

President's Statement

會長報告

The past 12 months have been historic ones for us here at the Hong Kong Society of Accountants, in which we have passed significant milestones on our continued path towards fulfilling the Society's vision set out in the Fourth Long Range Plan — "to be recognised as a world class accountancy body that meets the rising expectation of its members and serves the interests of Hong Kong".

The first of these key events will take place from 18 to 21 November 2002 when many years' hard work culminate as the Society, together with the International Federation of Accountants (IFAC), welcomes over 5,000 members of the worldwide accounting fraternity and business leaders to Hong Kong to participate in the 16th World Congress of Accountants.

We are proud to have been chosen from among stiff competition to host the World Congress of Accountants in 2002. All those working on the Congress have pledged to make this an exciting and memorable event for participants. Hosting the Congress is a momentous occasion not just for the Society but for Hong Kong at large, since it represents the first time that this prestigious event is to be held in Hong Kong and on Chinese soil. Holding this once-in-a-lifetime event in the SAR puts Hong Kong firmly on the world accounting stage, fulfilling one of our key aims in these opening years of the 21st century.

The theme for this year's Congress — the Knowledge-based Economy and the Accountant — reflects the impact of the new waves of technological innovation and globalisation that are sweeping across the business world. The information and knowledge age continues to redefine world trade and commerce. Economic liberalisation, globalisation and information technology are breaking down borders, barriers and boundaries. The Congress explores the opportunities and challenges that these developments present to the accounting profession.

過去的十二個月，對香港會計師公會（「公會」）而言，意義重大。我們在不斷努力下超越了幾個重大的里程碑，進一步邁向公會在第四個長遠計劃下訂立的抱負——「被國際認為世界級的會計專業團體，能達致會員日益提升的期望，為香港的整體利益作出貢獻」。



WONG Tak Wai, Alvin 黃德偉

首個最重要的里程碑，要算是將於二零零二年十一月十八至二十一日，與國際會計師聯會（「聯會」）一起歡迎全球各地逾5,000名會計精英和商界翹楚，來港參加第十六屆世界會計師大會（「世界大會」）。這是公會經過長年努力取得的成果。

公會很榮幸能夠在激烈的競爭中脫穎而出，奪得二零零二年世界會計師大會的主辦權。是次世界大會的籌備工作人員全心全意將是項盛事辦得精彩難忘。本屆世界會計師大會首次在香港和中國領土上舉行，對公會、對香港都深具重大意義。是次難得的盛事在港舉行，使本港在世界會計舞台上穩佔重要席位，也讓公會在二十一世紀伊始能圓滿達成其中一個重要的目標。

今年世界大會的主題為「知識經濟與會計師」，正反映出科技創新和全球一體化浪潮對商界帶來的衝擊。在這資訊和知識年代下，世界商貿的形態不斷被重新定位。經濟自由化、全球化和資訊科技打破了疆界、壁壘和地域的限制。本屆世界大會正好探討這些趨勢為會計專業帶來的機遇和挑戰。

The Society is very honoured that Premier Zhu Rongji will be officiating at the opening ceremony and delivering a keynote address. The Hon. Tung Chee Hwa, Chief Executive of the SAR Government, will also be addressing the delegates. We are particularly delighted to welcome around 80 internationally prominent speakers to the World Congress of Accountants 2002. Keynote speakers for the first day plenary include PRC Minister of Finance Xiang Huaicheng, Chairman of the International Accounting Standards Board (IASB) Trustee Board Paul Volcker, IFAC's incoming President René Ricol, IASB Chairman Sir David Tweedie and Global Chairman of PricewaterhouseCoopers Samuel DiPiazza. The speakers will discuss issues critical to the profession such as corporate governance, public oversight, standard setting and the changing role of the public accountant, all in the context of a global, knowledge-based economy.

