



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

## Summary Financial Report

For the year ended 30 June 2004

簡明財務報告

截至二零零四年六月三十日止年度



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This Summary Financial Report gives a summary of the information and particulars of the Group's 2004 Annual Report. The Group refers to Hong Kong Institute of Certified Public Accountants (formerly known as Hong Kong Society of Accountants) ("HKICPA") and its subsidiary, Hong Kong Association of Accounting Technicians Limited (formerly known as the Hong Kong Association of Accounting Technicians). Both the Summary Financial Report and the Annual Report are available in electronic form on the HKICPA's website at [www.hkicpa.org.hk](http://www.hkicpa.org.hk).

Members may obtain a printed copy of the Group's 2004 Annual Report free of charge by writing to the Institute at its registered office at 4/F, Tower Two, Lippo Centre, 89 Queensway, Hong Kong. Members may at any time choose to receive the Summary Financial Report or Annual Report in its printed form or to rely on their electronic versions posted on the Institute's website. Members may also at any time opt to receive the Summary Financial Report or Annual Report in place of the other by writing to the Institute at its registered office.

If members choose to rely on the electronic versions of the Summary Financial Report or the Annual Report posted on the Institute's website but have encountered difficulty in gaining access to these documents, they will, promptly upon written request to the Institute at its registered office, be sent a copy of these documents in printed form free of charge.

本簡明財務報告載有摘錄自集團二零零四年度年報的資料及數據。集團是指香港會計師公會(「公會」)及其附屬機構香港專業會計員協會有限公司(前稱香港專業會計員協會)。電子版的簡明財務報告和公會年報均可於公會網站下載，網址：[www.hkicpa.org.hk](http://www.hkicpa.org.hk)。

會員亦可以書面形式向公會免費索取集團二零零四年度年報的印刷本，索取請寄公會註冊辦事處，地址為香港金鐘道89號力寶中心二座4樓。會員可隨時選擇收取印刷本的簡明財務報告或年報，或採用公會網站所載的電子版。此外，會員可隨時致函公會的註冊辦事處，表示選擇只收取簡明財務報告或只收取年報。

如會員在下載或開啟公會網站所載的簡明財務報告或年報時遇到任何困難，亦可以書面形式向公會提出要求，公會將盡快免費寄奉有關文件。

## OUR GOALS

To provide an open and transparent regulatory regime for the accounting profession in serving the public interest.

To promote our CPA Qualification Programme as the benchmark that will attract and nurture the next generation of talent into our profession.

To promote our achievements in upholding international standards in accounting, auditing and professional ethics for Hong Kong's success as a centre of professional excellence in the region.

To expand our collaborative partnerships locally and overseas and to bring training, technical and services support to our members.

To foster our strong relationship with the Mainland and create mutual support for Hong Kong's success and unique role as the international gateway to China.

To modernise our operation and build on our success as an efficient and communicative organisation serving our members and the public interest.

To enhance Hong Kong's CPA brand value locally and internationally.

## OUR VALUES

Professionalism, Integrity, Quality, and Thought Leadership.

## OUR LOGO

The Institute's new logo has been designed to reflect our rich heritage, mission and goals. The simple contemporary design signifies a bold optimism and readiness to embrace change. The four distinctive wings provide balance and symbolise reaching for new heights of success. One of the wings of the logo is coloured the red of Hong Kong's Bauhinia flag, representing our vital role as the guardian of Hong Kong's financial system.

## 宗旨

建立公開、透明的會計行業監管架構，以維護公眾利益。

推廣CPA專業資格課程(CPA QP)成為入職標準，吸引及培育新一代人才加入會計專業。

藉公會在推動國際會計、核數及專業操守準則的成果，使香港成為區內優秀專業中心的典範。

發展公會的本港及海外合作聯盟，為會員提供培訓、技術及服務支援。

加強與中國內地的密切關係和相互支援，為香港的成功及其作為海外來華門戶的重要地位作出貢獻。

推行公會的現代化運作，在現有成功基礎上，繼續加強公會為一有效並有良好溝通功能的機構，為會員和社會大眾的利益服務。

在本港和國際建立香港會計師的品牌形象。

## 核心價值

專業、廉正、優秀質素和領導思維。

## 公會標誌

公會新標誌的設計，反映了公會悠久的傳承、使命和宗旨。標誌線條設計簡單、富現代感，充份反映公會果敢樂觀、勇於求變的精神。四扇線條明朗突出的平衡翅膀形圖案，寓意公會展翅翱翔、直攀成功高峰，而其中的一扇翅膀圖案，採用香港區旗的紫荊紅色，寓意公會肩擔本港金融體系守護者的重要角色。



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

## 2003/2004 MILESTONES 二零零三 / 二零零四年度重要里程碑



Celebrating the Institute's 30th anniversary, November 2003

公會於二零零三年十一月慶祝三十週年紀念。

- Celebration of the Institute's 30th Anniversary.
- Passage of the Professional Accountants (Amendment) Ordinance 2004 on 9 July 2004.
- Hong Kong Society of Accountants renamed Hong Kong Institute of Certified Public Accountants on 8 September 2004.
- All members adopt the designation Certified Public Accountants (CPA) from 8 September 2004.
- QP graduates recognised for two-paper exemptions from the PRC CPA Uniform Examination under a landmark agreement signed between the HKSAR Government and the PRC Ministry of Finance in August 2004.
- Introduced new evaluation policy and process for recognition of overseas qualifications based on QP quality points.
- Entered into new Membership and Cooperation Agreement with the Institute of Chartered Accountants in England & Wales.
- Financial reporting and auditing standards convergence programme at completion stage.
- Concluded with the Financial Services and the Treasury Bureau, Securities and Futures Commission, Hong Kong Stock Exchange, Companies Registry and member practices with regard to the establishment and funding of the Independent Investigation Board and Financial Reporting Review Panel.
- Phase I of the revised Practice Review Programme completed and preparations for Phase II of the Programme started.
- A new Small & Medium-sized Entities financial reporting framework released for comment.
- Adopted the IFAC Code of Ethics on "independence".
- A comprehensive set of standards and guidance notes governing the preparation of financial information to be applied by listing applicants/listed companies and reporting accountants issued for comment.
- Introduced the first series of Member Innovation & Technology initiatives including the Anti-fraud Symposium, a two-level Executive Certificate Training Course on IT Risk Management and relaunched the Trust Services Framework.
- A first set of Insolvency Guidance Notes released as an Exposure Draft in October 2004.
- 8th corporate governance guide, entitled "Corporate Governance for Public Bodies – A Basic Framework", providing a comprehensive guide on principles and recommended best practices for public sector entities issued in June 2004.
- Launched the first local accounting case monograph, "Accounting Cases in Hong Kong: the First HKSA Accounting Case Competition".
- Launch of new format Members' Handbook in print and electronic forms.
- New Technical Update Evening launched.
- Obtained Government PSDAS funding for 4 new projects of the Institute – the new Innovation & Technology initiative, a new training and conference centre, a survey for benchmarking practice management and revision of the Practice Review Programme.

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#### Toasting the new Hong Kong Institute of CPAs, 8 September 2004

公會於二零零四年九月八日的酒會上慶祝其採用新英文名稱

- 慶祝公會成立30周年。
- 《2004年專業會計師（修訂）條例》於二零零四年七月九日通過。
- 香港會計師公會於二零零四年九月八日正式將英文名稱由 Hong Kong Society of Accountants 更改為 Hong Kong Institute of Certified Public Accountants。
- 所有會員由二零零四年九月八日起採用「會計師」（英文為 Certified Public Accountants (CPA)）稱銜。
- 香港特區政府與中國財政部於二零零四年八月簽訂重要協議，使專業資格課程(QP)畢業生可獲豁免中國註冊會計師全國統一考試兩個科目。
- 設立以QP質素要點為基礎的海外資格認可評審政策及程序。
- 與英格蘭及威爾斯特許會計師公會(ICAEW)簽訂新的會籍及合作協議。
- 財務報告及核數準則接軌計劃接近完成階段。
- 與財經事務及庫務局、證券及期貨事務監察委員會、香港聯交所、公司註冊處及會計師事務所就獨立調查局及財務匯報檢討委員會的成立及經費達成協議。
- 完成首輪改進執業審核程序工作，準備展開第二輪工作。
- 就新的中小企財務呈報總綱諮詢意見。
- 在港採納國際會計師聯會(IFAC)專業操守準則有關獨立性的規定。
- 就適用於上市申請人/ 上市公司及申報會計師的財務資料編製發表一套內容廣泛的準則和指引說明諮詢意見。
- 首度推出一系列的會員創新及科技服務活動，包括舉辦反欺詐研討會、推出兩階段的資訊科技風險管理行政證書課程，並再度推出企業核證服務架構指引(Trust Services Framework)。
- 二零零四年十月發表首套破產管理指引說明的徵求意見稿。
- 二零零四年六月發表第八份企業管治指引《公營機構企業管治的基本架構》，為公營機構提供管治原則和最佳實務的全面指引。
- 推出本港首份會計個案專題刊物《Accounting Cases in Hong Kong: the First HKSA Accounting Case Competition》。
- 推出新形式的印刷版和電子版《會員手冊》。
- 推出新的專業技術新題研習會(Technical Update Evening)。
- 公會4個新項目獲得政府專業服務發展資助計劃的資助，包括新的會員創新及科技活動、新設的會議及培訓中心、執業管理評估調查及執業審核程序的檢討計劃等。

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“The Institute has been working closely with our government to initiate important and far-reaching reform concerning oversight of the profession and its regulatory activities.”

