

# 2008簡明財務報告

截至2008年6月30日止年度

## 2008 Summary Financial Report

For the year ended 30 June 2008



躍進成功路

*Leaping to success*



Hong Kong Institute of  
**Certified Public Accountants**  
香港會計師公會

# 駿馬 — 躍進成功路

# Horses — Leaping to success

香港會計師公會深信專業會計師是各行各業、商界、以至整個社會的「成功關鍵」。毋庸置疑，香港以卓越的會計專業，成就了其世界級金融中心的美譽。

另一方面，於本地廣受歡迎的賽馬傳統，亦將社會活動和經濟活動巧妙地融會貫通，並孕育出飼養馬匹的優良聲譽。香港更有幸協辦了2008年北京奧林匹克運動會的馬術比賽。遠在開埠初期的1846年，香港就在快活谷馬場首次迎接了這種高貴的動物，傳統一直流傳至今，兩者關係歷史悠久。

在香港，眾多非凡成就中 — 像我們的賽馬傳統與會計專業 — 有可能不及摩天大廈和維港夜景般璀璨奪目，但當中定當有其觸目之處，就如在本年報中提及的不菲成績。

我們特此向舉世知名的香港賽馬會及其員工鳴謝。他們的寬容耐性和鼎力協助，令我們能近距離接近各項賽馬設施，並跟馬匹及相關人員接觸，使拍攝得以順利進行。最後，尤其要向一手促成此精美圖冊的攝影師 Colin Beere 深致謝忱。

At the Hong Kong Institute of CPAs, we say a CPA is a “success ingredient” in a career, in the business world and in society as a whole. There is no question a strong accounting profession welded Hong Kong’s reputation as a world-class financial centre.

In another dimension, the territory’s delightful horse tradition has soldered social and economic bonds and created a reputation for equine excellence. This is why Hong Kong hosted the equestrian events for the 2008 Beijing Olympics; our long history with these noble animals dates back to the first meet in Happy Valley in 1846, almost when the city itself was founded.

Some of Hong Kong best accomplishments — like our horse heritage and accounting profession — are not as obvious as our skyscrapers and harbour, but they are worth noting, as we do in this report.

We’d like to extend a special acknowledgement to the staff of Hong Kong’s world famous Jockey Club for their kind patience and help in allowing us access to their facilities, horses and people. To them our deepest thanks for making possible this photo essay by Colin Beere.

備註：本簡明年報之財務報告表涵蓋2007年7月1日至2008年6月30日的財政年度，內文則涵蓋2007年9月19日至2008年9月18日的報告年度。

Note: This summary report covers the Institute’s financial year (1 July 2007 – 30 June 2008) in the financial statements and the reporting year (19 September 2007 – 18 September 2008) in the text.

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# 會長報告

# President's report



親愛的會員：

本年度，公會經歷了微妙的轉變，令它更趨成熟，並逐步在各個領域擔當其多方面的角色——既是監管機構，又負責制訂準則；既是會員團體，又是培訓組織。

會長亦因應轉變，擔任了更多外交工作，更頻密地與其他監管機構、政府官員、市場參與者，以及準則制訂者交流，使公會能領導及倡議許多有關業界利益的議題和事務。

與此相關的事例包括——隨同香港特首及財政司司長，分別訪問內地與中歐，推介香港的會計專業，並呈列香港在這方面所具備的優勢，非常有利於他們前來投資。

Dear members,

This year, a subtle shift took place in that the Institute matured, growing and evolving into its many roles as a regulator, standard setter, membership body and educator.

The role of the president changed with it, giving me the opportunity to serve a more ambassadorial role, seeing to relationships with other regulators, the government, market participants and standard setters, and allowing the Institute to advocate and lead on many issues important to the profession.

Some concrete examples of this ambassadorship include two trips taken with the Chief Executive of the HKSAR and the Financial Secretary to China and to Central Europe to talk about how Hong Kong's accounting profession bolsters its strength as a place to invest. Showcasing Hong Kong in this way has far reaching benefits well beyond the borders of the places we visit.

本年度，我以會長身份參與了財政部及中國註冊會計師協會的工作會議，以鞏固我們和內地的關係，使公會於幾個重要準則制訂的議題上，保持影響力。我們在北京和香港幾次與中央政府官員會晤，商討如何開展《內地與香港關於建立更緊密經貿關係的安排》(CEPA) 的第五階段工作，還談及了其他與公會發展有關的事務。我們還與來自上海及廣州的省級公會，商討彼此關注的問題。

一如過往，我們非常重視與內地的緊密關係。於本年報期間，我們為身處北京及上海的會員成立了城市關係網絡，方便與他們保持聯繫，並且提供服務與支援。

我們的網絡還延伸至其他國際團體，包括為打擊洗黑錢而設的聯合財富情報組，還有經濟合作與發展組織、國際證券管理機構組織、國際會計師聯會、國際會計準則委員會及全球會計聯盟。

我們也和香港其他專業團體保持良好關係，包括海外會計團體於香港設立的分會，以及本地的一些團體——例如，香港華人會計師公會和香港專業聯盟等。

我們亦於本年度成立了首個專項學會——重整及破產管理——由我們的法律及破產管理專才所組成。這是由相關執業人士組成在香港設立的最大組織，以協助同業發展和推進專業知識及技能。

與此同時，在本年度我還與其他市場人士——尤其是香港交易所——處理幾項頗具爭議的事務。他們建議引入季度報告的要求，並且刪除上市公司須聘任合資格會計師為其高級管理人員的要求。

To strengthen our relationship with China, as president I attended meetings with the Ministry of Finance and the Chinese Institute of CPAs this year, advocating the Institute's position on several important standard setting issues. We met several times with central government officials, in Beijing and in Hong Kong, and joined the discussions on CEPA V, convergence and other issues concerning the future of the Institute. We also met with provincial institutes from Shanghai and Guangzhou, discussing shared interests.

Our engagement with China remains ever important. During the reporting period, we established city network groups for our members stationed in Beijing and Shanghai and these networking opportunities allowed our members to stay in touch and to get services and support from the Institute.

We networked extensively with other international bodies, including the Joint Financial Intelligence Unit on Money Laundering, the OECD, IOSCO, IFAC, the IASB and GAA.

Our relationship building was maintained with other professional bodies in Hong Kong, including the Hong Kong branches of overseas accounting bodies and local bodies such as the Society of Chinese Accountants and Auditors and the Hong Kong Coalition of Professional Services.

We lead this year too by establishing our first faculty, for restructuring and insolvency, which includes our fellow legal and insolvency professionals. It is the largest group of these specialist practitioners in Hong Kong and allows members to develop and build on specialized knowledge and skills.

Part of my role this year was to work through several contentious issues with other market participants, particularly the Hong Kong Exchange and Clearing Limited, as they sought to introduce quarterly reporting requirements and to remove the requirement for qualified accountants to be appointed to senior positions within listed companies.

對於香港交易所的建議，公會認為於季度營運報告中，上市公司應披露更多攸關業務狀況及日後發展和表現的資料，使投資者得到更為適切有用的訊息，而非僅僅着眼於該公司每季的財務細節。

公會重申，上市公司條例必須保留聘有合資格會計師的要求，作為公司的企業管治，以及在提供健全可靠的財務資料方面，增多一份保證。

通過與眾多相關人士交流及合辦活動，我們深信就香港以卓越專業服務聞名於世，公會實為其中的表表者。

公會既能從容面對外界事務，又能妥善凝聚內部團結，領導團隊功不可抹。在此，我要感謝副會長Paul F. Winkelmann先生及馮英偉先生的鼎力相助。還有，我們的行政總裁張智媛女士——自從着手回顧本年度的會務，我就察覺到，如果沒有她的承擔和才華，公會的行政和營運，就不可能達至現時成熟的行政管理水平。同時，我也要感謝盡忠職守的公會職員；感謝在理事會及各個委員會服務的成員，他們付出時間與才能，令公會受惠良多；感謝所有為了業界榮譽而默默奉獻的會員——他們，就是香港的「成功關鍵」。

此致



區嘯翔  
會長

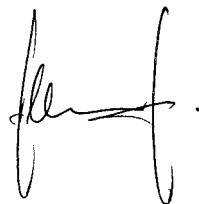
In response to HKEX's proposals, the Institute put forward proposals for quarterly management statements to provide more useful and relevant information to investors on significant developments affecting the company and its performance, rather than detailed quarterly financial information.

The Institute emphasized its view that retaining the requirement for qualified accountants in listed companies was a vital element in ensuring the integrity of financial information produced by the company and in its overall corporate governance.

Through joint meetings and shared events with many of our stakeholders, we secured our position as one of the leaders in an area Hong Kong is famed for — excellence in professional services.

The Institute was well suited to facing the issues and cementing relationships this year in part because of the strength of the leadership team and I thank my vice presidents, Paul F. Winkelmann and Wilson Fung for their unerring support. I thank the Institute's strong chief executive, Winnie C.W. Cheung, for as I noted in the beginning of this review, the Institute could not have reached its level of executive maturity without her commitment and talent. I thank also the Institute's committed staff. Thank you to all the council and committee members whose time and talent benefited the Institute and all members whose commitment to the profession gathers to us our reputation as Hong Kong's "success ingredient."

Sincere regards,



Albert S.C. Au  
President

# 行政總裁回顧

# Chief Executive's review

親愛的會員：

又是振奮人心、碩果纍纍的一年，我們在所有主要範疇——專業資格、會員服務、標準制定及行業監管——都取得超卓成績。

我們的專業資格課程 (QP)，再次打破紀錄——07/08年度的畢業人數超逾1,200名；截至2008年6月30日，學生總數增至12,419人，其中3,615人已成功畢業。現在，QP已涵蓋了香港的八成會計畢業生。



QP在香港廣受歡迎，全因其專業資格的素質及被受國際認可，有助學員投身全球各地市場工作。今年，我們完成了QP與美國會計師資格的相互評核，並正磋商資格互認協議，這將為QP畢業生打開龐大的美國市場。中國內地固然是我們的最大市場，而公會專業資格正在內地開拓一片新天地。本年七月，《更緊密經貿關係安排》的第五階段 (CEPA V)，我們與內地簽署了專業考試互認協議書，將豁免專業考試之安排擴大至所有會員適用，免除考試試卷增至三份 (全卷共有五份)。

我們在CEPA V中達成的協議惠及其他會員，如為香港會計師事務所所在內地的臨時執行審計業務許可證延長有效期。

今年，我們為會員提供多項更完善的服務，包括拓展持續專業進修的培訓、成立首個重整及破產管理的專項學會、加設了企業財務專項小組，並正積極籌組有關的資格課程。我們還擴充了聯誼及專業小組，為年輕及資深會員舉辦更多活動。為協助會員採用各項嶄新、複雜的會計準則，我們在香港主辦國際會議，並邀請了來自國際組織及內地的講者嘉賓，出席座談會。

Dear members,

It's been another exhilarating year with plenty of achievements to report in all our major businesses — qualification, member services, standards and regulation.