Visitors to Hong Kong have long been interested in knowing more about our relationship with and opportunities in Mainland China, an interest that has been heightened since its recent accession to WTO. To enable local and overseas participants to expand their knowledge on China-related issues, the 16th World Congress of Accountants has an additional China touch. Top Chinese officials have been invited to speak on financial and economic developments in the Mainland, while two special China forums discuss developments in China's securities markets, the country's accounting regime and development of its corporate governance.

I would like to extend our thanks to the Mainland's Ministry of Finance (MoF) for its tremendous support in publicising the World Congress of Accountants 2002, and its assistance in organising the China forums. The MoF also deserves special recognition for its efforts in co-ordinating the huge contingent of about 2,000 mainland participants to the Congress.

公會非常榮幸邀請到朱鎔基總理，擔任大會開幕典禮的主禮嘉賓並發表講話。此外，香港特區政府行政長官董建華亦將蒞臨發言。今年的世界會計師大會邀得約80位世界知名的嘉賓講者出席，令大會生色不少。其中首天專題會議的主題講者，包括中國財政部部長項懷誠、國際會計準則委員會基金信託主席Paul Volcker、國際會計師聯會候任會長René Ricol、國際會計準則委員會主席David Tweedie爵士以及羅兵咸永道會計師事務所行政總裁Samuel DiPiazza。這些重量級講者，將與與會人士探討在知識經濟下與全球會計專業息息相關的課題，當中包括公司管治、公共監督、準則制訂及執業會計師的角色轉變等。

來港的訪客一般都有興趣知道香港與中國內地的關係和內地所提供的機遇，有關的興趣在中國加入世界貿易組織後更大大增加。為了加強本地和海外與會人士對中國事務的了解，今屆的世界會計師大會特別增設了中國元素。大會不但邀請高級中國官員出席闡釋內地的金融經濟發展，更特設兩個中國論壇，探討中國的證券市場、會計體系和公司管治的發展情況。

本人藉此機會，感謝中國財政部在協助宣傳本屆世界大會和協助籌辦中國論壇上的鼎力支持。這次大會能夠有近2,000名內地代表參與，實在有賴財政部的多方統籌和鼎力幫忙。

Many thanks are also due to the outgoing IFAC President, Tsuguoki Fujinuma and the incoming President, René Ricol, who will take over office during the Congress. The Japanese and French accountancy bodies have all sent large delegations to support these two presidents, a move highly appreciated by the Society and IFAC.

As with any world-class event of this size, the 16th World Congress of Accountants represents an immense collaborative effort between diverse groups of people. Many people have put in a great deal of hard work behind the scenes for several years to make the Congress happen, and although it is impossible for me to mention them individually, they all deserve full recognition for their sterling efforts. I would like to take this opportunity to thank the Organising Committee under the chairmanship of Peter H.Y. Wong, the five sub-committees and the Society's secretariat. We are also obliged to the various service providers for their dedication and hard work over the past couple of years. This event would not be what it plans to be without the participation of all the guest speakers, plenary speakers and workshop chairpersons and speakers, and I extend the Society's deepest gratitude to all of them.

Finally, the World Congress of Accountants 2002 has won financial and logistic support from a wide range of organisations. Supporting organisations include the Hong Kong Trade Development Council, the Hong Kong Productivity Council, the Hong Kong Tourism Board, and Invest Hong Kong. Our thanks go to these bodies and all other financial sponsors and participating organisations that have contributed wholeheartedly to the preparations for the event.

The second of the key events to be highlighted during this reporting period is further progress on the Society's rebranding exercise. While our proposals on a new name for the Society, a collegiate membership structure and new designation for

與此同時，我們亦希望向行將卸任的聯會會長藤沼亞起和將於大會期間履新的聯會會長 René Ricol 致以謝意。日本和法國的會計團體，特別組織了龐大的代表團參與是次大會，以支持兩位聯會會長，公會及聯會對此深表謝意。

