


香港會計師公會

HONG KONG INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS



Leadership, Openness, Influence

簡明財務報告

截至二零零五年六月三十日止年度

Summary Financial Report

For the year ended 30 June 2005



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

簡明財務報告

Summary Financial Report

本簡明財務報告載有摘錄自集團二零零五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。

會員亦可以書面形式向公會免費索取集團二零零五年度年報的印刷本，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。

This Summary Financial Report gives a summary of the information and particulars of the Group's 2005 Annual Report. The Group refers to Hong Kong Institute of Certified Public Accountants (formerly known as Hong Kong Society of Accountants) 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 Institute's website at www.hkicpa.org.hk.

Members may obtain a printed copy of the Group's 2005 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 rely on the 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.

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公會的宗旨、核心價值和標誌

Our Goals, Our Values and Our Logo

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，繼續加強公會作為一個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、誠信、優秀質素和領導思維。

公會標誌

公會標誌的設計，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。

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 to create mutual support for Hong Kong's success and unique role as the international gateway to China.

To modernise our operation and to 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 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.



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

二零零五年度活動摘要

Highlights – 2005

- 會員人數比去年增長12%，而專業資格課程註冊學生人數亦比去年錄得22%增長
- 與國際財務報告準則全面接軌
- 為中小企業頒布了一個全新的財務匯報架構和準則
- 首次舉行國際財務報告準則論壇及推出IFRS證書課程
- 加入地位尊崇的Chartered Accountants Group of Executives (CAGE)國際聯盟組織
- 與加拿大特許會計師公會簽訂認可協議，使經公會CPA QP畢業的會員，首次可直接在北美執業
- 與中註協簽訂中港兩地會計師相互考卷豁免的執行協議
- 推動政府進行專業責任制度改革
- 理事會加入四位業外成員，擴大代表性
- 落實了公會的調查及紀律聆訊程序中有關成立由業外人士組成的Panel A，及由會計師組成的Panel B的措施
- 成立執業審核監察委員會及投訴監察委員會
- 與政府就成立財務匯報局進行緊密聯絡和工作
- 成立一個專項發展部門
- 成立新的稅務興趣小組
- 重組內部架構、精簡營運及採用先進科技
- 向全體會員及不同組別之會員進行意見和需求調查研究
- 推出全新的公會月刊《A Plus》
- 透過加強推廣宣傳，提高公會品牌的知名度和價值
- 展開備受歡迎的「窮小子、富小子」家庭理財教育社會服務
- 發表全新的企業管治最佳實務指引：《內部監控與風險管理的基本架構》
- 發表首份《破產事務管理指引》
- 推出CPA Source
- 購置位於灣仔胡忠大廈兩層辦公室，提供更寬敞的會員服務設施
- Membership increased 12 percent and students registered for our Qualification Programme increased a record 22 percent over last year
- Reached full convergence with International Financial Reporting Standards (IFRS)
- Issued a new financial reporting framework and standard for small and medium enterprises
- Introduced the first IFRS Forum and IFRS Certification Programme
- Joined the prestigious Chartered Accountants Group of Executives (CAGE)
- Entered into a mutual recognition agreement with the Canadian Institute of Chartered Accountants, enabling our CPA QP members to practise in North America for the first time.
- Signed an implementation agreement with CICPA on mutual examination paper exemptions for Mainland China and Hong Kong CPAs
- Pressed the government on professional liability reform
- Expanded representation on our governing Council by welcoming four lay members
- Implemented provisions to enhance investigation and disciplinary processes by setting up Panel A of lay members and Panel B of CPAs
- Set up the Practice Review Oversight Board and Complaints Oversight Committee
- Worked closely with the government on the establishment of the Financial Reporting Council
- Established a Specialist Practices Department
- Launched a new Taxation Interest Group
- Re-organised our internal teams, streamlined operations and introduced new technologies
- Embarked on research into our membership as a whole and of groups within our membership
- Introduced our new monthly magazine, *A Plus*
- Increased brand awareness and added to our brand's value through public exposure
- Started "Rich Kid, Poor Kid," a project that reaches out to families
- Published a new corporate governance best practice guide: *Internal Control and Risk Management – A Basic Framework*
- Published the first set of *Insolvency Guidance Notes*
- Launched CPA Source
- Purchased two floors in Wu Chung House in Wan Chai to provide expanded membership facilities

會長報告

President's Report



親愛的會員：

香港已成為日益重要的世界級國際金融中心，吸引來自全球各地的資金和投資。香港會計師公會今年的眾多成就和建樹，有助鞏固本港作為國際金融中心的地位以及公會在全球會計行業中的地位，本人對此感到自豪。本人現提呈年內的工作報告，首先撮要如下：

- 公會成功在本港及國際舞台上建立新的品牌，令公會知名度上升，而且備受認同。
- 與歐盟和其他國家一樣，公會已成功與國際財務報告準則(IFRS)全面接軌。
- 公會全面採納國際會計師聯會的有關獨立性之專業操守準則。
- 公會因應財務報表編製人士和相關人士的需要，頒布專為中小企而設的新財務報告總綱及準則。
- 公會應香港交易及結算有限公司邀請，配合經修訂上市規則之生效時間，頒布內部監控及風險管理指引。
- 公會會員人數比上年十月增加12%至超過25,000人。

Dear members,

Hong Kong has become an increasingly important world class international financial centre that attracts global capital and investment. I am proud to say that many of the Hong Kong Institute of CPAs' achievements this year have helped to support this status as well as the Institute's standing among the accounting profession globally. I submit below my report to you, beginning with a summary.

- Our re-branding efforts have been a success, both locally and internationally. We have become better known and recognised.
- We have achieved full convergence with International Financial Reporting Standards (IFRS) along with the European Union and others.
- We have fully adopted the IFAC Code of Ethics on independence.
- We have issued a new set of financial reporting standards for medium and small enterprises which are compatible with the needs of preparers and stakeholders.
- We have issued a guide on internal controls and risk management at the request of Hong Kong Exchanges and Clearing Limited upon the coming into effect of revised listing rules.
- Our membership has increased by 12 percent since last October to over 25,000.
- The number of students registered for our CPA Qualification Programme (QP) increased by 22 percent to close to 5,700.
- Demand for CPAs is strong and accountancy has continued to be the preferred profession by students.
- Hong Kong Institute of CPAs' representation on committees and advisory groups of IFAC, IASB and CAPA is strong and substantive.
- New MRAs (mutual recognition agreements) have been signed with CPA Australia and Canadian Institute of Chartered Accountants. Negotiations on new MRAs with ACCA, AICPA, AIA and CIMA are in progress.
- We are cooperating closely with government and LegCo on the Financial Reporting Council Bill.
- We have been intensively advocating and lobbying to government and LegCo for the introduction of proportionate liability legislation.

- 公會專業資格課程學生人數比上年十月增加22%至接近5,700人。
- 市場對會計師的需求持續殷切，會計專業繼續為學生的首選。
- 香港會計師公會在國際會計師聯會(IFAC)、國際會計準則委員會(IASB)及亞太區會計師聯會(CAPA)轄下各委員會及顧問小組的參與程度和代表性都深具重要性和影響力。
- 公會與澳洲會計師公會(CPA Australia)及加拿大特許會計師公會訂立了新的相互認可協議。公會亦繼續與ACCA、AICPA、AIA及CIMA等公會在認可安排上進行磋商。
- 公會現正與政府及立法會就制訂《財務匯報局條例草案》緊密合作。
- 公會一直積極提倡和游說政府及立法會訂立有關比例責任制的法例。

品牌更新

公會把會員稱銜更新為「CPA」後，有助提升會計專業和會員的知名度和認受性。公會將會計師定位為「成功關鍵」，切實地把會員與其商業成就掛鉤，無論他們擔任的角色是核數師、申報會計師、財務總監、獨立董事、法規主管、監管者或財務顧問等。這些角色以及我們不斷提升的實力，與香港作為日益重要的國際金融及商業中心的地位同步邁進。在中國內地，不論中央政府以至國有及私營企業均對此有相同看法，足證本港會計界的專業服務在市場上有極大的需求和備受重視，進一步確立我們業界的市場地位。

香港財務報告準則 / 國際財務報告準則

經過三年的堅持和努力，公會終於與國際會計準則委員會(IASB)頒布的國際財務報告準則全面接軌。由於國際財務報告準則在此過程中不斷轉變，公會在成功接軌的工作上亦頗為艱巨。全面接軌後，我們終可通告國際商界及投資界，指出香港的上市公司(包括在中國註冊成立的公司)，其編撰財務報告的準則已與歐盟、澳洲及其他市場一致。在素有工作效率的聯交所的配合下，將為未來更多、更大型集資項目在香港上市而鋪路。

Re-branding

Our re-branding to become the “CPA” brand has enabled the profession and our members to be better known and understood. The marketing of the “Success Ingredient” which CPAs possess has made us an integral part of what makes businesses successful, regardless of whether we play the role of an auditor, reporting accountant, CFO, independent director, compliance officer, regulator or financial advisor. These roles and our ever increasing competencies go hand in hand with Hong Kong’s increasingly important role as an international financial and commercial centre. The fact that the central government and Mainland businesses, both state owned and private sector owned, take the same view confirms our position in the market place where our professional services are treasured and sought.

