# REPORT OF THE COUNCIL FOR 2001 .1001 報告

The Council Report for 2001 covers the activities of the Council for the period from 4 October 2000 to 30 October 2001.

二零零一年度理事會報告載錄理事會自二 零零零年十月四日至二零零一年十月三十日 期間的活動。

# General Issues

# **Changes of Council Members**

At the last Annual General Meeting, Paul M.P. Chan and Carlson Tong were newly elected to the Council. The Council wishes to thank the two elected members who retired from it, namely Mark C. Fong and Past President Aloysius H.Y. Tse for their contributions during their tenure of office.

Mark C. Fong and Judy Tsui were newly co-opted under section 10(4) of the Professional Accountants Ordinance. The Council wishes to thank Paul M.P. Chan and Chung Shui Ming, who retired as a co-opted member, for their contributions during their terms of office.

# The Society's New Name and Membership Structure Proposal

A Consultation Paper titled Forging Ahead: Branding and Membership Strategies For The New Millennium was issued in July to gauge the views of the entire membership on the Council's proposals to change the name and membership structure of the Society.

A total of 2,135 members, representing 11.4% of the total membership, voted on the issues laid out in the Consultation Paper. As many as 1,471 members, or 68.9% of those responding, were in favour of the proposal to change the name of the Society to the "Hong Kong Institute of Certified Professional Accountants" and 1,494 members, representing 70% of the membership which responded, supported the proposal for the Society to adopt a three college system of membership.

# 會務綜述

### 理事會成員變動

於上屆公會周年大會中,陳茂波及唐家成 獲選為新任理事。理事會對卸任的兩位獲選 理事方中及前會長謝孝衍在任內的貢獻表示 感謝。

根據《專業會計師條例》第10(4)條,方中 及徐林倩麗獲增選為理事。理事會對卸任的 增選理事陳茂波及鍾瑞明在任內的貢獻表示 感謝。

### 公會建議採用新名稱及會員架構

公會於七月發出題為《Forging Ahead: Branding and Membership Strategies For The New Millennium》的諮詢文件,收集全體會員對理事會建議更改公會名稱及會員架構的意見。

合共 2,135名 會員,即全體會員的 11.4%,就諮詢文件所列事項作出表決。在 回應的會員當中,1,471名(68.9%)支持公會 更改名稱為「Hong Kong Institute of Certified Professional Accountants」,而 1,494名(70%)則支持公會接納三層化的會員 架構。 Having carefully considered the results of the voting, the qualitative comments received from 533 members and the views and concerns raised by different sectors of the membership, together with our review of the research findings on the designations used by most overseas accountancy bodies, including those using Certified Public Accountants as part of their name, the Council agreed that it would be to members' overall advantage for the Society to adopt a new name, the "Hong Kong Institute of Certified Public Accountants". This follows a nomenclature that is both internationally known and widely used. The Chinese name will remain unchanged as "香港會計師公會".

While the majority of members who responded voted in favour of the proposals, the Council noted that there did exist some divergent views with respect to a number of matters arising from the proposals.

The Council took note of the concerns raised by some members about the proposed three college system and the implications that this might have on full members' status. With a view to adequately addressing these concerns, the Council decided to go for a system with no formal designation for the second college of members who could, however, describe themselves as "International Affiliates of the Hong Kong Institute of Certified Public Accountants". The original proposal to label the graduates of the Hong Kong Association of Accounting Technicians as a third college of members under the HKSA umbrella was modified such that the powers to grant membership to these graduates would be entrusted to the Hong Kong Association of Accounting Technicians which is a wholly-owned subsidiary of the Society.

The Council was also aware of the concerns of some members in practice over the potential loss of goodwill and misconception of their role by their clients and the public if they were to share a common CPA designation with the non-practising members. With a view to working out a designation that can distinguish between the practising and non-practising members, the Council decided to discuss further with these practising members before putting forth revised proposals that would gain greater support from our membership.

在審慎考慮表決結果、533名會員所提交的書面意見、其他會員所反映的看法和疑慮以及公會就大部分海外會計團體的會員採用的稱銜(包括採用「Certified Public Accountants」作為名稱的團體)所作出的調查結果後,理事會認為若公會採用新名稱「Hong Kong Institute of Certified Public Accountants」將更符合會員的整體利益,也符合國際上廣泛採用的命名形式。公會的中文名稱「香港會計師公會」則保持不變。

雖然大部分回應的會員都支持有關建議, 但理事會察覺到仍有部分會員在若干事項方 面存有不同意見。

理事會理解到部分會員就三層化會員架構及其對會員身分象徵可能產生的影響表示關注。為解除這些會員的疑慮,理事會決定並不給予新制度中的第二類別會員任何正式稱銜,但他們可稱為「香港會計師公會國際附屬會員」。同時,理事會對本來計劃中將香港專業會計員協會的畢業生納入公會作為第三類會籍之建議作出修訂,將對此批畢業生授出會籍的權力給予公會的全資附屬機構一香港專業會計員協會。

此外,理事會也明白部分執業會員擔心, 與非執業會員共用CPA稱銜,可能會影響其 商譽及令客戶和公眾對其角色產生誤解。有 鑑於此,理事會決定在提出一項更受會員支 持的修訂建議前,先行與該等執業會員作出 詳細討論,冀能提出一個易於分辨執業與非 執業會員的稱銜。 In keeping with the Society's principles of open and transparent governance, the Council decided to convene an Extraordinary General Meeting, as soon as the relevant issues have been resolved, at which members would be advised of the rationale behind the proposed changes and that the revised proposals and the relevant changes to the Professional Accountants By-laws would be put to a vote by those members in attendance.

# **Proposed Changes to the Professional Accountants Ordinance and By-laws**

As a result of the Council's proposals to change the Society's name and membership structure, as well as the proposed changes to the disciplinary and regulatory processes of the Society, a number of amendments to the Professional Accountants Ordinance and By-laws, now in the drafting stage, will be proposed for the Government's consideration before the end of this year.

The Council has also taken this opportunity to propose changes to other parts of the existing legislation governing the local accountancy profession in light of operating experience. It is hoped that these proposed legislative changes will be passed within the current session of the Legislative Council.

# **Mutual Recognition Agreements**

Following our signing of mutual recognition agreements with the Association of Chartered Certified Accountants (ACCA) and CPA Australia, the Society continued in its efforts to seek recognition of the HKSA qualification from other professional accountancy bodies overseas.

We held further dialogue with a number of member organisations of the Chartered Accountants Group, including the Institute of Chartered Accountants in Australia and the Institute of Chartered Accountants of New Zealand. This resulted in the Society's engagement of the Institute of Chartered Accountants of Scotland to conduct an independent review of our Qualification Programme, including the accreditation process, our practical experience requirements and membership admission criteria. The review will commence in November.

理事會秉持公會的公開及高透明度管治原則,決定在解決上述問題後盡快召開特別會員大會,向會員闡釋有關建議的理念,並由出席特別大會的會員投票,決定是否通過修訂建議和對《專業會計師附例》作出的相關修訂。

# 建議修訂《專業會計師條例》及《專業會計師附 例》

鑑於理事會建議更改公會名稱與會員架構,並建議修訂公會的紀律與監管程序,公會將於今年年底前向政府提交修訂《專業會計師條例》與《專業會計師附例》的建議。有關修訂目前仍在草擬階段。

另外,理事會亦藉此機會,根據過往的經驗,修訂部分目前規管本地會計專業的《專業會計師條例》及《專業會計師附例》。理事會希望能於本年度立法會會期內通過有關修訂建議。

### 相互認可協議

繼與英國特許公認會計師公會及澳洲會計師公會簽訂相互認可協議後,公會仍努力不 懈致力爭取與其他海外會計專業團體,研究 相互認可會籍資格的安排。

公會曾與特許會計師公會團體部分成員進行磋商,包括澳洲特許會計師公會及紐西蘭特許會計師公會。為此,公會經已延請蘇格蘭特許會計師公會成立專家小組,對公會的專業資格課程作出獨立評審,包括公會對會計專業資格的評審程序、對申請成為公會會員的申請人之實際經驗要求和其他入會條件等。有關評審工作將於十一月展開。

# **Restructuring of the Secretariat**

One of our major tasks during the year was to restructure the secretariat so as to provide more efficient support to the Council and its committees and to deliver a better service to the Society's members. The restructuring involved the following changes:

- (i) The former Operations Department was split into the Administration Department and the Corporate Affairs Department in March 2001. This has allowed greater attention to be given to the management of the Society's human and financial resources as well as the development of information technology in the Society.
- (ii) In July, the Professional Standards Department and the Professional Practices Department were combined to form the new Professional and Technical Department. The restructuring was intended to consolidate professional standards and development work in the secretariat under one head. The rationalisation of the two functions will enable better co-ordination, policy formulation and staff deployment in these two areas.
- (iii) The Professional Conduct Department was renamed the Professional Compliance Department to reflect more accurately its focus and responsibilities.

The post of Registrar/Executive Director was renamed Registrar/Secretary General in line with current international practice.

# The 16th World Congress of Accountants

Under the direction of the Organising Committee and its six sub-committees, the preparation work for the 16th World Congress of Accountants was in full swing during the reporting period. These sub-committees include the Exhibition Sub-Committee, Finance and Sponsorship Sub-Committee, Logistics Sub-Committee, Promotion and Publicity Sub-Committee, Social Events Sub-Committee and the Technical Programme Sub-Committee. A special team in the secretariat's Corporate Affairs Department was set up to help co-ordinate the organisation of the Congress.

### 秘書處改組

公會年內其中一項主要工作是改組秘書處,為理事會及各委員會提供更有效率的支援,以及為公會會員提供更佳服務。秘書處改組變動如下:

- (i) 前行政事務部於二零零一年三月分拆 為行政事務部及會員及對外事務部, 加強管理公會秘書處的人力與財務資 源以及促進公會秘書處的資訊科技發 展。
- (ii) 前專業準則部與專業實務部已於七月 合併為專業技術部,統一秘書處的專 業準則及專業實務發展工作。這兩個 部門的合併,有利於部門協調、制訂 政策及人力資源分配。
- (iii)前專業操守部則改名為專業審查及紀 律部,更準確地反映該部門的職能和 責任。

另外,註冊主任兼總幹事一職已改稱為註 冊主任兼秘書長,以配合國際慣例。

# 第十六屆世界會計師大會

本報告期間,第十六屆世界會計師大會的 籌備工作,在籌備委員會及其下六個小組委 員會的領導下進行得如火如荼。各小組委員 會包括展覽事務小組委員會、財務及贊助小 組委員會、後勤事務小組委員會、推廣及宣 傳小組委員會、交流活動小組委員會及大會 程序小組委員會。秘書處的會員及對外事務 部經已成立特別小組,協助統籌大會的組織 工作。 Recognised as the most prestigious event for the global accountancy profession, the 16th World Congress of Accountants will be held on 18-21 November 2002 at the Hong Kong Convention and Exhibition Centre.

The theme of the 2002 World Congress is "Knowledge-based Economy and the Accountant". Issues related to this theme will be examined from a variety of different perspectives by industry leaders from around the world. An exhibition showcasing the latest development in the profession worldwide will also be held alongside the Congress.

To date, we have secured a number of major sponsors and supporting organisations, including the Hong Kong Trade Development Council, the Hong Kong Tourism Board, Invest Hong Kong, Hong Kong Exchanges and Clearing Limited, ACCA and CPA Australia.

In recognition of the fact that this will be the first time the Congress will be held in Chinese territory, a series of events and activities including a welcoming reception, gala dinner and preand post-Congress tours will be put together to highlight the unique blend of eastern and western cultures found in Hong Kong.

A marketing and publicity campaign began in mid-2001 and culminated to a formal media launch in November . A road show will also be staged this November at the IFAC Council meeting in Miami, USA. We have also launched a dedicated website at <a href="http://www.wcoa2002.com">http://www.wcoa2002.com</a>.

# **Membership**

# **Membership Statistics**

During the period under review, a net increase of 1,279 members was added to the membership and the number of professional accountants at the reporting date stood at 18,924. This represented an increase of 7.2% over that as at 3 October 2000, which was 17,645.

被譽為全球會計專業最重要盛事的第十六 屆世界會計師大會,將於二零零二年十一月 十八至二十一日假香港會議及展覽中心舉 行。

是屆大會的主題為「知識型經濟與會計師」。來自世界各地的會計界翹楚,將從不同角度充分探討這個主題的各樣事項。同時, 大會亦將舉辦一個展覽會,展示國際會計專業的最新發展。

截至目前為止,大會已獲得數間主要贊助 及支持機構的參與,包括香港貿易發展局、 香港旅遊發展局、投資推廣署、香港交易及 結算所有限公司、英國特許公認會計師公會 及澳洲會計師公會。

由於是屆大會為首次在中國領土舉行,籌備委員會將安排歡迎酒會、大會晚宴、會前及會後觀光旅遊等一連串精彩活動,向與會人士展示香港中西文化薈萃的獨有特色。

大會的推廣活動已於今年年中開始,並將於十一月正式向國際傳媒宣布大會的舉行。而籌備委員會亦將於十一月在美國邁亞密進行的國際會計師聯會理事會會議上舉行一項大會的推廣活動。此外,公會亦已為大會設立專門網站,網址為: http://www.wcoa2002.com。

# 會籍

### 會員統計資料

期內,會員淨額增加1,279名,而截至本報告日期,專業會計師總數為18,924名,與二零零零年十月三日的17,645名比較,增加了7.2%。

The number of members holding practising certificates increased by 3.8% over that of last year, from 2,891 to 3,002, representing 15.9% of the total membership. The number of members holding practising certificates continued to grow at a slower rate than the total membership.

The number of registered practices increased by 4.8%, from 1,090 to 1,142, of which 99 were registered corporations.

Charts showing membership statistics are in *Appendix A*.

# **Registration and Practising Matters**

The Registration and Practising Committee processed 1,477 applications for membership, 190 applications for a practising certificate, 66 applications for registration of a new firm and 27 applications for registration of a corporate practice during the reporting period.

# **Standard Setting**

On the recommendation of the Task Force set up to review the standard-setting strategy of the Society, the Council updated its standard-setting policy and adopted new procedures. These new procedures will better achieve harmonisation between Hong Kong's Financial Accounting Standards, Assurance Standards and Ethical Rules and International Accounting Standards (IAS), International Standards on Auditing and the IFAC Code of Ethics, with the aim that the International Standards and Code of Ethics be fully adopted in Hong Kong.

# **Ethics**

Top priority this year was the revision project involving an overall update of the Society's Professional Ethics Statements. After careful consideration, the decision was made to adopt the IFAC Code of Ethics in Hong Kong. In addition, guidance statements will be developed to provide supplementary guidance on applications relevant to Hong Kong that were not dealt with by the IFAC Code.

持有執業證書的會員人數從去年的2,891 名增加了3.8%至3,002名,佔全體會員人數 15.9%。持有執業證書的會員人數增幅仍然 低於會員總數的增長。

執業會計師事務所的註冊數目由1,090家 增至1,142家,增幅為4.8%,其中99家是以 有限公司形式執業。

會員資料統計圖表載於*附錄A*。

# 註冊及執業事務

本報告期內,註冊及執業核准委員會共處 理1,477份會籍申請、190份執業證書申請、 66份會計師事務所註冊申請,及27份執業法 團註冊申請。

# 訂立準則

理事會已根據公會準則制訂策略檢討專責 小組的建議,對現行的準則制訂策略作出修 訂,並採用新的制訂程序,令香港的會計準 則、審計準則和專業操守準則與國際會計準 則、國際核數準則及國際會計師聯會所訂的 專業操守準則接軌,以便香港最終能夠完全 採用該等國際準則。

### 專業操守

年內的首要任務是全面檢討公會的專業操 守準則。經審慎考慮後,公會決定在香港採 用國際會計師聯會的專業操守準則。此外, 公會亦將草擬指引準則,針對只適用於香港 但並未涵蓋於國際會計師聯會專業操守準則 內的有關事宜,提供補充指引。 Two revised Statements were issued, namely 1.205 on "Practice Promotion" and 1.304 on "Arrangements to Cover the Incapacity or Death of a Sole Practitioner".

The Society also studied the Re-Exposure Draft on "Independence — Proposed Changes to the Code of Ethics for Professional Accountants" which was issued by the IFAC for consultation. As a result, a submission was made conveying our support of the proposal to move from a prescriptive approach to a conceptual approach on independence.

The Society also dealt with a number of enquiries on the ethical rules, and five ethics complaints were referred to the Ethics Committee for consideration.

# **Accounting**

The Accounting Standards Advisory Panel continued to monitor the work of the Financial Accounting Standards Committee with respect to the development of local accounting standards and the progress made towards their harmonisation with IAS. Significant progress has been made in this regard with the issuance of six new Accounting Standards, 14 revised Accounting Standards, one revised Accounting Guideline, 13 Exposure Drafts and one Accounting Bulletin as set out in *Appendix B*. The Society also issued four Interpretations and three Draft Interpretations aimed at providing guidance on emerging issues in areas that are considered likely to receive divergent or unacceptable treatment. Submissions of comments were also made on Exposure Drafts issued by the International Accounting Standards Committee as appropriate.

A proposal was made to the Government to amend the definition of "subsidiaries" as contained in the Companies Ordinance so as to enable Hong Kong companies to follow international practice in applying the concept of "control" as the basis for consolidation.

The Working Group on GAAP for Smaller Businesses continued its work on developing a Draft Accounting Standard for smaller business entities.

期內共頒布兩項修訂準則,即第1.205號 「Practice Promotion」及第 1.304號 「Arrangements to Cover the Incapacity or Death of a Sole Practitioner」。

公會審閱了國際會計師聯會所發表的再徵求 意見稿「Independence — Proposed Changes to the Code of Ethics for Professional Accountants」,並表示支持有關建議,將對 專業會計師獨立性的要求從硬性的條文規定 改為按具體情況靈活遵從的原則性規定。

此外,公會亦處理了多宗有關專業操守規 則的查詢,並將五宗涉及專業操守的投訴轉 介予專業操守委員會審議。

# 會計

會計準則諮詢委員會一直監察著會計準則 委員會制訂本港會計準則的工作及其與國際 會計準則接軌的情況。按附錄B所示,公會計 判、一份修訂會計準則、14份修訂會計準 則、一份修訂會計指引、刊發13份徵求意見 稿和一份會計公報。由此可見,準則制力了 接軌工作的進度十分理想。公會亦頒布了 授動工作的進度十分理想。公會亦頒布 可接受的會計處理課題提供指引。 好 或不可接受的會計處理課題提供指引。另 外,公會亦就國際會計準則委員會發表的徵 求意見稿提供意見。

公會建議政府修訂《公司條例》所載「附屬公司」的定義,令香港公司可跟隨國際做法,以「控制權」概念作為製定綜合帳目的基準。

小型企業會計原則工作小組繼續草擬適用 於小型企業的會計準則。 The Society has been, in the last few years, reviewing and revising accounting standards in order to keep pace with international developments. This process has been completed for 20 out of the 30 core IASs, with the remaining scheduled to be finished before the end of 2002.