Our qualification programme has broken another record this year with the highest number of graduates (over 1,200) qualified in the year 2007-2008. Student numbers reached 12,419 and graduates reached 3,615 by 30 June 2008. The QP now takes in 80 percent of all accounting graduates in Hong Kong.

One of the reasons QP is preferred in Hong Kong is its quality and portability to the world's most important and dynamic international markets. This year, we completed a mutual review between QP and the U.S. CPA qualification and are now negotiating a mutual recognition agreement that will open the huge U.S. market to our members who qualify under QP. The mainland, of course, is our biggest market and our qualification is breaking new ground there with an extension to our mutual examination exemption agreements signed in July under CEPA V. This saw the scope of exemption widened to all members and the number of exempted papers increased to three out of five.

Our CEPA V negotiation also brought other benefits to other members, including extension of temporary audit licence for Hong Kong firms.

This year we have come a long way in providing member services: We have expanded our CPD training and introduced our first specialist faculty, (in restructuring and insolvency) and a new interest group in corporate finance and we are working on developing the associated qualification programmes. We've expanded our social and professional groups, including more activities for our younger and more senior members. We've supported our members as they adopt new and complicated standards by holding forums and inviting speakers from the international bodies and from China while hosting international meetings in Hong Kong.

我們在今年主辦了350多次，約1,000小時的持續專業進修課程，並且加強運用資訊科技以方便培訓。2008年11月，標誌着持續專業進修計劃首個三年週期，會員屆時須完成120小時課程的要求；根據相關的抽樣調查，接近九成會員將在期限前達標。

公會積極擴展會員的倡議及專業意見的領導地位和影響力，就多個社會議題向政府及有關機構提出有力的評論和建議，其中包括政府的醫療改革議案、公司條例修訂、打擊販毒議題及專業人士舉報洗黑錢活動的角色等；我們亦監察本港及各地的專業責任制度改革的发展進程。除此之外，我們還評論了港交所建議的季度業績報告，以及對上市公司須繼續聘任合資格會計師表示立場。

在專業準則制訂方面，我們完成了一項歷史性的工作，與內地合作夥伴簽署聯合聲明，標誌著兩地的財務匯報和審計準則成功接軌。

為了審核審計業務的素質，我們向大約3,000間負責審計工作的會計師事務所發放一套自我評估電子問卷，並成功收回接近百份之一百的回應；而執業審核的訪查進度也非常理想。

在監管角色方面，我們投放了大量時間和精力，去處理近年積存的投訴個案，工作將告完畢。無論是執業審核，還是執行紀律程序，我們都滿有信心履行監管的責任，贏得公眾的信任，以鞏固香港在國際的地位。對此，會員的支持必不可少——我由衷感謝各位對公會的信賴和貢獻，使我們能維持高水平的專業素質。

2007年7月，立法會會計界議員向本會提出司法覆核，質疑本會未有向沒有要求收取其通訊刊物的會員寄發該等資料。議員被判勝訴後，理事會幾經權衡下決定不予上訴。公會為此案辯護須繳付的500萬元法律費用，已撥入2006-2007財政年度，對本年度的財務結算影響甚微。

This year we hosted more than 350 CPD events comprising about 1,000 hours, and we're delivering more electronically to make training more convenient. November 2008 marks the end of the first three-year cycle for our members to fulfil the rolling 120 CPD hour requirements. In polls we take at CPD events, nearly 90 percent of our members indicate they are on track to meet the deadline.

We have expanded our advocacy and thought leadership for our members. We led commentary on the government's proposals for healthcare reform, the Companies Ordinance rewrite, proposals to counter drug trafficking, the role of professionals in reporting on money laundering and we have kept track of developments in liability reform in our jurisdiction and in others. We led comments on the Hong Kong stock exchange's proposals for quarterly reporting and changes to the listing rules for qualified accountants.

In standard-setting we completed a historic exercise and signed a joint declaration with our counterparts in the mainland for convergence of mainland and Hong Kong financial reporting standards and auditing standards.

In quality assurance, we introduced an electronic self-assessment questionnaire for approximately 3,000 audit firms and the completion rate was nearly 100 percent. The practice review visits of firms are progressing at an excellent pace.

In our regulatory role, after investing significant time and effort, we have nearly eliminated the backlog in complaint handling that has existed for some years. Along with the progress on practice review and significant improvements in our disciplinary processes, we are confident about fulfilling our regulatory obligations in a way that inspires the public confidence and trust essential for Hong Kong's standing in the international arena. Members' support has been vital here: My thanks go to you for your continued confidence in your Institute, and your contribution to keeping our high professional standing.

We were taken through the judicial review process in July 2007 by the legislative councilor, who questioned the council's decision not to distribute her newsletter to members who had not requested it. The legislative councilor won the suit and the council made the difficult decision not to appeal the decision. The Institute spent \$5 million in its defense, the bulk of which was absorbed in the 2006-2007 budget, with little impact on this year's financial results.



令人欣喜的是，我們在本年度奪得了不少傑出獎項——公會的2007年度報告，於蜚聲國際的ARC公司年報大賽中，奪得四個分項大獎，及一個卓越金獎；並且獲香港管理專業協會頒授「最佳企業管治資料披露」獎項。另外，我們的「窮小子、富小子」計劃，在335位參賽者中脫穎而出，於2007年度亞太區公關大獎中，奪得企業社會責任錦標；並且已有超過8,000名學童參與此項計劃。公會傳訊部及會計師大使團隊的努力和貢獻，進一步突顯我們作為社會「成功關鍵」的重要角色。

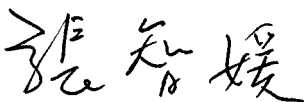
「窮小子、富小子」計劃中，最令人耳目一新的是《美滿的CPA 秘笈》故事書——內容講述一名香港小女孩的理財心得，其聲名現已流傳到遠處的皇宮裏了。因為，公會印行《美滿的財智•親子理財書冊》，已於本年度春季的時候，由荷蘭皇家特許會計師協會翻譯成荷蘭語，並致送予荷蘭的女王陛下。

#### 財務健全

公會於2007-2008年度的稅後盈餘達2,500萬港元，財務狀況極為穩健，這個成績有賴於新會員及QP學生註冊人數增長，以及我們的審慎財務政策所致。我們的第五個長遠計劃進展順利，目標在望，而且財務預算恰可，故不用增收2008年度的會費；理事會亦已決定2009年度的會費將保持不變。

就公會而言，本年度是美滿豐盛的一年。秉承作為頂級會計師團體的角色及榮譽，公會於今年對於引領及服務香港及商界，成功向前邁進了一大步。

此致



張智媛女士  
行政總裁兼註冊主任

On a happier note, we take pride in being recognized for practicing what we preach with outstanding awards this year: Our 2007 annual report was awarded the prestigious international ARC Awards in four categories, winning a Gold Award for overall excellence. The Hong Kong Management Association also gave the 2007 report an award for “Citation for Corporate Governance Disclosure.” Our “Rich Kid, Poor Kid” campaign, our biggest community project, bested 335 others to win first prize in the Corporate Social Responsibility Campaign of the Year award at the Asia Pacific PR Awards 2007. In 2007 the campaign reached more than 8,000 school students. The efforts and dedication of our communications team and our Accountant Ambassadors has made us a major “success ingredient” in our community.

One creative part of “Rich Kid, Poor Kid” is the story book, *May Moon and the Secrets of the CPAs*, about a little Hong Kong girl whose fame and tips on money have now extended into royal palaces. The latest translation of the Institute’s *May Moon Money Wise Box Set* was done by the Dutch accounting institute, NIVRA, who presented the books to the Dutch queen in the spring.

#### Financial health

The Institute finished the 2007-2008 financial year in excellent financial health with a post-tax surplus of \$25 million, which we achieved through a substantial increase in membership and QP enrolment along with prudent fiscal stewardship. We are keeping on track with our fifth long range plan and accomplishing goals within our financial parameters and without raising members’ fees in 2008. Council again decided to maintain the current fee level for 2009.

It was a great year for the Institute, full of meaningful accomplishments. Our role and reputation as a top-tier accounting body leading and serving Hong Kong and its businesses took significant steps forward this year.

Sincere regards,



Winnie C.W. Cheung  
Chief Executive & Registrar



一出開門，香港會計師公會的會員即能早着先機——其專業資格為全球最重要資本市場的卓越會計師專業團體認可。因此，我們的會員可往不同地域發展事業，此一優勢是其他專業團體無法媲美的。

**Straight out of the gate, accountants who qualify with the Hong Kong Institute of CPAs have an advantage: Their qualification is recognized by the leading institutes in the world's important capital markets, giving them mobility no other qualification available in Hong Kong can match.**

## 營運與財務

## Operation and finance

**身** 為與公眾利益息息相關的團體，我們的財務報告必須保持最高水平 — 營運透明，財務清晰，所有細節都一一公諸於眾。我們向來視財務為企業管治之關鍵，我們財政隊伍的工作，亦一貫符合最高標準。

本年度的一項重大工作，就是編置公會各個活動場所 — 包括圖書館、培訓場地、會員餐廳、辦公室 — 以確保所有的設施都井井有條。而且，不斷檢討、更新，為公會提供充足、可靠的發展空間。

資訊科技在公會的發展及改革進程中，是不可或缺的環節。我們已着手更新公會的網站，首階段工程即將完成，並會開展其他改進工作 — 全方位提昇營運效率，改善會員溝通。

我們不斷改進圖書館設施，為會員及學生提供適切、實用的書籍文件，並添置了近500個嶄新的書目。

**O**ur financial reporting must be at the highest level. As befits a body acting in the public interest, our operations are open, our finances are clear and fully open to public scrutiny. Corporate governance in relation to our finances is of prime importance and in this regard our finance team is continually working to meet the highest standards.

A great deal of work is undertaken behind the scenes at the Institute to ensure all facilities — including the library, training rooms, members' lounge and offices — are well managed. Facilities are constantly being reviewed to ensure that as the Institute grows, sufficient space and facilities are available.

The Institute has commenced a revamp of its website, which will be undertaken in phases with the first stage nearing completion. The Institute's information technology is a vital part of our organization and as the Institute grows, improvements are necessary to increase all aspects of efficiency and membership communications.