**Roger Best, President, HKICPA**  
香港會計師公會會長路沛翹

**W**ith the re-branding of our organisation, we are proud to be counted among the world's best professional bodies, a culmination of three decades of hard work. Last year was one of significant milestones and achievements:

- Firstly, our new law, the Professional Accountants Ordinance (PAO) passed in July this year, elevates our status in the international community of our profession.
- Secondly, by moving to complete the convergence of our accounting, auditing and ethical standards with international standards, and by spearheading regulatory reform of our profession, we provided Hong Kong with an enhanced governance structure for our profession, and in doing so, provided greater reassurance to investors and strengthened the attraction of Hong Kong as an international financial centre.
- Last, and by no means the least, we provided our members with expanded markets and more global opportunities to increase their knowledge and practise their profession.

### **More accountability and transparency, in a new designation**

I am proud to say that, in keeping with its stature as the leading professional body in accounting, finance and business in Hong Kong, the Institute has been working closely with our government to initiate important and far-reaching reform concerning oversight of the profession and its regulatory activities, and by pushing, as we have for many years, for stronger corporate governance on the part of Hong Kong listed companies.

As you all know, the re-branding of the Institute and the new CPA designation for our members were enabled by legislative changes to the PAO. The revised PAO

also introduces more external lay participation in our regulatory functions, and the HKICPA Council's decision to contribute funding for the successful and timely launch of the Independent Investigation Board reflects our strong commitment to enhancing Hong Kong's status as an international financial centre.

During the last year, China took significant steps towards its stated goal of having 50 of its companies in the Fortune 500 in the next five years. Large Chinese enterprises, both State-owned and privately controlled, chose the Stock Exchange of Hong Kong to make some of the world's biggest initial public offerings in recent history.

Hong Kong is a favoured listing venue because it is a market that is capable of handling large and complex transactions, it understands business, and is trusted by overseas investors for its regulation, transparency and integrity.

Further to this, we published an Exposure Draft on proposed new reporting standards and guidance for performing listing engagements that will bring Hong Kong to the forefront of international reporting for IPOs.

Our push for stronger corporate governance extended to the public sector as well, as evidenced by our endorsement of the HKSAR Government's adoption of accrual accounting standards, which again aligns Hong Kong with international best practice. We also published *Corporate Governance for Public Bodies: A Basic Framework* with our recommendations for improving governance in public sector institutions.

The Institute's substantial contributions to corporate social responsibility reach far beyond Hong Kong. Peter H.Y. Wong, our past president and former member of

公會經過三十年的不懈努力，並圓滿完成其更名及品牌更新工作後，很榮幸現已與國際頂尖的會計專業團體看齊。過去一年，公會取得了多項重大的工作成就：

- 首先，新修訂的《專業會計師條例》在本年七月通過，提升了本港會計專業在國際社會的地位。
- 其次，公會在與國際會計、核數及專業操守準則接軌的工作方面取得長足進展，並積極主導會計行業的監管改革，穩固本港會計行業的管治架構，從而加強投資者的保障並增加香港作為國際金融中心的吸引力。
- 最後，公會亦協助會員開拓更廣闊的市場和全球化的商機，以增進他們的專業知識領域及執業工作的機遇。

#### 全新稱銜帶來更大問責性和透明度

然而，令人引以為傲的是，公會在履行其作為香港會計、金融和商界的領導性專業團體的角色的同時，一直以來亦與政府緊密合作，推動重要而影響深遠之業界監管改革及公會本身的監管工作，並於多年來不斷提倡和推動香港上市公司加強企業管治的水平。

相信大家都知道，公會是次更改英文名稱和讓會員採用會計師的新稱銜，全有賴《專業會計師條例》的修訂。修訂條例亦同時提高了公會監管職能上業外人士的參與比例。公會對於鞏固香港作為國際金融中心的地位一向不遺餘力，從理事會決定出資支持盡早和順利成立獨立調查局一事上，便可見一斑。

中國曾表示有意在未來五年內扶植50家能夠位列「財富500強」的公司。過去一年來，中國內地在這方面取得顯著進展。國營和民營的大型內地企業紛紛選擇在香港聯交所上市，部分招股規模之大更成為近期歷史之冠。

香港是因其市場有處理大型及複雜交易的能力、對公司業務有充分了解，加上其市場的監管水平、透明度和誠信都深受海外投資者信賴，誠然是深受歡迎的首選上市市場。

在此基礎上，公會發表了一套新的上市申報準則及指引的徵求意見稿，以冀使香港於國際首次公開招股申報規範中，能走在最前端。

此外，公會推動優秀企業管治的工作亦拓展至公營機構。其中，公會支持香港特區政府採納應計制會計方法，藉以與國際最佳做法看齊。另外，公會亦發表《公營機構企業管治的基本架構》，提出加強公營機構管治的建議。

公會履行企業社會責任的建樹亦伸延至海外。公會前會長兼國際會計師聯合會 (IFAC, 簡稱聯會) 理事會前任成員黃匡源，參與領導聯會一項有關採納國際會計及核數準則的重要研究。其後，聯會於二零零四年九月發表一份題為《Challenges and Successes in Implementing International Standards: Achieving Convergence to IFRSs and ISAs》的報告，獲得廣泛宣傳。

公會將繼續委派代表參加聯會、國際會計準則委員會 (IASB)、INSOL International、亞太區會計師聯合會及專業創新國際互聯組織 (IIN) 的工作，建立其在國際事務上的影響力。

#### 開拓市場、創造機會、增廣知識

公會藉著中港《更緊密經貿關係安排》(CEPA) 和最近簽訂的《考試科目相互豁免協議》，以及其與澳洲、紐西蘭、英國

和非洲等地知名海外團體簽訂的相互認可協議，為會員開拓了更大的市場和商機。

CEPA為香港會計界打開通往中國市場的大門，帶來前所未有和令人振奮的豐富商機。本年報稍後部分亦將述及公會與中國財政部和中國註冊會計師協會，在研究於內地提供專業資格課程(QP)和其他合作計劃的可行性的發展。

此外，公會與英格蘭及威爾斯特許會計師公會 (ICAEW) 的聯盟，除可讓大部分公會會員取得特許會計師的稱銜外，亦加強公會所提供的技術及培訓服務與支援，有助公會借鏡和採納 ICAEW 在教育、培訓和會員服務方面的卓越水平。

#### 承認海外會計團體

公會正在檢討與特許公認會計師公會 (ACCA) 和澳洲會計師公會 (CPAA) 的相互認可協議，以及公會過去對5個其他團體的單方面認可安排，務求達致公會入會標準的一致性和整體性。公會希望在完成評估程序後，可與該7個團體達成相互認可安排。

公會在發出檢討將於二零零五年六月終止的相互認可協議之通知後，分別與ACCA及CPAA兩個互認夥伴就過渡安排展開磋商，廣泛徵詢其意見。三會的共同目標，是確保學生能獲得合理保障，使受到協議終止影響的學生能有充分時間完成所需考試，並成為香港會計師公會會員。

對於錯過指定期限的學生，公會亦將提供銜接課程方便其取得公會會籍。總而言之，公會已盡其所能照顧學生的需要。

我們與ACCA的商討對公會和公會會員而言都存在困難。然而，兩會經過長時間討論後，對於學生的需要和會員的關注已有進一步了解，促進了公會與學生和會員有機會作更好的溝通。

我們會繼續在網站上定期發放公會與有關海外會計團體認可的最新消息，讓會員了解事件的最新發展。

#### 致謝

在此，本人謹向兩位副會長周光暉和陳茂波、眾理事會同寅、350名委員會成員、公會秘書處和其他與公會相關人士的不懈支持致以衷心感謝。沒有各位的支持，公會在過去一年絕對無法取得上述的驕人成績。他們所作的貢獻，我們都十分珍重和感激。

本人亦代表公會，感謝李家祥博士13年來在立法會為會計界作出的傑出服務和貢獻。同時，本人亦歡迎譚香文獲選代表會計界功能組別出任立法會議員。

回顧今年年初，本人很榮幸膺選為公會會長，而張智媛亦履新行政總裁兼註冊主任一職。本人在將要迎接下任會長的同時，對張智媛的管理技巧、專業能力和對公會和會計界的全然投入和委身，深具信心。

本人很榮幸能於今年擔任公會會長，帶領會計行業取得重要成果。香港會計師公會將繼續以公眾利益為依歸，積極推動加強企業管治水平和問責性，肩負樹立榜樣的角色，領導業界未來的發展。

路沛翹，二零零四年十月十二日

the International Federation of Accountants board, led a major IFAC study on implementing international accounting and auditing standards. This has resulted in a widely publicised report entitled *Challenges and Successes in Implementing International Standards: Achieving Convergence to IFRSs and ISAs* published by IFAC in September 2004.