### Assurance

Significant progress was made by the Auditing Standards Committee towards the completion of the SAS Revisions Project by the end of 2001. Ten new Statements of Auditing Standards (SASs), two revised SASs and two Standards on Assurance Engagements (SAEs) were issued during the year as Final Statements after consultation with members, as set out in *Appendix B*.

The SAEs provide a new assurance framework governing the performance of assurance engagements other than the audits of financial statements, and SASs 710 and 720 were issued to govern the performance of other professional engagements. Two Practice Notes (PNs) were also issued during the year, namely PN 851 "Review of the Annual Financial Reports of Non-governmental Organisations" (after consultation with the Social Welfare Department of the Government) and PN 870 "The Assessments of Certification Authorities under the Electronic Transactions Ordinance" (after consultation with the Information Technology Services Department (ITSD) of the Government).

A number of revisions were made to the existing Statements. SAS 600, "Auditors' Reports on Financial Statements", was revised by including an additional example dealing with auditors' reports on securities dealers and a new example dealing with auditors' reports on building owners' corporations. SAS 401, "Audit Evidence — Considerations for Specific Items", was revised to incorporate a new section on segment information while PN 870, "The Assessments of Certification Authorities under the Electronic Transactions Ordinance", was revised to reflect the new reporting requirements imposed by the ITSD.

在過去數年,公會不斷檢討及修訂本港的會計準則,冀能緊貼國際會計準則的發展。 截至目前為止,公會已根據30項主要國際會計準則其中20項對香港會計準則作出修訂,並計劃於二零零二年年底前完成所有修訂。

### 審計

核數準則委員會擬於二零零一年年底前完成核數準則修訂的計劃,進展相當順利。年內在諮詢會員後,經正式頒布十份新核數準則、兩份修訂核數準則及兩份審計準則,詳情載於附錄B。

審計準則就審核財務報表以外的審計工作 提出新的審計架構,而年內所頒布的核數準 則第710及720號則亦對其他會計專業工作的 要求作出規定。期內亦頒布了兩份實務説 明,分別為經諮詢政府社會福利署後所頒布 的實務説明第851號「Review of the Annual Financial Reports of Non-governmental Organisations」及經諮詢政府資訊科技署後 所 頒 布 的 實 務 説 明 第 870號「 The Assessments of Certification Authorities under the Electronic Transactions Ordinancel。

公會對現行準則亦作出若干修訂,其中包括在核數準則第600號「Auditors' Reports on Financial Statements」內新增了有關證券交易商和業主立案法團的核數師報告書樣本,於核數準則第401號「Audit Evidence — Considerations for Specific Items」則加入有關分部資料的條文。另外,實務説明第870號「The Assessments of Certification Authorities under the Electronic Transactions Ordinance」亦作出修訂,以反映資訊科技署新頒布的呈報規定。

Of the Exposure Drafts which were issued for consultation during the year, two are still outstanding, namely the proposed SAS 110 on "Fraud and Error" and the proposed revised PN 860.1 on "The Audit of Retirement Schemes". The Society is also in the process of developing a proposed PN aimed at providing guidance on the auditors' statement with respect to summary financial reports.

In addition to its standard-setting work, the Society also reviewed proposed laws and regulations affecting the role and responsibilities of auditors. These included provisions on the duty of auditors of authorised institutions to report certain matters to the Hong Kong Monetary Authority as well as reviews of the Banking (Amendment) Bill 2000, the Summary Financial Reports introduced by the Companies (Amendment) Bill 2001 and the draft Securities and Futures (Accounts and Audit) Rules. We also considered the recommendations of the Standing Committee on Company Law Reform's Consultation Paper on Phase I of its corporate governance review and how it dealt with the role of auditors and the auditing standards-setting process.

Finally, the Society held discussions with the Innovation and Technology Commission on the audit reporting requirements of the Innovation and Technology Fund and with Hong Kong Exchanges and Clearing Limited on the Licensee Audit Questionnaire. We also commented on the IFAC Consultation Report on "Review of the Operations of the IFAC International Auditing Practices Committee" and the IFAC proposals for establishment of the IFAC Public Oversight Board and IFAC Forum of Firms.

# **Monitoring and Enforcement**

# **Complaints**

Pursuant to the action plans proposed under its *Fourth Long Range Plan* issued last November, the Council reviewed the procedure for handling complaints against members and registered students. In March 2001, the Council set up a Complaints Panel comprising members of the Society's various

年內發表的徵求意見稿當中,有關核數準 則第110號「Fraud and Error」及實務説明第 860.1號「The Audit of Retirement Schemes」之修訂建議的諮詢期尚未屆滿。另 一方面,公會正在草擬新的實務説明,就有 關簡明財務報告的核數師報告書提供指引。

除訂立準則外,公會亦就核數師職能和責任的法例和規例和條例草案作出研究,包括有關認可機構的核數師向香港金融管理局呈報若干事項之責任的規定。此外,公會亦對《二零零零年銀行業(修訂)條例草案》、《二零零年銀行業(修訂)條例草案》提出的財務摘要報告,以及《證券及期貨(帳目及審計)規則》作出研究。公會亦審閱了公司法改革常務委員會就公司管治檢討第一階段發表的諮詢文件所載的建議,以及其對核數師職能和核數準則制訂程序的處理。

此外,公會曾就創新及科技基金的核數要求與創新科技署進行商討,以及就持牌人核數問卷調查與香港交易及結算所有限公司進行商討。此外,公會亦就國際會計師聯會的《Review of the Operations of the IFAC International Auditing Practices Committee》諮詢報告,以及該會有關成立Public Oversight Board和Forum of Firms的建議提供意見。

# 監察及執行

# 投訴

理事會已根據去年十一月發表的*第四個長遠計劃*中提出的行動計劃,檢討公會目前在接獲向會員及註冊學生作出投訴後的處理程序。理事會於二零零一年三月設立投訴小組,由公會轄下各技術委員會之成員及其他

# 二零零一年度理事會報告

technical committees as well as members who are specialists in their fields. Under the new complaints mechanism, all complaints received are referred to the Panel Convenor who appoints members from the Panel to form a Complaints Committee to consider the complaint. The Complaints Committee conducts an initial examination of the complaint and recommends an appropriate course of action for the Council's consideration.

範疇的專家組成。根據新的投訴機制,所有 收到的投訴均會轉介予投訴小組召集人,並 由召集人委派小組成員組成投訴委員會接手 處理。投訴委員會在初步調查有關投訴後, 將向理事會建議應採取的行動。

The Society handled 98 complaints during the period, of which 23 were completed by the reporting date. A breakdown of the completed complaint cases is set out below:

公會於期內共處理98宗投訴。截至本報告 日期,已完成其中23宗,分列如下:

Subject matter	Number of cases
涉及事項	個案數目
Quality of services 服務質素	2
Non-compliance with professional standards or statutory	
requirements 違反專業準則或法定要求	9
Improper advertising and promotional activities 不當的廣告宣傳及推廣活動	4
Delay 延誤	2
Dishonesty 違反誠信	4
Request for assistance 要求協助	1
Others 其他	1
	23
Findings	Number of cases
調查結果	個案數目
Not pursuable 無法跟進	5
Not pursuable 無法跟進 Complaint unfounded 投訴不成立	5 8
•	
Complaint unfounded 投訴不成立	8
Complaint unfounded 投訴不成立 Conciliated at secretariat level 已由秘書處調解	8 1
Complaint unfounded 投訴不成立 Conciliated at secretariat level 已由秘書處調解 Others 其他	8 1
Complaint unfounded 投訴不成立 Conciliated at secretariat level 已由秘書處調解 Others 其他 Complaint founded 投訴成立:	8 1 2
Complaint unfounded 投訴不成立 Conciliated at secretariat level 已由秘書處調解 Others 其他 Complaint founded 投訴成立: - Disapproval letters 發出指責書	8 1 2
Complaint unfounded 投訴不成立 Conciliated at secretariat level 已由秘書處調解 Others 其他 Complaint founded 投訴成立: - Disapproval letters 發出指責書 - Disciplinary proceedings 展開紀律聆訊:	8 1 2
Complaint unfounded 投訴不成立 Conciliated at secretariat level 已由秘書處調解 Others 其他 Complaint founded 投訴成立: - Disapproval letters 發出指責書 - Disciplinary proceedings 展開紀律聆訊: - Removed from the register of professional accountants/registered	8 1 2
Conciliated at secretariat level 已由秘書處調解 Others 其他 Complaint founded 投訴成立:     - Disapproval letters 發出指責書     - Disciplinary proceedings 展開紀律聆訊:     - Removed from the register of professional accountants/registered students 自專業會計師/註冊學生的註冊紀錄冊中除名	8 1 2

# Leaflet on Complaint Procedures

To enhance the transparency of the Society's self-regulatory process, the Council has determined that there is a need to publicise, in layman terms, the procedures for dealing with a complaint from the initial enquiry stage to the appointment of a Complaints Committee or an Investigation Committee and the final resolution of the complaint. The secretariat is preparing an explanatory leaflet to help both the complainant and respondent understand their rights and obligations during the process.

# Policy for Handling Anonymous Complaints

It has always been the Council's policy to act upon complaints involving possible non-compliance with the Society's professional standards, including complaints made on an anonymous basis. The Council recognises that there has been some concern amongst members as to the propriety of the Society acting on information from unidentified sources. To address this concern, the Council published an article in the February 2001 issue of *The Hong Kong Accountant* clarifying the Society's policy on handling anonymous complaints.

### **Practice Review**

The Practice Review Programme is now in its ninth year of operation. The Practice Review Committee is developing, for the Council's consideration, a risk-based approach for future practice reviews whereby practice units with a higher risk profile are given priority and are more frequently reviewed. The Committee is also studying the consultation paper issued by the Standing Committee on Company Law Reform in July this year with respect to the issue of whether a separate and tighter regulatory regime should apply to auditors of listed companies.

The Practice Review Committee lodged complaints with the Council against three practitioners during the year for their failure to comply with practice review procedures or to provide information necessary for the purpose of a second practice review. The Council referred all three complaints to the Disciplinary Panel. Disciplinary Committees heard two of the cases during

# 投訴程序資料單張

為了提高公會行業自我監管程序的透明度,理事會認為應該以淺白的語言,介紹公會現行的投訴處理程序,從初步查詢、成立投訴委員會或調查委員會,以至最後有關投訴之處理情況。公會秘書處現正草擬有關單張,闡釋公會的投訴處理程序,以便投訴人及被投訴人了解其權利和責任。

# 處理匿名投訴的政策

公會一貫的政策是接納並跟進所有懷疑涉及違反公會專業準則的投訴,包括匿名投訴。據理事會理解,有部分會員質疑公會根據來源不明的資料採取行動是否恰當。針對這些疑慮,理事會於二零零一年二月的《The Hong Kong Accountant》發表文章,釐清公會處理匿名投訴的政策。

### 執業審核

執業審核計劃進行至今已屆第九年。執業 審核委員會現正草擬以風險為本的執業審核 機制供理事會審議。根據新的機制,執業審 核委員會將對風險因素較高的執業事務所優 先進行執業審核,並考慮應否增加審核次 數。此外,執業審核委員會並正研究公司法 改革常務委員會(「公司法常委會」)於本年七 月發表的諮詢文件,就是否應對上市公司的 核數師採取一項獨立而且較為嚴格的規管機 制作出研究。

執業審核委員會期內就三名執業會員並未 遵守執業審核程序或並不提供足夠資料以便 其進行第二次執業審核向理事會作出投訴。 理事會已將該三宗投訴全部轉介予紀律小 組。有關的紀律委員會已於期內聆訊其中兩 宗個案,並判決投訴成立,勒令將該兩名專 the period and found that the complaints were substantiated. The Disciplinary Committees ordered that the names of the professional accountants be removed from the Register of Professional Accountants for periods of six months and four months respectively, with costs of the proceedings awarded to the Society. The disciplinary hearing for the third case has been scheduled for November 2001.

The Practice Review Committee also raised a complaint against a practitioner in respect of his failure to observe, maintain or apply professional standards as shown in the findings of a second practice review of his practice. The Council resolved to refer this complaint to the Disciplinary Panel. A Disciplinary Committee heard the case in August 2001 and found the complaint proven. The Disciplinary Committee ordered that the practitioner be reprimanded and pay a penalty of \$100,000 together with costs of the proceedings awarded to the Society.

# **Monitoring of Financial Statements**

The Professional Standards Monitoring Committee reviewed over 80 annual reports of listed companies during the reporting period and wrote 43 letters to auditors of companies asking that their accounting treatments be explained. A number of these letters also included suggestions and recommendations for improvement in the preparation of annual reports to be published in future.

The Committee reviewed the feasibility of reviewing all published financial statements of listed companies over a five-year cycle and the basis used for selecting published financial statements for review and resolved to adopt a risk-based approach in the future so that its limited resources can be more effectively employed. The new basis of selection will cover the financial statements of all newly listed companies as well as those on which qualified or modified audit opinions are given by the auditors. This will be supplemented by a random selection of other published financial statements so that all listed companies have a chance of being selected.

業會計師的名字從專業會計師註冊紀錄冊刪除,為期分別為六個月和四個月,該兩名會計師並須向公會繳付有關聆訊所產生的費用。第三宗個案的紀律聆訊已定於二零零一年十一月舉行。

另外,執業審核委員會亦根據第二次執業審核的結果,投訴一名執業會員沒有遵守、維持或應用專業準則。理事會議決將此投訴轉介予紀律小組。有關的紀律委員會於二零零一年八月聆訊這宗投訴,並判決投訴成立,勒令譴責有關執業會員,該會員並須向公會繳交罰款100,000元以及有關聆訊所產生的費用。

### 對財務報表的監察

專業水平監察委員會於本報告期內共審閱超過80家上市公司的年報,並致函43家公司的核數師,要求闡釋若干會計處理方法,其中部分函件更建議其可於日後年報中作出改善的事項。

專業水平監察委員會檢討了在五年內審閱 所有上市公司的財務報表之可行性以及選擇 財務報表以供審閱的基準後,決定日後採用 風險為本的審閱方式,以便更有效地運用資 源。根據新的選擇基準,公會日後審閱的財 務報表將包括所有新上市公司以及核數師曾 發表保留或經修正意見的財務報表。此外, 公會亦會隨機抽選其他已公布的財務報表進 行審閱,使審閱範圍能夠涵蓋所有上市公司。 The Committee referred one case to the Council where non-compliance with a professional standard was identified. Having considered the Committee's analysis, the Council closed the case by issuing a letter to the auditors of the company advising them of their technical breach of the relevant auditing standard.

On the whole, the Committee was pleased to note that based on completed reviews of published financial statements during the year, compliance with reporting standards has been satisfactory.

The Committee is currently studying the *Report of the Standing Committee on Company Law Reform* issued in July this year concerning the proposed establishment of a financial reporting review panel.

# Referral from the Securities and Futures Commission

Under a protocol agreed by the Society, the Securities and Futures Commission (SFC) and the Hong Kong Exchanges and Clearing Limited, the SFC referred a case to the Society requesting that we consider the audit of the financial statements of a registered dealer under the Securities Ordinance. Accordingly, the Council appointed a three-member working group to consider the case and the investigation is in progress.

# **Investigations**

During the reporting period, the Society was involved in eight formal investigations, of which seven were brought forward from the last reporting period. Three investigations had been put on hold in 1999 as a result of judicial reviews applied for by the member firms concerned. In all three cases, the Court of First Instance ruled in favour of the Society (in March, May and September 2000). The Society then recommenced its investigation in respect of one of the cases where the party chose not to appeal, and this case is about to be completed. In respect of the other two cases, appeals were made to the Court of Appeal which subsequently confirmed the decisions of the lower court and ruled in favour of the Society together with the award of costs. Investigations involving these two cases have thus resumed and are in progress.

專業水平監察委員會向理事會轉介了一宗 涉及違反專業準則的個案。理事會在考慮專 業水平監察委員會的分析後,已致函有關公 司的核數師,表示其在技術上是有違反有關 的核數準則。

專業水平委員會欣然表示,根據年內審閱 已公布財務報表的結果,會員在遵守申報標 準方面表現理想。

目前,專業水平委員會正在研究公司法常 委會於本年七月發表的報告關於設立財務報 告檢討委員會的建議。

# 證監會轉介個案

證券及期貨事務監察委員會(「證監會」)根據其與公會及香港交易及結算所有限公司之協定,向公會轉介一宗個案,要求公會審閱有關一名依照《證券條例》註冊的證券交易商的財務報表核數工作。理事會已按照有關要求,成立一個三人工作小組處理有關個案,目前調查程序仍在進行。

# 調查

本報告期內,公會共介入八宗正式調查, 其中七宗延續自上個報告期。其中三宗通 曾因有關核數師事務所提出司法覆核而自一 九九九年起暫停跟進。原訟法庭於二零核而与 年三月、五月及九月對該三宗司法覆核個字 作出裁決,判決公會得直。公會已就其中一 宗並無申請上訴的個案重新展開調查,有關 核數師事務所曾就原訟法庭的判決向自 庭提出上訴。上訴法庭維持原訟法庭 時期 決,裁定公會勝訴兼獲與訟費用。公會現已 就該兩宗個案重新展開調查。 Apart from the three cases mentioned above, the Investigation Committees also made some progress with respect to four cases brought forward from last year. One investigation has been completed, and the Investigation Committee has submitted its report to the Council for its consideration, while another is at an advanced stage of completion.

This year, an Investigation Committee was constituted to examine a new case where there was reasonable suspicion that a member firm and the professional accountants involved may have been negligent in their professional work.

# Revised Investigation Policy

To meet the rising expectations of the public, and in light of the recent legal cases and members' comments on the White Paper on the Proposed Changes to the Disciplinary Committee Proceedings Rules and Other Regulatory Matters, the Council revised its statutory investigation policy this year to give the Society more flexibility in initiating statutory investigations. Details were published in the February 2001 issue of The Hong Kong Accountant.

