1,868	9.3%
50 to 54 50歲至54歲	1,022	5.1%
55 or over 55歲以上	746	3.7%
TOTAL 總計	20,063	100.0%



(VI) Occupation 職業

	Number of members 會員數目	Percentage of total 佔總數的百分比
Public Practice 會計執業	5,589	29.1%
Industry and Commerce 工商企業	9,319	48.5%
Public Sector 公共及政府機構	1,625	8.5%
Other 其他行業	2,665	13.9%
TOTAL 總計	19,198	100.0%

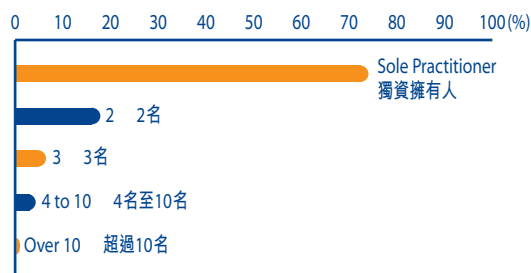


Note: The analysis on occupation was compiled according to information submitted voluntarily by members. The number of members shown here was less than the total.

附註：有關職業的分析是根據會員遞交的資料編製。此部分顯示的會員數目少於會員總數。

Registered Practices 註冊執業所
Number of Partners/Directors in Registered Practices
註冊執業所數目及其合夥人／董事的數目

No. of Partners/Directors 合夥人／董事數目	Number of registered practices 註冊執業所數目	Percentage of total 佔總數的百分比
Sole Practitioner 獨資擁有人	882	73.8%
2 2名	211	17.7%
3 3名	57	4.7%
4 to 10 4名至10名	39	3.3%
Over 10 超過10名	6	0.5%
TOTAL 總計	1,195	100.0%



Note: Among the 1,195 registered practices, there were 38 registered practices with identical partners/directors.

附註：在上述1,195家註冊執業所中，有38家的合夥人／董事與另外一家或多家註冊執業所的合夥人／董事是相同的。

Appendix B

附錄 B

Standards, Guidelines, Practice Notes, Interpretations, Bulletins and Exposure Drafts Issued

期內頒布的準則、指引、實務說明、詮釋、公報與徵求意見稿

(1) Accounting Standards, Interpretations and Accounting Bulletins

會計實務準則、詮釋與會計公報

Reference No. 參考編號	Contents 內容	Date of Issue 頒布日期
2.111 (revised)	Foreign currency translation	December 2001 * 二零零一年十二月 *
2.115 (revised)	Cash flow statements	December 2001 * 二零零一年十二月 *
2.126 (revised)	Segment reporting	December 2001 * 二零零一年十二月 *
2.101 (revised)	Presentation of financial statements	December 2001 * 二零零一年十二月 *
2.125 (revised)	Interim financial reporting	December 2001 * 二零零一年十二月 *
2.126 (revised)	Segment reporting	December 2001 * 二零零一年十二月 *
2.127 (revised)	Accounting for group reconstructions	December 2001 * 二零零一年十二月 *
2.128 (revised)	Provisions, contingent liabilities and contingent assets	December 2001 * 二零零一年十二月 *
2.134	Employee benefits	December 2001 二零零一年十二月
2.301 (revised)	Accounting for general insurance business	December 2001 * 二零零一年十二月 *
2.135	Accounting for government grants and disclosure of government assistance	March 2002 二零零二年三月
2.02.14	Evaluating the substance of transactions involving the legal form of a lease	July 2002 二零零二年七月
2.02.15	Business combinations - "Date of exchange" and fair value of equity instruments	July 2002 二零零二年七月
2.02.16	Disclosure - Service concession arrangements	July 2002 二零零二年七月

(1) Accounting Standards, Interpretations and Accounting Bulletins (continued)**會計實務準則、詮釋與會計公報（續）**

Reference No. 參考編號	Contents 內容	Date of Issue 頒布日期
2.02.17	Revenue - Barter transactions involving advertising services	July 2002 二零零二年七月
2.02.18	Consolidation and equity method - Potential voting rights and allocation of ownership interests	July 2002 二零零二年七月
2.02.20	Income taxes - Recovery of revalued non-depreciable assets	August 2002 二零零二年八月
2.02.21	Income taxes - Changes in the tax status of an enterprise or its Shareholders	August 2002 二零零二年八月
2.112 (revised)	Income taxes	August 2002 二零零二年八月
2.134 (revised)	Employee benefits	August 2002 * 二零零二年八月 *