The Institute will continue to exercise its international influence through its representation within bodies such as IFAC, IASB, INSOL International, Confederation of Asian and Pacific Accountants, and International Innovation Network.

### More markets, more opportunities, more knowledge

By leveraging Hong Kong's Closer Economic Partnership Arrangement (CEPA) with Mainland China and the signing of the Mutual Examination Paper Exemptions Agreement recently, as well as the reciprocal agreements with various premier overseas bodies in Australia, New Zealand, the U.K. and Africa, we have provided our members with expanded markets and opportunities for them to practise.

CEPA opens new and exciting opportunities for Hong Kong's accounting professionals with respect to the Mainland. As you will read later in this report, the feasibility of offering the Institute's QP in the Mainland and other co-operation projects are under discussion between the Institute and the PRC Ministry of Finance and the Chinese Institute of CPAs.

In addition, our alliance with the Institute of Chartered Accountants in England & Wales, apart from opening up CA designation to most of our members, enhances the technical and training services and support offered by the Institute. This venture incorporates the ICAEW's high standards of education, training and services into our own.

### Recognition of overseas accounting bodies

We are reviewing the Mutual Recognition Agreements with ACCA and CPAA and 5 other bodies we recognise unilaterally to achieve consistency and uniformity in our admission criteria for membership. With regard to all 7 bodies, we hope to reach mutual recognition arrangements after a due process of evaluation.

With regard to our discussions with our mutual recognition partners ACCA and CPA Australia on the transitional arrangements following our notice to review our Mutual Recognition Agreements that end in June 2005, the Institute has consulted extensively with both bodies. The aim of all three is to ensure that students are reasonably protected so that those affected by the

termination of the current arrangements will have enough time to finish their required examinations and become members of the Hong Kong Institute of CPAs, should they wish.

For those students who cannot make the deadlines, we will provide bridging programmes that leave open the door to membership in the Hong Kong Institute of CPAs. In short, the Institute has done its best to look after the needs of students.

The discussions with ACCA regarding the MRA were difficult for the Institute and the membership. Through the lengthy talks, however, we learned more about the needs of students and the concerns of members, giving the Institute a chance to communicate better with both groups.

We are keeping members informed about these developments through our web site, where we regularly post information addressing the issue of recognition of overseas accounting bodies.

### Sincere thanks

I would like to thank the two Vice-Presidents, Edward Chow and Paul Chan, my fellow Council members, the 350 committee members, the Secretariat and other stakeholders of the Institute for their support. Without their support, we would not have achieved the successes that I have reported to you during the year. I would like to let them know that significant value and appreciation is attached to their contributions.

On behalf of the Institute, I would also like to express my gratitude and appreciation to Dr The Hon. Eric Li, for his 13 years of outstanding service and contribution to the profession in the Legislative Council. I would also like to welcome Mandy Tam as the new Legco representative of the accountancy functional constituency.

At the beginning of the Council year, when I had the honour to assume the role of President, Winnie Cheung embarked on her new role as Chief Executive & Registrar. As I prepare to welcome my successor, I do so with complete confidence in Winnie's management skills, professionalism and dedication to the Institute and the profession.

As President of the Institute, I have been honoured to lead our profession through the advances we have made this year. As the Hong Kong Institute of CPAs, we will continue to take the public interest initiative by encouraging improved corporate governance and accountability, and by continuing to lead by example.

**Roger Best**, 12 October 2004



When I assumed the post of Chief Executive and Registrar on 1 January 2004, the global accounting profession was emerging from a period of difficult challenge and fundamental change. Recognising the need for increased communications and outreach, greater involvement by professional bodies, and a renewed focus on quality across the board, the profession has responded around the world. And as the guardian of Hong Kong's financial system, we too assumed a leadership role by re-examining our mission and operations and seeking the opinions of a wide range of constituents and stakeholders.

We began the year with three main goals – regulatory reform, re-branding, and re-engineering. To say that implementing this mission has made my first year both exciting and challenging would be an understatement. In this, my first message to you as members of the Hong Kong Institute of Certified Public Accountants, in a new-look, new-format Annual Report, I take great pride and pleasure in presenting some of our achievements in the last year, and sharing with you our vision for the future.

### Regulatory reform

Proposals to increase lay membership on the Council and its Investigation and Disciplinary Committees were a priority on our legislative agenda. Preparing the change of law to implement these proposals, as well as our change of name and member designation, were the continuation of the project I took up in mid-2003, and so the passage of a Private Members Bill to amend the Professional Accountants Ordinance this year was particularly rewarding.

The new law gives the HKICPA stronger mandates. On the regulatory front it introduces lay member participation in our governing Council and in our investigation and disciplinary processes. In parallel to this, we are also taking an active part in assisting the HKSAR Government to form an Independent Investigation Board and Financial Reporting Review Panel which would take over the Institute's job of investigating complaints concerning audit of listed companies and standards of financial reporting (the Institute will still retain its investigatory power over audit of non-listed companies).

Under this package of reforms, we are demonstrating our willingness to share our regulatory powers, making that role more transparent and accountable, while at the same time shouldering part of the responsibility and financing of this very important work to ensure the regime remains credible and effective in serving the profession and Hong Kong's needs.



Winnie C.W. Cheung, Chief Executive & Registrar, HKICPA  
香港會計師公會行政總裁兼註冊主任張智媛

—— 零零四年一月一日，本人履行行政總裁兼註冊主任一職時，全球會計界剛剛走出一段面對極大挑戰和基礎性轉變的困難時期。全球各地的會計行業，都明白到加強溝通和對外拓展、擴大專業組織的參與，以及從新注視整體業界質素的迫切需要，並紛紛就此採取相應行動。公會作為香港金融體系的守護者，亦承擔領導者的角色，主動檢視本身的宗旨和運作，並廣泛尋求會員和利益相關人士的意見。

公會今年訂下三大目標，即監管改革、更改名稱及內部重組。要在本人上任首年實現這些目標，實在極具挑戰性，令人十分興奮。這是我首次透過此全新面貌的年報向香港會計師公會會員作出的首份報告。藉此機會，本人欣然向大家介紹公會過去一年達致的成就，並與大家分享我們未來的發展遠景。

### 監管改革

增加理事會、調查委員會及紀律委員會的業外人士參與比例，是公會法例修訂建議的重點內容。本人自二零零三年中開始負責上述建議以及更改公會名稱和會員稱銜法例修訂之籌備工作，至今年終於成功通過修訂《專業會計師條例》的議員私人條例草案，實在令人深感欣慰。

新條例賦予公會更大責任。在監管方面，公會理事會和調查及紀律程序將引入更大程度的業外人士參與。與此同時，公會亦積極參與協助香港特區政府成立獨立調查局和財務匯報檢討委員會。獨立調查局將執掌調查有關上市公司核數或財務報告的投訴，而公會仍將負責調查非上市公司的核數問題。在這一系列改革下，我們不單顯示出公會願意分擔權力的誠意，從而使其監管角色更形透明和具問責性，亦同時樂意分擔此項重要工作的部分責任和經費，以確保本港會計監管制度，能繼續可靠而有效地迎合業界和香港的需要。另一方面，公會內部也進行主要改革，以提高執業審核、調查與紀律及投訴處理程序的成

Internally at the HKICPA, major reform has started already to enhance the effectiveness of our practice review, investigatory, disciplinary and complaint handling processes. I have every confidence that our new regulatory framework for the accounting profession will emerge as a model of effective regulation.