HKFRS / IFRS

After a hard slog of three years, we managed to achieve full convergence with International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board (IASB). This has been a difficult accomplishment as the IFRS has been changing during the process. With full convergence, we can now say to the international business and investment community that Hong Kong listed companies, including those incorporated in the P.R.C., report with the same set of standards as those in the European Union, Australia and other markets. This, together with our efficiently operated stock exchange, paves the way for the busy stream of new and bigger IPOs taking place in Hong Kong.

As the new standards take root, we have witnessed the first round of interim results announcements from our listed companies prepared under the new standards. They have by and large been more meaningful and with better disclosures. While a lot of hard work has gone into preparing the financial statements, nobody has been out of time because of new standards.

One shortcoming that the adoption of new standards has highlighted is the absence of a standard on Statement of Comprehensive Income, which would serve to differentiate operating earnings and revaluation surpluses and deficits, and consequential amendment to the basis of calculating earnings per share. With many Hong Kong companies having to revalue their investment property portfolio, this shortcoming has highlighted itself in the recent interim earnings announcements. The Institute’s Financial Reporting Standards Committee is researching this and might propose additional earnings per share measurements in the near future. At the same time we are making representations to the IASB to draw attention to this problem.

新的報告準則生效後，本港上市公司根據新準則編製的第一輪中期業績公布已紛紛出爐。此等報告內容更具意義和具備更高的資料披露水平。雖然編製該等財務報表需要付出較多努力，但從未出現任何公司因採納新準則而未能準時公布業績的情況。

採納新準則後尚有一些不足之處，是欠缺了一份編製全面收益報表的準則。有關報表將有助區分經營上和物業重估上的盈虧，亦有助修訂計算每股盈利的基準。由於許多香港公司都需要重估投資物業組合的價值，欠缺此準則對近期發表的中期業績公布的影響更為明顯。公會的財務報告準則委員會正就此進行研究，可望於短期內提出每股盈利的額外計算方法。同時，公會亦已向國際會計準則委員會反映有關問題。

今年六月，國際會計準則委員會主席David Tweedie爵士應公會邀請出席國際財務報告準則研討會為主講嘉賓。出席研討會的人數眾多，其中財務報表編製人士和有關專家在會上發表了許多寶貴意見。

中小企財務報告總綱與財務報告準則

誠然，上市公司採納全球劃一的準則是一個理想的做法，但中小企財務報表的使用者和編製人士未必需要如此詳盡的資料披露。因此，在經過長期籌備和廣泛諮詢後，公會頒布了一套專為中小企而設的財務報告準則，在符合指定的情況下可作為香港財務報告準則的更替。

內部監控及風險管理指引

為進一步推動優良的企業管治及披露，香港聯合交易所有限公司已修訂上市規則。部分於二零零五年七月一日生效的修訂內容涉及內部監控及風險管理，並規定公司必須於年報內載列內部監控聲明。公會獲邀編製內部監控及風險管理指引供上市公司採用，並在企業管治委員會內成立專責小組負責處理。小組經過廣泛研究及平衡在守法及工作效率兩方面的利益後，於六月發表指引。指引糅合英國Turnbull Report及美國COSO Report所奉行的原則，再加上公會本身的建議。無獨有偶，公會的指引導向與歐洲會計師聯會(FEE)為適用於歐盟上市公司而設的指引徵求意見稿十分相近。本人很高興匯報，公會的這份指引以及另一有關公營機構企業管治的指引，均獲得經合組織(OECD)的正面評價。

In June this year, Sir David Tweedie, chairman of IASB, accepted our invitation to speak at our IFRS Forum which was very well attended, and preparers and experts at the forum expressed valuable views.

Small and Medium-sized Entity Financial Reporting Framework and Financial Reporting Standard

Realising that one set of global standards for listed companies is a good idea, the need of users and preparers of small and medium-sized enterprises in terms of disclosure may not be as strenuous. Accordingly, after a long period of preparation and consultation we issued a set of financial reporting standards for the use of small and medium-sized enterprises as an alternative to HKFRS under defined circumstances.

Guide on Internal Controls and Risk Management

To further promote the practice of good corporate governance and disclosure, The Stock Exchange of Hong Kong Limited has revised its Listing Rules. Part of the revision, which took effect on 1 July 2005, covers internal controls and risk management and the need to make a statement on internal controls in annual reports. The Institute was asked to prepare a guide on internal controls and risk management for use by listed companies. A task force was set up under the Corporate Governance Committee to undertake this task. Following extensive research and taking into account the need to balance compliance and performance, the Guide was published in June. The Guide blends principles enshrined in the U.K. Turnbull Report and the U.S. COSO Report together with our own input. By coincidence the approach used in our Guide is also similar to a guide prepared by the Federation of European Accountants (FEE) under exposure which is intended to be introduced to listed companies in the European Union. I am pleased to report that our Guide as well as our guide on corporate governance for the public sector have attracted favourable comments from the OECD.

International Recognition / Mutual Recognition Agreements

The International Recognition Committee and our executive director responsible for mutual recognition agreements (MRAs), Georgina Chan, have been hard at work on this front. During the year we have successfully negotiated and signed MRAs with CPA Australia and the Canadian Institute of Chartered Accountants. These MRAs together with the reciprocal membership agreements (RMAs) we have signed with the chartered accountants institutes now afford our qualified members reciprocal membership with the best accounting bodies on five continents. We have also recently been invited to join the Chartered Accountants Group of Executives (CAGE), which would further enhance our alliance with all our chartered body recognition partners. I am also pleased to report that we

國際認可/相互認可協議

國際認可委員會及專責處理相互認可協議事宜的公會執行總監陳素珍在為公會爭取認可方面，付出不少努力。年內，公會成功與澳洲會計師公會及加拿大特許會計師公會磋商和簽訂相互認可協議。該等相互認可協議連同我們與多個特許會計師公會簽訂的協議，成功為我們的合資格會員取得五大洲最頂尖會計師公會的相互會籍認可資格。此外，公會更獲邀加入CAGE組織(Chartered Accountants Group of Executives)，有助我們進一步加強與此等特許會計師公會的結盟關係。此外，本人欣然宣布，我們與ACCA、AICPA、AIA及CIMA的相互認可安排磋商亦進展良好。公會同時亦與中國註冊會計師協會就兩地會計師的進一步認可安排繼續緊密工作。

公會的目標，是確保香港會計師能獲得世界各地的尊崇，從而令本港繼續吸引國際投資者，經濟不斷發展及繼續繁榮富庶。

從宏觀角度來看，上述協議代表著公會的專業資格課程已達到世界頂尖的會計資格水平，反映了我們的專業化、領導風範、專業操守、專業判斷、優良信譽和權威性。

監管改革及比例責任制

公會本年度最重要的工作之一，是參與制訂《財務匯報局條例草案》以推行業界的監管改革。

在二零零三年，公會開始倡議成立財務匯報局——一個獨立於公會的組織，專責調查上市公司核數師及其核數工作，以及審閱由上市公司主管編製的財務報表。過去兩年，公會為落實該草案，與財經事務及庫務局、證券及期貨事務監察委員會、香港交易及結算有限公司及公司註冊處緊密合作。政府已於今年六月將《財務匯報局條例草案》正式提呈立法會，草案委員會現正進行審核。公會期望草案可於不久將來成為法例。

專業責任制度改革是現時執業核數師事務所最迫切關注的課題。當其他主要地區已率先在這方面進行改革，香港在這方面實在有落後之虞。公會經進行廣泛研究後，於年初向政府及立法會提交有關責任改革的方案，提出與北美、歐洲及澳洲等經濟發達體系看齊的建議。目前政府仍在考慮有關課題，而公會亦會繼續進行游說。

are making good progress in our negotiations with ACCA, AICPA, AIA and CIMA, and we are continuing to work with the Ministry of Finance and Chinese Institute of CPAs on further recognition arrangements for Mainland and Hong Kong accountants.