第十六屆世界會計師大會與其他世界級盛事一樣，需要得到不同團體的緊密合作和籌備。是次大會的舉行，有賴各方面人士多年來在背後的努力耕耘和推動，雖然本人不能在此一一列舉所有名字，但他們仍然值得我們全力衷心致謝。本人亦希望藉此機會，多謝黃匡源所領導的世界大會籌委會、旗下五個小組委員會以及公會秘書處，並向於過去兩年來努力不懈為大會提供各項服務的機構和承辦商，表達謝意。另一方面，本屆大會如果沒有多位演講嘉賓、專題會議及研討會主席和講者的參與，定必大為失色，本人亦謹此代表公會向他們鳴謝。

最後，今年的世界會計師大會也獲得眾多機構在財政和後勤安排上的廣泛支持，他們包括香港貿易發展局、香港生產力促進局、香港旅遊發展局及投資推廣署等。公會謹此感謝這些機構，以及其他所有在財政上和籌劃上全力支持是次大會的贊助和參與機構。

公會在本報告期內的第二個里程碑，便是促成公會更改名稱的方案之進一步進展。公會提出採用新名稱、兩層會員架構和會員新稱銜的建議，在去年的全體會員表決中已獲得大部分會員支持。然而，公

members were accepted by the majority of members who took part in last year's referendum, we listened attentively to various comments received from members made during the consultation process. After considering these comments carefully, we published a position paper setting out recommended changes to the original proposals. These revised proposals will be put to vote at an Extraordinary General Meeting (EGM) to be held as this Annual Report goes to press.

The original proposal, that the Society be renamed the Hong Kong Institute of Certified Public Accountants or HKICPA for short, is kept in the revised plan. However, instead of the three-college structure originally envisaged, we will distinguish our membership between full members and international affiliates. Full members would be referred to as certified public accountants or CPAs, while practising certificate holders would be able to add the term (Practising) after their CPA designation. Another revision to the original plan is that the Society's membership-related authority for accounting technicians will be delegated to the Hong Kong Association of Accounting Technicians, which will introduce their own membership scheme.

These changes represent a significant step for the Society in aligning itself with its overseas counterparts. By opening up a second round of consultations to be put to a vote at the EGM, we have gone to great lengths to ensure an open and transparent consultation process, showing we listen carefully to and act on our members' views. We view the entire rebranding process as being an important step in the Society's convergence with top tier international accountancy bodies. The CPA name and brand is understood and valued around the world. Our members deserve the kind of recognition brought about by this internationally accepted nomenclature, and we trust that the proposals will be welcomed by members.

會在諮詢期間，仍然細心聽取會員的多方面意見。在審慎考慮該等意見後，公會發表立場書，提出對原有方案之修訂建議。公會將於本年報付印後舉行的特別會員大會中，讓會員就修訂建議投票表決。

在修訂建議中，公會保留了原來建議的新英文名稱 Hong Kong Institute of Certified Public Accountants (簡稱「HKICPA」，中文名稱則維持不變)。然而，原來建議的三層會員架構現改為只分為「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」，以資識別。另一修訂是將公會審批專業會計員會員的權力授予香港專業會計員協會，由該會自行推行會員架構。

上述所有的修訂，代表了公會與海外會計專業團體的融合上所跨進的一大步。透過展開第二輪諮詢並舉行會員特別大會，讓會員以投票形式表決，我們當中已盡力確保諮詢過程的公開性和透明度，反映了公會積極小心地聽取和採納會員的意見。我們認為，是次改名方案是公會晉身國際一級會計專業團體的重要一步。CPA是獲得全球廣泛認受和重視的稱銜，公會會員實在值得享有這國際認可稱銜所代表的身分和地位，因此我們預期改名方案定能獲得會員廣泛支持。

Getting members' validation of the rebranding, however, only represents the start of a process. The next step would be to amend the law to reflect members' decision and implement the changes. Proposed legislative amendments to the Professional Accountants Ordinance reflecting these changes would be drafted, and hopefully presented before the Legislative Council during 2003. We would also launch a sustained education and publicity campaign to inform the public and business community of the new branding. This publicity would be targeted both in Hong Kong and overseas, and the former would address in particular the different roles of a CPA and a CPA (Practising).