# **Disciplinary**

During the reporting period, the Society defended two appeals lodged by professional accountants before the Court of Appeal dealing with orders made against them by Disciplinary Committees last year. The Court of Appeal dismissed both appeals, with costs awarded to the Society. In one of the cases, the professional accountant subsequently applied for leave of the Court of Appeal to appeal to the Court of Final Appeal, but the application was rejected by the Court. He thereafter applied for leave to appeal directly to the Court of Final Appeal. The application was dismissed in April 2001 by the Court of Final Appeal, with costs awarded to the Society.

除上述三宗個案外,調查委員會在其他四 宗延自去年的個案方面取得一定進展。調查 委員會已完成其中一宗調查,並向理事會呈 交報告,另一宗調查亦接近完成階段。

年內,由於理事會有合理理由懷疑一宗新 個案所涉的核數師事務所及有關的專業會計 師在從事其專業工作時可能有疏忽行為,理 事會成立另一個調查委員會,調查該宗個 案。

# 經修訂的調查政策

為迎合公眾日益提高的要求,同時有鑑於 最近之司法案例及會員對《紀律委員會聆訊規 則及其他規管問題的修訂建議白皮書》所作出 的意見,理事會於年內修訂其法定調查政 策,令公會可更靈活地展開法定調查。有關 詳情載於二零零一年二月的《The Hong Kong Accountant》。

### 紀律

本報告期內,有關的專業會計師曾分別就 紀律委員會於去年所作出的兩項判令入稟上 訴法庭。公會對該兩宗上訴案提出抗辯。上 訴法庭駁回該兩宗上訴,並裁定公會可獲與 訟費用。其中一宗個案所涉的專業會計師其 後向上訴法庭申請許可向終審法院提出上 訴,但申請被駁回。有關專業會計師其後直 接向終審法院提出上訴,但終審法院於二零 零一年四月駁回其申請,並判決公會可獲與 訟費用。 Two hearings were conducted by Disciplinary Committees in respect of complaints referred by the Practice Review Committee to the Council last year. Both cases related to non-compliance with the Society's professional standards identified during practice reviews. In both cases, the Disciplinary Committee found that the complaint was proved and in one case, the professional accountant be reprimanded and in the other, the name of the professional accountant was to be removed from the Register of Professional Accountants for a period of two years. With respect to the latter case, an appeal to the Court of Appeal has been filed by the professional accountant concerned.

In addition to these four complaints, the Council referred two other cases to Disciplinary Committees during the reporting period. One of the cases was a complaint against a professional accountant in respect of negligence in his audit of a set of financial statements. The hearing of the complaint has been adjourned pending the conclusion of an application for judicial review filed by the professional accountant. The other case related to noncompliance with the Society's ethical standards, with the hearing scheduled for November 2001.

White Paper on Proposed Changes to the Disciplinary and Regulatory Process

The consultation period for the *White Paper on the Proposed Changes to the Disciplinary Committee Proceedings Rules and Other Regulatory Matters* ended in November 2000. Having carefully considered the views and suggestions received, the Council decided to adopt all of the recommendations contained in the *White Paper* save some minor modifications. In July 2001, the Council published a paper setting out the Council's response to the more common and important issues raised by commentators as further explained in a press briefing in the same month. A number of proposed amendments to the PAO and Bylaws required for implementation of the *White Paper's* proposals were submitted to the Financial Services Bureau of the Government for policy clearance this year. It is the Society's aim for the new legislative amendments to be enacted in 2002.

紀律委員會在期內聆訊了兩宗由執業審核 委員會於去年轉介予理事會的投訴。兩宗個 案均涉及有關會員在公會對其進行執業審核 時,發現其並無遵守公會的專業準則。紀律 委員會判決該兩宗投訴成立,並勒令對其中 一宗投訴的有關專業會計師作出譴責。而 及另一宗投訴的專業會計師則被紀律委員會 勒令將其名字從專業會計師註冊紀錄冊上刪 除,為期兩年。該名專業會計師已向上訴法 庭提出上訴。

除上述四宗投訴外,理事會亦於期內向紀 律委員會轉介另外兩宗投訴。其中一宗個案 是投訴一名專業會計師在審核一份財務報表 時涉及疏忽。有關投訴的聆訊已經延期,等 候所涉專業會計師申請司法覆核的結果。另 一宗個案是投訴有關專業會計師違反公會專 業操守準則,有關聆訊定於二零零一年十一 月舉行。

### 紀律及規管程序的修訂建議白皮書

《紀律委員會聆訊規則及其他規管問題的修訂建議白皮書》的諮詢期已於去年十一月屆滿。理事會在仔細考慮收集到的意見和建議後,決定採納白皮書的所有建議,但會稍作修訂。二零零一年七月,理事會發表文件,就所收集意見中較為普遍和重要的問題作出回應。其後,公會於同月舉行記者招待會,作出進一步闡釋。公會已向政府財經事務局申請修訂《專業會計師條例》及有關附例,冀能落實白皮書所載的建議。公會期望新修訂法例可於二零零二年生效。

# Guidelines for Disciplinary Orders

During the reporting period, a task force comprising members from the Disciplinary Panel and other persons was appointed by the Council to study the desirability of establishing guidelines for disciplinary orders for use by Disciplinary Committees. The Task Force is of the view that it is desirable for the Society to establish sentencing guidelines on the understanding that such guidelines do not restrict the statutory powers of a Disciplinary Committee. Work on developing the guidelines is in progress.

# **Business and Practice Development**

Over the years, the Society has focused on developments within a number of major practice and service areas of accountants. Development activities have focused mainly on representation and advocacy, issuing of guidance, organisation of technical forums, professional networking and the development of new markets.

# **Corporate Governance**

The Society continues to promote and establish benchmarks for good corporate governance practices in Hong Kong. In March 2001 a publication entitled *Corporate Governance Disclosure* in Annual Reports — A Guide to Current Requirements and Recommendations for Enhancement was issued. The publication aimed to provide the market with practical guidance and examples of how to produce a set of corporate governance disclosures that would meet current regulatory requirements and achieve recommended best practice in Hong Kong.

The Best Corporate Governance Disclosure Awards competition was organised for the second year as part of our continuing effort to increase the general level of awareness of the subject as well as to acknowledge those annual reports issued by locally listed companies and public sector/not-for-profit corporations that represented the best examples of corporate governance-related disclosure in Hong Kong. As was the case last year, the Awards Ceremony was conducted at the Society's Annual Dinner.

### 紀律處分指引

本報告期內,公會委任部分紀律小組成員 及其他人士成立專責小組,研究應否訂定紀 律處分指引供紀律委員會使用。該專責小組 認為公會應該訂定紀律處分指引,但有關指 引不應限制紀律委員會的法定權力。有關指 引的草擬工作現已展開。

# 行業發展

公會多年來一直致力拓展會計行業的主要 業務和服務範疇。公會的拓展工作主要集中 於代表同業提出意見及倡議、頒布指引、舉 辦專業技術研討會、建立專業網絡和發展新 市場。

## 公司管治

公會一向致力在香港推廣和建立良好公司管治標準。公會於二零零一年三月出版了《Corporate Governance Disclosure in Annual Reports — A Guide to Current Requirements and Recommendations for Enhancement》,就編撰符合香港現行法例規定及最佳準則的披露資料,提供實務指引和範例。

公會於今年再度舉辦最佳公司管治資料披露大獎比賽,貫徹向公眾推廣良好公司管治的宗旨,同時表揚在年報披露公司管治資料方面表現優異的香港上市公司及公營/非牟利機構。正如去年一樣,是次比賽的頒獎典 禮已於公會周年晚宴上舉行。

A large delegation from Hong Kong attended the third OECD Asian Roundtable on Corporate Governance held in Singapore. The Society was represented by the Chairman and Deputy Chairman of the Corporate Governance Committee. The Roundtable focused on the "Role of Boards and Stakeholders in Corporate Governance" and also discussed a draft OECD White Paper on Asian Corporate Governance arising out of the on-going series of roundtable meetings.

It has been several years since the publication by the Society of the *Guide for the Formation of an Audit Committee* and since that time, the concept of audit committees has become well-established. It was decided therefore to update the *Guide* with advice on how to ensure the effective operation of an audit committee. This project is now underway.

A co-ordinated submission based on the comments of a number of Committees is being prepared on a major Consultation Paper issued by the Standing Committee on Company Law Reform (SCCLR) in Phase I of its Corporate Governance Review.

# Legal

The Society expressed its objections to the Drug Trafficking and Organized Crimes (Amendment) Bill which lapsed during the 1999/2000 LegCo session and was re-introduced in a similar form in the 2000/2001 session. A series of communications were exchanged and meetings held with the Administration while the Society also worked to alert other professional bodies to the implications of the Bill. The main area of concern was the antimoney laundering provisions which sought to lower the threshold required to obtain a conviction for failing to report suspicions that certain funds represented the proceeds of a crime (i.e. an indictable offence) or for dealing with the proceeds of crime, under sections 25 and 25A of the two relevant ordinances. The Society was concerned that members, and the public generally, who would be innocent of any crime under the existing law might nevertheless find themselves criminally liable in future simply because they were not well-informed or were unsuspecting.

公司管治委員會的正副主席代表公會,加入陣容龐大的香港代表團前往新加坡參加第三屆經濟合作與發展組織(「經合組織」)亞洲區公司管治圓桌會議。本屆圓桌會議的主題為「Role of Boards and Stakeholders in Corporate Governance」,同時亦討論就過去一連串圓桌會議所帶出的課題而草擬的經合組織亞洲區公司管治白皮書。

由於公會的《成立審核委員會指引》出版已 有數年,而目前公眾對審核委員會的觀念亦 已漸趨成熟,公會決定更新有關指引,並增 添如何確保審核委員會有效運作的方法。有 關工作現已展開。

公會現正對公司法改革常務委員會(「公司 法常委會」)就公司管治檢討第一階段發表的 諮詢文件,綜合轄下各有關委員會的意見, 以便稍後提交公司法常委會。

# 法律事務

公會就《販毒及有組織罪行(修訂)條例草 案》向當局提出反對。該草案曾於一九九九/ 二零零零年立法會會期提呈後撤回,並於二 零零零/二零零一年會期以類似形式再度提 呈。公會與政府當局曾進行一連串交流及會 議,而公會亦提醒其他專業團體留意該草案 可能引致的後果。草案中主要值得關注的是 有關防止洗黑錢的條文。該等條文將原本根 據現行兩條有關條例第25和25A條,就未能 向有關當局呈報懷疑某些資金為罪行得益(即 可公訴罪行之得益)或處理罪行得益的人士定 罪所設立的標準降低。公會對此表示極度關 注,因為任何根據現行法律所定的標準並不 屬於犯罪的公會會員及其他公眾人士,日後 可能僅因其並未獲悉有關資金的詳盡資料或 因其對有關資金並未產生懷疑而須承擔刑事 Following the strong reservations expressed by the Society and other professional bodies to the Bills Committee, the passage of the Bill was deferred and discussions will continue into the 2001/2002 legislative session.

The Society also reviewed and commented upon a number of other legal and regulatory issues during the year, including various technical issues under the very extensive Securities and Futures Bill 2000; proposals from the SCCLR dealing with changes to the "place of business" test relevant to the registration requirements for companies incorporated outside of Hong Kong; revised Companies Registry forms; and proposals from the Land Registry in relation to "stopped deeds".

The Society also expressed its views on the Intellectual Property (Miscellaneous Amendments) Ordinance 2000 and the subsequent Copyright (Suspension of Amendments) Bill, as well as on proposals by the international anti-money laundering body, the Financial Action Task Force on Money Laundering, to extend its 40 regulatory recommendations beyond the main financial services sector to cover, inter alia, professional firms.

# **Taxation**

The Society's 2001 Budget Proposals submitted to the Financial Secretary in November 2000 looked at the various aspects of the trend towards globalisation, especially in light of the Mainland's impending entry into the WTO. It considered whether the taxation system could assist in making Hong Kong more competitive, encouraging the development of a more knowledge-based society and promoting Hong Kong as one of the world's great cities. At the same time the submission acknowledged the adverse effects of unemployment and economic hardship in the community and explored whether any relief could be given through the tax system. Although the 2001 Budget contained few specific tax measures, several of the themes in the submission were touched upon in the Financial Secretary's speech. As usual, a Budget CPD seminar was held during the evening of "Budget Day".

責任。在公會及其他專業團體向草案委員會 表達強烈保留意見後,該條草案之通過日期 已經押後,立法會將於二零零一/二零零二 年度會期繼續就此進行討論。

公會於年內亦曾就其他法律及規管事宜進 行檢討及提出意見,其中包括涵蓋範圍廣泛 的《二零零零年證券及期貨條例草案》中的各 種技術問題、公司法常委會就於香港以外地 區註冊成立之公司是否需要在香港註冊的問 題而提出修改「營業地點」定義的建議、經修 訂的公司註冊處表格,以及土地註冊處就暫 止註冊契約而提出的建議。

公會亦就《二零零零年知識產權(雜項修訂)條例》和其後的《版權(暫停實施修訂)條例草案》提出意見。此外,公會亦就國際反洗黑錢團體Financial Action Task Force on Money Laundering所提出,將其40條監管建議的適用範圍,從主要金融服務行業擴大至專業事務所等機構的建議提供意見。

# 稅務

Also in November 2000, the Taxation Committee hosted a seminar on broad-based taxation which was in anticipation of the public consultation exercise conducted under the auspices of the Advisory Committee on New Broad-Based Taxes following the issue of a Consultation Paper in August 2001. A members' forum was also conducted in October 2001. The Society expressed support of the Government's initiative to review the tax base, which was one of the main recommendations contained in the 2000 Budget submission. However, it is difficult to separate the technical merits of the arguments from the political issues that tend to surround discussions of potential new taxes, particularly during a time of weak economic performance. The Society endeavoured to maintain a balanced view in its comments on the Consultation Paper, submitted in October 2001. It reiterated the view that, if a system of broader-based indirect taxation is to be introduced, the aim should be for off-setting reductions in direct taxation to be given in the long-run. This in turn would provide an additional incentive to existing businesses and to new investment and employment. It would also help to consolidate Hong Kong's image as a low tax regime. In addition, the rate of any extensive broad-based taxation should be kept low and the system should be as administratively simple as possible.

The Taxation Committee carefully examined the implications of the Inland Revenue (Amendment) Bill 2000, which was intended by the Government as a piece of anti-avoidance legislation to improve enforcement of the existing law. However, it was considered that certain provisions of the Bill would in practice create considerable difficulties for legitimate commercial issuers of bonds and debentures, while other provisions, prompted by the decision in the Commissioner of Inland Revenue (CIR) v Emerson Radio Corporation, appeared to extend the reach of the royalty provisions in a way that was inconsistent with the rules on "source" of profits under the existing regime. Representatives of the Committee elaborated upon the Society's objections at a Bills Committee meeting at which other Hong Kong tax bodies expressed similar views. The Inland Revenue Department (IRD) subsequently met with the Society to discuss proposed Committee Stage Amendments to deal with some of the concerns raised.

此外,税務委員會考慮到税基廣闊的新税 項事宜諮詢委員會在二零零一年八月發表諮 詢文件後,將會進行公開諮詢,遂於二零零 零年十一月就擴闊税基事宜舉辦研討會。及 後,公會亦於二零零一年十月就有關諮詢文 件舉行會員論壇。正如公會呈交的二零零零 年度財政預算案建議其中一項主要建議所 述,公會支持政府檢討税基。然而,在應否 開徵新税項的討論過程中,要避免將有關建 議的技術性角度及其涉及的政治性因素混為 一談是非常困難的,特別是在此經濟疲弱的 時期。因此,公會在其於二零零一年十月向 有關當局呈交的意見書中,對諮詢文件中的 建議提供不偏不倚的意見。公會在其呈交的 意見書中重申,若然政府決定推行一項為擴 闊税基而設之間接税項,則應以相應削減直 接税項作為長遠目標。這不僅有利於香港現 有的公司企業,促進新的投資和增加就業機 會,更可鞏固香港税率低廉的形象。此外, 公會認為任何為擴闊稅基而徵收的稅項都應 保持低税率,而有關的税務行政工作亦應盡 量保持簡單。

税務委員會已詳細審閱《二零零零年税務 (修訂)條例草案》。政府擬透過該草案加強防 止避税的條文,補充現行法例的不足。然 而, 税務委員會認為草案的若干條文實際上 會對發行債券及公司債券的商業機構造成相 當困擾。此外,部分因The Commissioner of Inland Revenue(「稅務局局長|)v Emerson Radio Corporation一案結果而提出的條文, 似乎擴大了有關專營權費之規定的適用範 圍,與現行法例對利潤「來源」的規定並不一 致。税務委員會的代表已於草案委員會會議 上闡釋公會的反對意見,而香港其他稅務團 體亦於會上表達類似意見。稅務局其後與公 會舉行會議,商討在草案委員會審議階段的 修訂建議,藉以解決公會就該草案所提出的 部分問題。

At the Society's annual meeting with the Inland Revenue Department the Society took the opportunity of Mr. D'Souza's impending retirement to thank him for his assistance over the years. As always, a useful exchange was held. A Tax Bulletin containing the full minutes was issued in July 2001.

Two other meetings were held with the IRD on electronic filing of profits tax returns. Present at the meetings were representatives of the Taxation Committee, as well as the Information Technology and Small and Medium Practitioners' Committees, and discussions were held on the Department's proposal for the full profits tax return and supporting materials to be encrypted before being submitted to IRD. The Society thereafter responded formally in writing to the proposal, which it supported in principle, while also pointing out various practical issues that needed to be taken into consideration in relation to the specific approach being proposed.

At the invitation of the IRD, the Society provided input during the drafting of the IRD Departmental Interpretation and Practice Note (DIPN) on e-commerce. The final version of the DIPN was issued by the IRD in July 2001. The Society also commented on an IRD consultation paper on exchange of information for tax treaty purposes.

# **Securities Industry**

The Society maintained close contact with the SFC and HKEx. Seven tripartite meetings were held during the year to exchange views on subjects of mutual concern.