Our aim is to define Hong Kong CPAs as respected throughout the world and, with that respect, Hong Kong will continue to prosper by attracting international investors.

Taking a broader view, these agreements show that QP stands with the best accountancy qualifications in the world, denoting professionalism and excellence in leadership, ethics, professional judgment, trust and authority.

Regulatory Reforms and Proportionate Liability

One of the most important issues we have been dealing with this year is the introduction of regulatory reforms in the form of the Financial Reporting Council Bill.

In 2003 we started the idea of establishing a Financial Reporting Council — a body that would be independent from the Institute and which would carry out investigations into listed company auditors and audits on the one hand, and review listed company financial statements prepared by corporate officers on the other. Over the past two years we have worked closely with the Financial Services and the Treasury Bureau, the Securities and Futures Commission, Hong Kong Exchanges and Clearing Limited and the Companies Registry to bring this Bill into being. The Financial Reporting Council Bill was formally introduced to the Legislative Council in June by the government and is being vetted by the bills committee currently. We hope it will soon be law.

Liability reform is one of the most pressing issues for the practising audit firms. Hong Kong runs the risk of falling out of sync with reform movements in other important jurisdictions, which have moved ahead in this area. Following extensive research, earlier this year we made a submission to the government and Legislative Council to get the ball rolling on liability reform, with proposals that are in line with other economic powerhouses including North America, Europe and Australia. This issue is under consideration by the government and our lobbying efforts will continue.

內部管治及透明度

為貫徹公會致力促進企業管治、監管及透明度的宗旨，公會提出對《專業會計師條例》作出修訂，並採取措施落實該等修訂。有關措施概述如下：

1. 四名業外成員加入理事會

二零零四年十二月，政府委任四位業外人士加入公會週年大會後新組成的理事會，他們分別為周文耀先生、周松崗爵士、高靜芝女士及鄭維新先生。他們均為出色的工作夥伴，積極參與理事會及委員會的事務，分享其經驗及意見，為公會作出寶貴的貢獻。他們於百忙中抽空處理公會事務，本人對他們的貢獻致以由衷感謝。

2. 調查及紀律小組以業外成員為主

經修訂的《專業會計師條例》亦要求公會的調查和紀律處分程序具備更高的透明度和客觀性。因此，紀律委員會的紀律程序亦已開放給公眾旁聽。由於要將委員會中的業外成員數目增加至成為大多數，因此由政府委任的A組業外成員人數大幅上升。本人謹藉此機會，感謝大律師公會、律師會及金融服務界積極參與公會的調查及紀律處分程序。

3. 與公會相關人士之溝通

汲取去年經驗，理事會及秘書處高層均主動與公會理事會候選人和海外會計組織的本港分支機構管理層溝通，聽取他們的意見。透過此等接觸，我們能聆聽他們的意見，其中不乏坦誠的溝通，大大啟發我們的思維。透過收集不同意見，有助公會保障業界的整體利益。我們將繼續廣納各方意見，尤其正值公會現正制訂第五個長遠計劃草稿諮詢各界之際，此等意見更形重要。

內地事務

公會一直為會員在本港的發展及福祉肩負重任，而過去多年來，我們與財政部及中註協的內地同業於會計及核數準則與執業事務方面緊密合作。中國內地及有意來港上市的內地公司為公會會員提供了專業發展及擴展業務的良好機遇。公會在這多重的角色下，尤其在更緊密經貿關係安排下，發展了與內地當局更緊密的聯繫，並為中港兩地會計界建立了更深厚的關係。

Internal Governance and Openness

In line with our stance on improving corporate governance, oversight and openness, steps were taken to implement amendments to the Professional Accountants Ordinance. Below is a summary of actions taken:

1. Four lay members joining the Council

In December 2004, the Government appointed four lay persons to join the new Council following our AGM. They are Mr. Paul Chow, Sir C.K. Chow, Ms. Sophia Kao and Mr. Edward Cheng. I am delighted to report they are wonderful people to work with. They play an active role on Council and committees and they have made valuable contributions by sharing their experience and thoughts. They have also gone out of their way to adjust their busy schedules to make time for Institute work. I thank them for their contributions.

2. Lay member Investigation and Disciplinary Panels

These are also new requirements under the amended Professional Accountants Ordinance to make our investigations and disciplinary processes more transparent and objective. The proceedings of the disciplinary committees also are now open to the public. The expansion of committees to majority lay composition necessitated a much expanded Panel A list of lay members, who are appointed by the government. I take this opportunity to thank members of the Bar Association, the Law Society and the financial services industry for participating in our investigation and disciplinary processes.

3. Communication with stakeholder groups

Learning from the experience of last year, the leadership of both the Council and the Secretariat took more initiatives to communicate with and seek views from candidates who stood for council elections and with branch leadership of overseas accounting bodies. Their ideas, not to mention frank talk, gave us a great deal of food for thought. It is in the profession's interest to ensure that views are heard. Such efforts will continue, particularly when the Fifth Long Range Plan draft is ready for consultation.

Mainland

Our responsibilities to our fellow professionals start close to home and over the years we have been working very closely with our Mainland counterparts at the Ministry of Finance and CICPA on accounting and auditing standards and practising matters. There is no doubt that the Mainland and Mainland companies that wish to list in Hong Kong offer opportunities for our members to develop professionally and to extend their businesses. This multifaceted role has led us to develop ever closer ties with authorities on the Mainland this year through CEPA.

本年度，公會樹立了兩個里程碑：第一是由二零零六年開始於內地推出專業資格課程；第二則是在國內開辦國際財務報告準則證書課程。此證書課程是公會與英格蘭及威爾斯特許會計師公會(ICAEW)的一個合作項目。

本人謹在此向各位理事會同袍，尤其是兩位副會長陳茂波及方中的睿智識見和支持，與及三百五十多名委員會成員、公會秘書處和其他與公會相關人士的支持，致以衷心感謝。沒有他們的熱誠投入及無私付出，我們在過去一年絕對無法取得如此驕人的躍進。

本人特別向公會的行政總裁張智媛致謝。她在執掌公會秘書處期間，以其毅力和衝勁，領導公會推行了數個最重大的演變和躍進。我們謹此深切感謝她對公會及會計專業的熱誠投入和付出。

最後，本人希望向各位公會會員致以衷誠謝意，感謝你們對公會在服務香港及公眾利益方面一切所作事務之關注、興趣及積極參與。

周光暉
會長

Two milestones we have set ourselves are first, the introduction of the QP on the Mainland starting from 2006 and second, the conducting of the IFRS Certificate Programme on the Mainland. The IFRS Certificate Programme is a co-operation project with the Institute of Chartered Accountants in England and Wales (ICAEW).

In closing I would like to take this opportunity to thank my fellow Council members and in particular my two Vice Presidents, Paul Chan and Mark Fong, for their wise counsel, the 350-plus members who serve on various committees, the Secretariat and other Institute stakeholders for their support. Without their dedication and selfless contributions, we would not have been able to take the great strides that we have during the year.

In particular I would like to thank our Chief Executive & Registrar, Winnie Cheung, for being the continuity and the driving force that has steered us through some of the most dramatic changes to our professional body over the course of her time in charge of the Secretariat. We all owe her an immense debt of gratitude for her dedication to the Institute and the profession.

Last but not least, I wish to thank YOU, my fellow members, for your care, interest and active participation in all we do – and stand for – in serving Hong Kong and the public interest.