Turning now to external events, there is little doubt that the fallout from corporate failures across the Pacific have had an impact on the accounting profession the world over. As with many other professional bodies, the Society has followed the unfolding events in the US carefully and has taken Government and public concerns very seriously in assessing the state of the Hong Kong accounting profession. The Society readily accepts that the profession must contribute to reducing the risks of such corporate failures occurring, has committed itself to playing its part in the drive for convergence of accounting, auditing and ethical standards with international best practice, and improving corporate governance in businesses.

The Society was invited, together with other regulators, to attend a special meeting of the Legislative Council Panel on Financial Affairs to give an account of Hong Kong's corporate governance regime in March 2002. During the meeting, we set out the Society's contributions and plans in enhancing corporate governance practices and related matters, including standard setting, the auditor's role and audit independence, the regulatory framework, and future financial reporting models. In presenting the facts and details of how the Society's self-regulatory processes have adapted and evolved over the past few years, it was made clear that the Society believes Hong Kong to have a strong overall accounting, audit and governance framework. I am pleased to say that our submission was well-received by legislators and the Government.

然而，爭取會員通過更改名稱的方案只是整個過程的開端，下一步就需要修訂法例，以反映會員的決定及落實有關修訂。公會將就建議方案起草有關《專業會計師條例》的修訂建議，以冀在二零零三年呈交立法會。此外，我們亦將展開持續的教育宣傳活動，向公眾及商界介紹推廣公會的新名稱。宣傳計劃將針對本地和海外兩方面，本港方面的宣傳會特別加強解釋會計師與執業會計師之間的區分。

對外事務方面，美國的連串企業倒閉事件無疑對全球會計專業造成了巨大衝擊。公會與其他專業團體同樣密切注視有關事件的發展，同時謹慎考慮和回應政府及公眾對本港會計專業的關注。公會認為，會計專業應該在防止類似的企業倒閉事件上作出貢獻，推動會計、核數和專業操守準則與國際最佳實務接軌，並致力提升商界的公司管治水平。

在二零零二年三月，公會應邀出席立法會財經事務委員會的特別會議，解釋香港的公司管治體系情況。會上，公會列舉其在推動公司管治和相關事宜的貢獻和計劃，包括準則制訂、核數師職責與核數獨立性、監管架構及未來之財務報告模式等。公會在向政府介紹會計專業自我監管程序的發展之同時，亦清楚表明香港本身已擁有一個穩健的會計、核數和管治架構。本人很高興表示，我們交代的資料和立場已大致獲得立法會議員和政府的認同。

However, we are far from complacent about the Society's self-regulatory role. While the corporate scandals have taken place far from Hong Kong's shores, valuable lessons can still be learned from them. As professional accountants, we need to keep reminding ourselves of the need for vigilance and public interests that we protect. Members who prepare or audit company accounts should ensure that they always comply with the Society's accounting and ethical standards in their work. In addition, practising members should also observe the Society's auditing standards and should advise clients of appropriate financial disclosures that need to be made.

In the meantime, we continue to review and improve our self-regulatory framework. Our standard setting processes are now converging with those of international standard setters; as a result, by the end of 2002 Hong Kong will have a set of accounting (except for the standard on investment properties), auditing and ethical standards that are consistent and harmonised with those issued by the IASB and IFAC.

Over the last few years, we have been involved in reviewing and commenting on IFAC's draft ethical framework with the intention, in accordance with our overall convergence process, of adopting the final framework in Hong Kong. IFAC's Code of Ethics was revised in November 2001 and after completing a mapping exercise comparing the new IFAC code with the Society's existing 17 statements on ethics we have issued an exposure draft of a proposed new Hong Kong Code of Ethics for consultation.

