

President's Statement

會長報告



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When we look back to our 30th anniversary in ten or twenty years' time, we shall see it as a year when, despite all the challenges, the Society has demonstrated courage, resilience, dynamism and leadership, and truly come of age. Over the past 30 years, the Society has built upon a history of excellence which has rightly led to growing local and international influence.

The 2002 Annual Report referred the hosting of the 16th World Congress of Accountants in November as a forthcoming event. This hallmark event was now part of the Society's history, and it would be appropriate for me to pay tribute to the hundreds of individuals who had contributed to its tremendous success. Bringing together more than 5,000 delegates from around the world and graced by the presence of ex-Premier Zhu Rongji, the World Congress was the official event of the profession in Hong Kong and also for the rest of the world. The Society and its members are rightly proud of this achievement.

Most significantly, the Congress marked the beginning of a more permanent international recognition of the Society when it served as the forum for our signing of six Reciprocal Membership Agreements with the chartered institutes of accountants of Australia, England and Wales, Ireland, New Zealand, Scotland and South Africa. We have subsequently signed a further Reciprocal Membership Agreement with the Institute of Chartered Accountants of Zimbabwe. The Society has also approached the Canadian Institute of Chartered Accountants which has commissioned an independent review of our Qualification Programme by its International Qualification Appraisal Board with a view to assessing our case for reciprocal membership.

在十至二十年後，當我們回顧會在其三十年的工作表現時，相信會看到會在這充滿重

重挑戰的一年之中所表現的果敢堅毅、充沛活力以及強大的領導和號召力，顯示公會已真正發展成熟。過去三十年來，公會建立了輝煌的歷史，在香港和國際上的影響力與日俱增。

在公會的二零零二年報中，於去年十一月舉行的第十六屆世界會計師大會（「世界大會」）被稱為「即將舉行的盛事」。然而，是屆的世界大會現在經已成為公會歷史上的光輝一頁。本人謹此向所有曾為是次盛事作出貢獻、數以百計的人士致以衷心感謝。是次世界大會吸引了全球逾 5,000 名代表參與，更榮獲前國務院總理朱鎔基出席，實在是全港、以至全球會計專業的重要盛事。香港會計師公會及其會員均應該為此深感自豪。

最重要的是，是次世界大會標誌著公會獲得更大國際認可的第一步 — 公會在世界大會期間，與澳洲、英格蘭及威爾斯、愛爾蘭、紐西蘭、蘇格蘭及南非等六個特許會計師公會，分別簽訂相互會籍認可協議。公會之後更與津巴布韋特許會計師公會簽署相互會籍認可協議。公會亦與加拿大特許會計師公會接觸，邀得該公會安排其國際專業資格評審委員會對公會的專業資格課程進行獨立評審，冀能與該公會訂立相互會籍認可。

Looking back, the year was a calamitous one for the accounting profession globally. Following international corporate failures and accounting irregularities, the profession was the target of public scrutiny and unprecedented criticism. It will be remembered as a watershed by our profession, and was a catalyst for the Society's self-regulatory reform initiatives.

Soon after the conclusion of the World Congress, Council met to re-examine the Society's role as a professional body and decided to address the challenges and strategic issues for the years ahead. Whilst the Society has been effective in administering its self-regulatory functions, Council was also mindful of local expectations and international developments. During Council's deliberations, it focused on the need for some form of oversight in its governance, investigation and disciplinary functions. The objective is clear: to enhance the transparency of these processes and to ensure that public interest is seen to be properly protected.

In developing its model of reform, Council took into account the international perspective, Hong Kong's unique circumstances, the effectiveness of the current system of regulating the profession and the cost effectiveness.

By January 2003, the thinking of Council had evolved into a set of four clearly defined self-regulatory reform proposals for the consideration of the Government's Financial Services and the Treasury Bureau (FSTB). In short, these proposals included an expansion in the size of Council to 23 members, with a corresponding increase in the participation of lay members and government officials, from two to six; an expansion of the membership of investigation committees from three to five, the majority being formed by lay persons including the chairman; an altered composition to the five-member Disciplinary Committee, with a majority of members (including the chairman) being lay persons.