## Re-branding

The second significant task this year has been a major re-branding campaign built around our new name, the Hong Kong Institute of Certified Public Accountants, our new fresh corporate identity, and our membership's acquisition of the CPA designation, previously reserved for practising members only. We have begun public education initiatives showing the diverse roles of accountants in society. The result of this campaign will see our members in public practice and our members in business better understood by the public, and their professional standing and social profile greatly enhanced.

Communicating the values of the HKICPA brand to the next generation of accountants also occupies a major part of our long term mission, and the enhancement and promotion of the HKICPA's QP has been high on our agenda this year. Being the statutory body of accountants in Hong Kong, the HKICPA has a responsibility to produce professionals who are not only equipped with technical competencies, but who also possess sound judgement, high-level leadership and communication skills. Instilling these qualities and values in our future membership is crucial to Hong Kong's future economic development and recognition as a world city.

We meet this responsibility by continually improving the QP and the way in which we prepare prospective members for entry into the profession. With its competency-based programme of learning, its graduate-level entry and the Authorised Employer/Authorised Supervisor requirement for practical experience, we are providing our graduates with a first-rate post-graduate business qualification as they are being trained to become well-rounded professionals through a blend of interactive workshops, open book examinations and problem-solving case studies.

As our own home-grown qualification, I am very proud of the high regard with which the QP is viewed internationally, being recognised for membership of nine accountancy bodies in Australia, United Kingdom, New Zealand and Africa. We have after 30 years of development, succeeded in creating a unified standard of entry to the accounting profession in Hong Kong, benchmarked against our own quality and values.

## Re-engineering

The third key area of my first year's mission has involved placing the Institute itself under scrutiny. We want to make the Institute a 21st century organisation by re-engineering all our major functions. This will not only save money, but will make us more effective and accountable.

This year, the Secretariat focused on improving our corporate communication with the creation of the Communications Department. We are now sending regular e-circulars to our members through speedy and cost-effective electronic means.

I intend to make better use of technology for the deployment of internal resources. We have spearheaded numerous projects in the areas of stakeholders' database, Leadership Intranet system, Electronic Record Management System and a new Membership Management System (MMS). Apart from improving our work efficiency Institute-wide by re-engineering our business processes and workflows, MMS will help manage our relationship with members through its customer relationship management (CRM) capability. You can read more details of some of these initiatives in the Operation and Finance section of this report. The MMS project is expected to become operational toward the end of 2005.

Our commitments to regulatory reform and other initiatives will put us under greater financial pressures. We shall maintain our momentum on innovative membership services and thought leadership, which may at the same time supplement our finances.

The new Institute has set itself a very clear goal – to produce accountants ranked among the world's best to support the rapid economic and capital market expansion in greater China and Asia, and to benchmark Hong Kong as the centre of excellence for best professional standards and practices under a transparent and balanced regulatory regime. This is fitting given Hong Kong's role as one of the world's most important key financial centres.

The growing complexity of the profession, technological advancement and increasing globalisation place fresh demands on all of us. But with the strong backing of the Council, our membership, and a first-class executive team that I am proud to lead, I am confident of success and a bright future ahead.

**Winnie C.W. Cheung**, 12 October 2004

效。本人深信，這個會計行業的新監管架構，必可成為一個有效監管的典範。

### 更改名稱

年內第二項主要工作，便是就公會推出全新英文名稱Hong Kong Institute of Certified Public Accountants、全新企業形象和品牌，以及會員的「會計師」(CPA)稱銜（過去必須為執業會員方可採用CPA稱銜）而舉行的大型宣傳活動。公會已展開一連串公眾教育及宣傳活動，向社會大眾介紹會計師的廣泛職能，加深公眾對公開執業和商界會計師的認識，使會計師的專業地位和社會形象更被提升。

除此以外，向新一代會計師灌輸公會品牌的核心價值，也是我們一項主要長遠工作。公會今年集中加強和推廣QP。作為香港法定會計師組織，公會有責任培育不單具備專業會計知識，更須擁有優秀判斷力、出色領導才能和良好溝通技巧的會計專才。向我們未來會員灌輸此等質素和核心價值，是維繫香港未來經濟發展和國際城市地位的關鍵所在。

為了承擔此責任，公會一直不斷提升QP的水平，並協助準會員為投身會計行業作出更完善準備。公會的QP以勝任能力為學習基礎，以大學學位為收生條件，並設有認可僱主/認可監督制度評估實務經驗，結合互動工作坊、開卷考試及個案問題解決模式，務求培育具全面能力的會計專才，為QP的畢業學員造就一流的大學畢業商務深造資格。

QP是公會在本港自行發展和推出的專業資格課程，在國際上獲得高度評價，更被澳洲、英國、紐西蘭及非洲等地的9個會計師組織認為符合其入會要求的課程，本人對此深感自豪。公會在30年來的努力發展下，終能成功以香港本身擁有的質素和價值為基礎，為本港的會計專業設立了一套統一的入行標準。

### 內部重組

本人履新首年的第三項主要工作，就是進一步檢討公會的運作，透過重組公會各主要職能，務求把公會建設成為一個二十一世紀的機構。這不僅能節省成本，更有助提高我們的運作效率和問責性。

年內，公會秘書處增設了傳訊部，著力加強公會的企業傳訊，其中一項措施就是以快捷而經濟的電子方式定期向會員寄發電子通函。

本人有意更有效利用公會的科技設施，以善用內部資源。公會在不同連繫對象和受眾的資料庫、管理層內聯網系統(Leadership Intranet System)、電子紀錄管理系統(Electronic Record Management System)及全新的會員管理系統等方面開展了若干項目。會員管理系統除可改善公會的業務運作程序以提升整體效率外，更具有客戶關係管理功能，有助更佳管理公會與會員的關係。上述部分新措施的詳情，載於本年報內營運及財務部文中。預計會員管理系統將於二零零五年底投入運作。

公會在推行監管改革及其他措施的承擔上，會面對較大財政壓力。公會將繼續推動會員創新服務及帶動業界思維的提升，藉以輔助我們的財政需要。

推出了全新品牌的公會，今年已訂下一項非常清晰的目標——就是致力培育能位列全球最佳水平的會計師，以配合大中華及亞洲區經濟和資本市場的迅速發展，並在港建立具透明度而平衡的監管制度，建設香港成為最佳專業準則及實務中心，支持本港作為全球最重要金融中心之一的崇高地位。

會計專業日趨複雜、科技發展日新月異、全球化步伐不斷加快，在在都為我們帶來新挑戰。然而，在公會理事會、會員和秘書處與我同工的優秀行政人員的鼎力支持下，我深信公會必能再創成功，前景一片光明。

張智媛，二零零四年十月十二日

## Auditors' Statement on the Summary Financial Report to the members of Hong Kong Institute of Certified Public Accountants

(Formerly known as Hong Kong Society of Accountants)  
(Incorporated in Hong Kong under the Professional Accountants Ordinance)

We have examined the summary financial report of Hong Kong Institute of Certified Public Accountants (the "Institute") for the year ended 30 June 2004 on pages 11 to 13.

**Respective responsibilities of the Council and auditors**  
The Professional Accountants (Amendment) Ordinance requires the Council of the Institute to prepare the summary financial report in accordance with section 16(4A) of the Ordinance. The summary financial report is derived from the annual accounts and the auditors' report thereon for the year ended 30 June 2004, and is in such form and contains such information and particulars approved by the Council.

As agreed with the Council, it is our responsibility to form an independent opinion on the summary financial report, based on our examination, and to report our opinion to you. We are also requested to state whether the auditors' report on the annual accounts for the year ended 30 June 2004 is qualified or otherwise modified.

### Basis of opinion

We conducted our engagement in accordance with Standards on Assurance Engagements and with reference to Practice Note 710 "The auditors' statement on the summary financial report" issued by the Institute. Our examination includes examining evidence supporting the consistency of the summary financial report with the annual accounts and the auditors' report thereon for the year ended 30 June 2004 and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

### Opinion

Based on the foregoing, in our opinion the summary financial report on pages 11 to 13 is consistent with the annual accounts and the auditors' report thereon of the Institute for the year ended 30 June 2004 from which it is derived.

We have audited the annual accounts of the Institute for the year ended 30 June 2004 and have issued an auditors' report thereon dated 12 October 2004 which is unqualified or otherwise unmodified.