然而，我們對公會的行業自我監管角色仍不能自滿。雖然上述的企業醜聞遠在彼岸，但我們仍要從中汲取寶貴教訓。作為專業會計師，我們必須時刻保持警覺，緊記保障公眾利益的重要性。負責編製和審核公司帳目的會計師，必須嚴格遵照公會的會計準則和專業操守準則行事。此外，執業會員更須遵守公會的核數準則，並提醒客戶應該作出恰當的財務披露。

與此同時，公會將繼續檢討和改進行業的自我監管架構。目前，公會的準則制訂程序已經與國際準則制訂機構接軌。因此，在二零零二年底，香港的會計準則（有關投資物業之準則除外）、核數準則和專業操守準則將與國際會計準則委員會和聯會頒布的準則接軌。

過去數年，公會一直對聯會的專業操守制度進行檢討並提供意見，以期最終在香港採納有關制度，貫徹全面接軌的程序。自聯會的專業操守準則於二零零一年十一月作出修訂後，公會已完成經修訂準則與其現行17條專業操守準則之比較，並已發表香港專業操守準則建議之徵求意見稿，諮詢各界意見。

In addition to our work on international convergence, we have been very conscious that small and medium-sized companies need an accounting framework that suits their own requirements. As a result, we have also issued a consultation paper on differential reporting. This aims to redress 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.

We have continued to review our role as a regulator. The practice review process, now in its tenth year of operation, has itself been the focus of a review this year. Since its inception, the thrust of practice review has been mainly educational. However, as the first cycle of review is now complete, we have decided that the time is right to revisit and improve on the practice review process. As a strategic direction, the proposal is for the current cycle-based review approach to be replaced by a risk-based approach based on the returns received from practice units' self-assessment questionnaires. External consultants have been engaged to help us develop the self-assessment questionnaire. Moving towards a risk-based practice review represents a more focused and resource-efficient use of our manpower, concentrating on reviewing practice units that are exposed to higher risks and that are the source of greater public interest concern, which can only add to the greater benefit of the profession as a whole.

Following on from last year's endorsement of recommendations changing its disciplinary process, we are currently reviewing other aspects of the Society's regulatory role with a view to continuing improvements to the transparency and accountability of its disciplinary processes. This review, which includes drawing up penalty guidelines for disciplinary cases, aims to ensure that these processes meet the expectations of the Society's members and society as a whole, satisfying investors' and public interests.

除了與國際接軌外，公會亦十分理解有需要為中小型公司擬訂一套合適的會計制度，遂發表了一份權衡報告制度建議的諮詢文件。該建議制度的宗旨，是希望令根據香港會計準則編製財務資料的成本，與資料使用者所得的裨益能夠取得一定的平衡。

我們亦不斷檢討本身作為行業監管者的角色。公會的執業審核程序已經運作了十年，這項工作今年將成為檢討的焦點。執業審核制度自推行以來，一直以教育方式為主。然而，有鑑於現在首個循環期的審核已經完成，我們決定現在應是時候檢討和改進整個程序。公會的策略方向，是將目前的循環審核模式，改為根據執業單位所交回的自我評核問卷的結果，因應風險因素篩選審核對象。公會已向外聘請顧問協助草擬自我評核問卷。改用以風險為本的審核方式，這個新的模式有助我們集中人力，更有效運用資源，專注審核牽涉較高風險或較多公眾利益的執業單位，令整個會計專業得到更大裨益。

繼去年我們決定採納有關紀律程序的修改建議後，公會現正檢討其監管角色的其他職責，以進一步提高紀律程序的透明度和公信力。是次檢討將包括擬定紀律個案的處分指引，確保紀律程序符合會員和社會的期望，最終能保障投資者及公眾利益。

Turning now to education and training, earlier this year we received very positive results from the independent review of the Qualification Programme (QP) conducted by a team from the Institute of Chartered Accountants of Scotland. The team concluded that, subject to certain refinements of the Society's practical experience structure, it would be able to recommend reciprocal membership recognition between the Society and the six Chartered Accountancy Institutes with respect to our QP graduates. These first-tier accountancy bodies that will sign reciprocal membership agreements with us are the Institutes of Chartered Accountants of England and Wales, Scotland, Ireland, Australia, New Zealand and South Africa. I am very pleased to say that these agreements will be signed on 20 November 2002 during the World Congress.