回顧過去，全球會計專業在這年來面對重重挑戰。隨著連串國際企業倒閉和會計醜聞的爆發，會計專業受到近年最嚴峻的公眾監視和批評。因此，去年被視為會計專業的分水嶺，也推動了公會的行業自我監管改革。

世界大會閉幕後不久，理事會舉行會議探討公會作為專業團體之角色，並決定積極面對公會未來的挑戰和種種策略性問題。雖然公會之行業自我監管行之有效，但理事會亦關注到本港公眾對會計業的期望及國際會計界的最新發展。為此，理事會集中探討是否有需要就公會的管治、調查以及紀律職能方面，設立若干形式的監督。此舉有一明確目的：就是提高有關程序的透明度，以及確保公眾利益受到適當保障。

理事會在擬訂監管改革方案時，已考慮到國際趨勢、本港的特殊情況、現行行業監管制度的成效，以及成本效益等因素。

至二零零三年一月，理事會的構思已具體落實為一套分為四部分、明確而清晰的行業自我監管改革建議，並已提交政府財經事務及庫務局考慮。該等建議提出將理事會規模擴大至 23 人，其中非業界成員及政府官員的數目由兩名相應增加至六名；調查委員會成員人數由三名增至五名，其中包括主席在內的大部分成員均由非業界人士出任；以及更改五人調查委員會的組成，其中包括主席在內的大部分成員將由非業界人士出任。

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More significantly, Council proposed the establishment of an Independent Investigation Board (IIB) to deal with alleged accounting, auditing and/or ethics irregularities committed by professional accountants and auditors of listed companies.

We were pleased to note the Government's favourable response that our proposals were steps in the right direction. The proposal for an IIB, however, would be subject to wider consultation as it involves external funding and other regulatory considerations.

In a presentation to the Financial Affairs Panel of the Legislative Council on 7 April 2003, the Secretary for Financial Services and the Treasury, The Hon. Frederick Ma, indicated that with the exception of the establishment of the IIB, the elements of our reform programme should be implemented quickly through a Private Members' Bill (PMB).

On 13 June 2003, the Society's reform proposals were presented to the Financial Affairs Panel of the Legislative Council. These were set out in a Position Paper issued to the whole membership, followed by a Members' forum. On 7 July, the legislative proposals and proposed changes to the By-Laws were put before an Extraordinary General Meeting where they were met with overwhelming support.

In September 2003, the FSTB issued a consultation paper on the proposal for setting up an IIB, an oversight body for practice review and a Financial Reporting Review Panel (FRRP). We have publicly stated our support for these proposals and took the stance that for the IIB to be operated independently, it should be funded outside of the accounting profession. On the proposed setting up of a Practice Review Steering Board, our stance is also supportive. Council would like to see this established initially on a voluntary basis, with lay majority appointed by the Government. If in the light of operational experience, there is a justified need to establish this Review

更重要的是，理事會建議成立一個獨立調查局，專責處理上市公司的專業會計師和核數師涉及的會計、核數及／或專業操守問題。

公會欣悉政府對該等建議作出正面回應，並表示此乃正確的方向。然而，由於有關成立獨立調查局的建議涉及外部資金和其他監管考慮因素，因此需作更廣泛的諮詢。

有關改革方案於二零零三年四月七日提交立法會財經事務委員會。財經事務及庫務局局長馬時亨表示，除成立獨立調查局的建議外，應就其他改革建議儘快提出議員條例草案。

立法會財經事務委員會於二零零三年六月十三日再度討論公會的改革建議。該等建議已載於一份寄發予全體公會會員的立場書，其後公會並舉行了一次會員論壇。於七月七日，有關的立法建議和附例修訂建議提交公會特別會員大會表決，並獲得大比數支持通過。