**Wong Brothers & Co.**  
Certified Public Accountants  
Hong Kong, 12 October 2004

簡明財務報告核數師報告致香港會計師公會會員  
(根據《專業會計師條例》於香港註冊成立)

本核數師已完成審核第11至13頁所載的香港會計師公會(「公會」)截至二零零四年六月三十日止年度的簡明財務報告。

### 理事會與核數師各自的責任

根據《專業會計師(修訂)條例》，公會理事會有責任根據該條例第16(4A)條編製簡明財務報告。簡明財務報告取材自截至二零零四年六月三十日止年度的年度帳目及有關核數師報告，報告形式及資料和數據已經理事會審批。

經與理事會協定，本核數師的責任是根據審核結果，對簡明財務報告作出獨立意見，並向閣下報告。除此之外，本核數師亦須列明截至二零零四年六月三十日止年度帳目的核數師報告是否載有保留意見或經改動。

### 意見基礎

本核數師已按照公會頒布的《核證準則》及實務說明第710號「The auditors' statement on the summary financial report」進行審核工作。審核工作範圍包括查證簡明財務報告與截至二零零四年六月三十日止年度帳目和有關核數師報告的一致性，以及本核數師認為必需的其他工作。本核數師相信，我們的審核工作已為下列意見提供合理的基礎。

### 意見

本核數師認為，第11至13頁所載的簡明財務報告與其資料來源，即公會截至二零零四年六月三十日止年度的帳目和有關核數師報告一致。

本核數師已審核公會截至二零零四年六月三十日止年度的帳目，於二零零四年十月十二日發出既無保留意見、亦未經改動的核數師報告。

民信會計師事務所  
香港執業會計師  
香港，二零零四年十月十二日

# SUMMARY GROUP INCOME STATEMENT 集團簡明收益帳

For the year ended 30 June 2004 截至二零零四年六月三十日止年度

	2004 HK\$'000 千港元	2003 HK\$'000 千港元
<b>Most of our revenue was earned from our main business as a regulatory body of accountants in Hong Kong 集團的主要收入源自其作為香港會計師行業監管機構的職能</b>		
Subscriptions and fees derived from registration of certified public accountants; registered students; firms and corporate practices 會計師、註冊學生、執業會計師事務所及執業法團的會費和註冊費	76,311	73,852
<b>We also derived revenue from running seminars, courses, examinations and other activities for members and other interested parties 集團因舉辦研討會、課程、考試及其他活動而向會員及其他參與人士收取下列費用</b>		
Income from seminars, courses and other activities 研討會、課程及其他活動收入	13,541	8,814
Income from the 16th World Congress of Accountants 第十六屆世界會計師大會收入	-	26,960
Income from examinations 考試收入	13,668	14,926
Income from advertisements placed in the journals 書刊廣告收入	856	662
Other income 其他收入	1,778	2,325
<b>We received government grants on projects that would bring benefits to the accounting professional and general public at large 集團亦籌辦對會計行業及整體社會有益的不同項目，因而獲得政府資助</b>	746	-
<b>This gave us a total revenue of 集團的收入總額為</b>	<b>106,900</b>	<b>127,539</b>
<b>Our expenses comprised 集團的開支包括：</b>		
Employee benefits 僱員福利	52,171	49,174
Seminars, courses and other activities 研討會、課程及其他活動	12,086	7,459
Operating expenses of the 16th World Congress of Accountants 第十六屆世界會計師大會營運開支	-	24,479
Examinations 考試	8,170	8,559
Publication of journals 出版書刊	6,287	5,034
Postage, printing and stationery 郵件、印刷和文具	4,430	4,707
Depreciation 折舊	4,234	5,239
Communications and public relations 通訊和公共關係	3,838	3,529
Building related expenses 樓宇相關開支	2,465	1,950
Legal and professional fees 法律和專業費用	2,246	1,063
Other operating expenses 其他營運開支	8,322	6,660
<b>In total, our overall operating costs were 集團的營運成本總額為</b>	<b>104,249</b>	<b>117,853</b>
<b>This produced a Group Surplus Before Tax of 集團稅前盈餘為</b>	<b>2,651</b>	<b>9,686</b>
Tax 稅項	(798)	(1,581)
<b>This produced a Group Surplus After Tax which was transferred to General Fund 撥入普通基金的集團稅後盈餘</b>	<b>1,853</b>	<b>8,105</b>

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# SUMMARY GROUP BALANCE SHEET 集團簡明資產負債表

As at 30 June 2004 二零零四年六月三十日

	Note	2004	2003
	附註	HK\$'000 千港元	HK\$'000 千港元
<b>The Group's tangible assets comprised 集團的有形資產包括：</b>			
Leasehold land and buildings 租賃土地及樓宇		90,470	92,625
Leasehold improvement 租賃物業裝修		2,148	1,099
Furniture, fixtures and equipment 傢俬、裝置及設備		2,627	2,265
<b>Together, these represented our tangible assets of 集團有形資產總值為</b>		<b>95,245</b>	<b>95,989</b>
<b>We had deferred tax assets of 集團的遞延稅項資產為</b>		<b>1,707</b>	<b>1,648</b>
Our current assets, mainly comprised cash in hand and accounts receivable 集團的流動資產，主要包括所持現金及應收帳款，總額為		78,903	65,963
Our current liabilities, mainly comprised subscription and fees received in advance and accounts payable 集團的流動負債，主要包括預收會費和收費及應付帳款，總額為		(64,257)	(61,893)
<b>Thus, our assets less liabilities represented 集團的資產減負債結果為</b>		<b>111,598</b>	<b>101,707</b>
<b>Funds comprised 基金包括：</b>			
General fund 普通基金	2	57,364	55,511
Capital fund 資本基金	2	54,234	46,196
<b>Total Funds 基金總額</b>		<b>111,598</b>	<b>101,707</b>

Approved by the Council on 12 October 2004 於二零零四年十月十二日由理事會審批

**Roger Thomas BEST** 路沛翹  
President  
會長

**Wilson FUNG** 馮英偉  
Chairman, Administration, Finance & Remuneration Committee  
行政、財務及薪酬委員會主席

**1. General Information**

This summary financial report has been prepared from the audited financial statements of the Hong Kong Institute of Certified Public Accountants (the "Institute") and its subsidiary, Hong Kong Association of Accounting Technicians Limited, (the "Group") for the year ended 30 June 2004. It does not contain sufficient information to allow as full an understanding of the results and state of affairs of the Group as would be provided by the full financial statements.