The changes to the practical experience requirements include giving candidates more effective guidance on the competencies they are expected to achieve from their practical experience by extending QP's competency-based framework to this experience. These changes also highlight the importance of the training environment in developing professional competencies by formalising authorisation of and liaison with employers, and strengthen the tripartite relationship between candidates, their employers and the Society. The new guidelines took effect on a voluntary basis from 1 September 2002, and will be mandated for all prospective Society members from 1 January 2005.

On each of these different fronts - the practical experience review, reciprocal membership agreements, monitoring and compliance, the standard setting process and its rebranding - the Society has made great progress in achieving ever greater convergence with first class professional and regulatory standards, and in gaining increased recognition for itself as one of the premier global accountancy bodies. This has been reinforced by our continued efforts to increase the Hong Kong profession's standing on the world accountancy stage. During the past year, we have become more active than ever before in IFAC and its committees. Peter H.Y. Wong sits on the IFAC Board,

至於在教育及培訓方面，蘇格蘭特許會計師公會在本年較早前已完成對公會專業資格課程的獨立審核，並給予非常正面的評價。有關專家小組在審核報告中表示，若公會在會員的實務經驗制度方面作出若干改進，則該小組將可推薦六家特許會計師公會與公會簽訂相互會籍認可協議，對專業資格課程的畢業生加以認可。該六家頂級特許會計師公會，即英格蘭及威爾斯、蘇格蘭、愛爾蘭、澳洲、紐西蘭及南非的特許會計師公會，均已同意與公會簽訂相互會籍認可協議。本人很榮幸有關的協議將於二零零二年十一月二十日在世界會計師大會期間進行簽署儀式。

公會在實務經驗要求上的修訂，包括延續專業資格課程所採用的勝任能力架構，就準會員在累積實務經驗期間所應取得的能力，作出更明確有效的指引。此外，公會亦將因應培訓環境對準會員建立專業能力的重要性，與準會員的僱主建立正式的認可和溝通渠道，並加強公會與準會員及其僱主三方面的關係。新的實務經驗指引由二零零二年九月一日起以自願性質實施，並將於二零零五年一月一日開始向所有準會員全面實施。

公會在實務經驗檢討、相互會籍認可協議、監察及紀律、準則制訂程序及改名方案等方面均取得長足的進展，使公會更能與國際一級的专业和監管標準看齊，藉此晉身為全球頂尖會計機構之一。有關的努力，令公會在國際會計舞台上更上一層樓。去年，我們更積極地參與聯會及其委員會的活動。當中計有黃匡源加入聯會的理事會、陳茂波加入聯會的Small and Medium Practice Task Force、周光暉加入Accountants in Business Task Force，而我本人則出任Compliance Committee的成員。徐林倩麗及張智媛分別獲委任為國際會計準則委員會轄下

while Paul Chan is a member of its Small and Medium Practices Task Force, Edward Chow sits on the Accountants in Business Task Force, and I serve on the Compliance Committee. Judy Tsui and Winnie C.W. Cheung were appointed as member of the IASB's Education Advisory Group and IAASB's Consultative Advisory Group respectively. In addition, Marvin Cheung continues to sit on the IASB's Advisory Council. These appointments mean that the Society is now represented at every possible level in these international bodies, extending Hong Kong's influence over much of the international standard setting and compliance process.

Our continued efforts at international collaboration on professional development took another step forward this year with establishment of the new International Innovation Network (IIN), a global network of professional accountancy bodies committed to help develop and share new and innovative services to the international market. The Society is proud to be one of the founding members of the IIN, whose Charter and Master License Agreement were signed in July 2002, and we look forward to the first transfer of products into this exciting network in the not too distant future.