財經事務及庫務局於二零零三年九月發表諮詢文件，就設立獨立調查局、獨立執業審核監督機構及財務匯報檢討委員會的建議徵詢各界意見。公會對這些建議公開表示支持，並指出為確保獨立調查局的獨立運作，調查局的經費應該獨立於會計專業。公會亦支持成立建議中所述的執業審核導向委員會。理事會認為，該組織應該先以自願形式成立，而其中大部分成員應為政府委任的非業界人士。待該組織累積一定的運作經驗後，可發展為一個具法定效力的機構。此外，理事會亦

Board by statute, Council would be supportive of this. As regards the FRRP proposal, Council has always advocated its establishment since it would enhance the standard of financial reporting of listed companies.

In taking the PMB forward, Council has taken the opportunity to incorporate other proposals that have gone through membership consultation, to amend the PAO and the By-Laws, including opening up disciplinary committee hearing to the public except in exceptional circumstances, redefining what constitutes dishonorable conduct, and improving appeal procedures. Cost effectiveness was a factor when drawing up proposals for consent orders to deal with minor breaches of professional standards.

All the above developments are significant in the history of the Society. In the months ahead and as we move into 2004, our review of our practice review process will remain a key priority and focus of Council. The Practice Review Consultancy Steering Group and the Task Force on the Review of Regulation of Members by HKSA would set their minds on further improving the current system.

At the time of writing, Council's external consultant, Joint Monitoring Unit Limited of the United Kingdom, has almost completed its work on developing a new risk-based and self-assessment questionnaire for practice units. After pilot testing the question to iron out practical issues that may arise on its adoption, the project will move to its second phase, which will involve development of new practice review processes and documentation.

Council approved a significant increase in headcount for the Professional Compliance Department as it is vital to match of the commitment with resource support, particularly in implementing the practice review programme.

一向倡議設立財務匯報檢討委員會，以提高上市公司財務匯報的水平。

理事會藉著提出議員條例草案的機會，納入已通過會員諮詢的其他《專業會計師條例》及附例修訂建議，包括將紀律委員會的聆訊公開進行（惟在若干情況下例外）、重新釐定「不名譽行為」的定義，以及改善上訴程序。公會就輕微違反專業準則行為擬訂同意令制度的建議，其中一個考慮因素乃希望提高成本效益。

上述種種發展，是公會歷史上的重要一節。在未來數月以至明年，理事會將優先對公會的執業審核程序進行檢討。執業審核諮詢導向小組及檢討自我監管專責小組將專注探討如何進一步改良現有的執業審核制度。

於撰文之際，理事會自英國延聘的顧問 Joint Monitoring Unit Limited 已接近完成草擬供執業單位填寫的風險為本的自我評核問卷，並正進行測試，以解決執行上可能產生的問題。此後，執業審核檢討將進入第二階段，研究訂立新的執業審核程序和文件。

為履行公會的承諾，特別在實現執業審核程序改革方面提供資源支持，理事會已批准專業審查及紀律部大幅增加人手。

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During the reporting period, proposals concerning the re-branding exercise received further fine tuning. A final resolution in this matter was passed by an Extraordinary General Meeting on 11 November 2002. As soon as practicable after the PMB is passed, the Society shall be called the 'Hong Kong Institute of Certified Public Accountants'. From that time on, we shall distinguish our membership between full members and international affiliates. Full members shall be referred to as certified public accountants or CPAs, while practising certificate holders may, if they so wish, add the term (Practising) after their CPA designation.

Under the PR Strategy Steering Committee, two new task forces will be formed to advise on the education, promotion and implementation of the new designations to ensure that the public, clients and users of the services of practising members will be properly attuned to the new designations in Hong Kong and overseas. In anticipation of the Society's name change, Council has also been considering a new logo and will soon unveil the chosen one.

Council is satisfied that in the spirit of reforms, it has made it a priority to listen to members' views and to act in accordance with their best interests and the profession as a whole. It has been a long road but the Society, and therefore its membership, will achieve higher international status.