The Society reviewed and provided comments on the Securities and Futures Bill which was introduced into the LegCo in November 2000. Various committees examined the proposals previously put forward by the Government in the Draft White Bill, including statutory immunity for auditors of listed companies to report fraud, access by the SFC to auditors' working papers

公會藉著與稅務局進行年度會議的機會, 感謝當時即將退休的稅務局局長蘇信先生對 公會多年來的支持。一如既往,與會雙方進 行了實質的交流。載有是次會議紀錄全文的 《稅務通訊》已於二零零一年七月刊發。

公會與税務局就電子方式申報利得稅的問題舉行了兩次會議。與會者包括公會稅務委員會、資訊科技委員會及中小型執業所委員會的代表。會上就稅務局建議將利得稅申報表及有關資料在透過電子方式呈交稅務局前應先行加密的問題作出討論。公會其後發出正式回應,表示原則上支持有關建議,但同時指出在提議具體執行方案時應考慮的若干實際問題。

公會獲邀就稅務局所草擬有關電子商貿的 釋義及執行指引(「釋義及指引」)提供意見。 有關釋義及指引最後於二零零一年七月由稅 務局刊發。此外,公會亦對稅務局關於就稅 務條約而交流資料的諮詢文件提供了意見。

# 證券事務

公會與香港證券及期貨事務監察委員會 (「證監會」)及香港交易及結算所有限公司 (「港交所」)一直維持緊密聯繫,年內曾召開 七次三方會議,就三方共同關注的事宜交換 意見。

公會審閱了二零零零年十一月提交立法會 的《證券及期貨條例草案》,並就此提出意 見。公會轄下各有關委員會研究了政府之前 在有關白紙條例草案中提出的建議,包括上 市公司核數師呈報欺詐事宜時的法定豁免、 證監會查閱核數師工作底稿的權力和關乎破 and insolvency issues. As a result, two submissions on the Bill were made by the Society to the Bills Committee and a high level delegation from the Society, including the two Vice-Presidents, attended the LegCo Bills Committee to make an oral presentation. The Society also liaised closely with the accountancy functional constituency representative in the LegCo who likewise expressed our views on the Bill. The Society will continue to keep a close watch over the debate and any resulting amendments to the Bill at the Committee Stage which may impact on the profession.

The Society reviewed and provided comments on a number of SFC rules and regulations, including the proposed Securities and Futures (Accounts and Audit) Rules, the proposed Securities and Futures (Client Securities) Rules, the proposed Securities and Futures (Client Money) Rules, the proposed Securities and Futures (Contract Notes, Statements of Account and Receipts) Rules and the proposed revisions to the Audit Questionnaire for Securities Dealers. Reviews and comments were also provided with respect to a number of consultation papers including one revising the Codes on Takeovers and Mergers and Share Repurchases and another on the Proposed Revised Code of Conduct for Persons Registered with the SFC.

During the year, an Accountants' Report Task Force was set up to conduct a comprehensive review of the Society's professional standards and guidelines in respect of reports and other documents provided by reporting accountants in connection with the issuance of prospectuses and other investment circulars. The Task Force held a number of meetings and produced a list of issues frequently encountered by the reporting accountants. This list was provided to the SFC and HKEx, and views on the identified issues were further exchanged at a tripartite meeting between the Society, the SFC and HKEx. The drafting of the proposed guidance is in progress.

The Financial Services Interest Group held six luncheon seminars on subjects relating to the securities industry and organised a cocktail reception and a visit to the Shenzhen Stock Exchange. 產的事宜等。經研究後,公會向草案委員會提交兩份意見書,並委派包括兩位副會長在內的代表團參與草案委員會會議,闡述有關意見。此外,公會亦與立法會的會計界功能組別代表保持良好溝通,由該代表反映公會對草案的看法。公會將一直密切注視在委員會審議期間就草案提出的辯論以及對會計專業造成影響的有關修訂。

公會期內曾審閱證監會的規則與規定,並 提供意見。該等規定包括《證券及期貨(帳目 及審計)規則》、《證券及期貨(客戶證券)規 則》、《證券及期貨(客戶款項)規則》、《證券 及期貨(成交單據、戶口結單及收據)規則》及 對《證券交易商核數問卷調查》的修訂建議。 此外,公會亦就若干諮詢文件作出回應,包 括建議修訂《公司收購、合併及股份購回守 則》和《證監會計冊人操守準則》的諮詢文件。

年內,公會成立會計師報告專責小組,全面檢討公會就申報會計師為刊發售股章程及其他投資通函所提供的報告及其他文件而頒布的專業準則和指引。專責小組經多次會議,編撰了一份申報會計師常遇問題清單。證監會和港交所已接獲這份清單,並在其後的三方會議上與公會詳細討論了有關問題。目前公會正就此草擬指引。

財經服務關注小組期內共舉辦六次有關證 券行業的午餐研討會、一次酒會和組織參觀 深圳證券交易所。

# **Financial Management**

The Society responded to a consultation document issued by the Administration and entitled *Review of Government Financial Reporting Policy*. The document set out the Government's position and proposed approach towards adopting accrual accounting for the Government Accounts. This followed the statement made in the Financial Secretary's 2001/02 Budget Speech that as from 2002/03, the Government would publish two separate sets of accounts, one prepared on the existing cash basis and another on an accruals basis.

The Financial Management Committee also provided comments representing the industry's perspective on exposure drafts of certain accounting standards and accounting interpretations.

During the year, it was decided to plan a new series of events in the luncheon forum programme for chief financial officers.

The Committee reviewed the results of a benchmarking study on the finance and accounting functions of Hong Kong listed companies and considered whether the study should be more widely published.

During the year, the activities of the Building, Construction and Properties Interest Group included discussion forums, a study tour to Chongqing and Chengdu, a local site visit to West Rail worksites and an advanced course in construction. Reports on these activities were published in the Professional Interest Groups section of *The Hong Kong Accountant*.

# **Banking Industry**

The Society maintained close contact with the Hong Kong Monetary Authority (HKMA). During the year, the Expert Panel on Banking had five liaison meetings with the HKMA to exchange views on auditing and accounting matters in the banking sector.

The Society reviewed and provided comments on both the interim and annual financial disclosure package for authorised institutions and the Banking (Amendment) Bill 2000.

### 財務管理

公會就政府發表的《政府帳目滙報政策檢討諮詢文件》提出意見。該份文件闡明政府的立場,同時建議採用應計會計制去計算政府帳目,落實財政司司長在二零零一至二零零二年度預算案演詞所述,政府自二零零二至二零零三年度起將發表兩套獨立帳目,分別按現行的現金收付制和新的應計制編製。

財務管理委員會亦就若干會計準則和詮釋 反映了業界的意見。

年內,公會決定舉辦新一系列為財務總監 而設的午餐論壇聚會。

財務管理委員會檢討了香港上市公司財務 及會計部門的水平研究結果,並已考慮是否 更廣泛地發表有關研究結果。

樓宇、建築及物業事宜關注小組年內的工作包括籌辦論壇、前往重慶及成都考察、參觀西鐵地盤及舉辦高級建築課程。有關活動報告載於《The Hong Kong Accountant》的行業關注小組專欄。

# 銀行事務

公會與香港金融管理局(「金管局」)一向保持密切聯繫。年內,銀行事務專家小組與金管局共舉行五次聯絡會議,就銀行業的核數與會計事宜交流意見。

公會審閱了認可機構披露年中及全年財務 資料方案及《二零零零年銀行業(修訂)草 案》,並就此提供意見。

# **Insurance Industry**

With the introduction of the Mandatory Provident Fund (MPF) in December 2000, the Society was busy during the year updating the existing Accounting Guideline and Auditing Practice Note in relation to the accounting and auditing requirements of MPF Schemes.

As a result, a revised Industry Accounting Guideline 2.302, "Financial Statements of Retirement Schemes", was issued during the year. The revision of PN 860.1 on "The Audit of Retirement Schemes" will soon be finalised.

During the year, the Society maintained close contact with the Mandatory Provident Fund Schemes Authority to exchange views on issues affecting the retirement scheme industry.

# **Insolvency Practice**

The status of the draft guidelines on liquidators' remuneration remained uncertain as practitioners and the Official Receiver (OR) awaited comments from the new Companies Judge.

Representatives of the Society met with the OR to discuss his proposal to lower the qualifying criteria and expand the eligibility to tender for "Panel B" cases to suitably qualified solicitors and company secretaries. As a result of the discussions, certain amendments were made to the original proposals to tighten up on the pre-qualification requirements.

There was considerable interest from members of the Society applying to join the first year of the new diploma course in insolvency. Representatives from the Expert Panel on Insolvency helped to review the course materials and some took up positions as course tutors.

### 保險事務

自二零零零年十二月實施強制性公積金 (「強積金」)計劃以來,公會不斷就強積金計 劃的會計與核數規定更新現行的會計指引和 核數實務説明。

年內,公會頒布了經修訂後的行業會計指 引第2.302號「Financial Statements of Retirement Schemes」。另外,實務説明第 860.1號「The Audit of Retirement Schemes」的修訂也快將完成。

年內,公會與強制性公積金計劃管理局保 持良好溝通,就保險界退休福利計劃行業的 有關問題交換意見。

# 破產管理

有關清盤人酬金草擬指引的情況尚未明 朗,而業界和破產管理署署長仍在等待專責 公司清盤事務的新法官就此發表意見。

公會代表曾與破產管理署署長會面,商討 有關降低競投「B小組」公司清盤個案的資格, 使合資格律師及公司秘書亦可參加競投的建 議。有關當局在商討後對原建議作出修訂, 收緊參加競投資格的規定。

公會會員報讀首屆破產管理文憑課程的反 應理想。破產事務專家小組成員協助檢討課 程內容,部分成員更擔任課程導師。 The provisions on corporate rescue and insolvent trading, which had been withdrawn from the Companies (Amendment) Bill 2000 before it was passed, were re-introduced as part of a proposed new Ordinance. The Companies (Corporate Rescue) Bill addressed, at least in part, some of the significant issues raised in the Society's earlier submissions, such as concerns over the protection of secured creditors' rights. But others, including the major question of the payment of employee entitlements, remained unchanged. The Society made a submission to the Bills Committee in September 2001 pointing out the residual problem areas.

A booklet entitled *A Guide to Hong Kong's Insolvency Regime*, which had been drafted by a small team of members from the Panel and Insolvency Interest Group (IIG), was made available through bookshops as well as direct from the Society.

During the year, the IIG held regular lunch-time seminars on matters of interest to the profession. The speakers included the Hon. Madam Justice Yuen, who succeeded the Hon. Mrs. Justice Le Pichon JA as the Companies Judge and Mr. Murdoch McKillop, a member of the Working Party on Liquidators' Remuneration chaired by Mr. Justice Ferris and a former President of the UK Society of Practitioners of Insolvency (now "R3").

# WebTrust

Significant progress was made toward having in place the required infrastructure for the HKSA WebTrust Programme. Seven WebTrust accreditation courses were conducted, attended by some 250 members from large, medium and small practices. The WebTrust pre-qualification criteria and practitioners' license were finalised and launched in early 2001.

A Public Launch Conference was held on 27 February 2001 with some 300 people, representing different sectors of the community, in attendance.

在《二零零零年公司(修訂)條例草案》通過 前被撤回的有關拯救瀕臨破產公司及在無力 償債情況下營商的條文,已重新提呈作為另 一新條例的其中部分。《公司(企業拯救)條例 草案》回應了公會先前提交的意見所述的部分 重要問題,例如對有抵押債權人之權利的保 障。然而,該草案對於支付僱員應得款項等 重大問題則並未作出更改。公會於二零零一 年九月向草案委員會提交建議,指出草案尚 未解決的問題。

破產事務專家小組與破產事務關注小組 (「破產關注小組」)的成員編撰的《A Guide to Hong Kong's Insolvency Regime》現於書店 及公會公開發售。

年內,破產關注小組經常就業界關注的課題舉辦午餐研討會,所邀講者包括專責公司清盤事務的高等法院原訟法庭法官袁家寧(前高等法院上訴法庭法官郭美超的繼任人)、英國費里斯法官(Mr. Justice Ferris)轄下清盤人酬金工作小組的成員Murdoch McKillop先生,以及一名英國Society of Practitioners of Insolvency(現稱「R3」)的前任主席。

# 網譽認證

公會在建設網譽認證計劃的基礎設施方面 取得重大進展。期內共舉辦七個網譽認證資 格確認課程,來自大、中、小型執業所約250 名會員參加了這項課程。網譽認證服務的基 本資格和有關執業牌照的細節已於二零零一 年初落實推出。

公會於二零零一年二月二十七日舉行的網 譽認證開展典禮吸引了約300名各界人士參 加。 A marketing kit was developed to assist licensed firms in marketing WebTrust to their potential clients. The kit contains a brochure, fact sheets, a newspaper supplement, press releases and the introduction video shown at the Launch in a wallet CD. The Society also launched <a href="https://www.webtrust.org.hk">www.webtrust.org.hk</a> to provide the public with access to information about WebTrust.

During the year the Society continued its promotional efforts by delivering presentations to relevant government authorities, industries and professional bodies. It also publicised WebTrust on various public speaking occasions. Articles were published in *The Hong Kong Accountant* to introduce this new web assurance service to members.

The Society played an active role in the International Innovation Network (IIN), which is a network of WebTrust licensing bodies sharing their experience on the operation of the WebTrust Programme as well as a forum for discussion of new service developments for the profession. The Society will host the next IIN meeting in Hong Kong in early February 2002.

A joint project with the Hong Kong International Arbitration Centre is underway to develop a local ADR (Alternative Dispute Resolution) framework in line with the WebTrust standard for ecommerce. A project is also underway to develop supplementary guidance to WebTrust on-line privacy principles and criteria for local privacy laws and regulations.

# **Information Technology**

During the year, comments were submitted on a number of major consultation papers and proposals including a report from the *Inter-Departmental Working Group on Computer Related Crime* issued by the Administration; a report on *On-line Trading of Securities & Futures* issued by the SFC; and an Inland Revenue Department proposal on the electronic lodgement of profits tax returns.

公會為持牌事務所製作宣傳品,供其向客戶推廣網譽認證服務。宣傳品包括一本小冊子、資料單張、報紙特刊、新聞稿和載有開展典禮所播錄像的小型光碟。此外,公會亦已建立網譽認證的專門網站,為公眾人士提供有關網譽認證的資料,網址為www.webtrust.org.hk。

公會年內不斷向有關政府機構、工商及專業團體進行宣傳,並在多個公開演說場合推廣網譽認證,亦有在《The Hong Kong Accountant》撰文向會員介紹這項新的網絡核證服務。

公會積極參與International Innovation Network(「IIN」)活動。該組織由網譽認證發牌團體組成,各成員互相交流推行網譽認證計劃的經驗,同時亦設有論壇,供成員討論有關專業服務的最新發展。公會將於二零零二年二月初在香港主辦下屆IIN大會。

公會現正與香港國際仲裁中心聯手開發一個符合網譽認證電子商貿標準的本地另類排解糾紛(Alternative Dispute Resolution)架構。此外,公會亦正就本港的私隱法例和規例,著手草擬網譽認證網上私隱原則補充指引。

# 資訊科技

公會年內就若干重要諮詢文件和建議提出 意見,包括政府的電腦罪案跨部門工作小組 報告、證監會的網上證券及期貨交易報告, 以及稅務局有關以電子方式申報利得稅的建 議。 A presentation was made to the Office of the Telecommunication Authority (OFTA) on the types and scope of auditing work that could be performed by external auditors in meeting the requirements of OFTA's proposed Meter Approval Scheme.

Early in the year, the Society joined an international consortium which aims to facilitate and promote the introduction of a worldwide standard for financial reporting on the internet. The proposed standard is called XBRL (Extensible Business Reporting Language) which is an XML-based standard for financial information, reporting and analysis. An XBRL symposium was held in March to promote an understanding of the concept within the local business community. Representatives from the Administration, regulatory bodies, academia, professional and trade associations and business, as well as other users of financial report, such as financial analysts and credit rating agencies, were invited to attend. A Hong Kong e-group was subsequently set-up for promoting and steering XBRL's development in Hong Kong.

The Society provided input and advice to the Information Technology Services Department on the operations of the regulatory and reporting framework governing recognised certification authorities under the Electronic Transactions Ordinance. The Society also accepted an invitation by the ICAC to act as a co-organiser of a one-year ethics programme for information technology (IT) professionals.

A number of seminars were organised for members of the IT Interest Group on topics such as e-commerce and accountants, e-services in Hong Kong and electronic cash.

此外,公會亦就獨立核數師如何可以配合 電訊管理局按時計帳系統批核計劃建議中的 要求而執行核數工作之種類和範疇,向電訊 管理局反映意見。

公會於本年年初加入了一個旨在協助和推 動發展網上財務報表國際標準的國際聯合組 織。該組織所提出的標準稱為XBRL (Extensible Business Reporting Language),是以可擴展標記語言(XML)為基 礎的一種標準語言,為編製財務資訊、報告 及分析所用。公會曾於三月舉行座談會,向 本港商界介紹XBRL標準的概念。各有關政府 部門、監管機構、學術界、專業團體、商貿 組織、商業機構,以及其他財務報表使用 者,包括金融分析機構和信貸評級機構等, 均委派代表應激出席。其後,公會更成立一 個工作小組,專責推動和領導XBRL在香港的 發展。

公會向資訊科技署就如何對《電子交易條例》所述的認可核證機構進行監管及滙報架構的運作,提供意見及建議。此外,公會亦應 廉政公署邀請,協辦一個為期一年的資訊科 技專業人員專業操守計劃。

公會為資訊科技關注小組成員舉辦了多個 研討會,內容包括電子商貿與會計師的關係、本港的電子服務及電子貨幣等。

# **Professional Risk Management**

# Professional Indemnity Insurance

The contract with Aon Risk Services Ltd. and Windsor Professional Indemnity Ltd., the brokers for the Professional Indemnity Insurance (PII) Master Policy, was renewed during the year. Certain of the contract terms were tightened and it was agreed that the brokers would provide more regular PII Bulletins for members and conduct more seminars. A seminar on liquidators' liabilities and insurance claims was subsequently arranged and additional forums are planned.

The scope of the 2000/01 PII Master Policy was extended to provide a basic level of cover for WebTrust-related services in respect of claims originating in North America in addition to the normal cover for professional services.

# Review of Professional Liability

The Professional Risk Management Committee (PRMC) is charged to review the problems arising from the present system of legal liability, in particular the principle of joint and several liability as it is presently applied to professionals such as accountants in Hong Kong, and to come up with proposals for a more equitable system of liability. Significant progress was made during the year by the PRMC with a submission to the Government highlighting the existing problems and inviting the Government to enter into dialogue with the Society on the subject. In the Society's letter, the recent legislative changes introduced in Canada and Bermuda were quoted to lend support to our proposal for similar changes in Hong Kong. The PRMC is working on detailed proposals to the Government.

