

APPENDICES

附 錄

Appendices

Membership Statistics As at 30 October 2001

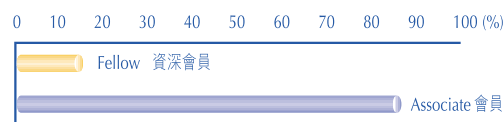
會員資料統計

截至二零零一年十月三十日

Membership Status 稱銜

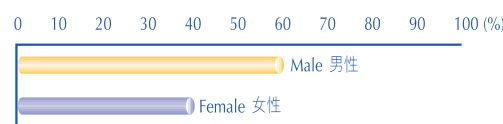
| | Number of members 會員數目 | Percentage of total membership 佔會員總數的百分比 |
|--|------------------------------|--|
|--|------------------------------|--|

| | | |
|--------------|--------|-------|
| Fellow 資深會員 | 2,773 | 14.7% |
| Associate 會員 | 16,151 | 85.3% |



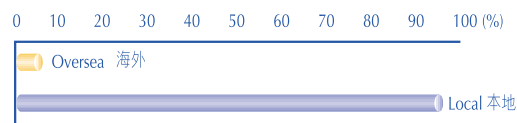
Sex Distribution 性別

| | | |
|-----------|--------|-------|
| Male 男性 | 11,346 | 60.0% |
| Female 女性 | 7,578 | 40.0% |



Location 居住地區

| | | |
|------------|--------|-------|
| Oversea 海外 | 1,117 | 5.9% |
| Local 本地 | 17,807 | 94.1% |



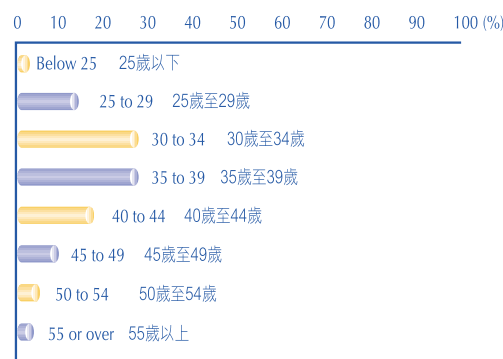
Practising Certificate (PC) 執業證書

| | | |
|------------------------|--------|-------|
| PC holder 執業證書持有人 | 3,002 | 15.9% |
| Non-PC holder 非執業證書持有人 | 15,922 | 84.1% |



Age 年齡

| Age group 年齡組別 | Number of members 會員數目 | Percentage of total membership 佔會員總數的百分比 |
|------------------------|---------------------------|---|
| Below 25 25 歲以下 | 33 | 0.2% |
| 25 to 29 25 歲至 29 歲 | 2,434 | 12.9% |
| 30 to 34 30 歲至 34 歲 | 5,009 | 26.5% |
| 35 to 39 35 歲至 39 歲 | 5,022 | 26.5% |
| 40 to 44 40 歲至 44 歲 | 3,205 | 16.9% |
| 45 to 49 45 歲至 49 歲 | 1,680 | 8.9% |
| 50 to 54 50 歲至 54 歲 | 913 | 4.8% |
| 55 or over 55 歲以上 | 628 | 3.3% |
| TOTAL 總計 | 18,924 | 100.0% |



Occupation 職業

| | Number of members 會員數目 | Percentage of total membership 佔會員總數的百分比 |
|----------------------------|---------------------------|---|
| Public Practice 會計執業 | 5,368 | 29.6% |
| Industry and Commerce 工商企業 | 8,786 | 48.4% |
| Public Sector 公共及政府機構 | 1,562 | 8.6% |
| Other 其他行業 | 2,431 | 13.4% |
| TOTAL 總計 | 18,147 | 100.0% |



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

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

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

| No. of Partner/Director 合夥人／董事數目 | Number of registered practices 註冊執業所數目 | Percentage of total 佔總數的百分比 |
|-------------------------------------|---|--------------------------------|
| Sole Practitioner 獨資擁有人 | 848 | 74.2% |
| 2 2名 | 195 | 17.1% |
| 3 3名 | 58 | 5.1% |
| 4 to 10 4名至10名 | 32 | 2.8% |
| Over 10 超過10名 | 9 | 0.8% |
| TOTAL 總計 | 1,142 | 100.0% |



Note: Among the 1,142 registered practices, there were 36 registered practices with identical partners/directors.