Looking now to external events, during the reporting period our profession worldwide and the global business community continued to respond to the concerns in depressed investor confidence, and environment pressures arising from high profile corporate collapses and accountancy irregularities that characterised the United States economy in 2002.

Part of the Society's response to these external pressures was to open up the standard setting process, implement a policy of dual product and process convergence with IASs and ISAs. Full convergence with the international standards are foreseeable in the near future.

在本報告期間，公會進一步修訂更名建議，而最終決議案已於二零零二年十一月十一日的會員特別大會上通過。待議員條例草案通過後，公會的英文名稱將盡快正式改為「Hong Kong Institute of Certified Public Accountants」。屆時，公會會員將分為「會員」和「國際聯繫會員」。會員的稱銜為「會計師」，英文簡稱「CPA」；而持有執業證書的會員之中文稱銜則為「執業會計師」。

公會將於公共關係策略導向委員會之下成立兩個新的專責小組，就有關新名稱的教育、推廣和使用方面提供意見，以確保香港及海外的社會大眾以及執業會計師的客戶和服務用戶都能正確認識公會的新名稱。基於公會更名在即，理事會現正考慮採納新的標誌，稍後將公布最終選定的設計。

理事會深信在改革的過程中，公會一直秉承改革精神，優先聽取會員的意見，以會員和整個會計專業的最佳利益為依歸。改革雖然不可一蹴而就，但隨著改革的進展，公會及其會員在國際上的地位定將日益提升。

環顧外圍，在本報告期間，全球會計專業及商界仍然致力應付投資者信心不振所造成的困擾，以及二零零二年美國及其他地區連串矚目的企業倒閉和會計醜聞所帶來的外界壓力。

公會因應此等外界壓力的部分措施，就是開放其準則制訂程序，以及實行在各類準則和制訂程序方面與國際會計準則和國際核數準則雙接軌的政策，預計在不久將來可與該等國際準則全面接軌。

Subsequent to the issue of an Exposure Draft of HKSA Code of Ethics in late 2002, the Ethics Committee is now working specifically on section 8 of the Code relating to independence on assurance engagements. Simultaneously, the Society submitted comments to the International Federation of Accountants (IFAC) with regard to the need for greater recognition of the role and responsibilities of accountants in business.

In addition to our work on international convergence, progress continues toward the completion of the GAAP for small businesses. The GAAP for Smaller Business Working Group is finalising a second Consultation Paper based on its recommendations for a separate framework and reporting standard that will take into account the perceived imbalance between the costs of presenting financial information drawn up in accordance with Hong Kong SSAPs relative to the benefit derived from users of that financial information.

Increasingly the accountancy profession is being called upon to offer a broader range of services beyond the traditional services. Often the expansion of these services is either driven by technology or is in itself a product of IT developments. In response to the needs of members, Council endorsed a proposal to form a new Member Innovation and Technology Steering Board that is tasked to implement the strategic direction set forth in the Society's 4th Long Range Plan.

The new plan, with some Government funding support, embraces the setting up of a network of committees and task forces to assess products and services available under the International Innovation Network, of which Hong Kong is a founding member. Many of the product assessment and training programmes are close to launching by the last quarter of the year, such as a host of assurance services, a joint IT risk management training programme in collaboration with HKU SPACE and Hewlett Packard and an Anti-Fraud Symposium. We are confident that their introduction will be of considerable benefit to our membership in business and in practice in an increasingly technology-driven marketplace.