Edward K.F. Chow
President

行政總裁回顧 Chief Executive's Review



我們為香港會計師公會全體會員定下了宏大的目標：公會自去年採用新名稱、會員稱銜和標誌後，銳意成為區內會計師的專業典範。為達到此目標，我們提出了「三改方案」(3R)，即更新形象(Re-branding)、監管改革(Regulatory Reform)及重組營運模式(Re-engineering)。

在此我們已取得重大進展。

我們已成功為會計師專業建立新的品牌，並且繼續深化會計師專業品牌所代表的價值，和不斷推廣會計師在不同層面都發揮著「成功關鍵」的角色。我們繼續面對的挑戰，是如何延續這方面的動力和影響力。我們將繼續宣揚會計師的成就，以及我們會員對全球的會計師專業、商業社會及身處之社群所作出的貢獻。

公會的新監管機制已成功在外界監管與自我監管之間取得平衡，並獲得全球會計界的讚譽。這方面的成功，對會計師專業在維護香港作為國際金融中心的地位上，尤為重要。

上述的監管機制改革已進入最後階段，立法會已開始審議成立財務匯報局的條例草案。財務匯報局將接掌調查上市公司核數師的職責。我們過去一年在監管機制改革的努力已達至終段。

與此同時，公會亦開放了理事會、紀律小組和調查小組，讓更多業外人士加入。雖然公會因此而需要調整若干運作模式，但業外人士的參與，卻大大豐富了我們的思維和視野。

We have big ambitions for the membership of the Hong Kong Institute of CPAs: After we adopted our new name and designation last year, we said we would become a regional centre of excellence for the profession. To do this, we said our work would focus on the three “Rs” – re-branding, regulatory reform, and re-engineering the processes of the Institute.

We have made extraordinary progress.

Our new brand is in place and we are continuing to refine what our brand represents even as we continue to explain the ways in which CPAs are the “success ingredient.” Our challenge now is sustaining the momentum; we are continuing to express our achievements and the value our members bring to the profession world wide, the businesses we serve and the communities in which we live.

Our new regulatory regime has been praised by the accounting profession throughout the world for striking the right balance between oversight and self-regulation, which is crucial if our profession is to contribute to Hong Kong's role as an international financial centre.

Regulatory reform is in its final stages, with the bill to establish the Financial Reporting Council (FRC) now before LegCo. The FRC will take over the role of investigating listed company auditors and is the final stage of our year-long overhaul.

We have embraced the presence of lay members on Council and on our Disciplinary and Investigation Panels. While this has meant making adjustments to certain aspects of our operations, the presence of our lay members has enriched our thinking and furthered our vision.

Our re-engineering programme is in place and should bear fruit in the next few years. We have begun our Fifth Long Range Plan and our governance review. We have appointed a consultant to conduct a review of our staff training needs to continue to develop the estimable talents of the Institute's employees, and we have commenced a programme to automate all our business procedures to increase efficiency and save costs.

We are also partnering with consultants to evaluate our internal controls and to revamp our approach to practice review.

另一方面，公會正進行的內部改組，將於未來數年見到成果。公會已展開第五個長遠計劃和管治檢討工作，並委任顧問公司研究員工的培訓需求，從而發展公會僱員的工作潛能。同時，公會亦開始了營運程序全面自動化的工作，藉以提高工作效率及節省成本。

公會並拍夥了顧問公司評核公會的內部監控措施，以及在執業審核程序上進行徹底改革。

對外方面，我們訂定了重要的發展里程碑，集中資源推動下列的主要工作目標：

- 建立及提高公會專項發展服務的能力
- 透過加強公會專業資格課程的認受性和向會員提供有系統的持續專業進修計劃，維持會員在獲得專業資格前後的優秀教育及培訓質素
- 開拓公會與會員之間及對外有效的溝通渠道，提供創新產品和服務
- 與國內和海外團體緊密合作
- 爭取核數師專業責任制度改革
- 為香港的重要發展發揮領導思維的角色；以及
- 參與社區服務，發揮會計師專業的良好公民精神

今年，公會透過謹慎管理原則，適當地運用新加入會員及新登記專業資格課程學生所帶來的額外收入，達致多項重要成就。此等新的資源，亦容許公會進行大規模的基礎改革。雖然公會正進行各項大型項目，但理事會已經議決不增加二零零六年的會費。與此同時，公會進行的調查顯示我們的會費和其他服務收費都較其他較大的會計團體為低，而我們的職能和所提供的服務範疇亦比其他較大會計團體更為廣泛。

隨著公會不斷推展各項鴻圖大計，我們來年可能有檢討財政狀況的需要，但公會將努力維持收費在合理水平。

公會在未來數月將遷往樓價較便宜但擁有更寬敞面積的新址，以提供一所舒適的好地方和更佳的培訓及會議設施，讓會員使用。

要達成我們龐大的工作目標，實有賴秘書處上下同寅及全體會員的努力不懈及持續醒察。本人深信憑著各會員及秘書處同事的睿智和幹勁，與及理事會英明的領導和支持下，公會當可繼續高瞻遠矚，領導會計界向前發展。本人相信各位會員閱畢本年報所載公會的各項成就後，也會對此深感認同。

行政總裁
張智媛

Externally, we have set milestones and channelled resources towards key business objectives:

- Building our capacity to offer specialist faculties
- Upholding high quality pre- and post-qualified education programmes for the profession in the shape of enhanced recognition of our CPA qualification programme and on structured continuing professional development activities
- Opening up effective communications channels, and new products and service offerings to members and external stakeholders
- Collaborating with Mainland and overseas bodies
- Pursuing liability reform for auditors
- Offering professional thought leadership and
- Performing community services as part of our good citizenship

This year, we have accomplished a great deal through careful stewardship and the additional fees brought in by new members and enrolment in our qualification programme. These added strengths allowed us to conduct some large infrastructure changes. The Council decided not to increase subscription fees for 2006, despite the significant initiatives underway. However, a survey done by the Institute shows that our subscription fees and other service charges are the lowest among other larger accounting institutes and our functions and range of membership services are wider than most.

As we continue to pursue our ambitions, we may need to review our finances next year but we will endeavour to maintain our dues at reasonable levels.

We are relocating the Institute in the next few months to less expensive but larger premises. The new space will allow us to create a welcoming place for members and will give us far better facilities for training and meetings.

Meeting our ambitions requires the constant vigilance of the Secretariat staff and the membership. I am confident that with the extraordinary talents and energy in our membership and at the Secretariat, and the strong leadership and support of our Council, we can set our sights high and continue to lead the profession. After reviewing our accomplishments of the past year in these pages, I'm confident our members will agree.

Winnie C.W. Cheung
Chief Executive & Registrar

二零零五年報序言

Our Story – 2005

香港會計師公會現有25,000名會員，規模可能相對不大，但其影響力卻是深遠而廣泛。

公會會員緊守最高專業操守，無論走在全球業務市場的任何角落，都能貫徹和發揮其專業精神。我們有近半數的會員曾在海外生活和工作，更有逾半數會員經常離港公幹，他們都深具廣闊的國際視野。

此外，香港會計專業與中國內地這個在全球崛起的經濟強大體系連繫日益緊密，建立了香港會計師對國內營商環境的獨特見識，從而惠及其公司及客戶。我們與內地對口單位緊密合作，促進整體業界達致最高水平，從而為當地、區內、最終以至全球的經濟，帶來裨益。

公會十分重視與國際和區內會計師組織建立緊密的聯繫，為相互的發展路向互為支援。透過此等相輔相成的交流，公會的聲音得以廣傳，而我們的意見亦備受重視。

我們與全球最享負盛名的會計師團體訂定的會籍相互認可協議，不但建立影響性的教育理念，並為亞洲引進一個最優秀及專門培育具思考和分析能力之會計師資格的培訓模式。

與此同時，公會與香港政府合作推動的會計師專業監管架構，亦因一直以來運作平衡得宜而受到其他地區的重視和稱許，並影響業界對會計師監管模式的看法。雙方的合作，同時鞏固了香港作為國際金融中心的全球形象。具備一個受尊崇的會計專業，對香港的未來發展十分重要。

公會今年的表現，足證我們這個小小的公會，確實擁有強大的影響力。

The Hong Kong Institute of Certified Public Accountants might be relatively small with 25,000 members, but in its influence, it's enormous.

Our members hold the highest professional ethos and spread this professionalism wherever they go in the world of global business. Nearly half of our members have lived and worked abroad and more than half of them consistently travel for business, contributing to their broad international outlook.

Our ties with Mainland China, one of the world's emerging economic superpowers, are deepening, giving our members unparalleled knowledge of doing business there, which in turn benefits their companies and clients. We are working with our Mainland counterparts so that the profession evolves at the highest possible standards, thereby benefiting local and regional economies and ultimately, the global economy.

The Institute invests in forging strong ties with international and regional accounting federations, whose direction we shape even as they shape ours. As part of the give and take, our voice is heard and our views are respected.

Our membership agreements with the world's most prestigious accounting bodies are influencing educational philosophy, bringing to Asia the best possible training for reasoning, thinking accountants.