附註：在上述1,142家註冊執業所中，有36家的合夥人／董事與另外一家或多家註冊執業所的合夥人／董事是相同的。

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

期內頒布的準則、指引、

實務說明、詮釋、公報與徵求意見稿

Professional Ethics Statements and General Guidance

專業操守準則與一般指引

| Reference No. 參考編號 | Contents 內容 | Date of Issue 頒布日期 |
|-----------------------|--|---------------------------|
| 1.205 (revised) | Practice promotion | October 2001* 二零零一年十月* |
| 1.304 (revised) | Arrangements to cover the incapacity or death of a sole practitioner | October 2001* 二零零一年十月* |

Accounting Standards, Interpretations and Accounting Bulletins

會計實務準則、詮釋與會計公報

| Reference No. 參考編號 | Contents 內容 | Date of Issue 頒布日期 |
|-----------------------|--|-----------------------------|
| Interpretation 10 | Earnings per share - Financial instruments and other contracts that may be settled in shares | December 2000 二零零零年十二月 |
| 2.113 (revised) | Accounting for investment properties | December 2000* 二零零零年十二月* |
| 2.128 | Provisions, contingent liabilities and contingent assets | January 2001 二零零一年一月 |
| 2.129 | Intangible assets | January 2001 二零零一年一月 |
| 2.130 | Business combinations | January 2001 二零零一年一月 |
| 2.101 (revised) | Presentation of financial statements | January 2001* 二零零一年一月* |
| 2.102 (revised) | Net profit or loss for the period, fundamental errors and changes in accounting policies | January 2001* 二零零一年一月* |
| 2.105 (revised) | Earnings per share | January 2001* 二零零一年一月* |
| 2.109 (revised) | Events after the balance sheet date | January 2001* 二零零一年一月* |

Accounting Standards, Interpretations and Accounting Bulletins (continued)

會計實務準則、詮釋與會計公報 (續)

| Reference No. 參考編號 | Contents 內容 | Date of Issue 頒布日期 |
|----------------------------|--|---------------------------|
| 2.118 (revised) | Revenue | January 2001* 二零零一年一月* |
| 2.121 (revised) | Accounting for interests in joint ventures | January 2001* 二零零一年一月* |
| 2.122 (revised) | Inventories | January 2001* 二零零一年一月* |
| 2.123 (revised) | Construction contracts | January 2001* 二零零一年一月* |
| 2.131 | Impairment of assets | January 2001 二零零一年一月 |
| 2.132 | Consolidated financial statements and accounting for investments in subsidiaries | January 2001 二零零一年一月 |
| Interpretation 5 (revised) | Property, plant and equipment - Compensation for the impairment or loss of items | April 2001* 二零零一年四月* |
| 2.117 (revised) | Property, plant and equipment | April 2001* 二零零一年四月* |
| 2.110 (revised) | Accounting for investments in associates | May 2001* 二零零一年五月* |
| 2.121 (revised) | Accounting for interests in joint ventures | May 2001* 二零零一年五月* |
| 2.118 (revised) | Revenue | May 2001* 二零零一年五月* |
| AB 4 | Deemed acquisitions and disposals | May 2001 二零零一年五月 |
| Interpretation 12 | Business combinations - Subsequent adjustment of fair values and goodwill initially reported | June 2001 二零零一年六月 |
| Interpretation 13 | Goodwill - Continuing requirements for goodwill and negative goodwill previously eliminated against/credited to reserves | June 2001 二零零一年六月 |
| 2.130 (revised) | Business combinations | June 2001* 二零零一年六月* |
| 2.127 (revised) | Accounting for group reconstructions | June 2001* 二零零一年六月* |
| 2.302 (revised) | Financial statements of retirement schemes | July 2001* 二零零一年七月* |

Accounting Standards, Interpretations and Accounting Bulletins (continued)

會計實務準則、詮釋與會計公報 (續)

| Reference No. 參考編號 | Contents 內容 | Date of Issue 頒布日期 |
|-----------------------|---|-----------------------------|
| 2.101 (revised) | Presentation of financial statements | August 2001* 二零零一年八月* |
| 2.125 (revised) | Interim financial reporting | August 2001* 二零零一年八月* |
| 2.126 (revised) | Segment reporting | August 2001* 二零零一年八月* |
| 2.117 (revised) | Property, plant and equipment | September 2001* 二零零一年九月* |
| 2.102 (revised) | Net profit or loss for the period, fundamental errors and changes in accounting policies | October 2001# 二零零一年十月# |
| 2.125 (revised) | Interim financial reporting | October 2001# 二零零一年十月# |
| 2.133 | Discontinuing operations | October 2001 二零零一年十月 |

Statements of Auditing Standards, Standards on Assurance Engagements and Practice Notes

核數準則、審計準則與實務說明

| Reference No. 參考編號 | Contents 內容 | Date of Issue 頒布日期 |
|-----------------------|---|---------------------------|
| SAS 600 (revised) | Auditors' reports on financial statements | October 2000* 二零零零年十月* |
| SAS 150 | Subsequent events | December 2000 二零零零年十二月 |
| SAS 160 | Other information in documents containing audited financial statements | December 2000 二零零零年十二月 |
| PN 870 | The assessments of Certification Authorities under the Electronic Transactions Ordinance | December 2000 二零零零年十二月 |
| SAS 130 | Going concern | January 2001 二零零一年一月 |
| SAS 450 | Opening balances and comparatives | January 2001 二零零一年一月 |
| PN 851 | Review of the Annual Financial Reports of Non-governmental Organisations | April 2001 二零零一年四月 |