(2) Statements of Auditing Standards, Standards on Assurance Engagements and Practice Notes**核數準則、核證準則與實務說明**

Reference No. 參考編號	Contents 內容	Date of Issue 頒布日期
PN 860.1 (revised)	The audit of retirement schemes	December 2001 * 二零零一年十二月 *
SAS 100 (revised)	Objective and general principles governing an audit of financial statements	February 2002 * 二零零二年二月 *
SAS 110	The auditors' responsibility to consider fraud and error in an audit of financial statements	February 2002 二零零二年二月
PN 870 (revised)	The assessments of Certification Authorities under the Electronic Transactions Ordinance	February 2002 * 二零零二年二月 *
PN 710	The auditors' statement on the summary financial report	May 2002 二零零二年五月
SAS 402 (revised)	External confirmations	June 2002 * 二零零二年六月 *
PN 840 (revised)	The audit of solicitors' accounts under the Solicitors' Accounts Rules and the Accountant's Report Rules	June 2002 * 二零零二年六月 *
PN 600.2 (revised)	Audit approach to companies applying section 141D of the Companies Ordinance	August 2002 * 二零零二年八月 *

(3) Exposure Drafts 徵求意見稿

Reference No. 參考編號	Contents 內容	Date of Issue 頒布日期
2.112 (revised)	Income taxes	December 2001 # 二零零一年十二月 #
PN 710	The auditors' statement on the summary financial report	December 2001 二零零一年十二月
2.136	Agriculture	March 2002 二零零二年三月
2.134	Employee Benefits (limited revision)	March 2002 二零零二年三月
—	Financial Instruments: Disclosure and Presentation	March 2002 二零零二年三月
—	Financial Instruments: Recognition and Measurement	March 2002 二零零二年三月
—	Financial Instruments: Recognition and Measurement, Implementation Guidance	March 2002 二零零二年三月
2.02.14	Evaluating the Substance of Transactions Involving the Legal Form of Lease	March 2002 二零零二年三月
2.02.15	Business Combinations - "Date of Exchange" and Fair Value of Equity Instruments	March 2002 二零零二年三月
2.02.16	Disclosure - Service Concession Arrangements	March 2002 二零零二年三月
2.02.17	Revenue - Barter Transactions Involving Advertising Services	March 2002 二零零二年三月
2.02.19	Intangible Assets - Website Costs	May 2002 二零零二年五月
SAS 730	The examination of prospective financial information	May 2002 二零零二年五月
—	Proposed improvements to International Accounting Standards	June 2002 二零零二年六月
—	Financial instruments: Disclosure and presentation	July 2002 二零零二年七月
—	Financial instruments: Recognition and measurement	July 2002 二零零二年七月
—	First-time Application of International Financial Reporting Standards	August 2002 二零零二年八月
—	Framework for Differential Reporting	August 2002 二零零二年八月
SAS 421	Auditing fair value measurements and disclosures	August 2002 二零零二年八月
—	Framework for the preparation and presentation of financial statements	September 2002 二零零二年九月
—	HKSA Code of Ethics	October 2002 二零零二年十月

* Re-issue of previous statements or exposure drafts after review.

經檢討後再頒布的準則或徵求意見稿。

Proposed revised statements.

建議修改的準則。

Appendix C

附錄 C

CPD Seminars, Workshops, Conferences and e-Learning Programmes
(e-Manager and e-Seminars/e-Conferences) Organised by Subject Area
(31 October 2001 — 15 October 2002)

專業進修研討會、研習班、會議及網上學習課程
(網上管理課程及網上研討會／會議) (按主題分類)
(二零零一年十月三十一日至二零零二年十月十五日)