Our work with the Hong Kong Government on oversight of the profession is influencing thinking about the way accountants are regulated, as other jurisdictions take notice and Hong Kong gains praise for getting the balance right. This work also influences the world's perception of Hong Kong as an international financial centre, for a respected accounting profession is essential to this future.

As we have proven this year by what we add, this small Institute is big.

營運及財務

Operation and Finance



作為香港會計專業的守護者，公會對會員有一定的要求，由此我們亦以同等的專業精神和質素來處理公會本身的事務。公會在財務匯報標準、企業管治標準和財務管理等範疇，都以身作則，以及早預知和達致與公會相關人士的期望和訴求。

行政、財務及薪酬委員會負責督導公會的財務及營運政策及監察行政人員的實際執行工作。與此同時，透過將領導秘書處的行政總裁與作為公會會長及理事會主席的當選總裁的職位分拆和互補角色，更能達致相互監督及制衡作用。

年內，我們進行內部重組及為公會全面引進新的科技設施。此等業務重整使我們的運作更為精簡得宜，讓我們更有效對外推動及傳達香港會計專業的宗旨，並能為會員提供更佳服務。

We are the guardian of Hong Kong's accounting profession. As such, we demonstrate the same – if not higher – levels of professionalism and quality when looking after our own affairs as we expect from our members. We lead by example, anticipating and acting on the expectations and requirements of all our stakeholders in terms of our financial reporting standards, corporate governance standards and fiscal discipline.

The Administration, Finance and Remuneration Committee oversees the financial and operation policies and monitors their execution by executives. Checks and balances are provided by the segregated and complementary roles performed by the Chief Executive Officer (head of the Secretariat) and the Chief Elected Officer – the President (Chairman of the Council).

We re-organised our internal teams during the year and introduced new technologies throughout the Institute. Streamlining our operations has left us fitter and better placed to advocate and communicate the Hong Kong accounting profession's goals and to serve our members.

傳訊 Communications



公會在各方面的表現都有長足發展，但只有我們自己知道並不足夠 — 我們還需要將此廣傳予其他人士。

任何重要的訊息當然值得大眾留意。本年，我們以高姿態的形象，利用強大、有效的傳訊方式將公會的訊息廣泛傳揚。

我們希望每位會員能接收到的訊息是：作為會計師(CPA)，我們每位會員均具備高度專業能力和誠信操守，故此我們宣傳的重點，是會計師(CPA)稱銜背後所代表的價值。與此同時，透過向外介紹公會會員在採納新準則及倡議積極改革、服務會計專業及社會大眾的有關資訊，我們進一步展示會員在持守此等價值上所付出的努力。

我們對商界所傳達的訊息是：公會會員是各大小企業的成功關鍵，貢獻良多。我們的會員以其機構業務的最佳利益為大前提，發揮守護者的作用，維持投資者對其企業的尊重。

我們對香港每個家庭傳達的訊息是：公會會員投入本身的時間和專業知識，以不同方式為其生活所繫的社會作出寶貴貢獻，進一步見證了他們的專業地位。

在傳遞訊息的同時，我們亦對影響會員專業和事業發展的課題進行深入認真的調查研究。通過這些正式的研究，我們能為業界詳細勾勒出整體情況，致使我們能善用最佳資源，為現在和未來的會員提供超越他們一般期望的完善服務。此外，此等調查亦確保公會與會員的相互交流持續無間。

We're doing a great job. But it's not enough for us to know that – we want everyone else to understand this too.

A great message deserves full attention. This year, we have been shouting from the rooftops, using strong and effective communications to get our messages across.

Our message to members is that we want everyone to know about the professionalism and integrity our members exhibit as CPAs, and to do this we continually communicate the values behind the CPA designation. At the same time, we show how our members uphold these values by adopting new standards, advocating positive change and serving the profession and the community.

Our message to the business world is that as a success ingredient, our members contribute to the achievement of any enterprise – be it large or small. Our members are the guardians of businesses' best interests and help enterprises maintain respect from investors.

Our message to families is that our members deserve their professional status because of their contribution to the society in which they live by sharing their time and expertise in valuable ways.

At the same time, we are embarking on deep and serious research into the issues affecting the professional and working lives of members. Through these formal studies, we are building a detailed picture of our profession that enables us to make the most of our resources, serving our present and future membership above and beyond their expectations. In addition, this research makes sure that the information flows both ways between the Institute and its members.

行業監管 Regulatory



二零零五年一月一日，我們成為全球首批與國際財務報告準則完全接軌的地區，使香港成為全球舞台上備受重視的一份子，我們對此深感自豪。

在會計、核數與核證及專業操守準則方面，我們繼續保持與國際同步發展，保持接軌。

此等與國際融合的進程大大加強香港會計師的品牌價值，令香港會計師可無阻隔地在不同國家盡展所長的同時，亦鞏固了香港作為國際金融中心的地位和聲譽。

與此同時，我們繼續積極參與國際準則的制訂工作。公會在制訂國際會計、核數與專業操守準則的多個主要團體中均有代表。我們透過踴躍參與其中事務，從而推動改革，帶領本港及區內經濟發展取得更大裨益。

在專業水平審核方面，我們繼續進行執業審核程序，以確保會員及會員事務所遵守及達致專業及技術水平。

專業水平監察的焦點，亦由指導性轉變為規管化。公會主動處理從審閱財務報表過程中發現的問題，如有合理理由懷疑會計師違反專業準則，會將有關個案匯報至理事會考慮是否作出調查。

在監管方面，我們設立的投訴處理程序，旨在保障公眾利益、執行專業準則和維持會計專業的誠信。公會的調查和紀律處分程序已引入不少業外人士參與，令我們成為一個更具透明度的機構。

We took pride in our place on the global stage on 1 January 2005, when we helped Hong Kong join the first group of jurisdictions to reach full convergence with International Financial Reporting Standards.

We continue to maintain a parallel agenda and convergence with international accounting, auditing and assurance practices and ethics standards.

These unifying processes add enormous value to the Hong Kong CPA brand. They enable our professionals to move seamlessly between countries while boosting Hong Kong's status and reputation as an international financial centre.

In the meantime, we continue to play an active role in international standard setting. Our representatives sit on some of the major global standard setting bodies for accounting, audit and assurance and ethics standards. Through our energetic contribution to these organisations, we are driving changes, leading the development and acting for the benefit of local and regional economies.

On the quality assurance front, we continue the practice review programme to ensure that our members and member practices comply with high professional and technical standards.

The focus of professional standards monitoring has shifted from guidance to regulatory, dealing proactively with issues arising from the review of published financial statements. Where there is a reasonable suspicion and belief that a CPA is in breach of professional standards, the case will be reported to the Council to consider initiating an investigation.

On the regulatory front, our complaint process is designed to protect the public interest, enforce professional standards and preserve the integrity of the accounting profession. There is also a significant element of lay member participation in our investigation and disciplinary processes, making us a highly transparent organisation.

領導思維及專項發展 Thought Leadership and Specialist Practices



公會獲邀加入Chartered Accountants Group of Executives (CAGE)，足以證明我們過去十年來的長足進展，以及我們對每項工作和服務事事追求最高專業標準所付出的努力，備受認同。

公會晉身這個全球主要資本市場的精英會計組織，正好向所有的利益相關人士傳達一個清晰信息：香港會計師公會已被認許為全球業界領袖之一。

這方面的發展，在公會領導業界思維和專項發展的工作上，至為明顯。隨著會員肩負的角色不斷改變，公會也與他們同步改變，協助會員開拓創新和富挑戰性的業務範疇，並以會計業界的利益為依歸，提供發展的項目和指引。

對於影響會員的課題，公會採取積極鮮明的立場，對其作出闡釋，致力推動有關課題的討論和進展。透過積極的參與，公會為在本港和海外工作的會員，營造了合適的會計業界和營商環境。

The invitation for us to join the Chartered Accountants Group of Executives (CAGE) recognises the enormous steps we have taken over the past decade and how we continue to apply the highest possible standards of professionalism to every aspect of our work and services.

Being part of this elite global group of accounting institutes in major capital markets sends a clear message to all our stakeholders: The Hong Kong Institute of CPAs is now an acknowledged global leader.

This is apparent in the areas of thought leadership and special practices. Our members' roles are changing and we are changing with them, helping them as they move into new and exciting areas while guiding the agenda where the interests of accounting professionals are concerned.

We take a proactive stance on issues affecting our members and we define these issues, steering the agenda as we move forward. Through our active involvement, we are shaping the accounting and business environment in which our members operate, both at home and abroad.