### 專業風險管理

# 專業彌償保險

公會於年內與專業彌償保險(「專業保險」) 總保單的經紀Aon Risk Services Ltd.及 Windsor Professional Indemnity Ltd.續約。 新的合約除收緊了其中若干條款外,有關經 紀亦同意為公會會員刊發更頻密的專業保險 通訊和舉辦更多研討會。其後經安排了一個 有關清盤人責任與保險索償的研討會,並正 計劃日後舉辦更多類似活動。

二零零零/零一年度的總保單承保範圍已 從原有的專業服務一般性保障,擴展至為與 網譽服務有關而源於北美的索償個案提供基 本保障。

# 專業責任檢討

專業風險管理委員會其中一項任務是檢討 現行法律責任制度下所衍生的問題,特別是 有關目前適用於香港的會計師等專業人士的 共同及個別責任原則,以及提出一個較為公 平的責任制度建議。在這方面,專業風險管 理委員會於年內取得重大進展。委員會經向 政府呈交文件,指出現行制度所衍生的問題,並邀請政府與公會就此進行溝通。公會 在文件中引證加拿大和百慕達最近的法例修 訂,支持公會的建議在香港作出類似修訂。 委員會現正編訂詳細的建議書,以呈交政府。

# Members' Services

# **Continuing Professional Development**

To support the professional development needs of our members the CPD Committee organised a wide range of programmes covering a variety of topics. This enabled the Committee to cater to the needs of members in both public practice and those in commerce and other business sectors (see Appendix C). In addition to the more traditional methods of delivery, the Society also introduced for the first time a series of e-learning programmes to members, a move in line with the Society's Fourth Long Range Plan of employing more extensive use of information technology as a medium of delivery in education and training. The "e-Manager", launched in February 2001, is a series of on-line courses on management and business skills offered by the Society in collaboration with the Management Development Centre of Hong Kong. Since its launch, more than 600 applications for enrolment have been received by the Society. In June 2001, three e-Conferences and one e-Seminar were launched offering an opportunity for members to view on-line videotapes of popular CPD conferences and seminars. These programmes too proved popular with more than 900 enrolments registered.

This year a total of 165 programmes were organised offering 416 CPD hours. These programmes comprised three conferences, 92 seminars, 16 workshops, 50 e-Manager courses and four e-Conferences and Seminars. All in all, 22,484 registrations were received for the reporting period.

In order to enhance the quality of our CPD programmes, a survey was completed early this year to gain a better understanding of members' training needs. The Committee engaged a professional survey company to analyse the data and make recommendations for improving future CPD activities.

# 會員服務

### 專業進修

為了配合會員對專業進修的需要,專業進 修事務委員會因應公開執業會員與從事於商 界或其他業務界別之會員的不同需要,定期 舉辦了不同主題的專業進修活動(請參閱附錄 C)。除了較傳統的進修形式外,公會更首次 為會員推出網上學習課程,配合了第四個長 *遠計劃*中更廣泛採用資訊科技作為教育及培 訓媒介的目標。其中於二零零一年二月推出 的e-Manager(網上管理課程),是公會與香 港管理專業發展中心聯手提供的一系列管理 及商業技巧網上課程。e-Manager自推出以 來,已有超過600個人士報讀。其後,公會於 二零零一年六月推出三個e-Conference(網 上研討會)及一個e-Seminar(網上講座),讓 會員有機會在網上觀看受歡迎的專業推修會 議及講座的錄像廣播。此等活動獲得熱烈反 應,登記參與人士已逾900人次。

年內委員會共舉辦165項活動,其中包括 三個會議、92個研討會、16個研習班、50個 網上管理課程、四個網上研討會及講座,合 共416個專業進修小時。本報告期內,參加總 數達22,484人次。

為了加強專業進修活動的質素,委員會於 年初完成了一項問卷調查,以清楚了解會員 的培訓需要。委員會委任了專業調查研究公 司,分析所得數據及作出建議,以改進日後 的專業進修活動。 The mandatory system of CPD, as prescribed in Statement 1.500 of the *Members' Handbook Volume I*, is in its third year. According to the annual declarations of compliance submitted to the Society by members, there is an impressive compliance rate of over 99% for the total membership. As part of the monitoring system, some members were randomly selected and their compliance with the CPD requirements was audited. For the year 2000, over 98% of members audited were in full compliance. These impressive numbers demonstrate that members appreciate the need for life long learning and the necessity of updating their knowledge and skills so as to maintain their professional competence.

# **Small and Medium Practitioners**

The Small and Medium Practitioners Committee (SMPC), together with its various discussion groups, provided a forum for the Society to address issues of concern and interest to small and medium-sized practitioners (SMPs).

An updated version of the *Practice Manual and Sample Working Papers* were released during the year. *A Directory of Services Provided by CPAs* is being prepared and will be posted on the Society's website for reference by practitioners when producing their own promotional leaflets.

A series of audit training courses and company secretarial courses were organised for employees of member practices, and a total of six dinner discussion forums were held which enabled SMPs to exchange views on topics of current interest.

A three-day visit to Shenzhen, Guangzhou, Zhuhai and Macau was organised during the year to further enhance communication between SMPs and their counterparts in the Mainland and Macau.

With the aim of supporting members' needs for information on Mainland regulations and practices, the SMPC and the Mainland Affairs Committee are working jointly on a plan to source an agency in the Mainland to provide information services to members.

公會《會員手冊》第一冊第1.500號準則規 定執行的強制性專業進修制度已踏入第三 年。根據會員向公會呈報的二零零零年遵守 規定聲明的數字顯示,有逾99%的會員已為 報遵守有關的規定,成績令人鼓舞。作為審 查制度的一部分,公會會對部分會員為 樣審查,核實他們是否已完全遵守專業進修 制度的要求。在二零零零年度,有超過98% 被審查的會員已完全遵守有關之規定。此學 習、不斷更新知識和技能的重要性,以保持 其專業水平。

### 中小型執業所

中小型執業所委員會與轄下多個意見小組 擔當了公會與中小型執業所之間的溝通渠 道,令公會可了解到這些會員所關注的問題 和事官。

年內刊發了新版的《執業實務指南》和《核 數工作底稿樣本》。此外,公會亦正編撰《執 業會計師客戶服務簡介》,以便刊載於公會的 網站,供執業會員製作其宣傳資料時作為參 考。

公會為執業會員的僱員提供了一連串核數培訓課程及公司秘書課程。另舉辦了合共六個晚餐論壇,讓中小型執業所會員就當前事務交流意見。

年內,公會組織了一次訪問深圳、廣州、 珠海及澳門的考察活動,以加強中小型執業 所會員與國內及澳門中小型執業所會計師的 溝通。

為了滿足會員對中國大陸規例及慣例的資訊需求,中小型執業所委員會與中國大陸事務委員會正攜手在中國大陸物色一個合適的機構,為會員提供有關的資訊服務。

In the international arena, the Society expressed to IFAC its interest in nominating the SMPC Chairman to join the IFAC SMP Task Force which is about to be formed. The SMPC Chairman attended the AICPA Practitioners Symposium in the US at which participants from all over the world shared their experiences and discussed the types of activities which would involve SMPs.

During the year, the SMPC put forth its views on the Companies Registry's revised and new specified filing forms and the Standing Committee on Company Law Reform's Consultation Paper on Phase I of its Corporate Governance Review.

The SMPC also held an "away day" meeting in September to develop the future strategy of the Committee and the role that it might play in providing relevant services and support to SMPs.

# **Amenities and Services**

The Corporate Services Committee was established in January 2001 to oversee the services provided by the Society to its membership at large. What follows is a summary of membership services and activities conducted during the reporting period.

The four sports interest groups, namely basketball, dragon boat/water sports, football and golf, organised various activities for their group members including the creation of teams to participate in a number of sporting competitions on behalf of the Society. In June the Society's football team took part in a competition with its counterparts in Shenzhen, Guangzhou and Zhuhai in a bid to foster stronger relationships among accountants from these areas. At the same time, the Society's dragon boat team participated in the Stanley Tuen Ng Dragon Boat Race and the KMB Hong Kong International Dragon Boat Races. For the second year, the members of the Golf Society took part in a competition with the Hong Kong Medical Golfers Association. Other activities of the sports interest groups included the participation of the Society's basketball and football teams in the Amateur League and Union League respectively.

Tournaments were held in basketball, football, golf and tennis.

在國際事務方面,公會已向國際會計師聯會表示,有意提名中小型執業所委員會主席加入聯會即將成立的中小型執業所專責小組。此外,委員會主席前赴美國參加了美國執業會計師公會主辦的執業會計師專題座談會。來自全球各地的與會者在會上交流經驗,並討論有關中小型執業所的各種活動。

年內,中小型執業所委員會就公司註冊處 經修訂和新推出的表格,以及公司法改革常 務委員會公司管治檢討第一階段的諮詢文件 發表了意見。

委員會亦於九月舉行了一個非常規會議, 商討委員會的未來策略及其可向中小型執業 所提供的服務和支援。

# 康樂活動和服務

公會於二零零一年一月成立會員服務發展 委員會,全面負責公會為所有會員提供的服 務。以下概述本報告期內所進行的會員服務 和活動。

此外,公會亦分別舉辦了籃球、足球、高 爾夫球和網球比賽。 A total of 1,892 members and their guests took advantage of the Society's private boxes at the Shatin and Happy Valley Racecourses for the 78 race meetings during the season.

Over 164 new titles were added to the collection at the Society's library and computers were installed to provide internet access and browsing of e-publications.

The Affinity Card Programme with HSBC ceased to operate in late May 2001 upon expiry of its contract with the Society. A new affinity credit card issued by Wing Lung Bank, which also serves as a membership card, was launched in June. The credit card carries a photo and the membership number in barcode format to make it easier for members to register their attendance at CPD seminars, participate in other Society activities and access various membership benefits and services. The new credit card also carries Octopus functions for paying most transportation fares. A new membership card with similar features was launched at the same time for those members who chose not to sign up for the credit card. More than 5,500 new credit cards are now in circulation among members and their dependants, and another 2,000 members have received their new membership card.

An amount of \$172,000 from the rebate of the Affinity Card Programme was allocated to the HKSA Trust Fund for the relief of HKSA members in need.

A number of discount offers on commercial products and services were made available to members. In April, the Society joined Microsoft's SME Association Open Programme under which Society members, CPA practices and registered students enjoy significant reductions off the normal retail price for a number of Microsoft's open software licences and products.

Other membership services included bulk purchases of professional publications at discounted rates, employment information services and group insurance programmes.

Other activities organised by the Society included the Annual Dinner for members and two cocktail receptions held to welcome newly admitted members.

在上年度馬季的78個賽馬日,共有1,892 名會員及他們的賓客使用公會在沙田及快活 谷馬場的私人包廂。

公會的圖書館新增藏書逾164冊,並添置 了電腦以供瀏覽互聯網及電子刊物。

公會與滙豐銀行的聯營卡計劃已於二零零一年五月底隨合約終止,並於六月轉由永定銀行為公會發行新的聯營卡。該卡可作為公會的會員證,卡上附有持有人的照片及以條碼顯示的會員編號,方便會員在參加專業以會活動時進行登記,中人主通功能,可支付大部分交通工具的實施,可支付大部分交通工具的實施,供並無選擇信用卡的會員使用。自及其稅,供並無選擇信用卡的會員使用。員及共產,另有2,000名會員已收到新的會員證。

公會已將聯營卡計劃回扣中的172,000元 撥入香港會計師公會信託基金,以幫助有需 要的會員解困之用。

公會並同時為會員安排多種商品及服務折扣優惠。公會於四月參加了Microsoft的中小企聯會的公開計劃(SME Association Open Programme),讓公會所有會員、執業所和註冊學生能以特別低於零售價的折扣購買多款「微軟」的軟件授權和產品。

公會提供的其他會員服務,包括以優惠價 格集體購買專業刊物、提供就業資料服務及 團體保險計劃。

除周年晚宴外,年內舉行了兩次迎新酒 會,歡迎新加入的會員。 To provide information to members in a more timely manner, the Society revamped its website in May to introduce a Members Only section as well as a host of other new features to enhance the functionality and interactivity of the homepage (see also section under Financial and Administration).

A new Membership Needs Survey Task Force was formed in June to conduct a survey in order to gauge the professional and general needs of and expectations from members with a view to providing more value-added services. Selection of a market research firm is in progress.

# **Research Board**

In 2001, the Research Board launched the Accounting Case Competition. Its aim is to promote the development of Hong Kong-based accounting cases as reference materials for the Qualification Programme and for training purposes. The response to this 1st Accounting Case Competition was encouraging, with entries submitted by academics, practising members as well as members from commerce and industry. The Competition was well-sponsored by member firms. The winners were highly commended by the adjudicators on the high quality of their cases and teaching notes. The competition is seen as a very positive start to build up a depository of accounting cases with local context.

To encourage the publication of quality research, the Society has sponsored two very well received journals, namely the *China Accounting and Finance Review*, published by the Hong Kong Polytechnic University, and the *Asia-Pacific Journal of Accounting and Economics*, published by the City University of Hong Kong.

The Board sponsored six academic conferences organised by local accounting faculties as part of its efforts to encourage academic research and build stronger links with the universities. The Board also participated in an international research project examining the impact of globalisation on accountancy education. The project was conducted by the European Institute for Advanced Studies in Management, located in Brussels, Belgium.

為了向會員更迅速提供資訊,公會於五月 革新網站,增設了「會員專區」和一系列其他 全新功能,以增強網站的實用性和互動性(請 同時參考「財政及行政」的有關部分)。

公會於六月成立會員需求意見調查專責小 組,並將於稍後進行調查,以了解會員在專 業及其他方面對公會的需求及期望,以便公 會日後為會員提供更多增值服務。公會目前 正在物色合適的市場調查公司。

# 研究委員會

在二零零一年,研究委員會舉辦了「會計個案比賽」,目的是推動以香港為本的會計個案的發展,作為專業資格課程的參考資料和滿足培訓需要。是次第一屆的比賽反應令人滿意,共收到來自學術界、執業會員及服務工商界的會員的參賽個案。比賽獲得執業會計師事務所全力贊助。得獎個案的高質實人比賽無疑是建立有本地特色的會計個案資源的一個積極開始。

為鼓勵高質素研究的出版,本會贊助了兩份廣受好評的學術刊物,分別為香港理工大學出版的《中國會計與財務研究》及香港城市大學出版的《Asia – Pacific Journal of Accounting and Economics》。

此外,委員會亦贊助了六個由本地大學會計學系主辦的學術研討會,貫徹其推動學術研究及與本地大學建立更強聯繫的努力。委員會亦曾參加位於比利時布魯塞爾的European Institute for Advanced Studies in Management所進行的有關全球化趨勢對會計教育影響的國際研究計劃。

# **Communications and Public Relations**

# **Communications and Image Promotion**

Following an overall review of the Society's public relations strategies and activities, the Council appointed a Public Relations Strategy Steering Committee (PRSSC) comprised of Council members and external public relations practitioners in January 2001. The Committee is responsible for the creation and implementation of effective PR strategies and for development of promotional and community relations programmes on behalf of the Society both locally and internationally. As a first step the Committee is developing a new corporate logo and tagline which will better reflect the Society's core values and those of the profession.

The Society has also strengthened its media relations by streamlining its official spokespersons system. The new system, implemented in mid-2001, involves the use of designated spokespersons to ensure that the Society offers a face to the public that is readily recognisable. The system is intended to facilitate the Society's ability to respond expeditiously to the media on matters and issues of significant professional interest.

In addition, media briefings and workshops, press releases, media interviews and speaking engagements were organised to publicise important issues, activities and projects in a number of areas, including the *Fourth Long Range Plan*, WebTrust, disciplinary committee proceedings rules and corporate governance. Most of these briefings received positive coverage in the press and the electronic media.

The Society also began to issue monthly press releases on various standard statements and exposure drafts. This has helped generate greater public awareness of the Society's efforts to update local professional standards and ensure that they are in line with current international standards.

# 公共關係

# 公共關係與形象推廣

理事會經過全面檢討公會的公共關係策略 與活動後,於二零零一年一月委任了一個由 理事會成員和外界公關人士組成的公共關係 策略導向委員會。委員會負責制訂和推行有 效的公關策略,以及發展公會在本港及國際 的推廣及社區關係活動。委員會現正進行的 首項工作,是為公會設計一個煥然一新的企 業標誌和標語,以更確切地反映公會和會計 專業本身的優良特質。

公會亦於二零零一年中簡化其指定發言人制度,以加強與傳媒的關係。在新制度下,公會由幾名指定的代表向媒界發言,確保公會的公眾形象鮮明易辨,同時可加強公會就對會計專業有重大影響的事宜,向傳媒作出迅速回應的能力。

此外,公會還舉辦新聞簡佈會、傳媒工作坊、發放新聞稿、安排傳媒採訪和公會代表演講等,積極宣傳公會在各個範疇的重要事宜、活動和項目,包括*第四個長遠計劃*、網譽認證、紀律委員會聆訊規則及公司管治等。此等發布會大部分都得到報章和電子傳媒的積極報導。

公會亦開始每月發放新聞稿,公布最新發 表的實務準則和徵求意見稿,有助公眾了解 公會在更新本地會計準則和確保其與現行國 際會計準則接動方面所作的努力。 The Society continued to promote its image through the "Accountant Professor Hotline" radio programme on RTHK. Episodes were aired every Tuesday morning during the year addressing a variety of day-to-day accounting problems the average person in the community might be expected to face.

The Society has also joined forces with the Joint Professional Centre to participate in another series of phone-in programmes to be broadcast on Metro Radio in the last quarter of 2001. We expect that this programme will reflect the multi-faceted role that today's accountant plays in an ever-changing business environment. Another joint promotional project in the pipeline is the eight-episode talk show to be web-cast on the Trade Development Council's portal. Having a hit rate of 1.3 million around the world, the *tdctrade.com* portal should serve as a significant publicity vehicle on which to promote our members' services to local small and medium-sized enterprises as well as to the international business community.

Promotion of the Qualification Programme was done through the use of advertorials and advertisements in targeted newspapers and student journals timed to coincide with candidate intake schedules. To more effectively reach out to the undergraduate community and registered students, our prime targets, the QP Promotion Task Force was transferred to the Society's Students Training and Development Committee in early 2001.

After eight years of running, a decision was made to discontinue with the Young Accountant of the Year Award and thus the final recipient of the Award was announced in late 2000. Ms. Vivian Sun of PricewaterhouseCoopers was elected winner, representing the first and only time a woman accountant had received the Award.