Statements of Auditing Standards, Standards on Assurance Engagements and Practice Notes (continued)

核數準則、審計準則與實務說明 (續)

| Reference No. 參考編號 | Contents 內容 | Date of Issue 頒布日期 |
|-----------------------|--|--------------------------|
| SAS 600 (revised) | Auditors' reports on financial statements | June 2001* 二零零一年六月* |
| SAE 100 | Framework for assurance engagements intended to provide either a high or moderate level of assurance | June 2001 二零零一年六月 |
| SAE 200 | High level assurance engagements | June 2001 二零零一年六月 |
| PN 870 (revised) | The assessments of Certification Authorities under the Electronic Transactions Ordinance | July 2001* 二零零一年七月* |
| SAS 120 | Consideration of laws and regulations in an audit of financial statements | August 2001 二零零一年八月 |
| SAS 401 (revised) | Audit evidence - considerations for specific items | August 2001* 二零零一年八月* |
| SAS 402 | External confirmations | August 2001 二零零一年八月 |
| SAS 480 | Audit considerations relating to entities using service organizations | August 2001 二零零一年八月 |
| SAS 610 | Communications of audit matters of governance interest with directors or management | August 2001 二零零一年八月 |
| SAS 710 | Engagements to perform agreed-upon procedures regarding financial information | August 2001 二零零一年八月 |
| SAS 720 | Engagements to compile financial information | August 2001 二零零一年八月 |

Exposure Drafts

徵求意見稿

| Reference No. 參考編號 | Contents 內容 | Date of Issue 刊發日期 |
|-------------------------|--|-----------------------------|
| Draft Interpretation 11 | Property, plant and equipment - Major inspection or overhaul costs | October 2000 二零零零年十月 |
| 2.117 | Property, plant and equipment | November 2000# 二零零零年十一月# |
| 2.302 | Financial statements of retirement schemes | December 2000# 二零零零年十二月# |

Exposure Drafts (continued)

徵求意見稿 (續)

| Reference No. | Contents | Date of Issue |
|-------------------------|--|----------------------------|
| 參考編號 | 內容 | 刊發日期 |
| PN 851 | Review of the Annual Financial Reports of Non-governmental Organisations | December 2000 二零零零年十二月 |
| 2.110 | Accounting for investments in associates | February 2001# 二零零一年二月# |
| 2.121 | Accounting for interests in joint ventures | February 2001# 二零零一年二月# |
| SAE 100 | Framework for assurance engagements intended to provide either a high or moderate level of assurance | February 2001 二零零一年二月 |
| SAE 200 | High level assurance engagements | February 2001 二零零一年二月 |
| PN 860.1 | The audit of retirement schemes | February 2001# 二零零一年二月# |
| SAS 402 | External confirmations | March 2001 二零零一年三月 |
| SAS 480 | Audit considerations relating to entities using service organizations | March 2001 二零零一年三月 |
| SAS 610 | Communications of audit matters of governance interest with directors or management | March 2001 二零零一年三月 |
| — | Discontinuing operations | April 2001 二零零一年四月 |
| 2.127 | Accounting for group reconstructions | April 2001# 二零零一年四月# |
| Draft Interpretation 12 | Business combinations - Subsequent adjustment of fair values and goodwill initially reported | April 2001 二零零一年四月 |
| Draft Interpretation 13 | Accounting for goodwill previously eliminated against reserves | April 2001 二零零一年四月 |
| SAS 120 | Consideration of laws and regulations in an audit of financial statements | April 2001 二零零一年四月 |
| SAS 710 | Engagements to perform agreed-upon procedures regarding financial information | April 2001 二零零一年四月 |
| SAS 720 | Engagements to compile financial information | April 2001 二零零一年四月 |
| — | Employee benefits | May 2001 二零零一年五月 |

Exposure Drafts (continued)

徵求意見稿 (續)

| Reference No. | Contents | Date of Issue |
|--------------------------------|--|-----------------------------|
| 參考編號 | 內容 | 刊發日期 |
| 2.101 | Presentation of financial statements | June 2001# 二零零一年六月# |
| 2.125 | Interim financial reporting | June 2001# 二零零一年六月# |
| 2.115 | Cash flow statements | June 2001# 二零零一年六月# |
| 2.111 | Foreign currency translation | June 2001# 二零零一年六月# |
| — | Accounting for government grants and disclosure of government assistance | August 2001 二零零一年八月 |
| SAS 110 (Re-Exposure Draft) | Fraud and error | September 2001* 二零零一年九月* |
| — | Income taxes | October 2001 二零零一年十月 |

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

* 經檢討後再頒布的準則或徵求意見稿。

Proposed revised statements.