專業操守委員會在二零零二年底發表《香港會計師公會專業操守準則》的徵求意見稿後，現正集中探討準則第8條有關核證工作獨立性的部分。與此同時，公會向國際會計師聯會呈交意見，提出工商界會計師的職能和責任需要獲得更大認可。

公會在致力爭取與國際準則接軌之餘，對於制訂小型企業會計原則之工作亦繼續取得進展。小型企業會計原則工作小組建議訂定一套獨立的總綱和呈報準則，在根據香港會計實務準則編製財務資料的成本與財務報表使用者所得利益之間取得平衡。小組現正就此編訂第二輪諮詢文件。

今天，專業會計師面對愈來愈多超越其傳統工作範圍的服務要求。這些新的服務大多與科技有關，甚至本身就是科技產品。為了滿足會員在此方面之需要，理事會決定批准成立專業創新科技導向委員會，由該委員會落實公會第四個長遠計劃中訂定的策略發展方向。

這個新的工作計劃獲得政府部分資助。公會根據計劃，建立一個由不同委員會和專責小組組成的網絡，評估香港參與創辦的專業創新國際互聯組織旗下可供採用的產品和服務。不少產品和培訓課程將於本年第四季度推出，包括一系列核證服務、與香港大學專業進修學院及惠普香港公司合辦的資訊科技風險管理培訓課程，以及一個反企業欺詐研討會。公會深信，在現時日趨科技化的市場環境下，該等產品和課程將為工商界和執業會計師提供很大裨益。

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Turning to education and training, there can be no doubting that the Society's Qualification Programme (QP) was a prerequisite in our gaining the Reciprocal Membership Agreements with seven top-tier international accountancy bodies. To fulfil our commitments under these Agreements, Council introduced an authorised employers and supervisors scheme for QP graduates. An Aptitude Test was also introduced for membership applicants coming from recognised institutes other than the two that have a mutual recognition agreement with the Society with effect from 1 July 2003.

During the reporting period, the newly established QP Development and Promotion Committee has been enthusiastically fulfilling its mission to make QP the accountancy programme of choice by forming strategic alliances and closer liaison between students, employers and educational institutions. With the introduction of a QP mentorship scheme at local universities and other enhancement measures, the QP is gaining increasing recognition among all stakeholders.

Council is aware of the need to promote and continuously improve the programme and a survey is being planned in the latter part of the year to gauge the feedback from different parties involved in the development and use of this unique programme. We would also be studying the feasibility of introducing the QP in the Mainland.

Meanwhile, we are always mindful that the perception of quality is not a constant. In this regard, the Society continues to employ external consultants to ensure the present standards of excellence are ready to adapt to commercial and professional developments both locally and overseas. Simultaneously we have introduced a workshop observer scheme to effectively safeguard and upkeep the quality of the QP workshops.

在教育及培訓方面，專業資格課程無疑是公會能與七個頂尖國際會計團體簽訂相互會籍認可協議的關鍵因素。為履行公會在該等協議下的承諾，理事會為專業資格課程畢業生設立認可僱主及認可監督制度。此外，公會亦設立一項能力測試。由二零零三年七月一日起，除與公會訂有相互認可協議的兩個會計團體外，所有其他認可會計團體的會員在申請公會會籍前，均須先行通過能力測試。

在本報告期間，新成立的專業資格課程發展及推廣委員會正積極建立策略聯盟，與學生、僱主及教育機構緊密聯繫，務求將專業資格課程推廣為首選的會計課程。隨著公會於本港大學設立師友制度及加強其他措施，專業資格課程越來越受到有關各方的廣泛認同。

理事會深明有需要積極推廣和不斷改良專業資格課程。因此，公會計劃於本年下旬進行意見調查，向參與發展和使用專業資格課程的有關各方徵詢意見。此外，公會亦將研究在中國內地舉辦專業資格課程的可行性。

公會深明對「優質課程」的要求不會一成不變，故經常向外延聘顧問，確保維持課程質素，切合本港和海外商業及專業發展的要求。與此同時，公會亦推行研習班視學計劃，有效保障和維持專業資格課程研習班的質素。

More recently, we were pleased to know that the QP is recognised as a reimbursable course under the criteria of the Continuing Education Fund of the Government. This means our QP students would be able to save up to two-thirds on course fees, which is quite a significant incentive for prospective students to enrol, apart from the obvious benefits of being able to apply for membership of nine overseas professional bodies under the reciprocal membership/mutual recognition agreements.