Our library facilities are constantly being improved to ensure relevant articles are available for members and students and approximately 500 titles have been added to our existing portfolio.

人力資源是創建公會的基礎。我們的職員，由2007年7月的149人，增至2008年7月的164人，而且承擔了應有的義務，為公會及其會員提供了高質素的服務。

公會將繼續培訓職員技能，改善工作環境，希望為會員及學員提供更優質的服務——所有的職員培訓項目均以此為目的，內容包括——管理技巧、語言能力(英語和國語)及客戶服務。

截至2008年6月30日的財務報告，公會的資產淨值為258,000,000港元，相比去年的223,500,000港元，增加了34,500,000港元。我們非常嚴謹地審核了於年報中向諸位會員呈報的財務報告，它不僅符合所有會計準則，更提早採用了公會已自行實施的新準則——於截至2008年6月30日的財政年度，我們已提早採用了HKAS1(修訂版)及HKAS27(修訂版)。本會的資源運用及財務管理向來秉持審慎原則，一分一毫俱取諸會員，用諸會員。

Human resources are the foundation stone upon which the Institute is built. Our staffing numbers have grown from 149 (July 2007) to 164 (July 2008) and show our commitment to the provision of quality services to the Institute and its members.

Staff training and well being are aspects the Institute shall continue to develop and this will have a positive effect on our service delivery. The Institute is training staff in management, language skills (English and Putonghua) and customer service. All these are designed to improve the quality of staff service to members and students.

The financial results for the year ended 30 June 2008 report an increase in the Institute's net asset position to \$258 million from \$223.5 million, an increase of \$34.5 million. Financial reporting through our annual report to our membership is taken very seriously and we take every effort to ensure not only compliance with all accounting standards but also early adoption of new standards which are applicable to the Institute. We have early adopted HKAS1 (revised) and HKAS27 (revised) for the accounting period ended 30 June 2008. The financial management of the group's resources is prudent and financial decisions are based on preserving the Institute's resources to invest for the benefit of our membership.

# 專業資格及 會員事務

# Qualification and membership

**我**們的會員由立志成為專業會計師開始，畢生的專業發展便和公會緊密聯繫起來。他們會享用公會的服務，包括參與持續專業進修及特別專項小組等活動。根據公會的第五個長遠計劃，我們更於本年度成立了首個破產管理專項學會。

我們亦會代表會員向政府或業界領袖，倡議及反映有關會計專業的重要課題和意見。

## 專業資格

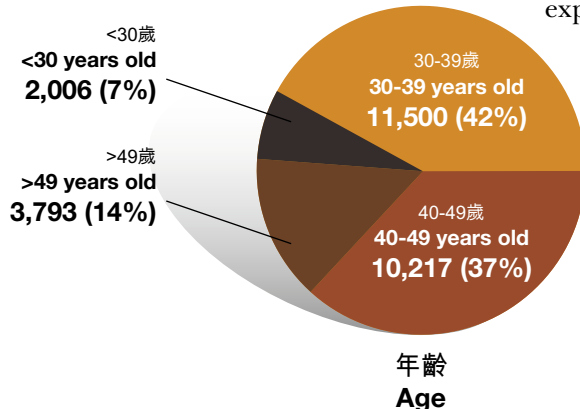
報讀我們專業資格的學員，將得到最佳的教育及指導。當取得這個業內翹楚的專業資格，就是他們擠身會計精英行列之時。

本會的專業資格，已獲內地及極具權威的全球會計聯盟屬下的其他會計師公會所認可。我們正商討與美國會計師資格相互認可的協議，此舉將為本會會員在美國市場的地位建立更穩固的基礎。

**27,516名會員**  
(2008年6月30日止)

五年增長22%

QP開辦已近十載，為了與時俱進，我們正着手檢討課程，並已進入尾聲。QP是大學會計畢業生的首選資格，我們於2008年9月註冊第三萬名會員。



**O**ur members start their connection with us as they seek to qualify as a professional accountant and they retain their association with their Institute throughout their professional lives, tapping into services such as continuing professional development and special interest groups. We also created this year, in accordance with our fifth long range plan, our first specialist faculty, in insolvency.

We also advocate on our members behalf so that on matters important to the profession, their views are made known, whether it be to government or professional leaders.

## Qualification

By choosing to qualify with us, students benefit from the best education and guidance they can find and they aim to join the top ranks of the accounting profession with their leading postgraduate qualification.

Our qualification has been recognized in the mainland and by member institutes of the prestigious Global Accounting Alliance. We are now negotiating a recognition agreement which will give members a foothold in the United States' market.

As the qualification programme approaches its tenth year, we are nearing the end of a review of its curriculum to ensure its premier status. The QP is the preferred qualification for Hong Kong accounting graduates and we expect to admit our 30,000th member in September 2008.

**27,516 members**  
(as of 30 June 2008)

22% increase  
in five years



QP課程的學員努力成為公會會員的過程中，往往盡展才華，令人眼前一亮。在參與QP課程、工作坊和考試期間或修畢課程之後，他們都會師承一名註冊會計師以取得實務經驗。

Students of the qualification programme “strive to shine” as they work to become members. During and after their course work, workshop and exams of the QP, they study with a qualified accountant to get their practical experience.

**1,223**  
名QP畢業生  
(2007年12月至  
2008年6月)

五年內增長超過五倍

#### 學員教育及培訓

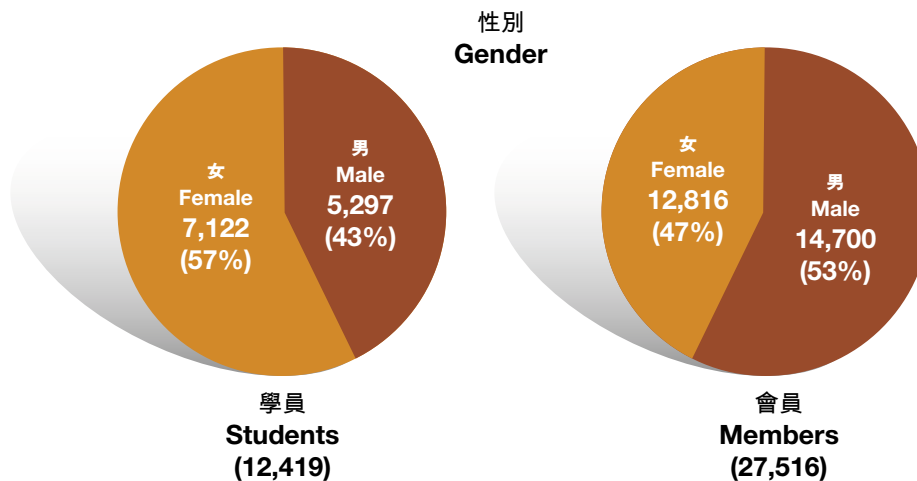
於年報期間，QP的畢業學員突破1,200大關。而註冊學員現已達12,419名。

#### Student education and training

QP graduates during the reporting period exceeded 1,200 — another record. The number of registered students now stands at 12,419.

**1,223**  
QP graduates  
(December 2007 to  
June 2008)

Over five-fold  
increase in five years



我們認可了於本港大學及專上學院所舉辦的45個會計課程，而且還首次包括一項在內地舉辦的轉制課程。身為中國註冊會計師協會的合作伙伴，我們頒發了首個聯合獎學金予五位中國註冊會計師協會會員。現在，我們在內地舉辦的QP已拓展到廣州——就像當初在北京那樣——同時，上海和深圳也在招收學員。

A total of 45 accountancy programmes operated by universities and institutions are now accredited by the Institute, and, for the first time, this includes a conversion programme offered in the mainland. In partnership with the CICPA, we awarded our first joint scholarships to five CICPA members. Our offering of QP in the mainland now extends to Guangzhou as well as Beijing, while we are recruiting students in Shanghai and Shenzhen.

**1,066**名僱主  
(2008年6月30日止)

以及1,669名監督已加入培訓會計師的行列

認可僱主由931名增至1,066名，而認可監督由1,591名增至1,669名。

那些並非受僱於認可僱主及認可監督的學員，本會將指派導師予以監督。至本年報期末，共有128位導師和46名學員加入這一行列。

The number of authorized employers rose from 931 to 1,066 and the number of authorized supervisors grew from 1,591 to 1,669.

Students who do not work under an authorized employer or supervisor are assigned supervisors. At the end of the reporting period, 128 supervisors and 46 students had joined this scheme.

**1,066**  
employers  
(as of 30 June 2008)

and 1,669 supervisors  
have joined to train  
prospective CPAs

香港會計師公會負責會計師註冊及監管其專業操守及水平。公會會員亦以會計專業為主題，持續進修確保其專業知識與時並進，切合業務所需。

The Hong Kong Institute of CPAs qualifies and licenses accountants, and certifies their fitness throughout their careers. Our members dedicate themselves to a lifetime of professional training to keep their skills relevant to their profession and the businesses they serve.





### 財務會計員

香港財務會計協會有限公司是公會的附屬機構，目前擁有逾1,700名會員，將於2009年6月推出新的資歷架構——這將確立協會會員的獨特價值和地位。

香港財務會計協會的專業晉階考試，考生人數持續上升，達1,007人——其中394人為認可財務會計員，可直接報讀QP。

### 持續專業進修與專項發展

我們的會員都希望能得到最佳的專業培訓，包括專業技術、領導、管理和溝通技巧，以持續更新專業知識與技能。

然而，會計師市場的發展不斷變化，公會正為那些需要專項技能的會員提供技術培訓。

**35,000**

本年報期內報讀持續專業進修課程人次

#### 持續專業進修

去年，我們提供了350個持續專業進修課程共有35,000多人次報讀。

我們於灣仔培訓中心舉辦這些課程，也透過互聯網，以至今年新採用的光碟模式授課，方便會員安排小組學習。

為了規劃未來的培訓，我們調查了會員運用國際準則的情況。另外，中國系列講座讓會員透切了解在大陸營商的要訣。

#### 專項發展

今年的一大突破，是成立了首個專項學會——重整及破產管理——該專項學會擁有430位會員，是集合了本港最多重整及破產管理從業員的平台。

### Accounting technicians

The Institute's subsidiary, the Hong Kong Institute of Accredited Accounting Technicians Limited, now has more than 1,700 members and will adopt a new qualification framework from June 2009. The new syllabus and qualification will establish HKIAAT membership as a valid and valued attainment in its own right.

The HKIAAT professional bridging examination has maintained a steady increase in students to 1,007, out of which 394 accredited accounting technicians have become eligible for entry to the QP.