In the midst of all these exciting developments, we have not forgotten the need to deliver efficient every-day services to the people who make the Society what it is — our members. This year saw several initiatives designed to help members working on the Mainland, including two business network missions co-organised by the Society and the Hong Kong Trade Development Council promoting professional services offered by Hong Kong CPA practices in Mainland China, and the establishment of a China Desk in Guangzhou providing information and networking services. Back at home, we relaunched our website, offering members increased functionality and more information, all with a new more up-to-date feel. We also issued our first digital members' handbook that can be updated over the Internet. This use of technology to improve links between the Society and its members is part of our continued drive to encourage members in their use of IT, and to continue to deliver a more user-friendly service to them.

Education Advisory Group和國際核數及核證準則委員會轄下Consultative Advisory Group的成員。此外，張建東亦繼續出任國際會計準則委員會Standards Advisory Council的成員。此等委任，足見公會在這些國際團體的各個層次均有代表，使香港在國際準則和紀律程序的制訂過程中發揮了不少影響力。

本年新成立的專業創新國際互聯組織（「IIN」），標誌著我們在國際專業發展合作領域的努力又向前邁進一步。IIN是由多個會計專業團體新近成立的環球組織，旨在為國際市場開發和交流創新的服務。公會很榮幸能成為IIN的創辦成員，並於二零零二年七月簽署IIN憲章與總授權協議。我們期望在不久將來能看到第一批產品撥歸IIN的網絡之下。

雖然公會在多方面有令人振奮的發展，但我們並沒有忘記我們的大前提，就是每天都要為我們首要的服務對象——公會的會員，提供高效率的服務。年內，公會推出了多項措施，協助會員前往國內發展業務，包括與香港貿易發展局合辦兩個業務訪問團，推廣香港會計師事務所在國內可提供的專業服務。此外，公會亦在廣州設立「中國諮詢台」，提供信息和網絡聯繫服務。我們亦重新設計了公會的網站，以更合時先進的介面為會員提供更豐富的資訊和功能。同時，公會亦推出可以通過互聯網進行更新的首套電子《會員手冊》。引進這些功能不但加強了公會與會員的關係，亦符合公會致力推動會員使用資訊科技，和向會員提供方便快捷服務的宗旨。

I would like to extend our warm congratulations to member Kong Tze Wing for being awarded the Medal of Honour by the Hong Kong SAR Government.

I am honoured to have been President during this busy year, at a time of such fundamental and historic changes. All these events outlined above could not have happened without the dedicated work of a large number of people. I would like to thank my fellow Council members, all the numerous Committee and Task Force members and secretariat staff for their unstinting efforts over the year, with particular thanks going to my two Vice-Presidents, David Sun and Edward Chow. Many projects have come to fruition over the past 12 months, giving an undoubted sense of satisfaction to all those involved. However, our profession is far from static; many more exciting ideas and plans lie ahead. I urge you to support your Society as we continue to strive to gain the recognition and respect that members deserve as part of the international accounting community.

WONG Tak Wai, Alvin

15 October 2002

本人謹藉此機會，恭賀會員江子榮獲得香港特別行政區政府頒發榮譽勳章。

本人很榮幸能在這繁忙而充滿挑戰的一年中擔任會長，親身經歷公會眾多影響深遠的歷史性轉變。上述的重大發展，全賴背後有關人士的努力不懈才能達致。本人謹此感謝各位理事會同袍、委員會及專責小組成員，以及秘書處各位職員在過去一年盡忠職守，並特別要向孫德基和周光暉兩位副會長表達謝意。過去的十二個月，公會有很多項目都能達致成果，無疑令有份參與的同事都大感欣慰。然而，我們的會計專業仍在不斷轉變，有更多令人興奮的意念和計劃尚在前面，有待逐一實現。希望各位能夠鼎力支持公會事務，為會員爭取在國際會計界中獲得應有的肯定和認同。

黃德偉

二零零二年十月十五日