Subject Area 主題	Number of Events 舉行次數		Number of Enrolments 出席人次		Number of CPD Hours 專業進修小時	
Seminars 研討會		%		%		%
Accounting 會計	20	11.2	3,273	19.1	31.5	7.3
Auditing 核數	5	2.8	806	4.7	7.5	1.7
Banking & Finance 銀行金融	11	6.1	973	5.7	16.5	3.8
Ethics 專業操守	6	3.3	578	3.4	9.0	2.2
Information Technology 資訊科技	6	3.3	307	1.8	9.0	2.2
Insolvency 破產事務	1	0.6	150	0.9	1.5	0.3
Law 法律事務	1	0.6	114	0.7	1.5	0.3
Management 工商管理	3	1.7	229	1.3	4.5	1.0
PRC 中國事務	5	2.8	860	5.0	7.5	1.7
Taxation 稅務	17	9.5	3,048	17.8	25.5	6.0
Others 其他	14	7.8	1,339	7.8	21.0	5.0
Sub-total 小計	89	49.7	11,677	68.2	135.0	31.5
Workshops 研習班						
Management 工商管理	11	6.1	88	0.5	77.0	17.9
Sub-total 小計	11	6.1	88	0.5	77.0	17.9
Conferences 會議						
Accounting 會計	2	1.1	1,433	8.4	7.0	1.6
Auditing 核數	1	0.6	518	3.0	3.5	0.8
Taxation 稅務	1	0.6	1,269	7.4	3.5	0.8
Sub-total 小計	4	2.3	3,220	18.8	14.0	3.2
e-Manager 網上管理課程						
Management 工商管理 *	65	36.3	1,500	8.8	183.0	42.7
Sub-total 小計	65	36.3	1,500	8.8	183.0	42.7
e-Seminars/e-Conference 網上研討會／會議						
Accounting 會計	5	2.8	267	1.6	9.5	2.2
Auditing 核數	2	1.1	78	0.5	6.0	1.4
PRC 中國事務	1	0.6	167	1.0	1.0	0.2
Taxation 稅務	2	1.1	103	0.6	4.0	0.9
Sub-total 小計	10	5.6	615	3.7	20.5	4.7
TOTAL 專業進修活動總數	179	100%	17,100	100%	429.5	100%

* A total of 65 e-Manager courses are being offered to our members. The number of CPD hours offered by each course ranges from 1 to 5.5 hours. Enrolment in these courses ranges from a low of 0 to a high of 142 per course.

公會向會員提供合共65個網上管理課程，每個課程介乎1至5.5個專業進修小時。這些課程的參與人次由0至142人不等。

Appendix D

附錄 D

Number of Graduates Under
the HKSA Professional Examinations 1997 — 2002
一九九七年至二零零二年專業考試畢業人數

Year 年度	June 六月	December 十二月	Total 總計
1997	618	630	1,248
1998	837	676	1,513
1999	902	725	1,627
2000	764	688	1,452
2001	791	672	1,463
2002	29	—	29

Appendix E

附錄 E

Past Presidents

歷任會長

1973	Sir Gordon M. MACWHINNIE, CBE, JP	麥蘊利爵士
1974	Sir Gordon M. MACWHINNIE, CBE, JP	麥蘊利爵士
1975	Peter POON Wing Cheung, OBE, JP	潘永祥
1976	Peter POON Wing Cheung, OBE, JP	潘永祥
1977	Leslie W. GORDON, OBE, JP	
1978	Richard S. SHELDON	
1979	Samuel M.H. WONG	黃民享
1980	Denys E. CONNOLLY, OBE, JP	
1981	John C. CHAN	陳 洲
1982	Thomas CLYDESDALE, JP	格士德
1983	Denis EVANS	
1984	Peter H.Y. WONG, GBS, OBE, JP	黃匡源
1985	Peter H.Y. WONG, GBS, OBE, JP	黃匡源
1986	Joseph M. LAI	黎 明
1987	Robert GAFF	嘉 輔
1988	David W. GAIRNS, JP	簡大偉
1989	Anthony K.P. YUNG	翁江培
1990	Marvin K.T. CHEUNG, SBS, OBE, JP	張建東
1991	Selwyn MAR	馬紹援
1992	Felix CHOW	周福基
1993	Dudley L. HARDING	夏 庭
1994	LI Ka-cheung, Eric, OBE, JP	李家祥
1995	Nicholas P. ETCHES	艾志思
1996	T. Brian STEVENSON, SBS	施文信
1997	Tim T.L. LUI, JP	雷添良
1998	Aloysius H.Y. TSE	謝孝衍
1999	P.M. KAM	甘博文
2000	P.M. KAM	甘博文
2001	Andy S.C. LEE	李兆銓