### CPD and specialization

Our members know they need to keep their knowledge and skills on the right track with the best professional trainers who can cover technical, leadership, management and communication skills.

Even so, the market for CPAs never stands still; the Institute is developing technical training for members who are seeking specialist skills.

#### CPD

Last year, we offered 350 CPD events and attracted more than 35,000 enrolments.

We offer these courses in our Wan Chai training centre, over the Internet and, new this year, on CD-ROM, enabling members to broadcast to a group of users at their own convenience.

We measured how our members were adapting to international reporting standards convergence for planning future training to support adoption. Our China series gives members insights about doing business there.

#### Specialization

An important breakthrough this year was our first specialist faculty for restructuring and insolvency practitioners, which is the largest forum for these practitioners in Hong Kong with 430 members.

**35,000**

CPD enrolments during the year

在競爭激烈的商業社會，勝負有時只決定於毫釐之差。競賽令參賽者必須創造並保持自我優勢；而此等優勢往往源於持續鍛練、思考智慧或堅忍毅力。我們的會員更可選擇負責和參與各式各樣的文娛及體育活動。

**In business, sometimes you win by a nose. Competition demands you take and keep any edge you have, by means or use of training, intelligence or increased physical stamina. Our members have access to many different leisure and sporting activities organized with and for their peers.**



興趣小組是邁向專項發展的第一步。今年我們開展了企業財務興趣小組，而由來已久的稅務興趣小組則愈受歡迎。

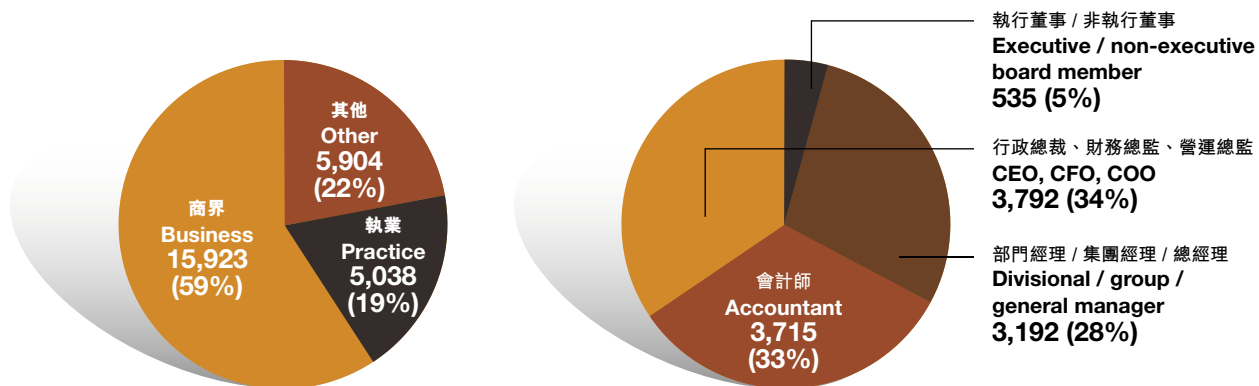
會員還踴躍參與了其他各項專業興趣小組的活動——包括財經事務，產業、基建及建築，資訊科技，內地事務，以及年青從業員等有關項目。

Special interests groups are the first stage in specializations. We have started a corporate finance interest group, and our long-standing taxation interest group goes from strength to strength.

Other interest groups with active schedules of popular events are those for financial services, property, infrastructure and construction, information technology, mainland business and young practitioners.

### 會員傲視商界

#### Members are wielding power as top executives in business



資料來源：會員普查 (2008年6月，共26,865名會員回覆)  
Source: Member census as of June 2008 with 26,865 responses

### 倡導與會員服務

公會全力支援及積極倡導，令會員的專業發展能在深受商界、政府及監管機構重視的環境中進行。我們為業界訂定及塑造的倡議課題，皆與會員業務及香港生活息息相關。

為探討公眾議題而成立的時事關注小組，於本年度研究了政府的公平競爭法和醫療改革方案。

### Advocacy and member services

Our members get superior support and advocacy from us so they can conduct their careers in a respected circle of influence with business, government and regulatory leaders. Our advocacy on the profession's behalf defines and shapes issues with a bearing on their business and the life of Hong Kong.

Our current issues task force deliberates public matters and during this period, the task force studied the government's competition policy and healthcare reform.

公會在駐巴黎財務活動工作小組舉辦的反洗黑錢聯盟會議中，積極參與討論，並協助主辦單位邀約本港有關機構舉行會議——與會者包括保安局、香港警方、香港海關的聯合財富情報組——共同探討會計界如何協助打擊洗黑錢及恐怖分子融資活動。

我們就政府2008-09年度財政預算案呈交了意見書，並與財政司司長面談，及召開新聞發佈會，向公眾闡述我們的觀點。

在眾多討論議題中，我們就改革香港金融市場，向港交所與證監會提交建議書，內容包括：季度報告、創業板發展、改革上市規則、引入電子招股書，以及刪除主板上市公司須聘用合資格會計師的守則。

我們定期與稅務局長及破產管理署長開會，如實反映業界意見。同時，我們定期與其他監管機構會晤，致力擴大在政策議題上的影響力。

#### 活動與服務

我們舉辦的小型審計系列論壇，參與會員人數高達1,400名，是今年其中一項最受歡迎的活動。而一年一度的中小型執業所座談會，及討論工作間的挑戰的論壇亦深受歡迎。

超過一半會員使用銀行為我們專設的會員信用卡服務。

我們有幸能成功邀請財政部王軍副部長主禮2007年度週年晚宴。他致詞時讚揚公會在中國與國際會計準則接軌的進程上，充份發揮與大陸夥伴緊密合作的精神。

The Institute was active in discussions with the Paris-based Financial Action Task Force on money laundering, organizing meetings with FATF, the Security Bureau, the Hong Kong Police Force and the Hong Kong Customs and Excise Department's Joint Financial Intelligence Unit to talk about what the profession can do to report money laundering and terrorist financing.

Regarding the government's 2008-09 budget, we submitted our proposals, met with the Financial Secretary and held a media briefing (which garnered wide coverage) to share our views with the public.

Among our many other discussions, we commented on the HKEx and Securities and Futures Commission's proposals for changes to Hong Kong's financial markets, including quarterly reporting, the Growth Enterprise Market development, proposed changes to the Listing Rules and the introduction of electronic prospectuses, and lifting the rule for qualified accountants for main board listed companies.

Regular meetings continued with the Commissioner of the Inland Revenue and the Official Receiver to ensure the views of the profession are well represented. We also kept up discussions with other regulatory bodies to magnify our impact on policy issues.

#### Events and services

One of our best-attended events during this period was a series of practitioners' forums on documenting small audit engagements, with 1,400 participants. Our annual small and medium-sized practitioners' symposium was very popular as was our practitioners' forum for challenges in the workplace.

Over half of our members use the exclusive bank arrangements we have created through the membership card and affinity membership credit card.

Wang Jun, vice minister of the PRC's Ministry of Finance, was the guest of honour at our annual dinner in 2007 and his speech lauded the Institute's work with our mainland counterparts on international standards convergence.

## 標準與監管

## Standards and regulation

**我**們透過提名及與公會有直接聯繫的國際準則制訂人士積極參與訂立國際會計、審計及核證、操守準則的工作，好讓會員的意見能反映於這些與他們有切身關係的事項上。

作為香港唯一的法定會計師註冊組織，公會有責任確保會員遵守這些準則，並維持行業素質及負責監管會員工作。增強公信力亦是我們份內的工作。

### 準則制定

我們不斷更新和跟進，務使財務報告、審計及核證、專業操守準則保持與國際接軌。於本年報期間，我們發佈了以下文件：

- 超過20項新設或修訂的準則、釋義及徵求意見稿。
- 15份評論文章，以回應國際準則的提案。

訂立國際準則的組織，在中港兩地受關注的議題上，都十分重視我們的意見。今年我們參與了以下有關訂立準則的活動：

- 於布魯塞爾舉行的國際會計師聯會，有關國際審計及核證準則會議；及於北京及東京舉行的國際財務報告準則地區論壇上，發表論文。
- 出席於倫敦舉行的世界準則訂定會議。
- 支持公會代表於國際會計準則委員會中的工作，包括準則顧問委員會及租賃會計工作小組。

在香港，我們定期與證券及期貨事務監察委員會、香港交易所、金融管理局會晤。本年報期間，我們與證監會和港交所合辦了與審計及財務報告有關的論壇。

**W**e participate through our nominees and our many direct contacts with international standard setters in accounting, audit and assurance, and ethical standards by which the Hong Kong profession operates, giving our members influence in these processes.

As the only statutory licensing body of CPAs in Hong Kong, we have the responsibility to make sure those standards are adhered to — quality assurance — and for the regulation of our members. Part of our job is to reinforce public trust and confidence.

### Standard setting

We maintain our full convergence with international standards on financial reporting, auditing and assurance, and professional ethics. During the reporting period, we issued:

- Over 20 new and revised standards, interpretations and exposure drafts.
- More than 15 comment letters on international proposals.

The international standards setters look to us to raise issues of concern to Hong Kong and the mainland. Our standard setting activities during this period included:

- Presenting papers at the IFAC meeting on international auditing and assurance standards in Brussels and IFRS regional forums in Beijing and Tokyo.
- Participating in the world standard setters' meeting in London.
- Supporting the Institute's representatives on the IASB standards advisory council and working group on lease accounting.

Within Hong Kong, we met and debated issues with the Securities and Futures Commission, HKEx and the Hong Kong Monetary Authority. During this period we co-hosted forums with the SFC and HKEx on auditing and financial reporting topics.

我們的會員很重視公會對專業素質的監控，亦以維護業界聲譽為己任。公會對執業會計師進行執業審核，而會員發表的文章，亦經由專業人士組成的各相關委員審閱。

Our members take quality control seriously and believe that each of them is responsible for the reputation of the profession as a whole. All practices undergo a practice review and the published work of our members is monitored by a committee of professionals.