The Society's Accountant Ambassadors (AAs) Programme continued its impressive work in promoting the image of professional accountants as good corporate citizens with a sense of social responsibility. More than 300 accountants joined the Programme during the year participating in five worthwhile

公會年內繼續透過香港電台的「會計博士 專線」節目推廣形象。每集節目專輯於星期二 早上播放,內容涵蓋社會大眾在日常生活中 會遇到的一般會計問題。

公會亦與專業聯合中心合作,在年內最後 一季參與於新城電台播放的另一個直播及接 聽電話節目。該節目相信可反映現今會計師 在不斷轉變的商業環境中所扮演的多種角 色。此外,公會亦正與貿易發展局洽商另一 個推廣活動,在其入門網站tdctrade.com播 放八輯網上清談節目。該網站的全球瀏覽率 高達一百三十萬次,無疑是向本港中小型企 業和國際商界推廣公會會員服務的重要渠 道。

至於對專業資格課程的推廣,公會配合報名收生時間,在合適的報章和學生刊物刊登宣傳特刊和廣告。為了更有效接觸專業資格課程的主要對象 一 大學生和公會的註冊學生,專業課程推廣專責小組已於二零零一年初轉至學生培訓及發展委員會轄下運作。

過去八年一直舉行的「全港傑出青年會計師選舉」已決定停辦。最後一屆選舉的結果於 二零零零年底宣布,得獎者為羅兵咸永道有 限公司的孫季如女士,她是首位也是唯一一 位獲得此獎項的女士。

公會的會計師大使計劃,繼續成功推廣專業會計師關心社會、熱衷公益的良好市民形象。計劃推出以來,已有超過300名會計師利用其專業知識、私人時間及資源,參與計劃之中五個有意義的工作項目。除了參與不同

projects that utilised their professional expertise, personal time and resources. In addition to their involvement in community and charitable projects, the AAs also organised a tree planting event in Sai Kung in April for Society members and their families.

The Society's partnership with the Education Department in the AA Programme for Aided Schools was developed to help schools better handle their financial management systems. This programme has been expanded to 128 needy primary schools in the 2001-02 academic year in addition to the 36 special schools which joined the service in the first phase in 2000.

With 2001 designated as the "Year of International Voluntary Services", the Society was among the parties invited to join the Project Steering Committee to stage a number of territory-wide events.

The Society is proud to have received the Gold Award for Volunteer Services from the Social Welfare Department in recognition of the AA Programme participants having contributed 1,984 hours to community service in 2000.

The HKSA Family Fun Day for Charity held in February successfully raised \$200,000 to replenish the 23 resource centres of the Heep Hong Society, a charitable body providing care and early education for special needs children. This fun-filled programme attracted hundreds of members and their families and friends to the Sports Development Board Sports Institute. The Society also supported a number of other charity activities and raised funds for such non-profit organisations as Oxfam, Green Peace and World Vision through the use of our direct mailing system to members.

The annual Oral English Tutorial Service offered by the AAs to secondary school students concluded in April with a host of students' field trips to public utility companies, the Legislative Council, accountancy firms and the Society.

During the year, the Society continued to sponsor the Third Hong Kong/Macau Case Analysis Study Competition organised by the Management Development Centre of the Vocational Training Council. 的社區和慈善活動外,會計師大使更於四月 份為公會會員和家屬於西貢舉辦了一次植樹 活動。

公會的會計師大使計劃與教育署合作,舉辦資助學校會計師大使輔導計劃,協助資助學校改善財務管理制度。計劃於二零零一至二零零二學年,將服務對象由原先二零零零年第一階段的36間特殊學校,擴展至128間有需要的小學。

二零零一年被定為「國際義工年」,公會與 其他團體獲邀出任國際義工年策導委員會成 員,參與在全港舉行的多項慶祝活動。

公會的會計師大使在二零零零年共參與了 1,984小時的義務社會服務,因而榮獲社會福 利署頒發「義務工作嘉許金狀」,以作表揚。

本年二月的香港會計師公會家庭慈善同樂日成功籌得200,000元,專門為有特殊需要學童提供照顧和早期教育的慈善團體協康會,添置轄下23個資源中心的物資。家庭慈善同樂日假康體發展局體育學院舉行,豐富多彩的節目,吸引了數百名會員及其親友參加。除此以外,公會亦全力支持多項其他慈善活動,並透過向會員郵寄宣傳及捐款單張,為樂施會、綠色和平及香港世界宣明會等非牟利組織籌得款項。

至於,會計師大使每年為中學生提供的英語會話輔導服務,今年的課程經已於今年四月結束。該課程為學生安排了多項參觀活動,計有公營機構、立法會、會計師事務所及香港會計師公會等。

公會於本年繼續贊助職業訓練局轄下香港 管理專業發展中心所舉辦的「第三屆港澳管理 個案分析比賽」。 The Society's official journal, *The Hong Kong Accountant*, continued to serve as an important communication vehicle between the Society and its members with its production being overseen by the Editorial Board. The Society has proposed to merge this journal with its student journal, *The Prospective Accountant*, starting from January 2002. The merger will hopefully result in better communication and understanding between our members and registered students.

### **External Relations**

During the course of the year, a number and secretariat staff of HKSA members were involved in external relations work on behalf of the Society:

- At the invitation of the newly constituted International Accounting Standards Board (formerly known as the International Accounting Standards Committee) Marvin K.T. Cheung served on the Board's newly established Standards Advisory Council as the Society's representative.
- P.M. Kam represented the Society on the Executive Committee of the Confederation of Asian and Pacific Accountants (CAPA).
- Aloysius H.Y. Tse and David Tak-kei Sun represented the Society with their attendance at the Hong Kong Financial Conference held on 21 and 23 November 2000 in Beijing and Xian. Entitled "New Horizon of Capital Raising". The event was co-organised by the Hong Kong Trade Development Council and other financial institutions.
- Peter H.Y. Wong and Michael K.H. Chan continued to serve as the Society's representatives on the IFAC Board and its Compliance Committee.
- Andy S.C. Lee, the President, served as a member of the Examination Authority's Task Force on the A-Level "flawed questions incident".
- Michael K.H. Chan represented the Society by serving as Vice-Chairman of the Joint Professional Centre Limited.

公會的會刊《The Hong Kong Accountant》繼續作為公會與會員溝通的一道重要橋樑,製作出版由編輯委員會負責。公會建議自二零零二年一月起將註冊學生期刊《The Prospective Accountant》與該會刊合併,希望有助增進公會會員與註冊學生的溝通和了解。

#### 對外關係

年內,不少會員及秘書處職員代表公會擔 任對外關係的職務:

- 應新成立的國際會計準則理事會(前稱國際會計準則委員會)邀請,張建東代表公會出任該委員會新成立的 Standards Advisory Council成員。
- 甘博文代表公會出任亞太區會計師聯 會執行委員會成員。
- 謝孝衍及孫德基代表公會出席二零零零年十一月二十一至二十三日在北京和西安舉行的香港金融研討會。是次研討會主題為「融資新機遇」,由香港貿易發展局和其他財經機構聯合主辦。
- 黃匡源及陳記煊繼續代表公會參與國際會計師聯會的理事會和Compliance Committee。
- 公會會長李兆銓出任考試局的專責小組成員,調查高級程度會試卷出錯事件。
- 陳記煊代表公會出任專業聯合中心有限公司的副主席。

- Michael K.H. Chan and Winnie Cheung, Senior Director of the Society's Professional and Technical Department, attended the WebTrust International Meeting in January 2001 in San Francisco and in July 2001 in London.
- Paul M.P. Chan represented the Society as a speaker at a seminar on Hong Kong's professional services in Xian on 24 November 2000 which formed part of the Shaanxi-Hong Kong Festival organised by the Office of the HKSAR Government in Beijing.
- Paul M.P. Chan represented the Society by being part of the HKSAR's high-level delegation to Western China on 20-29 May 2001.
- Paul M.P. Chan was nominated to represent the Society in the Working Party on Consumer Debt and Bankruptcy of the Official Receivers' Office
- Cho Lung Pui Lan, Stella was nominated by the Society to serve as a Panellist of the Hong Kong Jockey Club Summer Internship Programme Year II Award Scheme.
- Edward K.F. Chow was nominated to represent the Society on the Advisory Committee on Human Resources Development in the Financial Services Sector of the Financial Services Bureau.
- Edward K.F. Chow spoke on the topic of "Directors' Responsibilities, Independence of Board and Corporate Governance" at the International Conference on Corporate Governance of Chinese Listed Companies organised by the Shanghai Stock Exchange on 2 November 2000.
- Edward K.F. Chow spoke on the topic of "The Responsibilities and Operational Procedures of Audit Committee" at the Training Conference of Independent Directors organised by the China Securities Regulatory Commission in Beijing on 25 October 2001.
- Kennedy Tat-yin Liu represented the Society on the International Year of Volunteers Steering Committee.

- 陳記煊及公會專業技術高級總監張智媛參加了分別於二零零一年一月在三藩市及二零零一年七月在倫敦舉行的網譽認證國際會議。
- 陳茂波代表公會於二零零零年十一月 二十四日在香港特別行政區政府駐北 京辦事處所舉辦的「陝西香港節香港專 業服務研討會」上發言。
- 陳茂波於二零零一年五月二十至二十 九日代表公會出席香港特別行政區的 中國西部訪問團。
- 陳茂波獲提名代表公會加入破產管理 署旗下的消費者債項及破產工作小 組。
- 左龍佩蘭獲公會提名出任香港賽馬會 大專生暑期實習計劃第二年結業典禮 的專家小組成員。
- 周光暉獲提名代表公會出任財經事務 局轄下的財經界人力資源諮詢委員會 成員。
- 周光暉於二零零零年十一月二日在上海證券交易所舉辦的中國上市公司治理國際研討會上以「董事責任、董事會的獨立性及公司治理」為題發言。
- 周光暉於二零零一年十月二十五日在 中國證券監督管理委員會於北京舉辦 的獨立董事培訓教學上以「審計委員會 職責與運作程序」為題發言。
- 廖達賢代表公會參與國際義工年策導 委員會的工作。

- Judy Tsui and Alan Wong Chiu Ming represented the Society by serving on the Adjudication Panel of the Hong Kong/ Macau Management Case Analysis Competition 2001.
- Lee Kai-fat, Registrar and Secretary-General, paid a courtesy visit to the Institute of Chartered Accountants in Australia and Institute of Chartered Accountants in New Zealand, attended the Public Sector Convention at the Gold Coast organised by CPA Australia, CAPA ExCom meetings in Manila, Kuala Lumpur and Sydney as technical adviser and made several visits to Beijing on the World Congress liaison work with the CICPA.
- Winnie Cheung also represented the Society by serving on the Information Technology Services Department's Advisory Committee on the Code of Practice for Recognised Certification Authorities and Official Receiver's Office Services Advisory Committee.
- The Director of Education and Training Georgina Chan served on the Panel of the Hong Kong Council for Academic Accreditation's validation of the Hong Kong Shue Yan College's Bachelor of Commerce(Hons) in Accounting, the Hong Kong Federation of Business Students' Evaluation Committee for Business Strategy Competition 2000-2001 and as the alternate member on the HKEx's Joint Training Committee.
- The Director of Professional Compliance Colin Chau served on the Panel of Adjudicators for the Hong Kong Management Association's Best Annual Reports Awards 2001.

Locally, many members of the Society served on public bodies including the Executive Council, Legislative Council, District Councils, university councils, various statutory boards, panels, advisory committees and tribunals. Liaison meetings with government officials, regulators, academic institutions and other community bodies were organised on a regular basis and covering a wide range of topics.

- 徐林倩麗及黃照明代表公會出任二零 零一年度港澳管理個案分析比賽的評 判。
- 註冊主任兼秘書長李啟發出訪澳洲特 許會計師公會及紐西蘭特許會計師公 會;參加澳洲會計師公會在黃金海岸 舉行的公共機構大會;以技術顧問的 身分參加馬尼拉、吉隆坡和悉尼的亞 太區會計師聯會執行委員會會議;並 多次到北京與中國注冊會計師協會商 討國際會計師大會的聯絡事宜。
- 張智媛代表公會出任資訊科技署的認可核證機關業務守則諮詢委員會成員以及破產管理署服務諮詢委員會成員。
- 教育及培訓總監陳素珍出任香港學術 評審局的香港樹仁書院的會計學(榮譽)商學士課程的評審委員會成員、香港大專商學生聯會「二零零零至二零零一年度全年最佳工管論文選之商業策略比賽」的評審委員會成員,以及香港交易及結算所有限公司轄下Joint Training Committee的候補成員。
- 專業審查及紀律總監周雨年出任香港 管理專業協會主辦的二零零一年度最 佳年報獎評判。

與此同時,多位公會會員均在本港參與公 共機構的服務,包括行政會議、立法會、區 議會、大學議會、不同的法定委員會、小 組、諮詢委員會及審裁組織等。公會亦經常 與政府官員、監管機構、學術團體及其他社 區組織聯絡會面,討論廣泛課題。 During the period under review, the Society received a number of visitors from government entities and overseas institutes. These included visitors from the Institute of Chartered Accountants in Australia, CPA Australia, Association of Chartered Certified Accountants, Certified General Accountants Association of Canada, XBRL team, Asia-Oceania Tax Consultants' Association, the Institute of Chartered Accountants of India and the Philippine Institute of Certified Public Accountants, among others.

## Relationship with the Mainland

Promotion of Professional Services in the Mainland

The period under review saw the lifting of all barriers to China's admission to the World Trade Organisation (WTO). It is envisaged that this will lead to further liberalisation of many of the Mainland's service industries and hence greater business opportunities for Hong Kong accountants. Against this background, the Society joined with other professions in Hong Kong in exploring possible solutions to common problems encountered in the Mainland. The Coalition of Professional Services (the Coalition) was formed in September 2000. It will be incorporated in late 2001.

The Society had since been actively involved in a number of activities organised by the Coalition. The Council appointed a Task Force on the Promotion of Professional Service in China to identify issues specifically related to the accounting profession. After canvassing views from a wide spectrum of the profession on the subject, the Task Force published a document entitled "A Discussion Paper on the Anticipated Increase in the Opportunities for Co-operation between the Accountancy Profession in Hong Kong and the Mainland Emerging from China's Impending Entry into the World Trade Organization". The publication proposed ways to enhance closer co-operation between the accountancy professions in Hong Kong and the Mainland and made a number of recommendations on the way forward. The Society has received positive feedback from the Chinese Institute of Certified Public Accountants (CICPA) on a number of issues and will continue discussions with the relevant PRC authorities

回顧期內,公會接待了來自不同政府機構和海外團體的訪客,其中包括澳洲特許會計師公會、澳洲會計師公會、英國特許公認會計師公會、加拿大註冊會計師協會、XBRL工作小組、Asia-Oceania Tax Consultants' Association、印度特許會計師公會,以及菲律賓執業會計師公會等團體的訪客。

### 與中國大陸的關係

在中國大陸推廣專業服務

回顧期內,中國已成功清除加入世界貿易組織(「世貿」)的所有障礙。預期中國大陸的許多服務性行業將會進一步開放,為香港會計師帶來更多商機。有見及此,公會已經與本港其他專業團體攜手商討在內地所遇共同問題的解決方案。而香港專業聯盟(「專業聯盟」)亦於二零零零年九月成立,並將於二零零一年底計冊成立。

公會自此便一直積極參與專業聯盟的多項活動。理事會成立了「向國內推廣會計專業服務專責小組」,以確定有關會計專業的各種事宜。小組在審議業內各界就此課題所提出的意見後,發表了題為「為探討中國快將加入世貿帶來香港與國內會計專業合作和發展的契機」的討論文件,提出了加強中港會計專業緊密合作的方案和一系列推動進展的建議。公會在部分事項上已獲得中國注冊會計師協會(「中注協」)的積極回應,並會繼續與內地有關機關磋商。

Paul M.P. Chan represented the Society in a visit organised by the Coalition to Beijing and Chendu on 18-22 October 2000.He also participated in both the HKTDC seminar held in Xian on 23 November 2000 and in a seminar held on 24 November 2000 co-organised by the Office of the Government of Hong Kong SAR in Beijing and the Shaanxi Provincial government.

Alvin Wong and Edward Chow represented the Society in a trip to Shanghai organised by the Coalition to promote professional services in the Mainland on 15-17 April 2001.

## Visit to China

A 19-member delegation visited the Mainland in September and were received by the Ministry of Finance (MOF), the CICPA, the State Administration of Taxation (SAT) and the China Securities Regulatory Commission in Beijing and the Shanghai Institute of Certified Public Accountants in Shanghai.

# Joint Projects with the CICPA

The CICPA's monthly magazine, *The Chinese Certified Public Accountant*, has since January 2000 carried a column for articles extracted from *The Hong Kong Accountant*. So far fifteen articles from our journal have been published in CICPA's magazine.

The Registrar gave a presentation on the structure of the HKSA and its operation as a professional body at a CICPA seminar to some 60 secretary generals from various provinces at the Shanghai National Accounting Institute in May 2001.

# Serving Members

The Society envisaged that more and more of our members will plan to operate or expand their work in the Mainland. This in turn would point to a need for greater information and networking support from the Society. During the year the Mainland Affairs Committee and the Smaller and Medium Practitioners Committee jointly explored the idea of setting up a "China desk" in major Chinese cities. On a six-month trial basis, the Society agreed in principle to engage the services of the Guangdong Federation of Industry and Commerce in providing the necessary information and referral services to its members.

陳茂波於二零零零年十月十八至二十二日 代表公會參與香港專業聯盟前赴北京及成都 的訪問。此外,他亦參加了香港貿易發展局 於二零零零年十一月二十三日假西安舉辦的 研討會,以及特區政府駐京辦事處及陝西省 政府於二零零零年十一月二十四日合辦的研 討會。

黃德偉及周光暉於二零零一年四月十五至 十七日代表公會參加香港專業聯盟組織為香 港專業在國內推廣服務的上海訪問團。

#### 訪問中國

公會於九月派出一行19人的代表團訪問內 地,並在北京獲得財政部、中注協、國家税 務總局及中國證券監督管理委員會(「中國證 監會」)接見,亦在上海與上海注冊會計師協 會會晤。

### 與中注協的合作計劃

中注協的月刊《中國注冊會計師》自二零零零年一月起特設專欄,轉載《The Hong Kong Accountant》的文章,至今已轉載了15篇文章。

今年五月,公會註冊主任在中注協於上海國家會計學院舉辦的講座上,向六十多名來 自各省的秘書長介紹了香港會計師公會作為 一個專業團體的架構和運作。

#### 服務會員

公會預計有愈來愈多會員將計劃在內地開 展或擴張業務,由此引起對公會的資訊和網 絡支援的需求大增。年內,中國大陸事務委 員會與中小型執業所委員會共同商討在國內 主要城市設立會員服務站的可行性。公會原 則上同意委聘廣東省工商業聯合會負責向會 員提供所需的資訊及轉介服務,試辦期為六 個月。 The Mainland Affairs Column in *The Hong Kong Accountant* and on the Society's homepage continued to provide members with useful information relating to the Mainland accountancy profession and regulatory development.