Our approach to continuing professional development (CPD) during the period has undergone a fundamental change. A radical expansion in the courses available to membership is reflected in the introduction of a wide range of courses, seminars and conferences of specific interest to that sector of the Society's membership engaged in business. In planning our programme of CPD activities, we have also recognised a perceived need in the training of accountants in generic or soft skills, primarily in the areas of enhanced business, doing business in the Mainland and language skills necessary for successful professional accountants.

During the year, the Society's Insolvency Diploma Programme was awarded recognition by the Official Receiver's Office.

Like the business community as a whole, the Society has made great efforts to strengthen its ties with the Mainland. These efforts have been made on a number of fronts. In June this year, the Mainland and Hong Kong governments announced the terms of the Closer Economic Partnership Arrangement (CEPA) that did not seem to offer much to the accountancy profession specifically although it is recognised that the commercial opportunities arising from the Arrangement will have cascading effects across many sectors, including our profession.

最近，公會欣悉專業資格課程經獲列入政府持續進修基金的「可獲發還款項課程」名單，使學員可節省高達三分之二的學費。除了畢業生可根據會籍互認協議申請九個海外會計團體會籍的顯然好處外，這個好消息亦為另一個吸引學員報讀專業資格課程的主要因素。

公會的持續專業進修措施於回顧期間徹底改變。公會為任職工商界的會員推出多個量身而設的專題課程、研討會和會議，令可供會員選擇的課程種類大幅增加。此外，公會在規劃專業進修課程時，亦注意到會計師對通才技巧培訓的需求，主要集中於鞏固業務、於內地拓展業務及語言學習等。

年內，公會的破產管理文憑課程獲得破產管理署承認。

公會與商界一樣，積極從各方面加強與中國內地的聯繫。本年六月，中港政府公布更緊密經貿關係安排。雖然該項安排可惠及包括會計專業在內的很多不同行業，但並無太多特別為會計界而設的優惠。

President's Statement 會長報告

Following continued efforts by both governments and technical discussions between the Ministry of Finance and the Society representatives, the details of the Arrangement, as set in its Annexes, showed considerable improvement when they were announced at the end of September. Our aim is to strengthen our liaison with the two governments to put forward our wish list for further liberalisation. In Council's forthcoming visit to Beijing in October, we would raise the market access issues as well as matters relating to the mutual recognition of accountancy qualification by both sides.

On the international and regional front, we continue to actively participate in and contribute to the international accountancy arena, most notably with Peter H.Y. Wong continuing to serve on the IFAC Board. Other Council members are also serving on IFAC's Compliance Committee (Wong Tak Wai, Alvin), Professional Accountants in Business Committee (Edward K.F. Chow), Public Sector Committee (Shum Man-to) and the Small and Medium Practices Task Force (Paul M.P. Chan).

Also during the period the Society strengthened its cooperation with the profession in the Asia Pacific region by contributing a research project on a comparative study of audit committees in the region for the Confederation of Asia Pacific Accountants (CAPA).

In light of this and other developments, the Society has strengthened its cooperation with the Hong Kong Trade Development Council in promoting professional services on the Mainland. The Society has also extended its China Desk service in Guangdong. Also during the year, our Vice-President Paul M.P. Chan embarked on a number of goodwill visits to many cities in the Mainland, where he introduced Hong Kong's accounting system to business enterprises and the range of services that our professional accountants can offer to them.