**查詢數字**

本財政年度，我們回應了478項有關審計、操守及財務報告的查詢。

公會深切關注會員能否純熟地應用繁複的會計準則，並予以必要的協助。為此，我們做了以下工作：

- 每週舉行一次準則教育講座。

- 改善有關會計準則的查詢機制。
- 整理新發佈的準則，讓會員易於掌握重點。
- 透過每月出版的TechWatch及每週發放的電子通訊，解釋如何應用會計準則。

**專業水平審核**

我們透過兩種途徑——執業審核及專業水平監察——監察會員的審計及核證工作。

**執業審核**

我們的執業審核是以風險為本，審核人員探訪會計師事務所，評審其素質控制的成效，並抽查已完成的審計文件。目前的主要審核對象，是本港上市公司及與公眾利益有關的公司的核數師。

由2007年7月1日至2008年6月30日我們完成了22項探訪。當發現問題時，會要求對方解釋及作出改善。我們深信，有效的跟進及改善行動，將有力地證明我們的執業審核水平，能媲美其他擁有頂級會計專業的地區中類似的監察制度。

本年度我們引進了一套自我評估電子問卷，已發給了約3,000間會計師行，回應率幾達100%。

**專業水平監察**

由2007年7月1日至2008年6月30日，專業水平監察委員會審核了121份上市公司的財務報表，並向核數師發出73封查詢有關報表內容的信件。

We are keenly aware of our responsibility to help members apply complex professional standards. We do this through:

- Weekly technical update evenings.
- An improved, faster technical enquiry system.
- Staff summaries of newly released standards.
- Additional explanatory material published monthly in TechWatch and our weekly e-circular.

**Quality assurance**

We follow a twin track approach to monitoring the quality of our members' audit and assurance work: practice review and professional standards monitoring.

**Practice review**

Our practice review programme is based on risk and our reviewers visit audit firms, review the firms' quality controls and sample completed audit engagements. The priority now is reviewing auditors of listed companies and other public interest entities.

From 1 July 2007 to 30 June 2008, we have completed 22 visits. Where our visits have revealed problems, we have asked for explanations or remedial action. The effectiveness of follow up and remedial action will be one measure to prove that our practice review is on a par with comparable monitoring regimes in other top-tier accounting jurisdictions.

This year we introduced an electronic self-assessment questionnaire, which was sent to approximately 3,000 audit firms. Nearly 100 percent of our members completed this questionnaire.

**Professional standards monitoring**

From 1 July 2007 to 30 June 2008, the professional standards monitoring committee reviewed 121 sets of financial statements of listed entities and issued 73 letters of enquiry to auditors.

**More than one a day**

We responded to 478 technical enquiries on auditing, ethics and financial reporting during the financial year

### 紀律審查

在不影響透明和公平的原則下，我們致力提高紀律程序的效率。

#### 專業行為委員會

投訴監察委員會改組成為專業行為委員會，是本年度的一項重要發展。公會現在收到的所有關於指控不當行為的投訴後，會先匯集到專業行為委員會，讓它判決那些較輕微的投訴，或將某些較嚴重的個案，轉介給理事會再決定是否交由紀律小組或調查小組處理。

#### 個案處理

我們深深知道，及時處理投訴是維護公會公信力的重要一環。誠然，我們已大致完成清理那些積壓了數年的投訴個案。

90宗投訴 (包括本年收到的67宗) 處理如下：

- 53宗因表面證據不成立，確定結案。
- 八宗因被投訴人士非屬公會會員，無法跟進。
- 九宗涉及上市公司，轉介財務匯報局跟進。
- 12宗發出責備函件。
- 七宗較嚴重個案轉介理事會，再決定由調查小組或紀律小組跟進。
- 一宗轉介專業水平審核部門跟進。

本年度開展了20項紀律程序，當中的14項預計於2009年財政年度結束，餘下個案將於同年12月31日前結束。

#### 財務匯報局

2008年2月，公會與財務匯報局簽定了確立雙方工作關係的備忘錄。在適當的時候，雙方並會商討調查進展，或可能涉及公會監管的個案。

### Compliance

We are committed to increasing the efficiency of our disciplinary process while ensuring there is no reduction in transparency or impartiality.

#### *Professional conduct committee*

A significant development was the reconstitution of the complaints oversight committee as the professional conduct committee, which is now the first filtering point for all complaints regarding allegations of improper conduct. It can adjudicate minor complaints while referring those it considers more serious to the council to determine whether to refer the matter to the disciplinary or investigation panels.

#### *Case handling*

We recognize that prompt action on complaints is part of our public trust. The backlog in complaint handling that has existed for several years has largely been eliminated.

Ninety complaints (including 67 received in the current year) were resolved as follows:

- Fifty-three were closed as no prima facie case was established.
- Eight could not be pursued as the subjects of the complaints were not members.
- Nine related to listed entities that were within the jurisdiction of the Financial Reporting Council.
- Twelve disapproval letters were issued.
- Seven more serious matters were recommended to council to refer to the investigation or disciplinary panels.
- One was recommended to quality assurance for practice review.

Twenty disciplinary proceedings commenced during this year. Fourteen of these are expected to be concluded in the 2009 financial year and the balance by 31 December 2009.

#### *Financial Reporting Council*

A memorandum of understanding setting out the working relationship between the Institute and the Financial Reporting Council was signed in February 2008. When appropriate, we held discussions with the FRC regarding ongoing investigations or enquiries in which the Institute may have a regulatory interest.



## 中國與國際

## China and international

**我**們的會員通曉兩文三語，國際視野高瞻遠矚，足以傲視世界各地的同行。同時，公會更兼具全球公認的領袖地位，可以為國內同業邁向全球導航指路，此一優勢，亦有助公會會員在這個充滿活力與朝氣的市場中開拓業務。

中國正向前邁進，已與國際與香港會計準則銜接，令香港與內地的會計專業，全面展開相互認可的工作——由始至終，我們一直在國際準則訂定機構與中國財政部之間協調，促進中國與國際準則的接軌。

我們與中國註冊會計師協會及北京國家會計學院開展了新的合作計劃，指導公會會員學習內地新訂的企業所得稅法例，以及會計和審計準則。同時，也致力協助會員，在參與內地稅務、會計及監管等事務時能與時俱進，並繼續與內地政府及監管機構保持良好的工作關係。

公會對全球會計界深具影響力，尤其積極參與新準則的訂定。我們參加了各項訂立國家與世界會計準則的會議，在「中日韓」準則訂定的會議中，我們的專業知識和經驗深受重視。

公會也在其他國際及地區會議上，積極發表意見——包括由國際會計準則委員會、國際會計師聯會及國際破產協會。

現在，公會會員透過全球會計聯盟及國際創新合作網絡，更容易打入世界主要資本市場，亦可在聯盟營運區域享受當地的會員服務。於本年報期間，我們與其中一位聯盟伙伴——英格蘭及威爾斯特許會計師公會——於香港合辦了一場集思廣益的專題會議，參與人士十分踴躍。

我們參與或協辦的其他重要活動包括：國際證券事務監察組織的技術委員會會議、經濟合作與發展組織2008年度公司管治亞洲圓桌會議，以及由財政司長率領，訪問中歐國家的香港商界代表團。

**O**ur bilingual and trilingual CPAs have one of the most international outlooks of any professional accountants anywhere. The Institute's position as a recognized global leader is particularly important to our mainland colleagues and to our members as their careers extend to this vibrant market.

The Hong Kong and mainland accounting professions are moving in steps towards mutual recognition, made possible in part by China's progress in convergence with international and Hong Kong standards. From beginning to end, we have supported this project and have served as the comrador between the international standard setters and the Ministry of Finance.

We started a new project with the Chinese Institute of CPAs and Beijing National Accounting Institute to teach our members about the new enterprise income tax law and the mainland accounting and auditing standards. We keep our members up-to-date on other mainland tax, accounting and regulatory issues and maintain good working relationships with mainland authorities and regulators.

Our international influence is strong and we participated in national and world standard setters' meetings, and our knowledge and expertise were in demand at the China/Japan/Korea standard setters meeting.

We asserted our views at international and regional meetings hosted by the IASB, IFAC and INSOL.

Members gain unparalleled access to most of the world's significant capital markets through the Institute's partnership in the Global Accounting Alliance and International Innovation Network, through which, for example, our members can enjoy services in other jurisdictions. During the reporting period, we organized a well-attended and thought-provoking conference in Hong Kong with the ICAEW, one of our GAA partners.

Other significant events we took part in or helped organize included the International Organisation of Securities Commissions technical committee meeting, the OECD 2008 Asian roundtable on corporate governance, and the Hong Kong business delegation to Central Europe led by the Financial Secretary.

## 溝通與品牌

## Communications and branding

**去**年公會的廣告系列，以個別會員真人真事為創作藍本，旨在透過活生生的例子將會計師在每個成功故事中的關鍵角色呈現觀眾眼前。無論是在香港的商業社會、社區以至日常生活，我們的會員都在發揮正面的影響。這一系列廣告向商界、政府、監管機構及公眾宣揚我們品牌之時，也讓他們領會到“會計師”稱銜中蘊含著專業及誠信的重要意義。

### 450萬電視觀眾

我們的「成功故事」廣告系列接觸超過450萬電視觀眾、220萬港鐵乘客和機場快線乘客以及20萬報章讀者。

### 傳媒與公共關係

內地與香港會計準則接軌，箇中進程龐大而影響深遠，並獲中港兩地及國際傳媒廣泛報導。

我們邀請傳媒深入訪問公會在上市公司季度報告一事的立場，以及對上市公司須繼續聘任合資格會計師表示立場。

傳媒曾廣泛報導會計界立法會議員對公會提出的司法覆核。為免事件再被過份渲染，我們決定不再就此案提出上訴。司法覆核本身固然就是一則新聞，但在事件過程中，我們確保傳媒公正報導雙方及公會不提上訴的理由。

公會就簡化私人公司財務報告所提出的諮詢，得到傳媒大幅報導，並被視為關乎本港50萬所私人公司的矚目商業事件。我們對政府財政預算案的評論，及由公會主辦在香港極受重視的最佳企業管治資料披露大獎，亦被傳媒廣泛關注，公會在相關事項上的影響力可見一斑。

**O**ur members are “success ingredients” in success stories. In our advertising campaign last year, we used real life stories from our members to explain how CPAs have a positive influence in business, society and Hong Kong life in general. These campaigns bring our brand message to businesses, government, regulators and the public, showing the professionalism and integrity that lie behind the CPA designation.

### Media and public relations

Mainland standards convergence was a big story but a complex one which was reasonably covered by the Hong Kong, mainland and international news media.

We arranged for in-depth media interviews on our position on quarterly financial reporting for listed companies and our stand on the need to make sure listed firms continue to appoint qualified accountants.

In part to manage extensive news coverage, the Institute decided not to pursue an appeal in the judicial review case brought against the Institute by the legislative councillor for the accountancy sector. The review was in itself a news event, but we ensured balanced coverage that included our side of the story and our reasons for not proceeding with the case.

The consultation on simplified financial reporting for private companies was well covered by the news media, which saw this as a compelling business story for Hong Kong’s 500,000 privately owned businesses. Our comments on the government’s budget were widely reported, reflecting our influence in this regard, as were the Best Corporate Governance Disclosure Awards, which are considered the most important in Hong Kong.