Since it was first launched in November 1999, the workshop series on PRC Accounting, Auditing and Taxation has attracted close to 500 participants. To date six runs (10 classes) of the workshops have been organised. At the request of participants, the Society also organised an independent workshop on PRC Taxation, with two runs having been organised to date.

## PRC Technical Matters

Two representatives from the Society participated in the CICPA's Advisory Group of Foreign Experts meeting to finalise the drafts of the fourth batch of China's Independent Auditing Standards (CIAS), which were subsequently issued as definitive statements.

The PRC Accounting and Auditing Sub-Committee, established under the auspices of the Mainland Affairs Committee, has taken over from the former PRC Technical Committee its previous functions and assumed a more pro-active role in pursuing broader terms of reference. The Sub-Committee, in co-operation with a member firm, produced an English translation of the fourth batch of CIASs with a view that these statements will be published by the CICPA as a bilingual text. At the request of the Society, the CICPA agreed to have all the issued PRC auditing standards posted on the HKSA's homepage for access by its members.

The Sub-Committee made a submission on the exposure drafts of five proposed PRC auditing standards and practice pronouncements in the fifth batch of CIASs.

## Mainland Business Interest Group (MBIG)

The Mainland Business Interest Group identified a number of appropriate topics and recommended speakers for CPD seminars. The Interest Group also monitored the views posted by members in the MBIG's chatroom on the Society's website.

在本會月刊《The Hong Kong Accountant》及公會網站上的中國事務專欄,繼續向會員提供各種有關內地會計專業發展的實用資訊。

有關中國會計、審計及稅務課題的一連串工作坊自一九九九年十一月推出以來已吸引逾500人參與。至今已舉辦六輪共十班的工作坊。公會因應會員要求,就中國稅務課題舉辦了三輪獨立的工作坊。

## 中國大陸技術事務

公會委派了兩名代表出席中注協的外國及 港澳專家諮詢組會議,就第四批中國獨立審 計準則(「中國審計準則」)進行定稿工作,有 關準則其後已正式頒布。

由中國大陸事務委員會推動成立的中國大 陸會計及審計小組,接管了前中國專業事務 委員會之前的職能,並更積極開展更廣泛的 工作範圍。該小組與一家會員執業所合作, 將第四批中國審計準則翻譯成英文,協助中 注協以雙語形式頒布。中注協亦應公會要 求,同意將所有已頒布的中國審計準則登載 在公會的網站供會員查閱。

同時,小組已就第五批中國審計準則中的 五項建議準則及實務公告的徵求意見稿,提 供意見。

## 中國大陸業務關注組

中國大陸業務關注組已選定了專業進修講 座的多個適當題目和講者。該小組亦同時監 察留意公會會員在公會網站上有關中國大陸 業務發展的聊天室中發表的意見。

## PRC CPA Uniform Examinations

A total of 1,513 candidates, comprising 883 Hong Kong and 630 overseas candidates, sat the PRC CPA Uniform Examinations in Hong Kong in September 2001.

Since 1994, 106 candidates from Hong Kong have successfully completed the examinations. Nine of them have since obtained the right to practise as Certified Public Accountants in the Mainland and the others were admitted as overseas non-practising members of CICPA.

# PRC Legal and Taxation Sub-Committee

The Sub-Committee held its annual meeting with the SAT in August and the Society's representatives took the opportunity to present to the SAT a comparative study of the PRC's individual income tax system with that of other areas and countries.

A conference co-organised by the Society and the Taxation Institute of Hong Kong involving major officials from SAT and provincial tax bureaux to address China's forthcoming tax reforms will be held in late November 2001.

## Visitors from the Mainland

The Society received a number of visitors from different government bodies and institutes from the Mainland during the reporting period. These included senior officials from the CICPA, the Taxation Bureau of Hebei Province and the Guangdong Provincial Institute of Certified Public Accountants.

# **Professional Examinations and Student Services**

### Students' Statistics

The Society's student population stood at 16,988 as at October 2001. This figure includes candidates registered under the Society's Qualification Programme and students under the HKSA/ ACCA Joint Examination Scheme.

### 中國註冊會計師統一考試

於二零零一年九月在香港舉行的中國註冊 會計師統一考試共有1,513名考生參加,其中 包括883名香港考生及630名海外考生。

自一九九四年起,香港已有106名考生成功通過此項考試,其中九名已取得內地註冊會計師資格,可在內地執業,而其餘合格考生亦已註冊為中注協的海外非執業會員。

### 中國大陸法規及稅務小組

小組於八月份與國家税務總局舉行年度會 議,公會代表借此機會向國家稅務總局發表 了中國與其他地區及國家個人入息稅制的比 較研究。

公會將於二零零一年十一月底與香港稅務 學會合辦研討會,邀請國家稅務總局及地方 稅局官員出席,發表有關中國即將進行的稅 制改革的議題。

#### 來自內地的訪客

公會在本報告期間接待了來自內地不同政 府機構和單位的多位訪客,包括來自中注 協、河北省稅務局及廣東省注冊會計師協會 的高級官員。

### 專業考試及學生服務

### 學生統計資料

於二零零一年十月,公會的註冊學生人數 合共16,988名,其中包括報讀公會專業資格 課程和參加香港會計師公會與英國特許公認 會計師公會聯合考試的學生。

# **Professional Qualification Programme**

The Qualification Programme launched in January 1999 has completed a full cycle and recorded its first cohort of graduates in January 2001. Some of them have subsequently become full members of the Society. To date, a total of 840 students have registered under the Qualification Programme and the number is growing steadily. To meet students' and employers' requests that students be allowed to complete the Qualification Programme in a shorter time, the Society began offering three sessions of the Professional Programme in 2001.

A total of 14 accountancy degree programmes, comprising 13 offered by local tertiary institutions and one offered locally by an overseas tertiary institution, have been accredited by the Accountancy Accreditation Board. Graduates of these programmes will be eligible to register under the Qualification Programme as registered students. For non-accountancy degree holders and non-degree holders who wish to become Qualification Programme students, the conversion and foundation programmes offer them alternative routes to do so. The Society's Accountancy Accreditation Board accredited four new conversion programmes offered by local tertiary institutions and CPA firms during the year. To-date eight conversion and two foundation programmes have been accredited.

The Qualification Programme was accorded international recognition with the signing of mutual recognition agreements with CPA Australia and the Association of Chartered Certified Accountants.

### **Professional Examinations**

The Examinations Board oversees the policies and operation of the Society's professional examinations. The Board presently administers two schemes to examine professional competence for membership admission, namely the Society's own Qualification Programme and the Joint Examination Scheme with ACCA. The latter Scheme will be phased out by December 2001.

#### 專業資格課程

專業資格課程自一九九九年一月推出至今,已完成一個完整的課程,首批學生已於二零零一年一月畢業,其中部分畢業生更已正式成為公會會員。截至目前為止,專業資格課程共有840名註冊學生,學生人數正穩定增長。因應學生和僱主要求盡量縮短學生完成整個課程的時間,公會於二零零一年起將每年舉行的專業資格課程增加至三次。

會計專業資格評審委員會一共評審了14個會計學學位課程,當中包括13個由本港專上學院舉辦、及一個由海外專上學院在本港開辦的課程。此等課程的畢業生將有資格成為專業資格課程的註冊學生。非會計學學位或課程之途徑,成為專業資格課程的註冊學生。會計專業資格評審委員會,於本年內再評審四個由本港專上學院和執業會計師事務所開辦的轉制課程。至今,共有八個轉制課程和兩個基礎課程已成功通過評審。

去年公會與澳洲會計師公會及英國特許公 認會計師公會簽訂之相互認可協議, 肯定了 專業資格課程的國際承認。

#### 專業考試

考試評議會負責公會專業資格考試的政策 及運作。考試評議會目前同時處理公會本身 的專業資格課程和與英國特許公認會計師公 會合辦的聯合考試計劃兩項計劃,以評定考 生是否具備成為公會會員所需的專業能力。 聯合考試計劃將於二零零一年十二月結束。 To provide a bridging route for those Joint Examination Scheme students who are not able to meet the direct QP admission, the Board established the Transitional Examinations, which comprise four papers. Apart from choosing accredited conversion and foundation programmes, Joint Scheme students may opt to sit the Transitional Examinations to make up the knowledge and skills necessary to start the QP. The Transitional Examinations are tailor-made for JES students only as an alternate route to meeting QP admission requirements. These examinations will be offered from June 2002 diet for three years.

With effect from this year, the Society offers three Professional Programme sessions in March, June and October. This year, Modules B and D were offered in March, Modules A and C in June and Modules B and D again in October. Final Professional Examinations are held twice a year, in June and December respectively. More than 929 entries were recorded for the Professional Programme Modules and the Final Professional Examination during the reporting period.

A total of 14,754 entrants sat the various stages of the Joint Examinations held in December 2000 and June 2001.

1,479 students completed the professional examinations and a total of 1,086 candidates sat the Practising Certificate Examinations.

The Examinations Board launched a prototype QP Learning Support Centre in September 2001 for QP students. This is an on-line learning support, developed in collaboration with The University of Hong Kong's Virtual School of Biodiversity, to supplement QP study and enrich students' learning experience through quality web resources. On a practical level, students can browse through the on-line Learning Support Centre and access past QP examination questions and suggested answers, together with the examiners' comments. It also provides links to useful websites to facilitate students' research as part of the QP learning process. This prototype version will be used to determine students' views, clear functional requirements and specifications, so as to develop a full-fledged on-line QP learning support.

為了向未符合資格直接報讀專業資格課程的聯合考試計劃學生提供銜接安排,考試評議會設計了共有四張試卷的過渡考試。聯合考試計劃的學生,除了可以報讀轉制課程及基礎課程外,也可透過參加過渡考試以取得報讀專業資格課程所需的知識和技能。過渡考試是為參與聯合考試計劃學生符合報讀專業資格課程的要求而特設的另外途徑,將於二零零二年六月推出,為期三年。

由本年開始,公會將於每年三、六、十月 推出三次專業資格課程。年內公會分別於三 月推出單元B及單元D:六月推出單元A及單 元C:及於十月再度推出單元B及單元D。而 每年進行兩次的期終專業考試,則分別於六 月和十二月舉行。於本報告期間,共有超過 929人次參加了專業資格課程單元及期終專業 考試。

此外,共有14,754名學生參加了二零零零年十二月及二零零一年六月舉行的不同階段的聯合考試。

而通過專業考試的學生共有1,479人,另 共有1,086名考生參加了執業證書考試。

考試評議會於二零零一年九月為專業資格 課程學生推出「專業資格課程學習支援中心」 (QP Learning Support Centre)的原型。這 是與香港大學生物分類學虛擬學院攜手發展 的網上學習支援服務,以加強專業資格課程 的學習內容,並透過高質素的網絡了專業資格 寫學生的學習體驗。學生可以登入專業資格 課程學習支援中心查閱過往的試題、模擬等 案以及閱卷員的評語。此外,中心亦提供等 案以及閱卷員的評語。此外,中心亦提供等 程學習上的調查研究。這個試驗模不 程學習上的調查研究。這個試驗模所 作收集學生意見和確定所需功能與規格, 發展專業資格課程的全面網上支援服務。 The Annual Award Presentation Ceremony was held in May 2001. In addition to the awards for top students in the Professional Stage Papers of the Joint Examinations and Qualification Programmes Modules, an award to the top candidate completing the Final Professional Examination was also presented this year. Ten HKSA QP Scholarships were awarded to top accountancy students of local universities to encourage them to pursue the Qualification Programme. Eight HKSA Scholarships were awarded to top local accountancy undergraduates for their outstanding performance in both academic and extra-curricular activities. To further encourage accountancy studies, the Board has doubled the number of HKSA scholarships to undergraduate accountancy students and for the first time, is offering scholarships to postgraduate students studying accountancy.

# **Student Training and Development**

The Student Training and Development Committee provided a wide range of training programmes and other services to the Society's registered students.

A total of 47 Revision Course classes were organised for the December 2000 and June 2001 diets of the Joint Examination Scheme, with a total enrolment of 1,823 recorded. In addition, 16 Examination Assistance Seminars were run and attended by 507 students. The Joint Accountancy Programmes, organised in conjunction with two local universities, offered 122 classes with a total enrolment of 3,344.

Three student orientation sessions were held to give newly registered students under the Qualification Programme an introduction to the Society and the support services available to help them prepare for their professional programme. In addition, the Committee focused on enhancing training support for the Qualification Programme through organising revision courses and examination assistance seminars for the module and final professional examinations.

#### 學生培訓及發展

學生培訓及發展委員會為公會的註冊學生 提供類型廣泛的培訓課程及其他服務。

委員會為二零零零年十二月及二零零一年 六月的聯合考試計劃,舉辦了合共47個考試 溫習課程,報讀人數共1,823人,另舉辦了16 個考試輔導講座,參加學生共507人。公會與 本港兩所大學合辦的聯合會計課程,共開辦 了122班,有3,344名學生報讀。

委員會舉辦了三個學生迎新講座,向專業 資格課程的新註冊學生簡介公會的資料和協助學生預備修讀專業課程的支援服務。此外,委員會亦就課程單元和期終專業考試, 舉辦溫習課程和考試輔導講座,致力加強對專業資格課程的培訓支援。 The Committee also organised practical training functions, consisting of five topical seminars and seven workshops and one language-training course. These were attended by 462 students. The two receptions for graduates of the Society's professional programme and examinations attracted more than 220 participants in total.

To enable registered students to keep abreast of the latest issues relevant to their profession, two seminars on e-commerce were held in October 2000 and June 2001 respectively. Both seminars were sponsored by the CAPA Trust Fund and were very well received. A series of social activities were also organised for registered students, including visits to Po Leung Kuk and the Hong Kong International Airport, a golf outing, tree planting and a study tour to Jinan University in Guangzhou.

The bi-monthly students' journal, *The Prospective Accountant*, remained the principal channel through which the Society communicated with its registered students. It had an average circulation of over 22,000 copies per issue. Selected parts of the Journal were posted on the Society's website to facilitate students' reference.

During the year, the QP Promotion Task Force was re-organised under the auspices of the Student Training and Development Committee. Various QP promotional campaigns were carried out including roving exhibitions at local universities, newspaper advertisements, press releases and interviews, direct mailers to employers, information sessions and other promotional activities. The roving exhibitions in particular attracted more than 6,000 visitors. The Task Force also produced a video to promote the QP amongst employers and students.

In addition, six information sessions were held for Joint Scheme students, focusing on details about the Transitional Examinations as well as alternative routes and arrangements for those who wish to complete their professional examination under the Qualification Programme.

委員會並主辦了實務培訓活動,包括五個專題講座、七個研習班和一個語言技巧訓練班,合共有462名學生參加。而公會為專業課程及考試畢業生舉行的兩個迎新酒會共有逾220人參加。

公會分別於二零零零年十月和二零零一年 六月舉辦了兩個電子商貿講座,讓註冊學生 更能掌握會計專業的最新發展。兩個講座均 由亞太區會計師聯會信託基金贊助,反應十 分熱烈。公會亦為註冊學生舉辦了一連串的 課外及社交活動,包括參觀保良局和香港國 際機場、舉行高爾夫球活動、植樹,及前往 廣州濟南大學進行學術交流等。

公會編印的學生雙月刊《The Prospective Accountant》,仍然是公會與註冊學生的主要溝通渠道。月刊的發行量每期平均超過22,000份。部分月刊的內容會被挑選上載到公會網站供學生參考。

年內,專業課程推廣專責小組在學生培訓 及發展委員會的主導下重組,並推出了多元 化的推廣活動,包括大學巡迴展覽、報章廣 告、發放新聞稿及安排傳媒採訪、向僱主發 出廣告郵件、舉行課程簡介會及其他宣傳活 動等。巡迴展覽尤其受到歡迎,吸引了超過 6,000人參觀。此外,專責小組更製作了一套 錄像,向僱主及學生推廣專業資格課程。

另外,小組為聯合考試計劃的學生舉辦了 六個課程簡介會,集中介紹有關過渡考試和 其他途徑及安排,作為有志透過專業資格課 程完成專業考試人士的參考。 To foster stronger links with the accounting faculties and student societies at local tertiary institutions, the Committee liaised closely with them and periodically sponsored a number of their key activities. In addition, our Student Relations Officer visited and held regular discussions with accountancy student associations and university placement centres to enhance the ties between the Society and the local universities.

The Prospective Students Society (PSS) was established in November 2000 to foster closer links between the Society and university students with a view to promulgating and promoting the Society's Qualification Programme. Over 1,000 students from the local universities have joined the PSS. A variety of activities such as professional updates, seminars, firm visits, camping and golfing were organised. Every PSS member received a complimentary copy of the quarterly PSS newsletter providing up-to-date news on the Society's Qualification Programme and PSS activities.

The Society continued to participate in the annual Education and Careers Expo co-organised by the Hone Kong Trade Development Council and the Labour Department. During the four-day exhibition, which was held on 15-18 February 2001, the Society attracted nearly 10,000 visitors to its booth and gave career advice on how to become a professional accountant in Hong Kong. In addition, at the invitation of the universities and other organisations, 46 career talks and seminars were delivered to a total of 4,699 students and other interested parties.

# **Language Proficiency**

The Language Proficiency Working Group's project to compile a set of Chinese writing guides for accountants is close to completion. This project, conducted by the Chinese Language Centre of the Hong Kong Polytechnic University (HKPU), involves studying accountants' Chinese writing needs and compiling guides to help accountants improve their Chinese writing. A number of pilot classes were organised to provide additional feedback and practical examples for incorporation in the manual.