經過中港政府當局的不斷努力和國家財政部與公會代表的討論後，在本年九月底宣布安排細節時，該項安排附件所列的詳細條款已有顯著的改善。公會冀望與兩地政府加強溝通，將公會的要求提交當局考慮。理事會將於十月訪京，屆時將提出開放中國會計市場以及有關兩地會計專業資格互認等事宜。

在國際及地區事務方面，公會繼續積極參與國際會計界事務，作出貢獻。其中，黃匡源獲委連任國際會計師聯會（「聯會」）理事，並有其他理事參加聯會的 Compliance Committee（黃德偉）、Professional Accountants in Business Committee（周光暉）、Public Sector Committee（沈文燾）及 Small and Medium Practices Task Force（陳茂波）。

在回顧期內，公會亦加強與整個亞太區會計界的合作，參與亞太區會計師聯會的亞太區審核委員會比較研究。

公會亦進一步與香港貿易發展局合作，加強向內地推廣香港會計專業服務。同時，公會並延續設於廣州的「中國諮詢台」服務。除此以外，公會副會長陳茂波多次前赴內地城市進行訪問，向國內企業介紹香港的會計制度和專業會計師的服務範圍。

On our communication with the membership, Council has moved towards greater openness in its decision making process by seeking members' views through online surveys on a variety of issues. In 2003, we launched three online surveys which received unprecedented responses from the membership. Council and its Research & Survey Committee were committed to the greater use of our website to promote our thought leadership role on topical issues and other matters that are of concern and value to different sectors of the membership.

The high point in the use of this means of communication was the decision to provide a platform through the Society's homepage as well as traditional home mailing, to facilitate The Hon. Li Ka-cheung, Eric's survey on Article 23 of the Basic Law. Over 5,200 responded to his survey within a matter of 11 days, representing 25% of our membership. The views expressed by our membership and the people of Hong Kong had changed the course of this Amendment Bill, and impressed the rest of the world of our belief and restraint.

Of lower profile, but equally important in the drive for greater member accessibility to the Society, Council has approved both the establishment of a Customer Relationship Management System and an Electronic Record Management System. Both these projects will assist us in streamlining and enhancing our communications with members.

In September, the new meeting-cum-training facilities on 12th floor of Tower Two, Lippo Centre became operational. The space vacated on the 4th floor was being converted to provide office accommodation to the secretariat. This was the first time the Society had its own multi-function training facilities for running CPD programmes, QP workshops and seminars.

會員溝通方面，理事會透過網上問卷調查，收集會員對各項課題的意見，令決策過程更具透明度。公會於二零零三年進行了三次網上調查，獲得會員前所未有的踴躍回應。理事會和研究及意見調查委員會決定更多使用公會的網站，就一些特定課題和其他不同界別會員所關注及對其有意義的事宜進行諮詢，鞏固公會作為思想領袖的地位。

與會員網上溝通的焦點活動，就是公會以其網頁和傳統郵件作為媒介，協助李家祥議員就《基本法》第 23 條進行意見徵詢。在十一天的徵詢期內，共收到超過 5,200 份回應，佔公會全體會員的 25%。公會會員和香港市民表達的意見改變了該項修訂條例草案的路向，也令全世界對我們的信念和克制留下深刻印象。

另一項較為低調但同樣重要的會員關係改善措施，便是理事會批准設立客戶關係管理系統和電子紀錄管理系統，以簡化和加強與會員的溝通。

本年九月，於力寶中心 12 樓新設的會議兼培訓室正式投入使用，而四樓空出的樓面將改建為辦公室，供秘書處使用。這是公會首次擁有本身的多功能培訓設施，以作持續專業進修課程、專業資格課程研習班和研討會之用。

President's Statement 會長報告

Lastly, I should like to turn to the Society's role in the community at large. This year has brought many challenges to the people of Hong Kong. A depressed economy, rising unemployment and the unwelcome phenomenon of negative equity were already taking their toll on the strength and morale of many thousands of people when the territory fell victim to the outbreak of SARS. This devastating disease was an unprecedented challenge to the courage of front-line medical workers. It was a challenge they met head-on. It was not without its victims. We mourn their loss.

Out of great sorrow often comes great compassion. I am immensely proud of the positive way that members and the profession generally responded to the crisis through the launch of the Accountants Care Campaign in the wake of the SARS outbreak. Through the Society's joint campaign with the local branches of ACCA and CPA Australia, Hong Kong's accountancy profession expressed its heartfelt compassion by raising in excess of \$1 million in donations to medical and academic institutions so that we could provide immediate relief and further research to avert a recurrence of this truly awful contagion.