專業資格及教育 Qualification and Education



公會設立本身的專業考試 — CPA專業資格課程(QP) — 至今已六年。該課程不僅作為公會招收會員時考驗準會員勝任能力的檢測標準，亦同時建立了較有系統的培訓制度。公會的CPA QP與認可僱主/監督實務經驗架構，兩者建立穩固基礎並且運作良好。

CPA QP的背後理念、向準會員所傳授的優良質素，和成為公會會員需具備的獨立思考能力，均深受其他專業團體認同。凡此種種，都使我們獲得更廣泛的國際認可，亦使CPA QP的報讀人數屢創新高。因此，我們亦以對本會學生的水平要求，來量度未來合作夥伴所頒授的專業資格。

今年是公會會員入會政策的歷史性轉捩點：除了與公會簽訂了相互會籍認可協議的七大特許會計師公會外，公會與所有其他海外會計團體的相互認可安排均於二零零五年六月終止。年內，公會全然根據本身CPA QP的教育理念，與有關團體磋商新的相互認可協議。**因此，我們的課程除了評核本身的學生，也成為了評核外界資格的標準。**

截至二零零五年六月三十日，我們已與澳洲會計師公會 (CPA Australia) 簽署新修訂的協議，和繼續維持與七個特許會計師公會於二零零二年簽署的相互會籍認可協議。同時，我們亦於本年七月與加拿大特許會計師公會達成了另一協議，和與中國註冊會計師協會達成一個勾劃出兩會會員和畢業生在第二階段更緊密經貿關係安排下，根據相互豁免考試科目協議而報考對方考試具體執行事宜之協議。

It has been six years since we established our own professional examination – the CPA qualification programme (QP) – which not only examines prospective members' competencies for membership admission but also provides structured training. Our CPA QP and the authorised employer/supervisor practical experience approach stood on their own, and stood strong.

Our fellow professional bodies recognised the philosophy behind our qualification, and the qualities that we inculcate in prospective members, including their ability to demonstrate independent thinking. This has resulted in wider international recognition and unprecedented growth in CPA QP enrolments. In turn, we considered the qualifications offered by our potential partners, and measured them against the same exacting standards to which we hold our own students.

This year marked a significant turning point in the history of the Institute's membership admission policy: all of the Institute's existing recognition arrangements with overseas accounting bodies, other than seven chartered accountancy bodies with which we had signed reciprocal membership agreements, came to an end in June 2005. Our negotiations for new agreements during the year were based solely on the educational philosophy of our CPA QP. **We have our own programme by which we are measured – and by which we now measure others.**

The result of this was that by 30 June 2005, we had concluded and revised an agreement with CPA Australia while continuing our reciprocal membership agreements signed in 2002 with seven chartered bodies. We concluded a further agreement with the Canadian Institute of Chartered Accountants in July. We also concluded an agreement with the Chinese Institute of CPAs outlining detailed procedures for members and graduates of both bodies to sit for each other's examinations under the mutual examination paper exemptions of CEPA II.

中國內地事務 Mainland Affairs



公會在參與擬訂全球會計專業發展方向上所肩負的工作，在我們與中國內地同業的合作上發揮了積極影響。香港在協助中國的經濟發展進程中，具有獨特的位置，而公會作為香港會計專業的權威機構，也擔當著主要的角色。

多年來，公會一直對國家會計專業及其會計準則的發展提供協助。公會及其在內地進行業務的會員在這方面所作出的努力發揮了顯著的作用，並能把國際最高標準和最佳實務引進至內地，從而促進了內地會計專業的發展。

與此同時，內地市場亦為公會會員提供了專業發展和業務增長的機會。年內，公會開展多項令人鼓舞的新策略，直接協助會員利用香港與內地之間的文化相連、業務網絡和地理相近等優勢，爭取和發展最大商機。

Our role in shaping and defining the global accounting profession has special resonance in our dealings with fellow professionals in the Mainland. Hong Kong is in a unique position to assist in China's economic evolution and as the authoritative voice of the Hong Kong accounting profession, we play a vital role.

Over the years, we have been working with our Mainland counterparts as a supporting influence over the nation's accounting profession and the standards under which it operates. Our work – and our members who do business there – play a significant role in introducing China to international standards and practices which are vital in accelerating development of the Mainland's accountancy profession.

At the same time, the Mainland offers opportunities for our members to develop professionally and to extend their businesses. This year we embarked on several exciting new strategies that directly help our members make the most of opportunities enhanced by our cultural ties, existing business links and geographic proximity.

國際事務 International Affairs



雖然公會的規模相對較小，但我們卻有雄心壯志和廣闊視野。正因如此，我們不斷吸引了很多國際知名人士到訪——今年我們接待的貴賓包括國際會計準則委員會 (IASB) 主席、國際會計師聯會 (IFAC) 會長，與及 IFAC 的商界專業會計師委員會主席等。我們不但積極參與擬定全球會計專業的發展方向，發揮領導作用，同時亦專注會員的需要和與他們息息相關的課題。公會在此方面的努力，獲得國際會計界領袖的認同。

今年，公會的國際地位有多番重大躍進——我們與國際會計、審計及專業操守準則的接軌，與及我們與全球頂尖國家級的會計團體簽訂相互認可協議及會籍互認協議等，促成了公會於本年八月中，獲邀加入 Chartered Accountants Group of Executives 這個地位崇高的國際聯盟組織。此精英組織成員包括澳洲、加拿大、英國及威爾斯、紐西蘭、蘇格蘭和南非的特許會計師公會與及美國會計師公會。這促進了公會在全球層面能夠有更強大的國際聯盟，並讓公會在世界主要金融市場上達致領導者的地位。公會的专业資格課程，無論在過去或將來，均為公會在贏得全球認可方面上作出重要貢獻。

過去公會在國際同業中雖然經已廣為人知，但今天公會已成功地晉身至全球業界中最卓越團體之列，被公認為國際會計專業頂尖會計組織之一，在最高層面推動和影響政策發展的方向。公會所訂立的突破性協議，使我們與那些來自全球經濟發達體系、遠比公會歷史悠久的會計團體，得以並駕齊驅。公會秉承著提升會員形象和地位的承諾，將繼續成為積極發展全球、地區性和本港會計專業的動力。

While our Institute may be relatively small in size, we're big in ambition and in scope. This is why we continue to attract major international visitors – who this year included the chairman of the International Accounting Standards Board, the president of the International Federation of Accountants, and the chairman of IFAC's Professional Accountants in Business Committee – accounting leaders who are proud of our leading role in shaping and defining global accounting issues while focusing on the needs and issues that matter to our members.

This year, our international standing took several giant leaps – our convergence with international accounting, auditing and ethics standards have added to our global stature, and our mutual recognition and reciprocal membership agreements with the world's leading national accounting bodies led us to our entry into the prestigious Chartered Accountants Group of Executives (CAGE) alliance in mid-August. This select group comprises the world's leading chartered bodies in Australia, Canada, England and Wales, Ireland, New Zealand, Scotland and South Africa, as well as the American Institute of Certified Public Accountants. This has enabled us to foster stronger alliances on a global level and take our place as leaders in the major financial centres of the world. Our CPA QP played, and continues to play, a large part in winning us this recognition.

We were on the map before. But now we're officially on the list of top destinations. We are – and are recognised as – one of the top players in the international accounting field, driving and influencing policy at the highest level. Our ground-breaking agreements have placed us where we belong, on an equal footing with longer-established accounting bodies from larger and more mature economies. And our commitment to sustaining the image and standing of our members will help us steer the profession both globally, regionally and locally.

會員服務及持續專業進修 Member Services and Continuing Professional Development



我們呼籲會員與我們一同維持公會及會員應有的地位——在備受信賴的全球頂尖專業會計師行列中佔一席位。為此，會員必須掌握會計業內和商界的最新動態，而我們的角色，就是為會員提供他們所需的培訓，促進他們的歸屬感和凝聚力，建立專業的團隊力量，從而為各會員、公會和會計師稱銜所代表的地位，作出貢獻。

我們的會員是一個富有動力而每年不斷轉變的群體，公會的宗旨之一，就是要與時並進和因應轉變，更新及改進我們的服務。

We are asking our members to join with us to keep the Institute and its membership where it belongs – in the global top rank of trusted accounting professionals. They do this by keeping themselves abreast of the latest changes in technical and business matters. We help by providing the directed training they need and fostering their sense of identity and fellowship, building the collective expertise that contributes to individual members' standing and to the status of the Institute and the CPA designation.