為加強與本港專上學院會計學系及學生組織的關係,委員會致力與他們維持密切的聯繫,並定期贊助其部分主要活動。此外,公會的學生關係聯絡主任亦經常探訪會計系學生組織和大學職業輔導中心,定期交流意見,以增強公會與本地大學的聯繫。

公會於二零零零年十一月成立 Prospective Students Society(「PSS」),旨在加強公會與大學生的聯繫,並藉此宣傳和推廣公會的專業資格課程。來自各間本地大學逾1,000名學生已加入了PSS。PSS舉辦各種活動,包括提供會計專業資訊、舉辦研討會、參觀機構、舉辦露營和高爾夫球活動等。所有PSS會員均可免費獲贈PSS的季刊,以了解公會專業資格課程和PSS活動的最新訊息。

公會繼續參與由香港貿易發展局與勞工署 每年合辦的教育及職業博覽。在二零零一年 二月十五日至十八日的會期內,公會吸引了 近萬名人士參觀其攤位,和索取如何在本港 成為專業會計師的就業輔導資料。此外,公 會亦應各大學及其他機構邀請,舉辦了46次 職業輔導講座,共有4,699名學生及其他有興 趣人士參加。

### 語文水平

語文水平工作小組為會計師編撰中文寫作 指引的工作即將完成。此計劃由香港理工大 學的中國語文教學中心負責進行,內容包括 研究會計師的中文寫作需要及編訂指引,以 提高會計師的中文寫作能力。工作小組已籌 辦了若干試驗課程,以收集更多學員意見及 實際例子供載入指引。 The Working Group continued its participation in the HKPU's Department of English research project involving the setting-up of an on-line, Context-led English Language Assessment System (CLELAS) for companies. The CLELAS project aims to benchmark English language proficiency levels of employees in organisations and is funded by the Research Grants Council of the HKSAR Government. The Working Group has helped HKPU researchers find suitable CPA firms for data collection and interviews and has provided input on project development. The prototype system is expected to be ready by the end of this year.

The Society has submitted applications for funds from the Government's Workplace English Campaign to develop two advanced courses, namely the "Advanced Writing Programme for Tax Personnel" and the "Advanced Writing Programme for Auditors". These proposals were based on some of the initial findings of the CLELAS project which identified a strong need for such courses.

The Society continued to offer, via accredited providers, the English writing course "Written Business Communications: A Course for Accountants" which was developed through a special project funded by the Government Language Fund. The Society has so far accredited four providers to offer this course to members, registered students and other interested parties. The four course providers are the Centre for Professional and Business English at the HKPU; Li Ka Shing Institute of Professional and Continuing Education at the Open University of Hong Kong; the British Council; and the Jockey Club Centre for the Advancement of English for Professionals at the Hong Kong Baptist University. To date, 55 classes have been offered with a total attendance of 1,051.

語文水平工作小組繼續參與理工大學英文 系的研究計劃,內容包括為公司設立聯網英 語評估系統。此計劃由特區政府的研究資助 局資助,旨在評估不同機構僱員的英語水 平。工作小組已為理工大學挑選合適的執業 會計師事務所作為收集數據和訪問的對象, 同時亦為計劃的發展提供意見,此系統的原 型預期可以在二零零一年底前完成。

公會已向政府的職業英語運動申請資助, 以發展「稅務從業員高級寫作課程」 (Advanced Writing Programme for Tax Personnel)及「核數師高級寫作課程 (Advanced Writing Programme for Auditors)兩個高級課程。此兩個課程的建議 是根據聯網英語評估系統計劃的初步研究結 果而編製,切合對有關課程的龐大需求。

公會繼續透過經公會評審的教育機構,舉辦由政府語文基金資助的特別計劃所制訂的「Written Business Communications: A Course for Accountants」英文寫作課程。公會經評審後委託四家教育機構向會員、註冊學生及其他有興趣人士提供此項課程。此四家教育機構分別為香港理工大學的專業及商業英語中心、香港公開大學的李嘉誠專業進修學院、英國文化協會及香港浸會大學的賽馬會專業英語進修中心。至目前為止,合共開辦了55班,報讀人數達1,051人。

# **Practical Experience for Prospective Members**

The Practical Experience Task Force considered the responses and comments to its Consultation Paper issued in September 2000 proposing the implementation of a new framework for practical experience. This competency-based framework aims to accurately define the type and level of skills and knowledge that individuals should acquire during their period of practical experience. It was developed based on external consultants' research which included an extensive survey of views from members, prospective members and employers so as to ensure that our practical experience requirements for membership admission are in line with the profession's current business needs.

Altogether 24 written commentaries were received. The Task Force organised two discussion forums during the consultation period which were attended by 57 participants including media representatives. The written submissions and commentary received at the forums were in general positive. The key concerns raised by respondents related to specific areas of the proposed requirements which were considered too stringent. After due deliberation, the Task Force agreed to changes to be incorporated into a guideline for prospective members. These will be presented to Council in due course.

It is proposed that the new requirements be implemented on 1 January 2002 but only on an optional basis until 31 December 2004. In other words, as a transitional arrangement, applicants for membership on or before the later date can choose either the existing or the new system. The new requirements will come into full effect only on 1 January 2005.

The Task Force is in the process of discussing with the Registration and Practising Committee the way forward with respect to proposed documentation for implementation.

#### 準會員的實務經驗

會計實務經驗專責小組在報告期內考慮了各界對其二零零零年九月發表的諮詢文件,建議推行新的會計實務經驗要求架構所作的回應及意見。新的架構以勝任能力為標準,旨在準確地界定個人在實際工作期間所應取得的專業技能及知識。該架構乃建基於顧問的研究結果,而該研究曾廣泛徵詢了會員、準會員及僱主的意見,確保公會對實務經驗的要求能配合會計專業現時的業務需求。

專責小組一共收到24份意見書,並在諮詢期內舉辦了兩次論壇,包括傳媒在內共有57人參加。各意見書及於論壇上收集的意見均普遍支持有關建議。回應人士主要認為建議的實務經驗要求過於嚴格。專責小組經過詳細考慮後,同意作出修訂,並將列入準會員的指引內,於適當時呈交理事會。

建議的新規定將於二零零二年一月一日起 以自願性質實施,直至二零零四年十二月三 十一日後完全落實。換言之,在二零零四年 十二月三十一日或之前的過渡期內,申請入 會人士可選擇原有制度或新制度。新的規定 將於二零零五年一月一日全面實施。

會計實務經驗專責小組正與註冊及執業核 准委員會商討實施細則及相關文件的有關安排。

# **Insolvency Education**

The Insolvency Education Steering Committee, formed in 2000, continued to oversee the arrangements for and to advise the Council on matters relating to insolvency education. Under its direction, the Society launched its first ever diploma programme, the HKSA Diploma in Insolvency. Eighty-nine students enrolled for the programme running from December 2000 to October 2001.

The Steering Committee also assumed responsibility for organising the Introductory and Intermediate Insolvency Training Courses, which have been offered for a number of years by the Society. The annual offering of these courses for 2001 had commenced in October.

# The Hong Kong Association of Accounting Technicians

The Association's student population grew by 9.6% from 8,152 last year to 8,935 in 2001.

A total of 8,281 students enrolled for the two diets of the Hong Kong Accounting Technician (HKAT) Examinations held during the period and 358 students completed the examinations. The Association has qualified 4,104 Accounting Technicians since its inauguration in 1988.

A major milestone for the Association will be the implementation of the new examination syllabuses in June 2002. The syllabuses were reviewed and finalised in January 2001 after extensive consultation with employers, students, professional accountants and course providers. The new syllabuses aim to equip our Accounting Technicians with the requisite knowledge and skills to meet the needs of the market and to prepare students for further advancement to higher qualifications. To support the new examinations, a set of pilot examination papers, with suggested solutions, have been written and posted on the Association's website. In addition, the preparation of new or revised study texts based on the new syllabuses is underway.

#### 破產管理教育

自二零零零年成立至今,破產教育導向委員會一向致力負責破產教育事宜的安排,並向理事會就有關事務提出意見。根據該導向委員會之指導,公會推出了首個文憑課程一香港會計師公會破產管理文憑課程。該課程於二零零零年十二月至二零零一年十月舉行,共有89名學員報讀。

此外,破產教育導向委員會也負責籌辦已 舉辦了多年的初級和中級破產管理課程。二 零零一年度之課程已於十月開課。

## 香港專業會計員協會

專業會計員協會的學生人數由去年的 8.152名增長9.6%至二零零一年的8.935名。

專業會計員協會於期內舉行的兩次專業會計員考試共有8,281名學生參加,其中358名學生完成全部考試。協會自一九八八年創立至今,已有4,104人完成考試,成為專業會計員。

協會的一個重要里程碑,乃是將於二零零二年六月推出全新的課程大綱。新的大綱。經向僱主、學生、專業會計師及教育機構進行廣泛諮詢,並於二零零一年一月完成檢檢討及落實。新課程旨在令專業會計員具備必需的知識和技能,以應付市場需要和裝備學時續進修,取得更高資格。為了加強新的對讀進修,取得更高資格。為了加強新的對讀進修,取得更高資格。為了加強新的考試內容,協會已編撰了一套模範試卷和標準答案,登載於協會的網站上。此外,協會亦正依據新的大綱編撰全新的和修訂現有的溫習資料。

The Bookkeeping and Accounts Examination, which is offered in both English and Chinese, attracted 965 candidates for the two diets of examinations held during the reporting period, with about 11% of the candidates attempting the Chinese paper. A total of 688 candidates passed the examinations.

To reflect the importance of information technology in Hong Kong's working environment, a new Computerised Accounts Examination was introduced in December 2000 to give working adults a recognised qualification for the operation of computerised accounting systems. The first examination was successfully held on 7 July 2001. Of the 149 candidates who registered to sit the examination, 71% passed and were awarded the qualification.

A newly Certified Accounts Clerk qualification was established in December 2000 to accredit accounts clerks with bookkeeping and basic accounting knowledge and skills to operate accounting software and systems. Those who complete both the Bookkeeping and Accounts Examination and the Computerised Accounts Examination are eligible to receive the qualification.

To promote the HKAAT qualifications and examinations in Mainland China, the Association signed a Memorandum of Understanding (MOU) with the Open University of Hong Kong (OUHK) on academic and professional collaboration on 16 May 2001. The objective of this strategic partnership is to advance the professional development of Accounting Technicians in Mainland China. Pursuant to the MOU, the Association and OUHK will develop Chinese language study packs for the Association's examinations and offer these examinations in key PRC cities. The aim is to provide greater opportunities for students and working adults in the Mainland to further their studies and acquire the HKAT qualification.

The Association published its second Annual Report on its key activities and financial position in June 2001. A total of 17,500 copies of the Annual Reports were distributed to graduates, registered students, employers, local and overseas educational institutes and professional bodies.

本報告期間舉行的兩次中英雙語簿記與會計考試,共有965名考生參加,其中約11%選答中文試卷。全部共有688名考生通過考試。

為反映資訊科技在香港工作環境的重要性,協會於二零零零年十二月推出全新的會計軟件應用考試,向在職人士授予會計軟件應用認可資格。首次考試已於二零零一年七月七日順利舉行。登記應考的149名考生當中,有71%通過考試並獲得認可資格。

協會於二零零零年十二月設立全新的認可 會計文員資格,向具備足夠簿記與基本會計 知識、能操作會計軟件及系統的會計文員, 授予認可資格。成功通過簿記與會計考試及 會計軟件應用考試的考生即可申請獲得此資 格。

為了在國內推廣專業會計員資格及考試,協會於二零零一年五月十六日,與香港公開大學,就學術及專業合作簽訂備忘錄。這個策略性合作關係,目的是推動專業會計員在中國大陸的專業發展。簽訂備忘錄後,協會與香港公開大學,將為協會的考試發展中文學習教材,並於中國各主要城市開辦有關考試,為國內學生和在職人士提供更多考取專業會計員資格的機會。

協會於二零零一年六月出版第二本年報,報告其主要活動和財政狀況資料。協會共向畢業生、註冊學生、僱主、本地及海外教育機構及專業團體派發17,500份年報。

Under the Articles of Association of the HKAAT, the power to appoint members of the Board is vested with the Society. Accordingly, the Society has control over the composition of the Board of the HKAAT. In line with SSAP 32, the Council of the Society has decided to prepare consolidated accounts incorporating the HKAAT so as to fully reflect the linkage between the HKSA and the HKAAT.

At the Annual General Meeting of the Association, held on 19 June 2001, 15 Board members were appointed to oversee the administration of the HKAAT. Among those newly appointed was Mr P. M. Kam, a Council Member who will serve to enhance communication between the Association and the Society. The other 14 incumbent Board members are William Chan, Dennis Chung, George Ho, James Kong, Andrew Li, Jack Ng, Patrick Ng, Kenneth Pang, David Tam, Wan Shiu Kee, Joseph S.W. Yau, Joseph Y.K. Yau, Yeung Che Keung and Ulysses Yuen. George Ho was elected as President and Messrs. Dennis Chung and Joseph S.W. Yau as Vice-Presidents.

# **Finance and Administration**

This is the first time we consolidated the HKAAT in the financial statements of the Society in accordance with SSAP 32.

The financial statements of the Society and the HKAAT (the Group) for the year ended 30 June 2001 recorded a surplus of \$2.4M after tax, compared to a surplus of \$1.8M for the previous financial year.

The total operating income for the Group showed a slight increase as compared to last year, i.e. \$95.9M in 2000/2001 as compared to \$93.3M in 1999/2000. The increase was mainly attributed to more students enrolling for QP examination.

Operating expenses for the Group increased by \$1M or 1.1% from \$91.4M in 1999/2000 to \$92.4M in 2000/2001. The increase was mainly the result of more students enrolling for QP examination and more statements of Members' Handbook issued in the year.

根據專業會計員協會的組織章程細則,香港會計師公會有權委任協會理事。因此,公會對協會理事會的組成有控制權。為配合會計實務準則第32號,公會理事會決定在財務報表內綜合專業會計員協會的帳目,以充分反映公會與專業會計員協會的關係。

專業會計員協會於二零零一年六月十九日的周年大會中,委任了15名理事負責監督協會的行政事宜。獲新委任的理事包括香港會計師公會理事甘博文,他將會負起加強会會與專業會計員協會滿通聯繫的角色。其餘14名現任理事包括陳維曦、鍾傳安、何國華、江子榮、李重光、吳文剛、吳保興、彭・楊本強及阮彌綸,當中何國華獲選為會長,鍾傳安及游紹永則獲選為副會長。

## 財政及行政

公會於今年首度根據會計實務準則第32號 將專業會計員協會的帳目納入公會的財務報 表。

根據公會截至二零零一年六月三十日止年度的財務報表,公會與專業會計員協會(統稱「集團」)的稅後盈餘為240萬元,而上個財政年度的盈餘則為180萬元。

集團的營運收入較去年輕微上升,由一九 九九/二零零零年度的9,330萬元增長至二零 零零/二零零一年度的9,590萬元,主要由於 報讀專業資格課程的學生人數增加所致。

集團的營運支出由一九九九/二零零零年度的9,140萬元增加1.1%(即100萬元)至二零零零/二零零一年度的9,240萬元,主要由於年內報考專業資格課程考試的考生增加和刊印較多《會員手冊》準則所致。

The Council resolved that membership subscription fees for the calendar year 2002 be increased by 5% for members, practicing certificate holders and firms/corporate practice registrations and 14.3% for registered students respectively.

The Board of the HKAAT also resolved that the student subscription fee for the calendar year 2002 be increased by 4.5%.

The number of staff increased by eight to 110.

On the Information Technology front, the following projects have been completed or are in progress:

- The Society's Homepage has been improved in the following ways:
  - The English pages of our websites have been revised to improve their presentation and readability;
  - A "Members Only" section, a "Student Only" section, a "What's New" section and a "Chat Room" have been added;
  - The Society's website has now included Privacy Policy Statement, the Personal Information Collection Statement and the Web Site Use and Access Agreement;
  - Installation of a web traffic tracking function to keep track of visits to our websites;
  - Members can update their personal profile on-line;
  - A web version of the Members' Handbook is available to the general public;
  - An "Events and Activities Booking" function is being added to enhance interaction with members; and
  - On-line examination result checking has been made available to students.

理事會議決,二零零二年度的會員、執業 證書持有人及註冊執業所/法團會費將增加 5%,而註冊學生的會費則增加14.3%。

專業會計員協會理事會亦議決將二零零二 年度的學生註冊費增加4.5%。

員工人數增加八人,現共有110人。

公會已完成或正在進行的資訊科技項目如下:

- 一 公會網站已全面更新如下:
  - 加強網站英文主頁的外觀及易讀性:
  - 增設「會員專區」、「學生專區」、 「最新消息」及「聊天室」;
  - 公會網站現已增設「個人私隱政策 聲明」、「個人資料收集聲明」及「網 站使用協議」;
  - 加裝瀏覽人數統計功能,以紀錄公 會網站的瀏覽量;
  - 會員可於網站更新個人資料;
  - 網上《會員手冊》供公眾查閱;
  - 現正增設「活動報名」服務,加強與 會員的互動溝通;及
  - 為學生提供網上查閱考試成績的服務。

- A new Electronic Members' Handbook, produced in CD-ROM format, was launched in October to replace the old floppy-disk Handbook. The new Handbook will make subsequent updating easier via the web and it is open to public access.
- Enhancement of the existing financial management system.
- Setting up of an electronic record management system.
- The Electronic Ticketing System was launched in September.
- New equipment has been purchased to facilitate electronic ballot counting and survey analysis.

An IT strategy is also being developed under the guidance of the IT Strategy Steering Committee formed in February 2001 to give strategic advice on IT initiatives and the enhancement of the Society's information infrastructure.

A number of reviews have also been completed in the year such as the performance management system for the secretariat staff and the Society's policy on the use of intellectual property by outside bodies. Reviews in progress include the training policy for secretarial staff, procurement procedures and training strategy and implementation plans.

- 一公會在十月份推出光碟版的電子《會員手冊》,取代舊有的軟磁碟版本。新版手冊可進行網上更新,也可供公眾查閱。
- 一 加強現有的財務管理系統。
- 一 增設電子紀錄管理系統。
- 一 於九月份推出電子入場紀錄系統。
- 購置新儀器方便進行電子點票及調查 分析。

於二零零一年二月成立的資訊科技策略導 向委員會,現正就公會的資訊科技措施和基 礎設施加強方面,提供意見和擬定資訊科技 的策略。

公會年內完成了多項檢討,包括檢討秘書 處員工表現管理系統和公會允許外界團體運 用其知識財產的政策。公會現正進行的檢討 包括秘書處員工的培訓政策、採購程序、培 訓策略及實行計劃等。