I began this address to you by remarking on the fact that this year marks the Society's 30th anniversary. In the event, with particular regard to the hardships of our fellow members due largely to a depressed economy and specifically to the outbreak of SARS, wild celebrations, party hats and whistles would clearly have been inappropriate. Instead we have chosen to mark the occasion with the HKSA's Charity Walk on the Peak Galleria in November.

最後，讓本人談談公會在社會上擔當的角色。香港市民今年面對重重挑戰：經濟不景、失業率上升及負資產現象已令市民筋疲力竭，期間不幸爆發的非典型肺炎，更使市民百上加斤。本港的前線醫護人員均奮勇面對這場疫潮所帶來前所未見的挑戰，其中部分更不幸殉職，我們為此深感哀悼。

然而，巨大的不幸往往引發更大的愛心。在疫潮爆發初期，公會舉辦了「會計同心抗災顯關懷」運動，獲得會員和業界熱烈支持，本人對此深感自豪。在是次由公會與特許公認會計師公會和澳洲會計師公會的香港分會合辦的運動中，全港會計專業充份發揮愛心，為醫護和學術機構籌得逾一百萬元，一方面用於即時紓解民困，另一方面則用於持續研究，防止此疫潮再度爆發。

本報告以公會三十周年誌慶作始，但現在會員深受經濟低迷和非典型肺炎疫潮的困擾，冠蓋雲集、歌舞昇平的慶祝活動顯然不合時宜。因此，我們選擇於本年十一月在山頂廣場舉行香港會計師公會慈善步行籌款，以誌慶賀。

I would like to extend our warm congratulations to member The Hon. Li Ka-cheung, Eric, JP, our Legislative Council representative, for being awarded the Gold Bauhinia Star by the Hong Kong SAR Government. Congratulations also go to ex-officio Council member Shum Man-to, JP and member Chan Yin-tat, JP for receiving the Silver Bauhinia Star; and member Chan Po-fun, Peter, JP for receiving a Bronze Bauhinia Star.

It has been an honour for me to serve the Society as president during its 30th year. As it turned out, the year was characterised more by hard work than celebration but this has always been a notable and worthy trait of the people of Hong Kong. Much of what we set out to do at the beginning of the reporting period has been achieved. And for that I express my deeply held gratitude to the dedicated work of countless individuals. I would like to thank my fellow Council members, all the many Committee and Task Force members and secretariat staff for their unceasing efforts and boundless enthusiasm. Finally, I wish to offer my special thanks to Shum Man-to, who retired as an ex-officio member of the Council during the reporting period, for his invaluable contributions during his tenure of office. While we have achieved a great deal, much remains to be done and all of us can make a contribution to the recognition and respect we, the Society and the profession, deserve.

David Tak-kei SUN
7 October 2003

本人謹藉此機會，恭賀立法會會計界代表李家祥議員榮獲香港特別行政區政府頒發金紫荊星章，同時也祝賀當然理事沈文燾太平紳士和會員陳彥達太平紳士榮獲銀紫荊星章，以及陳普芬太平紳士榮獲銅紫荊星章。

本人很榮幸於公會的三十周年擔任會長。雖然本年度要應付的挑戰比慶祝活動還多，但這不正是香港人最聞名於世、最值得自豪的特質嗎？公會在本報告期初訂下的目標已大致達成。本人謹此對所有參與公會工作人士的不竭努力致以衷心感謝。對於各位理事會同袍、委員會及專責小組成員，以及秘書處全體職員的盡忠職守和熱誠貢獻，本人亦致以衷誠謝意。最後，本人特別對於本報告期間退任的當然理事沈文燾在任內所作的重大貢獻表示感謝。雖然公會今年成績斐然，但面前還有漫漫長路，謹願我們繼續共同努力，積極爭取讓公會以致整個會計專業獲得應有的肯定和認同。

孫德基
二零零三年十月七日