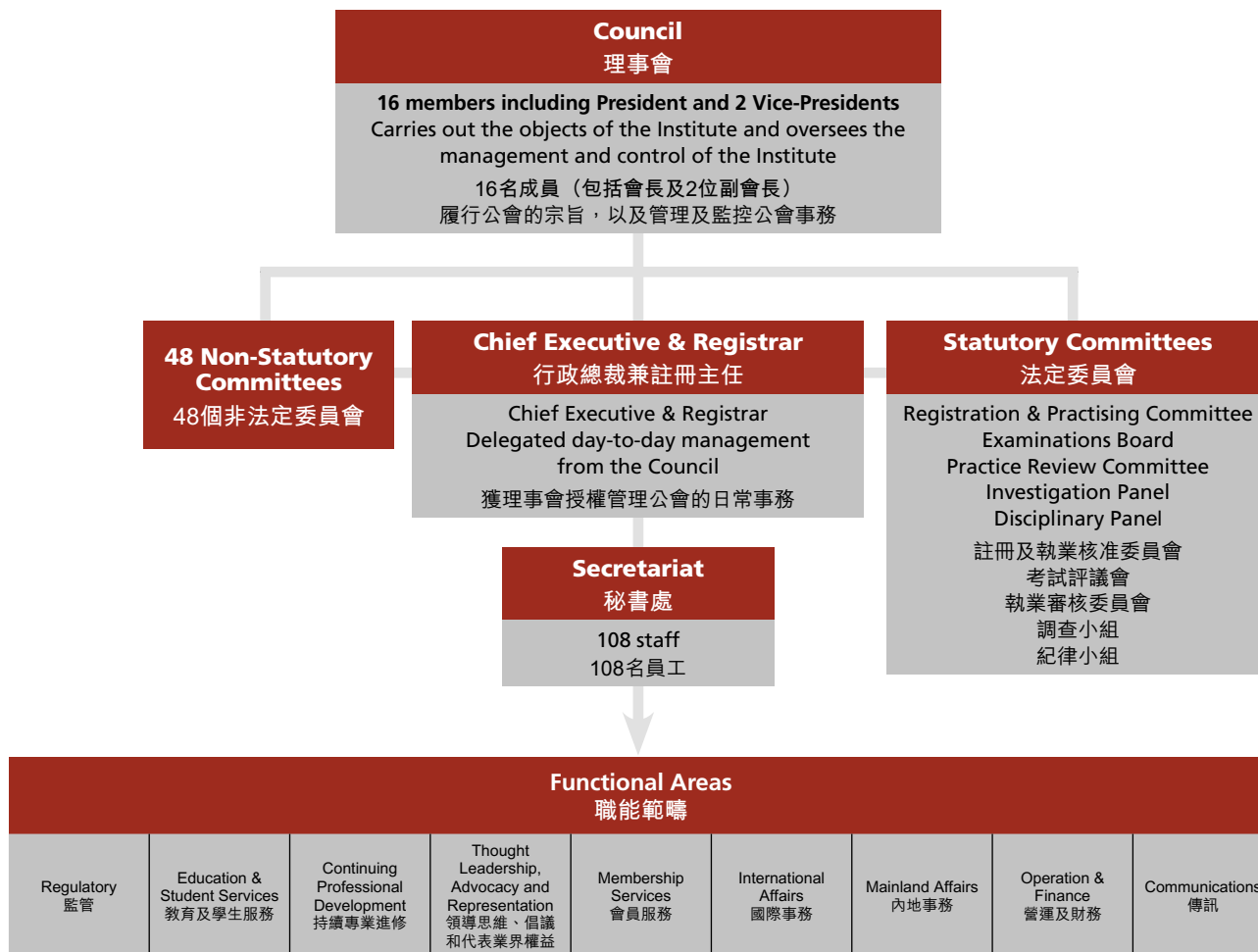
**1. 一般資料**

本簡明財務報告取材自香港會計師公會（「公會」）及其附屬機構香港專業會計員協會有限公司（統稱「集團」）截至二零零四年六月三十日止年度經審核的財務報表，並不像一套完整的財務報表般能提供足夠資料，以供讀者全面了解集團的業績和財務狀況。

**2. The Movements of General and Capital Funds during the year were 普通基金及資本基金年內變動：**

	2004			2003		
	General Fund	Capital Fund	Total	General Fund	Capital Fund	Total
	普通基金	資本基金	總計	普通基金	資本基金	總計
	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元
At beginning of year 年初	55,511	46,196	101,707	47,406	38,485	85,891
Capital levy from members 會員資本徵費	–	6,867	6,867	–	6,352	6,352
Capital levy from students 學生資本徵費	–	1,171	1,171	–	1,359	1,359
Surplus after tax for the year 年度稅後盈餘	1,853	–	1,853	8,105	–	8,105
At end of year 年終	57,364	54,234	111,598	55,511	46,196	101,707

## OUR STRUCTURE 集團架構



The Hong Kong Institute of Certified Public Accountants is Hong Kong's only statutory licensing body of accountants with over 22,000 members and close to 10,000 registered students. Members of the Institute are entitled to the description *Certified Public Accountant* and to the designatory letters CPA.

The Institute boasts a long and distinguished heritage having evolved from the Hong Kong Society of Accountants, established in 1973.

The Institute operates under the Professional Accountants Ordinance, working in the public interest. It has wide-ranging responsibilities that include maintenance of the quality of entry to the profession through its post-graduate QP, promulgation of financial reporting, auditing and assurance, and ethics standards in Hong Kong, and development of the profession. It has responsibility for the regulation and promotion of accounting practices in Hong Kong to safeguard Hong Kong's leadership as an international financial centre.

香港會計師公會是香港唯一的法定專業會計師註冊組織，會員人數超過二萬二千，註冊學生人數接近一萬。公會會員可採用「會計師」稱銜(英文為Certified Public Accountant，簡稱CPA)。

香港會計師公會於一九七三年成立(當時英文名稱為Hong Kong Society of Accountants)，享有悠久的歷史和備受尊崇的地位。

公會根據《專業會計師條例》履行職責，以公眾利益為依歸。其廣泛的職能包括開辦以大學學位為報讀資格的CPA專業資格課程(CPA Qualification Programme)以維持會計師的入職質素、頒布香港的財務報告、核數及專業操守準則，和促進會計專業的發展。此外，公會亦負責在香港監管和推動優良有效的會計實務，以鞏固香港作為國際金融中心的領導地位。



## Regulatory

### Standard Setting

- Develop and establish professional standards in the areas of ethics, audit and assurance, and financial reporting.
- Issue guidelines, practice notes and bulletins.
- Work with regulators and government departments.

### Compliance

- Monitor compliance with accounting, auditing and assurance and ethical standards by members in public practice through the review of audited financial statements and audit files.
- Deal with complaints regarding the ethical and professional conduct of members, member practices and students.
- Conduct investigations where there is reasonable suspicion or belief that a member has committed a disciplinable offence.
- Hear formal complaints and make disciplinary orders.

### Admissions and Examinations

- Register qualified persons as CPA/CPA (Practising).
- Set and conduct professional examinations.

## Education & Student Services

### Student Support

- Create and manage a learning environment designed to safeguard entry to the profession.
- Manage a professional learning programme and examinations leading to the QP, including the development of learning materials and management of QP workshops.
- Set, moderate and mark examinations for QP, PC, Transitional Examination (TE) and Aptitude Tests.
- Provide more options to enter QP through the HKAAT, which conducts the PBE and Accounting Technician Examinations (ATE) for students who wish to enter the QP but are not degree holders.
- Conduct a Mentorship Programme to foster closer relationships between university students and the Institute.

### Student Affairs

- Increase awareness of the QP amongst university students, employers and the public.
- Offer HKICPA and QP scholarships for outstanding students enrolled in accounting programmes from tertiary institutions.

## Continuing Professional Development

- Create a learning environment for professional growth and to assure ongoing competence.
- Organise Continuing Professional Development (CPD) training programmes in the form of conferences, seminars, workshops and e-learning on topics of current interest to members.

## Thought Leadership, Advocacy and Representation

### Thought Leadership

- Take the lead in developing critical thinking on issues in the public interest, ranging from corporate governance to financial reporting.

## 監管

### 準則制訂

- 發展及制訂專業操守、核數與核證及財務報告的專業準則。
- 頒布指引、實務說明及公報。
- 與監管機構及政府部門合作。

### 紀律審查

- 審閱經審核的財務報表和核數檔案，以監察執業會員是否遵守會計、核數與核證及專業操守準則。
- 處理有關會員、執業會計師事務所及學生的道德及專業操守的投訴。
- 如有合理根據懷疑或相信會員有違紀行為，則展開調查
- 處理正式投訴及發出紀律處分命令。

### 審批及考試

- 為合資格人士辦理成為會計師 / 執業會計師的註冊手續。
- 制訂及舉辦專業考試。

## 教育及學生服務

### 學生支援

- 設立和管理良好的學習環境，以確保會計行業的入職質素。
- 舉辦專業學習課程和專業資格課程(QP)的考試，包括編撰教材和管理QP工作坊。
- 擬定考卷和舉辦QP考試、執業證書考試、過渡考試及能力測試，並批改試卷。
- 通過香港專業會計員協會有限公司（專業會計員協會）舉辦的專業晉階考試及專業會計員考試，為非持有學位的學生提供更多報讀QP的途徑。
- 舉辦師友計劃，加強大學生與公會更緊密的聯繫。

### 學生事務

- 向大學生、僱主及公眾推廣對QP的認識和了解。
- 頒發香港會計師公會獎學金及專業資格課程獎學金予專上學院會計學系的傑出學生。

## 持續專業進修

- 營造適合專業發展的學習環境，確保會員保持專業的水平。
- 為會員舉辦各種持續專業進修課程，包括舉辦主題與會員息息相關的會議、研討會、工作坊及網上課程。

## 領導思維、倡議和代表業界權益

### 領導思維

- 對涉及公眾利益的課題肩負推動和領導嚴謹思維的角色，範圍涵蓋企業管治以至財務報告等事宜。

### 倡議和代表業界權益

- 作為反映會員意見的管道，就涉及會計行業及會員的有關事宜向政府和其他監管機構呈交意見書，及定期與政府和其他監管機構舉行會議。
- 向公眾及透過傳媒推廣會計師的專業形象。
- 就影響會計行業及會員事宜的政策課題向監管機構及政府部門反映意見。

### Advocacy and Representation

- Act as a conduit for members' views on issues concerning the profession and members to the government and other regulatory bodies through submissions and regular meetings.
- Promote the image of accountants among the public and through the media.
- Provide feedback to regulatory bodies and government departments on policy issues affecting the profession and members.