建議修改的準則。

CPD Seminars, Workshops, Conferences and e-Learning Programmes (e-Manager and e-Seminars/e-Conference) Organised by Subject Area (4 October 2000 - 30 October 2001)

專業進修研討會、研習班、會議及網上學習課程(網上管理課程及網上講座／研討會)
(按主題分類)(二零零零年十月四日至二零零一年十月三十日)

| Subject Area 主題 | Number of Events 舉行次數 | | Number of Enrolments 出席人數 | | Number of CPD Hours 專業進修小時 | |
|---|--------------------------|------|------------------------------|------|-------------------------------|------|
| Seminars 研討會 | | % | | % | | % |
| Accounting 會計 | 19 | 11.5 | 4,839 | 21.6 | 30.5 | 7.3 |
| Auditing 核數 | 2 | 1.2 | 345 | 1.5 | 3.0 | 0.8 |
| Banking & Finance 銀行金融 | 9 | 5.6 | 1,779 | 7.9 | 13.5 | 3.2 |
| Ethics 專業操守 | 6 | 3.6 | 836 | 3.7 | 11.0 | 2.6 |
| Information Technology 資訊科技 | 19 | 11.5 | 2,232 | 9.9 | 28.5 | 6.8 |
| Insolvency 破產事務 | 3 | 1.8 | 362 | 1.6 | 4.0 | 1.0 |
| Law 法律事務 | 3 | 1.8 | 474 | 2.1 | 4.5 | 1.1 |
| Management 工商管理 | 3 | 1.8 | 547 | 2.4 | 4.5 | 1.1 |
| PRC 中國事務 | 10 | 6.1 | 1,749 | 7.8 | 15.0 | 3.6 |
| Taxation 稅務 | 13 | 7.9 | 3,589 | 16.1 | 19.5 | 4.8 |
| Others 其他 | 5 | 3.0 | 759 | 3.4 | 7.5 | 1.8 |
| Sub-Total 小計 | 92 | 55.8 | 17,511 | 78.0 | 141.5 | 34.1 |
| Workshops 研習班 | | | | | | |
| Management 工商管理 | 16 | 9.7 | 284 | 1.3 | 112.0 | 26.9 |
| Sub-Total 小計 | 16 | 9.7 | 284 | 1.3 | 112.0 | 26.9 |
| Conferences 會議 | | | | | | |
| Accounting 會計 | 1 | 0.6 | 1,284 | 5.7 | 3.5 | 0.8 |
| Auditing 核數 | 1 | 0.6 | 620 | 2.8 | 3.5 | 0.8 |
| Taxation 稅務 | 1 | 0.6 | 1,202 | 5.3 | 3.5 | 0.8 |
| Sub-Total 小計 | 3 | 1.8 | 3,106 | 13.8 | 10.5 | 2.4 |
| e-Manager 網上管理課程 | | | | | | |
| Management 工商管理* | 50 | 30.3 | 660 | 2.9 | 142.0 | 34.1 |
| Sub-Total 小計 | 50 | 30.3 | 660 | 2.9 | 142.0 | 34.1 |
| e-Seminars/e-Conference 網上講座／研討會 | | | | | | |
| Accounting 會計 | 2 | 1.2 | 389 | 1.7 | 4.0 | 1.0 |
| Auditing 核數 | 1 | 0.6 | 188 | 0.8 | 3.5 | 0.8 |
| Taxation 稅務 | 1 | 0.6 | 346 | 1.5 | 3.0 | 0.7 |
| Sub-Total 小計 | 4 | 2.4 | 923 | 4.0 | 10.5 | 2.5 |
| TOTAL 專業進修活動總數 | 165 | 100 | 22,484 | 100 | 416.5 | 100 |

* A total of 50 e-Manager courses are being offered to our members. The number of CPD hours offered by each course ranges from 2 to 5.5 hours.

公會向會員提供合共50個網上管理課程，每個課程介乎2至5.5個專業進修小時。

Number of Graduates Under The HKSA Professional Examinations 1996 - 2001 一九九六年至二零零一年專業考試畢業人數

| Year 年度 | June 六月 | December 十二月 | Total 總計 |
|------------|------------|-----------------|-------------|
| 1996 | 580 | 626 | 1,206 |
| 1997 | 618 | 630 | 1,248 |
| 1998 | 837 | 676 | 1,513 |
| 1999 | 902 | 725 | 1,627 |
| 2000 | 764 | 688 | 1,452 |
| 2001 | 791 | — | 791 |

Past Presidents

歷任會長

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