### 4.5m TV viewers

Our success story campaign reached more than 4.5 million TV viewers, 2.2 million MTR and Airport Express passengers, and 200,000 newspaper readers

### 會員溝通

於2007年度報告中，我們運用已推出的「成功故事」廣告系列，以及電影劇本形式，向公眾闡述公會會員如何襄助他人達至成功。該年報還於蜚聲國際的美國MerComm公司年報大賽中，奪得四項大獎，並得到本地《香港經濟日報》予以讚揚。

同時，我們的《A Plus》月刊已成為主流媒體所重視的消息來源。我們每週均以電子新聞通信與會員保持溝通，為他們提供有關公會新聞、會計準則更新及持續專業進修等方面的訊息。

我們的職員回覆了近4,000個以電郵傳來的問題與意見；所有投訴均獲優先處理，並主要由行政總裁兼註冊主任親自迅速回覆。

### Member communications

Our 2007 annual report used our advertising campaign “Success Stories” and a movie script to tell how our members contribute to success of others. It won four international awards in the highly prestigious MerComm ARC Awards in the U.S. Locally the annual report was praised in the *Hong Kong Economic Times*.

We keep members informed of news, technical updates and CPD through our weekly electronic newsletter, while our monthly magazine *A Plus* has become a respected source for the mainstream news media.

Through emails to the Institute, our staff replied to almost 4,000 questions or comments. Complaints are considered priorities and are promptly addressed, usually by the chief executive and registrar.

**17,000名學童**  
(2008年6月30日止)

自2005年起，會計師大使已探訪82間學校，教導17,000多名學童如何理財。

### 社會義務工作

我們的「窮小子、富小子」計劃被稱許為社區創造持續的利益，並同時強化我們的品牌形象。此計劃在335項參賽作品裏脫穎而出，於2007年度亞太區公關大獎

中，奪得企業社會責任錦標，並贏得社會教育和慈善活動系列的最高殊榮，及非牟利活動系列的次名。本計劃自2005年起，向學童教導理財知識。其於本年度繼續發展，惠及的學童人數已增加了四倍以上。

《美滿的財智•親子理財書冊》已被譯成荷蘭文，並於荷蘭皇家特許會計師協會的開放日送呈荷蘭女王陛下及荷蘭財長。

會員慷慨解囊，積極參與救濟捐款活動。四川地震期間，他們在少於一個星期，就經公會捐款150多萬，全數用於協助災民。在同年二月，我們亦向受華南雪災影響的災民捐款五萬。公會同時有向其他慈善機構給予捐贈。

### Community services

Praised for creating sustainable benefits for the community while being great for brand image, our “Rich Kid, Poor Kid” programme beat more than 335 campaigns to win the “Corporate Social Responsibility Campaign of the Year” at the Asia Pacific PR Awards. It won this top award in the social education and philanthropy category and second place for non-profit campaign of the year. The programme has been teaching the basics of money management to schoolchildren since 2005. This year the programme boomed, more than quadrupling in scope.

The *May Moon Money-Wise Box Set* was translated into Dutch and presented to the Dutch queen and minister of finance at the office opening ceremony of NIVRA, the Dutch accounting institute.

Our members showed their generosity when, in less than one week, they contributed more than \$1.5 million for victims of the Sichuan earthquake. We donated \$50,000 to help snowstorm victims in the mainland in February. These contributions were in addition to support of other charitable events.

**17,000 school children**  
(as of 30 June 2008)

Accountant ambassadors have visited 82 schools since 2005 to teach more than 17,000 students financial management

# 公會管治

# Corporate governance

**我**們身為香港財庫的管理者，深明以身作則的道理——既要以最佳管治樹立典範，亦須承擔管治所帶來的責任。我們知道，自己時刻都身處企業管治的最前線，是向香港及鄰近地區示範的楷模。

## 理事會的責任

公會有責任監管會計師的執業素質，促進會計專科的研習，表達業界的專業意見，以及維持業界的誠信與地位。

理事會有責任依照上述宗旨，管理及監控公會運作。理事會有23位成員，包括14位由會員選舉產生的理事；一位上屆會長；四位由香港特首委任的業外人士及兩位由理事會從會員中增選的成員；以及兩位政府代表（即財政司司長或其代表，及庫務署署長或其代表）。2007-2008年度，理事唐家成先生以私人理由辭任。理事會委任鄧小磊先生填補其空缺。

理事會按個別事務和職責，委任多個委員會及工作小組，並授予權力，且每年皆檢討其組織之架構與成員。

**A**s guardians of Hong Kong's treasure house, we are conscious of our position as a governance role model and the responsibilities this entails. We have been at the forefront of corporate governance for years and have defined what it means for Hong Kong and the region.

## Responsibilities of council

The Institute is responsible for regulation of the accountancy profession, encouraging the study of accountancy, representing the profession's views and preserving the profession's integrity and status.

The council is responsible for carrying out these objects, and for the oversight of the Institute's operational management. The council comprises 23 members, including 14 members elected from among the membership, one member who is the immediate past president, four lay members appointed by the chief executive of the HKSAR government, two members co-opted by the council from among the membership, and two ex-officio members (the financial secretary or his representative and the director of accounting services or her representative). During 2007-2008, council appointed Jack S.L. Chow to fill a casual vacancy due to the resignation, for personal reasons, of Carlson Tong.

The council is advised by committees and working groups that it appoints for specific functions and to whom it may delegate its power. Their structure and membership of these bodies are reviewed every year by council.

理事會委任行政總裁兼註冊主任，執行理事會所訂之決策，並負責公會內部及所有活動的日常運作。她身兼公會理事會的秘書及政策顧問，推薦各個委員會職位的提名人選，並須於各個委員會與理事會之間，協調工作。

公會會長為理事會之當然主席，其他理事則身當公會之非執行董事。會長由理事會推選，被視為香港會計界之領導。

自2007年9月19日至2008年9月18日，共召開13次理事會會議。

#### 理事會成員的利益

理事會成員均不受薪。有關理事所披露之財務利益，刊於財務報表附註第25條。

身為良好企業管治之表率榜樣，理事會有嚴格規定禁止理事或各個委員會成員，參與討論或決定任何與他們有利益衝突的公會事務。

The execution of council's policies and decisions is vested in the chief executive and registrar, who is appointed by the council. The chief executive and registrar is responsible for the day-to-day operations of the Institute and overseeing all of its activities. She acts as secretary and policy advisor to the Institute's council, recommends nominations of appointments to committees and coordinates between committees and council.

The president is chairman of the council. Other council members act as non-executive directors of the Institute. The president is elected by council and considered to be the leader of the accounting profession in Hong Kong.

The Council met 13 times during the period from 19 September 2007 to 18 September 2008.

#### **Council members' interests**

Council members are not remunerated. A disclosure of financial interests of council members appears in note 25 to the financial statements.

As a matter of good corporate governance, the council has applied strict rules that prohibit a member of the council or of a committee taking part in any discussion and decision of any matter in which that member has an apparent conflict of interest.

# 長遠目標及使命

# Vision and mission

## ■ 長遠目標

公會獲全球公認為頂尖的優秀會計師組織，領導及服務香港商界，並維護公眾利益。

## ■ 使命

公會對全球會計專業的將來作出貢獻及發揮影響，並對內地會計專業的發展作出貢獻。公會為香港會計專業提供清晰、果斷及創新的領導，並鞏固香港作為全球主要金融中心的角色，同時堅守會計專業的核心價值和以公眾利益為依歸的精神。

## ■ 價值

專業、誠信、專才、品質、領導思維。

## ■ 策略性目標

1. 我們的管治架構與作為一個頂尖的會計師組織相稱。
2. 我們頒授的專業資格是獲國際認可的首要專業稱銜。
3. 我們的自我監管制度深受公眾信賴。
4. 我們的意見、產品及服務提供清晰、果斷及創新的領導，以滿足會員及社會廣泛層面的需要。
5. 我們在內地及全球的角色，有助提升香港作為國際通往中國大門的獨特地位。
6. 我們有效地向廣泛對象傳遞公會的法定角色、使命、價值及「成功關鍵」的獨特品牌。

## ■ 公會的標誌

公會的標誌反映公會果敢樂觀、勇於求變的精神。四扇線條明朗突出的平衡翅膀形圖案，寓意公會展翅翱翔、直攀成功高峰，而其中的一扇翅膀圖案，採用香港區旗的紫荊紅色，寓意公會肩負本港金融體系守護者的重要角色。

## ■ Vision

The Institute is recognized globally as the pre-eminent body of top-tier accountants that leads and serves businesses and the public interest of Hong Kong.

## ■ Mission

The Institute will contribute to and influence the future of the global profession. It will contribute to the development of the profession on the mainland. The Institute will give clear, decisive and innovative leadership to Hong Kong's accountancy profession. It will support Hong Kong's role as one of the world's leading financial centres and will uphold the core values and public spirit of accountancy.

## ■ Values

Professionalism, integrity, expertise, quality, thought leadership.

## ■ Strategic goals

1. Our governance structure befits a top-tier accounting body.
2. Our qualification is a premier designation internationally recognized by all stakeholders.
3. Our self-regulatory regime commands public trust and confidence.
4. Our ideas, products and services provide clear, decisive and innovative leadership to serve the needs of our members and the wider community.
5. Our presence in the mainland and global forums enhances Hong Kong's unique role as the international gateway to China.
6. Our statutory roles, missions, values and distinctive brand of "The Success Ingredient" are effectively communicated to a broad audience.

## ■ Our logo

The Institute's logo signifies a bold optimism and readiness to embrace change. The four distinctive wings provide balance and symbolize reaching for new heights. One of the wings of the logo is coloured the red of Hong Kong's bauhinia flag, representing our vital role as the guardian of Hong Kong's financial system.

# 理事會 Council



第35屆周年大會上，區嘯翔獲選為公會會長，Paul F. Winkelmann及馮英偉獲選為副會長。左起：馮英偉、周福安、岳思理、張智媛（行政總裁兼註冊主任）、區嘯翔、左龍佩蘭、Paul F. Winkelmann及方中（上屆會長）。

At the 35th AGM, Albert Au was elected president, with Paul F. Winkelmann and Wilson Fung as vice presidents. Pictured from left are: Wilson Fung, Chew Fook Aun, Doug Oxley, Winnie C.W. Cheung (*Chief Executive & Registrar*), Albert S.C. Au, Cho Lung Pui Lan, Stella, Paul F. Winkelmann and Mark C. Fong (*immediate past president*).