### Membership Services

#### Technical Services

- Provide technical guidance and advice through seminars, workshops, discussion forums, articles, papers and TechWatch.
- Support the Professional Interest Groups in a number of specialist industries or sectors, including insolvency, financial services, construction, property, infrastructure and IT.

#### Small & Medium Practitioners (SMP)

- As 90% of the Institute's member practices are SMPs, the Institute continues to serve the interests of these practices by helping them to increase their effectiveness and efficiency through seminars, workshops, open forums and innovative technology tools.

#### Member Innovation & Technology

- Introduce new products and services that enhance the work of members and expand market opportunities.
- Provide training opportunities focused on developing members' IT competency.

#### Membership Benefits

- Provide a range of benefits and facilities to members, including bulk purchase discounts, affinity card, insurance products, library facilities and employment information.

#### Social and Networking

- Organise recreational activities to bring members together and foster a sense of community among the accounting profession.

### International Affairs

- Provide input on international issues and affairs through membership, representation and participation in international organisations such as IFAC and the IASB.
- Expand opportunities for members to enhance their knowledge and practise their profession by negotiating Reciprocal Membership Agreements (RMA) which provide the opportunity to acquire membership of overseas accountancy bodies, and for members of overseas bodies to acquire membership of the Institute.

### Mainland Affairs

- Conduct regular meetings with Mainland authorities including the PRC Ministry of Finance (MOF) and representatives of the Chinese Institute of Certified Public Accountants (CICPA) to discuss the Institute's proposals to facilitate Hong Kong accountancy professionals to practise, provide bookkeeping and

other consultancy services, and conduct business in general in the Mainland under the Closer Economic Partnership Arrangement (CEPA).

- As part of the CEPA initiatives, negotiate with Mainland Authorities on mutual examination paper exemptions for Mainland and Hong Kong accountants with the eventual goal of concluding an MRA between the Institute and CICPA, thus allowing Hong Kong Accountants to practise in the Mainland.
- With a view to strengthening the relationship of the accountancy profession in Hong Kong and the Mainland, arrange periodic meetings, workshops, seminars and study trips for the Institute's members to the Mainland, and for accountancy professionals from the Mainland to Hong Kong, to facilitate knowledge sharing and to promote better understanding of the accountancy profession in Hong Kong and the Mainland.

### Operation & Finance

Manage the Institute's overall operations in the areas of information technology, human resources, finance, and office administration.

### Communications

Manage perceptions of the Institute among its various stakeholders in Hong Kong and overseas by facilitating and coordinating accurate, timely and consistent dissemination of the goals, value and new corporate identity of the Institute.

Support the day-to-day operational needs of the Institute by providing pro-active advice and input on the development of products and services for members, and by guiding the Institute's internal and external communications.

#### External and Public Relations

- Continue to build, enhance and maintain strong and active relationships with local professional bodies and educational institutes.
- Enhance the Institute's status by developing appropriate media and public relations programmes to support the wide dissemination of thought leadership and advocacy initiatives.
- Maintain relationships with key media outlets and leading journalists to ensure regular, fair and balanced coverage of news and issues affecting the Institute and the accounting profession.
- Manage the Institute's events calendar, coordinating internal and external resources to support regular and special events throughout the year.

#### Community Services

- Under the Accountant Ambassadors (AA) programme, over 700 of the Institute's members provide voluntary services for the benefit of the general public, drawing on their professional skills, resources and enthusiasm.
- Participate in and actively contribute to various charitable causes in Hong Kong.

## 會員服務

### 技術服務

- 通過研討會、工作坊、論壇、文章及《TechWatch》提供技術指引及建議。
- 支援多個專門行業或界別的专业興趣小組，包括破產管理、金融服務、建築、地產、基建和。

### 中小型執業會計師

- 公會90%的執業會計師事務所均是中小型執業所。公會一向致力服務該等事務所，透過研討會、工作坊、公開論壇和創新科技工具，協助中小型執業所提高表現和效率。

### 專業創新科技

- 引進最新產品和服務，協助會員提升工作成效和開拓市場機遇。
- 為會員提供能發展其資訊科技能力的訓練。

### 會員福利

- 向會員提供各種福利和設施，包括集體訂購折扣、聯營卡、保險產品、圖書館設施及服務和職位空缺資訊等。

### 社交及聯誼

- 舉辦各種文娛康樂活動，加強會員間的聯繫和對會計行業的歸屬感和團結感。

## 國際事務

- 加入國際會計師聯會(IFAC)、IASB等國際組織及委派代表加入和參與其活動，就國際性議題及事務提供意見。
- 與海外會計師組織磋商相互會籍認可協議，讓公會會員能取得該等海外組織的會籍，開拓更多增長知識和執業的機會，同時也有助該等組織的會員加入公會。

## 內地事務

- 與內地有關當局如財政部及中國註冊會計師協會(中註協)的代表舉行定期會議，討論公會根據《內地與香港關於建立更緊密經貿關係的安排》(CEPA)所提出的便利香港會計師到內地執業、提供簿記和其他諮詢服務以及經營一般業務的建議。
- 在CEPA框架下與內地有關當局商討內地與香港註冊會計師考試科目的相互豁免安排，以冀最終與中註協達成相互認可協議，讓香港會計師可到內地執業。
- 為加強內地與香港兩地會計界的關係，定期舉辦會議、工作坊、研討會，及組織公會會員到內地及內地會計師來港的考察團，促進內地與香港會計界的知識交流和相互了解。

## 營運及財務

管理公會的整體運作，包括資訊科技、人力資源、財務及行政管理等範疇。

## 傳訊

準確、及時和一致地傳達公會的宗旨、抱負和全新的企業形象，從而有效管理公會在本港和海外不同受眾之間的形象和品牌。

支援公會的日常運作，主動就會員產品和服務的發展提供意見和建議，以及主導公會的對內對外溝通。

## 對外及公共關係

- 與本港的專業團體和教育機構持續建立、加強和維持穩固而積極的關係。
- 擬訂合適的媒體和公共關係活動，廣泛宣傳公會在業界的思想領導地位和倡議工作，從而提升公會的地位。
- 維持與主要傳媒機構和記者的良好關係，確保有關公會和會計行業的新聞和事宜獲得經常性、公平和持平的報導。
- 統籌公會的活動時間表，協調內外資源以支持公會年內各項經常和特別活動。