Our membership is a dynamic body that will continue to change year by year. Part of our mission is to keep abreast of these changes, anticipating them where possible, and to update and refine our services as we go along.

公會架構

Our Structure

香港會計師公會是香港唯一的法定專業會計師註冊組織，會員人數超過二萬五千，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。

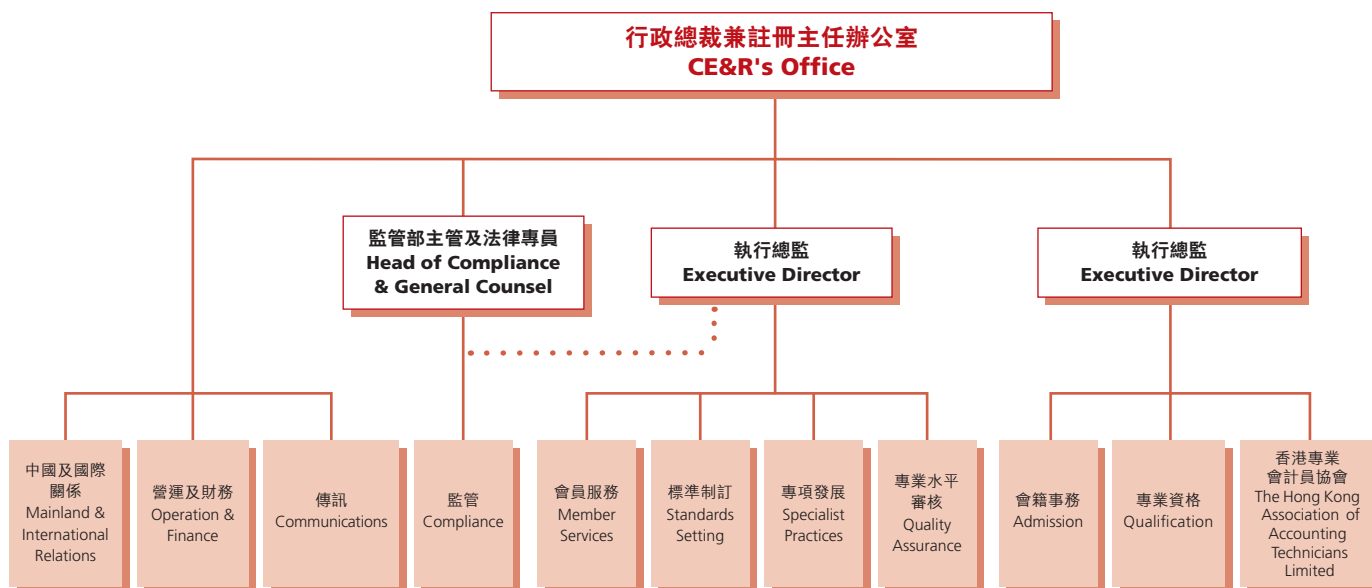
The Hong Kong Institute of Certified Public Accountants is Hong Kong's only statutory licensing body of accountants with over 25,000 members and close to 10,000 registered students. Members of the Institute are entitled to the description "Certified Public Accountant" and to the designatory letters "CPA."

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 CPA 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.

公會架構

Our Structure



會員統計

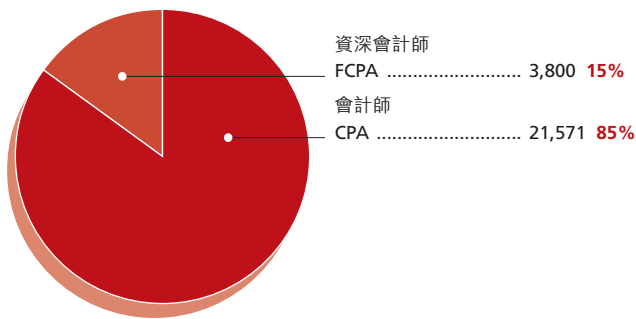
Membership Statistics

截至二零零五年十月十八日，公會共有 25,371 名會員。下圖顯示公會會員的資料：
 As at 18 October 2005 the Institute had 25,371 members. The following charts profile our membership:

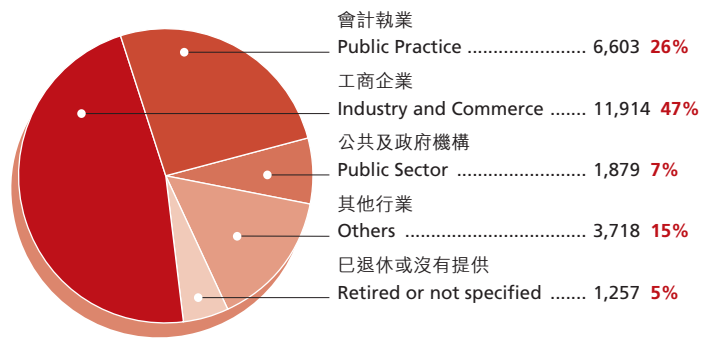
截至二零零五年十月止現年度

Current year at October 2005

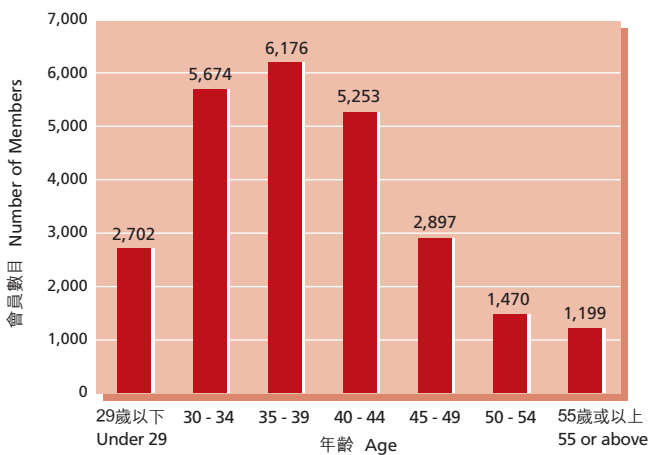
會員數目及稱銜
Membership Number and Designation
 2005: 25,371 (2004: 22,560)



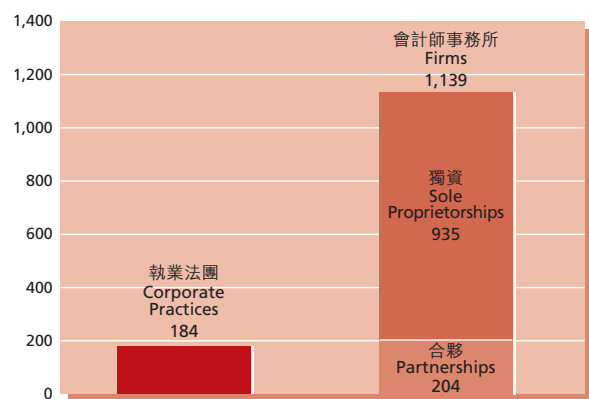
職業
Occupation



年齡分佈
Age Distribution



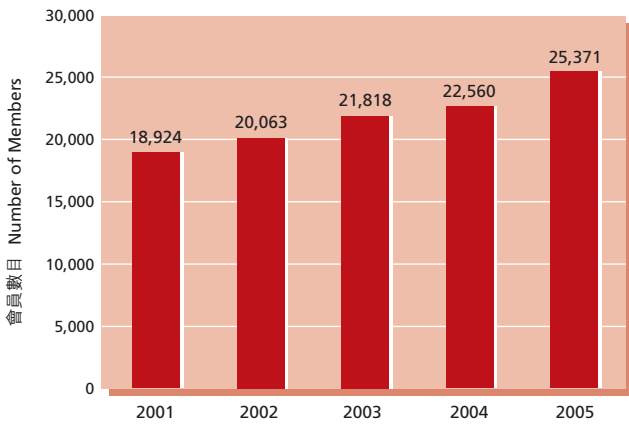
執業會計師事務所數目及類別
Number and Types of Member Practices
 2005: 1,323 (2004: 1,280)