由左至右，後至前：Keith Pogson、丁偉銓、蔡永忠、陳美寶、陳錦榮、鄒小磊、龔耀輝、趙麗娟

Pictured from left, back to front, are: Keith Pogson, Ding Wai Chuen, Raphael, Tsai Wing Chung, Phillip, Mabel M.B. Chan, Clement Chan, Jack S.L. Chow, Ronald Kung and Susanna Chiu.



由香港特別行政區政府委任的四位業外人士，包括張永森、梁嘉彰、潘祖明及施熙德。兩位當然理事包括：鍾麗玲（財政司司長代表）及李李嘉麗（香港特別行政區政府庫務署署長）。由左至右，後至前：施熙德、王國龍（增選理事）、鍾麗玲、梁嘉彰、李李嘉麗、張永森、潘祖明及黃汝靈（增選理事）。

The government appointed four lay members, Ambrose Cheung, Catherine Leung, John Poon and Edith Shih, and two ex-officio members, Ada Chung (*Financial Secretary's representative*) and Lucia Li (*Director of Accounting Services*). Pictured from left, back to front, are: Edith Shih, George Kwok Lung Hongchoy (*co-opted*), Ada Chung, Catherine K.C. Leung, Lucia Li, Ambrose Cheung Wing Sum, John C. Poon and Thomas Y.T. Wong (*co-opted*).

# 管理隊伍

## Management team

站立左起：

麥碧怡 (執行總監) 離職日期：2008年5月  
 伍大成 (學生教育及培訓總監)  
 張智媛 (行政總裁兼註冊主任)  
 陳素珍 (執行總監)  
 趙琰穠 (營運及財務總監)  
 戴尚文 (專項發展總監)

坐著左起：

夏敏婷 (傳訊總監)  
 譚錦章 (會員及公會事務總監)  
 許利嘉 (監管部總監)  
 樂志傑 (專業水平審核總監)

陳雨舟 (公會法律專員) 及 韋雅珊  
 (專業發展總監) 加入日期：2008年7月



Standing from left:

Patricia McBride (Executive Director) left in May 2008  
 Jonathan Ng (Director, Student Education & Training)  
 Winnie C.W. Cheung (Chief Executive & Registrar)  
 Georgina Chan (Executive Director)  
 John Chiu (Director, Operation & Finance)  
 Peter Tisman (Director, Specialist Practices)

Sitting from left:

Mindee Hansen (Director, Communications)  
 Patrick Tam (Director, Member & Corporate Services)  
 Philip Hilliard (Director, Compliance)  
 Chris Joy (Director, Quality Assurance)

Johnny Chan (General Counsel) and Alison Wilde (Director, Professional Development) joined in July 2008





# 委員會

## Committees

主席/召集人  
Chairman/Convenor

主席/召集人  
Chairman/Convenor

### 公會職務 Corporate function

管治檢討委員會 Governance review committee	潘祖明 John C. Poon
審核委員會 Audit committee	甘博文 P.M. Kam
薪酬委員會 Remuneration committee	張永森 Ambrose Cheung Wing Sum
編輯顧問委員會 Editorial advisory board	林敬義 Daniel Lin
內地及國際事務委員會 Mainland and international committee	區嘯翔 Albert S.C. Au
行政及財務委員會 Administration and finance committee	周福安 Chew Fook Aun

### 專業資格 Qualification

會計專業資格評審委員會 Accountancy accreditation board	蔡永忠 Tsai Wing Chung, Philip
考試評議會 Examinations board	左龍佩蘭 Cho Lung Pui Lan, Stella
註冊及執業核准委員會 Registration and practising committee	Paul F. Winkelmann
專業資格課程支援委員會 QP support committee	龔耀輝 Ronald Kung
香港財務會計協會理事會 HKIAAT Board	岳思理 Doug Oxley

### 標準 Standards

專業準則制訂監察委員會 Standard-setting oversight board	周文耀 Paul M.Y. Chow
財務報告準則委員會 Financial reporting standards committee	Paul F. Winkelmann
核數與核證準則委員會 Auditing and assurance standards committee	Keith Pogson
專業操守委員會 Ethics committee	蔡永忠 Tsai Wing Chung, Philip
執業審核監察委員會 Practice review oversight board	鍾悟思 Gordon W.E. Jones
執業審核委員會 Practice review committee	馮英偉 Wilson Fung
專業水平監察委員會 Professional standards monitoring committee	丁偉銓 Ding Wai Chuen, Raphael

### 行業監管 Regulation

紀律小組 Disciplinary panels	陳健強 Anthony Chan
調查小組 Investigation panels	李慧賢 Lee Wai Yin, Angela
專業行為委員會 Professional conduct committee	Keith Pogson

### 會員事務 Member services

會員服務委員會 Member services committee	趙麗娟 Susanna Chiu
中小型執業所委員會 Small and medium practitioners committee	黃汝霖 Thomas Y.T. Wong
商界專業會計師委員會 Professional accountants in business committee	馮英偉 Wilson Fung
專業進修事務委員會 Continuing professional development committee	陳錦榮 Clement Chan
專項學會監察委員會 Faculty oversight board	梁嘉彰 Catherine K.C. Leung
重整及破產管理專項學會執行委員會 Restructuring and insolvency faculty executive committee	江智蛟 Johnson Kong
稅務委員會 Taxation committee	周大衛 David Southwood
企業財務委員會 Corporate finance committee	王國龍 George Kwok Lung Hongchoy
香港會計師公會/證監會/港交所三方會議聯絡小組 Hong Kong Institute of CPAs/SFC/HKEx tripartite meeting liaison group	區嘯翔 Albert S.C. Au
香港金融管理局聯絡小組 Liaison group with the Hong Kong Monetary Authority	Babak Nikzad
政府/公會檢討 <公司條例> 聯合工作小組 Joint government/HKICPA WG to review the Accounting and Auditing Provisions of the Companies Ordinance	路沛翹 Roger Best
專業責任制度改革專責小組 Professional liability reform task force	Paul F. Winkelmann
時事關注小組 Current issues task force	陳茂波 Paul M.P. Chan

# 獨立核數師報告

# Independent auditor's statement

致香港會計師公會會員  
(根據《專業會計師條例》於香港註冊成立)

To the Members of the Hong Kong Institute of Certified Public Accountants  
(Incorporated in Hong Kong under the Professional Accountants Ordinance)

**本**核數師已完成審查第35至40頁所載有關集團，指香港會計師公會（“公會”）及其附屬機構，包括北京港會信息諮詢有限公司、香港會計師公會信託基金、香港會計師公會慈善基金、香港財務會計協會及其附屬機構香港財務會計協會獎學金信託基金截至2008年6月30日止年度的簡明財務報告。

**W**e have examined the summary financial report of the Group comprising Hong Kong Institute of Certified Public Accountants (“the Institute”) and its subsidiaries: HKICPA (Beijing) Consulting Co., Ltd, The HKICPA Trust Fund, The HKICPA Charitable Fund, and Hong Kong Institute of Accredited Accounting Technicians Limited and its subsidiary, The HKIAAT Scholarship Trust Fund, for the year ended 30 June 2008 on pages 35 to 40.

## 理事會與核數師各自的責任

根據《專業會計師條例》，公會理事會有責任根據該條例第16(4A)條編制簡明財務報告。簡明財務報告取材自截至2008年6月30日止年度的集團綜合財務報表及有關獨立核數師報告，報告形式及包含資訊和具體資料已經理事會審批。

## Respective responsibilities of the Council and Auditor

The Professional Accountants Ordinance requires the council of the Institute to prepare the summary financial report in accordance with section 16(4A) of the Ordinance. The summary financial report is derived from the Group annual consolidated financial statements and the independent auditor's report thereon for the year ended 30 June 2008, and is in such form and contains such information and particulars approved by the council.

經與理事會協定，本核數師的責任是根據本核數師的審查工作，對簡明財務報告作出獨立意見，並僅向整體會員報告。本核數師亦須說明載於截至2008年6月30日止年度集團綜合財務報表的獨立核數師報告是否有出具保留或修改意見。我們不會就本報告的內容對任何人士負上或承擔責任。

As agreed with the council, it is our responsibility to form an independent opinion on the summary financial report, based on our examination, and to report our opinion solely to you, as a body. We are also required to state whether the independent auditor's report on the Group annual consolidated financial statements for the year ended 30 June 2008 is qualified or otherwise modified. We do not assume responsibility towards or accept liability to any other person for the contents of this statement.

**意見基礎**

本核數師按照公會頒佈的香港核證準則及相關實務說明第710號「簡明財務報告的核數師報告」進行工作。工作範圍包括核實簡明財務報告與截至2008年6月30日止年度集團綜合財務報表及其獨立核數師報告是否一致，以及本核數師認為需要的其他工作。本核數師相信該等審查工作為本核數師的意見提供了合理的依據。

**意見**

於上述的基礎上，本核數師認為，第35至40頁所載的簡明財務報告與集團截至2008年6月30日止年度集團綜合財務報表及其獨立核數師報告一致，並源出於彼。

本核數師已審核集團截至2008年6月30日止年度的綜合財務報表，並於2008年9月16日出具無保留或無修改意見的獨立核數師報告。

**民信會計師事務所**

香港執業會計師

香港，2008年9月16日

**Basis of opinion**

We conducted our engagement in accordance with Hong Kong Standards on Assurance Engagements and with reference to Practice Note 710 “The auditor’s statement on the summary financial report” issued by the Institute. Our examination includes examining evidence supporting the consistency of the summary financial report with the Group annual consolidated financial statements and the independent auditor’s report thereon for the year ended 30 June 2008 and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

**Opinion**

Based on the foregoing, in our opinion the summary financial report on pages 35 to 40 is consistent with the Group annual consolidated financial statements and the independent auditor’s report thereon of the Institute for the year ended 30 June 2008 from which it is derived.

We have audited the Group annual consolidated financial statements for the year ended 30 June 2008 and have issued an independent auditor’s report thereon dated 16 September 2008 which is unqualified or otherwise unmodified.