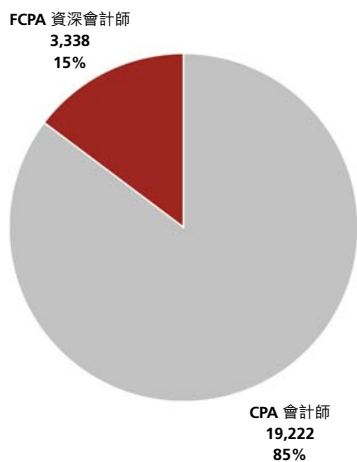
## 社會服務

- 透過會計師大使計劃，有超過700名熱心公益的公會會員，運用其專業技術、資源和熱忱，提供義務社會服務。
- 積極參與和貢獻本港的公益事務。

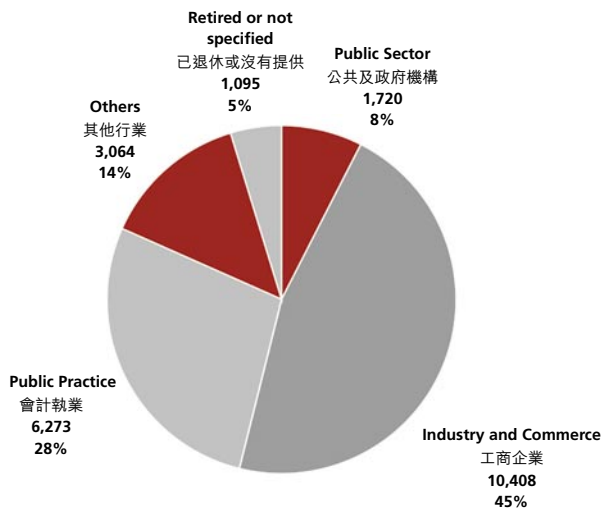
# MEMBERSHIP STATISTICS 會員統計

Current year at October 2004 截至二零零四年十月止現年度

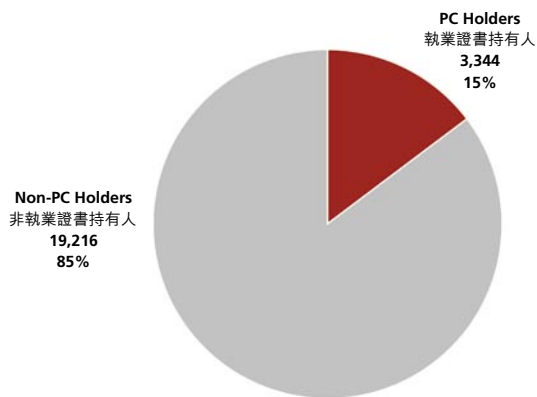
## Membership Designation 會員稱銜



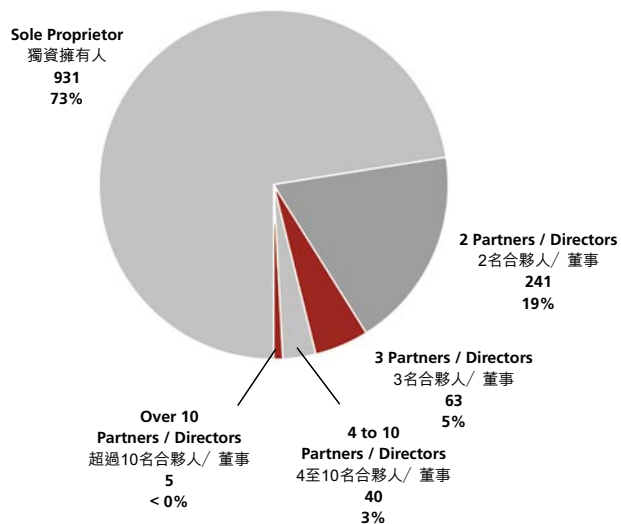
## Occupation 職業



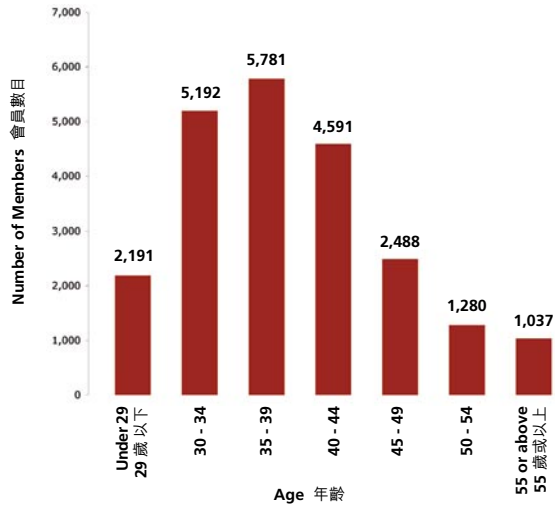
## Practising versus Non-Practising 執業與非執業會員統計



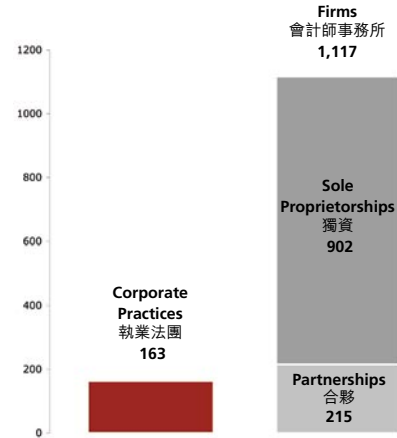
## Number of Partners / Directors 合夥人/ 董事數目



### Age Distribution 年齡分佈

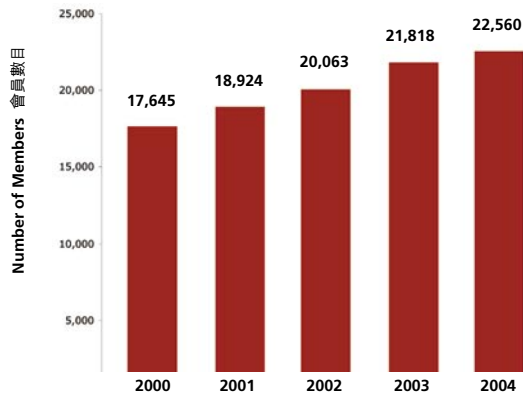


### Types of Member Practices 執業會計師事務所類別

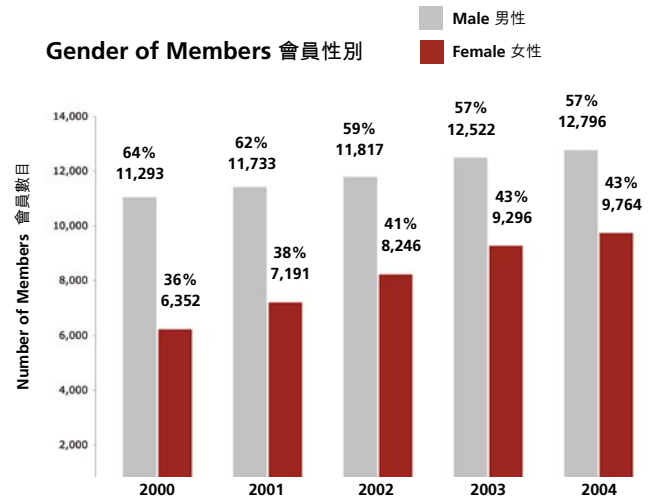


### Past 5 years 過去5年

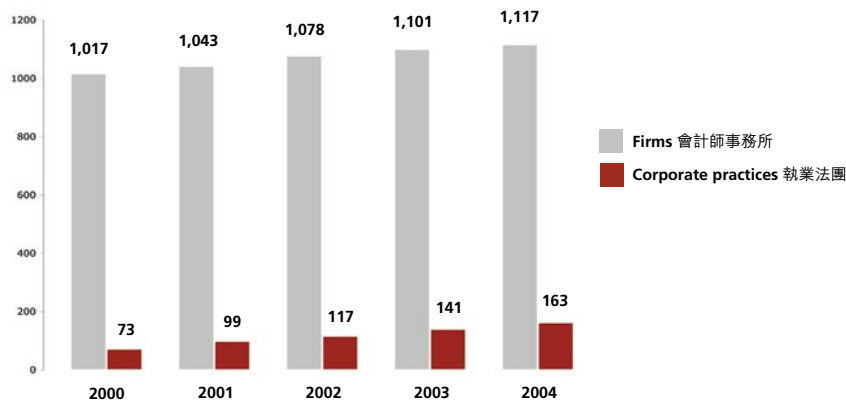
#### Membership Growth 會員人數增長



#### Gender of Members 會員性別



#### Membership Practices Growth 執業會計師事務所數目增長





Front row, from left: Winnie C.W. Cheung (Chief Executive & Registrar), Doug Oxley, Paul M.P. Chan (Vice-President), Roger Best (President), Edward K.F. Chow (Vice-President), David Tak-kei Sun and Judy Tsui.

Back row, from left: Carlson Tong, Mark C. Fong, Wilson Fung, Chew Fook Aun, Gordon W.E. Jones, Lucia Li, Susanna Chiu, Paul F. Winkelmann, Michael K.H. Chan and Albert S.C. Au.

前排左起: 張智媛 (行政總裁兼註冊主任)、岳思理、陳茂波 (副會長)、路沛翹 (會長)、周光暉 (副會長)、孫德基及徐林倩麗。

後排左起: 唐家成、方中、馮英偉、周福安、鍾悟思、李李嘉麗、趙麗娟、Paul F. Winkelmann、陳記燴及區嘯翔。

## Composition of the Council 2004

### Elected Members

Roger Best (President) FCPA  
Edward K.F. Chow (Vice-President) FCPA  
Paul M.P. Chan (Vice-President) FCPA  
Albert S.C. Au FCPA  
Michael K.H. Chan FCPA  
Mark C. Fong FCPA  
Wilson Fung FCPA  
Doug Oxley FCPA  
David Tak-kei Sun FCPA  
Carlson Tong FCPA  
Judy Tsui FCPA

### Appointed Member

Paul F. Winkelmann FCPA

### Co-opted Members

Chew Fook Aun FCPA  
Susanna Chiu FCPA

### Ex-officio Members

Gordon W.E. Jones  
Representative of the Financial Secretary,  
Government of the HKSAR

Lucia Li FCPA  
Director of Accounting Services,  
Government of the HKSAR

Chief Executive & Registrar  
Winnie C.W. Cheung FCPA

## 二零零四年度理事會成員名單

### 當選理事

路沛翹 (會長) 資深會計師  
周光暉 (副會長) 資深會計師  
陳茂波 (副會長) 資深會計師  
區嘯翔 資深會計師  
陳記燴 資深會計師  
方中 資深會計師  
馮英偉 資深會計師  
岳思理 資深會計師  
孫德基 資深會計師  
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