**Wong Brothers & Co.**

Certified Public Accountants

Hong Kong, 16 September 2008

# 集團簡明 全面收益表

# Summary group statement of comprehensive income

截至2008年6月30日止年度

For the year ended 30 June 2008

	2008 千港元 HK\$'000	2007 千港元 HK\$'000
<p>集團的大部分收入來自作為香港會計師監管組織的主要業務</p> <p><b>Most of our revenue was earned from our main business as a regulatory body of accountants in Hong Kong</b></p> <p>會計師、註冊學生、執業會計師事務所及執業法團註冊的會費和收費，和頒發執業證書</p> <p>Subscriptions and fees derived from registration of certified public accountants; registered students; firms and corporate practices, and issuance of practising certificates</p>	104,171	93,371
<p>集團亦有部分收入來自為會員及其他參與人士舉辦的考試、研討會、課程及其他活動</p> <p><b>We also derived revenue from examinations, running seminars, courses and other activities for members and other interested parties</b></p> <p>考試收益 Income from examinations</p> <p>研討會、課程及其他活動收益 Income from seminars, courses and other activities</p> <p>書刊廣告收益 Income from advertisements placed in the journals</p> <p>貨品銷售和經營租賃收益 Sale of goods and operating lease income</p>	57,046 20,522 1,461 8,121	44,791 20,280 1,286 4,322
<p>綜上所述，集團的收入總額為 <b>This gave us a total revenue of</b></p>	<b>191,321</b>	<b>164,050</b>
<p>集團亦因發展對會計行業及整體社會有益的項目而獲得政府資助，及向作為上市機構核數師的執業會員收取特別徵費，為財務匯報局 (FRC) 提供資金，並獲得會員捐贈</p> <p><b>We received government grants on projects that would bring benefits to the accounting profession and general public at large, contributed funding to the Financial Reporting Council (FRC) by imposing a special levy on member practices which are auditors of listed entities and received donations from members</b></p> <p>政府資助 Government grants</p> <p>特別徵費 Special levy</p> <p>已收捐款 Donations received</p> <p>服務收益 Service income</p> <p>匯兌差額 Exchange differences</p>	764 2,623 2,228 98 166	1,000 7,500 418 — 55
<p>綜上所述，集團的其他收入總額為 <b>This gave us a total other income of</b></p>	<b>5,879</b>	<b>8,973</b>

	2008 千港元 HK\$'000	2007 千港元 HK\$'000
<b>集團的支出包括 Our expenses comprised:</b>		
僱員福利 Employee benefits	79,877	68,548
研討會、課程及其他活動 Seminars, courses and other activities	8,844	8,040
考試 Examinations	16,820	15,283
銷售貨品成本 Cost of goods sold	1,222	1,270
出版書刊 Publication of journals	7,009	6,381
郵遞、印刷和文具 Postage, printing and stationery	7,323	7,079
折舊 Depreciation	6,429	4,873
預付土地租賃開支攤銷 Amortization of prepaid land lease expense	4,398	4,403
傳訊和公共關係 Communications and public relations	4,729	8,225
樓宇相關開支 Building related expenses	4,433	5,031
法律和專業費用 Legal and professional fees	8,101	9,529
租賃裝修、傢俬、裝置和設備減值虧損 Impairment loss on leasehold improvements, furniture, fixtures and equipment	—	105
政府資助退款 Refund of government grant	—	500
核數師酬金 Auditor's remuneration	226	94
為專業課程制訂考試大綱及課程材料的費用 Cost of development of examination syllabus and course materials for professional programme	1,888	2,646
經營租賃開支 Operating lease expenses	753	536
應收帳款減值虧損 Impairment loss of receivables	209	—
為財務匯報局提供資金 Contribution to FRC	2,500	7,500
海外會議及訪問 Overseas conferences and visits	2,856	3,254
國際組織會費 Subscriptions to international organisations	2,096	1,477
捐款開支 Donation expenses	2,504	308
資訊技術開支 Information technology expenses	810	1,327
其他一般行政和辦事處開支 Other general administration and office expenses	5,155	5,919
<b>綜上所述，集團的開支總額為 This gave us a total expense of</b>	<b>168,182</b>	<b>162,328</b>
集團由定期存款及儲蓄戶口賺取的利息 We earned interest income from time deposits and savings accounts	1,918	1,345
銀行透支及貸款利息 We incurred interest on overdrafts and bank loans	(1)	(1,950)
<b>綜上所述，集團的融資收益 / (費用) 淨額為 This gave us a net financing income / (charges) of</b>	<b>1,917</b>	<b>(605)</b>
由此產生稅前營運盈餘為 This produced an operating surplus before tax of	<b>30,935</b>	<b>10,090</b>
處置租賃樓宇和土地租約收益 Gain on disposal of leasehold buildings and land lease	—	71,425
由此產生稅前盈餘為 This produced a surplus before tax of	<b>30,935</b>	<b>81,515</b>
稅項 Tax	(6,039)	(4,751)
由此產生稅後盈餘為 This produced a surplus after tax of	<b>24,896</b>	<b>76,764</b>
其他全面 (支出) / 收益 Other comprehensive (expenses) / income	(114)	30
<b>由此產生全面收益淨額為 This produced a total comprehensive income of</b>	<b>24,782</b>	<b>76,794</b>

# 集團簡明 財務狀況表

## Summary group statement of financial position

於2008年6月30日

As at 30 June 2008

	附註 Note	2008 千港元 HK\$'000	2007 千港元 HK\$'000
<b>集團的有形資產包括 The Group's tangible assets comprised:</b>			
租賃樓宇 Leasehold buildings		36,784	38,938
租賃物業裝修 Leasehold improvements		13,406	14,170
傢俬、裝置及設備 Furniture, fixtures and equipment		10,999	10,697
<b>集團的有形資產總值為 Together, these represented our tangible assets of</b>			
集團的預付土地租約開支為 We had prepaid land lease expense of		167,078	171,476
集團的其他流動資產主要包括銀行結存和持有現金、 按金和預付款項及交易和其他應收款項			
<b>Our other current assets, mainly comprised bank balances and cash in hand, deposits and prepayments, and trade and other receivables</b>		138,739	86,954
集團的其他流動負債主要包括預收會費和收費、 應付帳款和應計費用及其他應付款項			
<b>Our other current liabilities mainly comprised subscription and fees received in advance, accounts payable, accruals and other payables</b>		(108,627)	(98,579)
集團的遞延稅務負債 We had deferred tax liabilities of			
		(334)	(185)
<b>因此，集團的資產減負債為 Thus, our assets less liabilities represented</b>			
		<b>258,045</b>	<b>223,471</b>
<b>會員資金包括 Members' equity comprised:</b>			
普通基金 General fund	2	167,180	142,284
資本基金 Capital fund	2	90,949	81,157
匯兌儲備 Exchange reserve	2	(84)	30
<b>會員資金總額 Total members' equity</b>			
		<b>258,045</b>	<b>223,471</b>

於2008年9月16日由理事會審批 Approved by the Council on 16 September 2008

**區嘯翔 Albert S.C. Au**  
會長  
President

**周福安 Chew Fook Aun**  
行政及財務委員會主席  
Chairman, Administration &  
Finance Committee

**張智媛 Winnie C.W. Cheung**  
行政總裁兼註冊主任  
Chief Executive & Registrar

# 集團簡明 現金流量表

# Summary group statement of cash flows

截至2008年6月30日止年度

For the year ended 30 June 2008

	2008 千港元 HK\$'000	2007 千港元 HK\$'000
集團之稅前營運活動產生的現金流入淨額 Net cash generated by operating activities before tax	44,052	27,984
集團在年內已付稅項 We paid tax during the year	(202)	(619)
營運活動產生的現金淨額 Net cash generated by operating activities	43,850	27,365
集團就銀行短期存款所收利息 We received interest on short-term deposits placed with banks	1,767	1,276
集團就透支和短期銀行貸款所付利息 We paid interest on overdrafts and short-term bank loans	(1)	(1,950)
購置物業、設備和預付土地租約開支 Purchase of property and equipment and prepaid land lease expense	(3,804)	(3,479)
集團就處置租賃樓宇和土地租約餘款收益 We received further proceeds from disposal of leasehold buildings and land lease	—	145,578
集團償還短期銀行貸款 We repaid short-term bank loans	—	(116,000)
集團向會員和學生收取的資本徵費，用於購買、裝修及 / 或擴充集團的辦公室物業 We received capital levy from our members and students for financing the acquisition, improvement and/or expansion of the Group's office premises	9,792	9,272
年度現金淨額有所增加 There was a net increase in cash in the year	51,604	62,062

# 簡明財務 報告附註

## Notes to summary financial report

### 1. 一般資料

集團指香港會計師公會（“公會”）及其附屬機構：北京港會信息諮詢有限公司、香港會計師公會信託基金、香港會計師公會慈善基金及香港財務會計協會有限公司及其附屬機構：香港財務會計協會獎學金信託基金。

本簡明財務報告取材自集團經審核的綜合財務報表。本報告並不像完整的綜合財務報表般能提供足夠資料，以供讀者全面了解集團的業績和財務狀況。

### 1. General information

The Group refers to Hong Kong Institute of Certified Public Accountants (“the Institute”) and its subsidiaries: HKICPA (Beijing) Consulting Co., Ltd, The HKICPA Trust Fund, The HKICPA Charitable Fund and Hong Kong Institute of Accredited Accounting Technicians Limited and its subsidiary, The HKIAAT Scholarship Trust Fund.

This summary financial report has been prepared from the audited consolidated financial statements of the Group. It does not contain sufficient information to allow as full understanding of the results and state of affairs of the Group as would be provided by the full consolidated financial statements.

### 2. 年內會員資金的變動如下

The movements of members' equity during the year were:

	保留盈餘 Retained surplus 千港元 HK\$'000	普通基金 General fund 千港元 HK\$'000	資本基金 Capital fund 千港元 HK\$'000	匯兌儲備 Exchange reserve 千港元 HK\$'000	總計 Total 千港元 HK\$'000
2008集團 2008 Group					
於2007年7月1日 At 1 July 2007	—	142,284	81,157	30	223,471
會員及學生資本徵費 Capital levy from members and students	—	—	9,792	—	9,792
全面收益總額 Total comprehensive income	24,896	—	—	(114)	24,782
轉帳 Transfers	(24,896)	24,896	—	—	—
於2008年6月30日 At 30 June 2008	—	167,180	90,949	(84)	258,045



2007集團 2007 Group	保留盈餘 Retained surplus 千港元 HK\$'000	普通基金 General fund 千港元 HK\$'000	資本基金 Capital fund 千港元 HK\$'000	匯兌儲備 Exchange reserve 千港元 HK\$'000	總計 Total 千港元 HK\$'000
於2006年7月1日 At 1 July 2006	—	65,520	71,885	—	137,405
會員及學生資本徵費 Capital levy from members and students	—	—	9,272	—	9,272
全面收益總額 Total comprehensive income	76,764	—	—	30	76,794
轉帳 Transfers	(76,764)	76,764	—	—	—
於2007年6月30日 At 30 June 2007	—	142,284	81,157	30	223,471



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