過去5年 Past 5 years

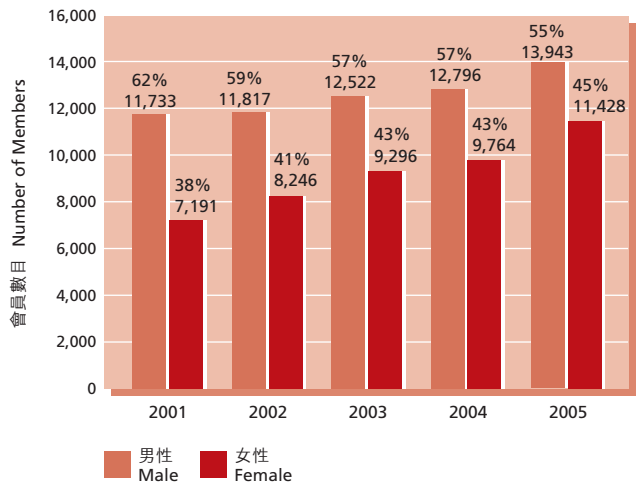
會員人數增長

Membership Growth



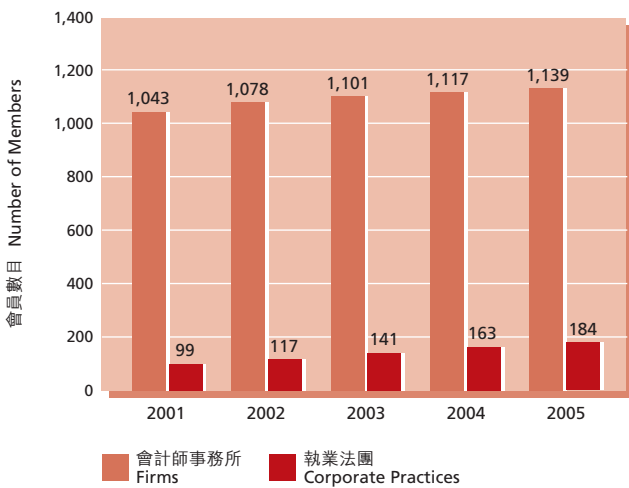
會員性別

Membership Gender Distribution



執業會計師事務所數目增長

Member Practices Growth



核數師報告

Auditors' Statement

有關簡明財務報告的核數師報告 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27至32頁所載香港會計師公會(「公會」)及其附屬機構香港專業會計員協會有限公司(「集團」)截至二零零五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二零零五年六月三十日止年度的集團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本核數師的審核工作，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二零零五年六月三十日止年度集團帳目的核數師報告是否載有保留意見或曾經改動。

意見基礎

本核數師已按照公會頒布的實務說明第710號「The auditors' statement on the summary financial report」進行審核工作。審核工作範圍包括核實簡明財務報告與截至二零零五年六月三十日止年度集團帳目和有關核數師報告是否一致，以及本核數師認為所需的其他工作。本核數師相信有關審核工作為其意見提供了合理的依據。

意見

本核數師認為，第27至32頁所載的簡明財務報告與其資料來源，即集團截至二零零五年六月三十日止年度的帳目和有關核數師報告一致。

本核數師已審核集團截至二零零五年六月三十日止年度的帳目，並於二零零五年十月十八日發出無保留意見且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
二零零五年十月十八日

Auditors' Statement on the Summary Financial Report to the members of Hong Kong Institute of Certified Public 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 ("Institute") and its subsidiary, Hong Kong Association of Accounting Technicians Limited (the "Group") for the year ended 30 June 2005 on pages 27 to 32.

Respective Responsibilities of the Council and Auditors

The Professional Accountants Ordinance requires the Council of the Institute to prepare the summary financial report in accordance with section 16(4A) of the Ordinance. The summary financial report is derived from the Group annual accounts and the auditors' report thereon for the year ended 30 June 2005, 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 Group annual accounts for the year ended 30 June 2005 is qualified or otherwise modified.

Basis of Opinion

We conducted our engagement 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 Group annual accounts and the auditors' report thereon for the year ended 30 June 2005 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 27 to 32 is consistent with the Group annual accounts and the auditors' report thereon for the year ended 30 June 2005 from which it is derived.

We have audited the Group annual accounts for the year ended 30 June 2005 and have issued an auditors' report thereon dated 18 October 2005 which is unqualified or otherwise unmodified.

Wong Brothers & Co.

Certified Public Accountants
Hong Kong, 18 October 2005

集團簡明收益帳

Summary Group Income Statement

截至二零零五年六月三十日止年度
For the year ended 30 June 2005

	2005 千港元 HK\$'000	2004 千港元 HK\$'000
集團的大部分收入來自作為香港會計師監管組織的主要業務 Most of our revenue was earned from our main business as a regulatory body of accountants in Hong Kong		
會計師、註冊學生、執業會計師事務所及執業法團註冊的會費和收費 Subscriptions and fees derived from registration of certified public accountants; registered students; firms and corporate practices	82,023	76,311
集團亦有部分收入來自為會員及其他參與人士舉辦的研討會、課程、考試及其他活動 We also derived revenue from running seminars, courses, examinations and other activities for members and other interested parties		
研討會、課程及其他活動收益 Income from seminars, courses and other activities	16,056	13,541
考試收益 Income from examinations	21,301	13,668
書刊廣告收益 Income from advertisements placed in the journal	983	856
其他收益 Other income	2,085	1,778
綜上所述，集團的收入總額為 This gave us a total revenue of	122,448	106,154
集團亦因發展對會計行業及整體社會有益的項目而獲得政府資助 We received government grants on projects that would bring benefits to the accounting profession and general public at large	487	746
集團的支出包括 Our expenses comprised:		
僱員福利 Employee benefits	53,101	52,171
研討會、課程及其他活動 Seminars, courses and other activities	16,777	12,086
考試 Examinations	11,968	8,170
出版書刊 Publication of journal	5,869	6,287
郵遞、印刷和文具 Postage, printing and stationery	4,832	4,430
折舊 Depreciation	3,018	3,395
土地租賃開支 Land lease expense	559	559
傳訊和公共關係 Communications and public relations	7,937	3,838
樓宇相關開支 Building related expenses	2,678	2,465
法律和專業費用 Legal and professional fees	4,180	2,246
其他營運開支 Other operating expenses	9,352	8,322
綜上所述，集團的營運成本總額為 In total, our overall operating costs were	(120,271)	(103,969)
因此，集團的稅前盈餘為 This produced a Group Surplus Before Tax of	2,664	2,931
稅項 Tax	(764)	(844)
因此，集團撥入普通基金的稅後盈餘為 This produced a Group Surplus After Tax which was transferred to General Fund	1,900	2,087

集團簡明資產負債表

Summary Group Balance Sheet

於二零零五年六月三十日
As at 30 June 2005

	附註 Note	2005 千港元 HK\$'000	2004 千港元 HK\$'000
集團的有形資產包括 The Group's tangible assets comprised:			
租賃樓宇 Leasehold buildings		17,399	18,715
租賃物業裝修 Leasehold improvements		840	2,148
傢俬、裝置及設備 Furniture, fixtures and equipment		2,441	2,627
因此，集團的有形資產總值為 Together, these represented our tangible assets of		20,680	23,490
集團的預付土地租賃開支為 We had prepaid land lease expense of		71,482	72,041
集團的遞延稅務資產為 We had deferred tax assets of		1,667	1,437
集團的流動資產主要包括持有現金及應收帳款			
Our current assets mainly comprised cash in hand and accounts receivable		106,153	79,462
集團的流動負債主要包括預收會費和收費及應付帳款			
Our current liabilities mainly comprised subscription and fees received in advance and accounts payable		(77,373)	(64,257)
因此，集團的資產減負債為 Thus, our assets less liabilities represented		122,609	112,173
基金包括 Funds comprised:			
普通基金 General fund	2	59,839	57,939
資本基金 Capital fund	2	62,770	54,234
基金總額 Total Funds		122,609	112,173

於二零零五年十月十八日由理事會審批 Approved by the Council on 18 October 2005

周光暉 Edward K.F. CHOW
會長
President

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

集團簡明現金流量表

Summary Group Cash Flow Statement

截至二零零五年六月三十日止年度
For the year ended 30 June 2005

	2005 千港元 HK\$'000	2004 千港元 HK\$'000
集團營運活動之現金流入淨額 Net cash inflow generated from our operating activities	3,098	9,013
集團就銀行短期存款所收利息 We received interest on short-term deposits placed with banks	707	180
稅項 Tax	(3,458)	(743)
購置電腦和辦公室設備 Purchase of computer and office equipment	(1,266)	(3,494)
集團向會員和學生收取的資本徵費，用於購買、裝修及/或擴充集團的辦公室物業 We received capital levy from our members and registered students for financing the acquisition, improvement and/or expansion of the Group's office premises	<u>8,536</u>	<u>8,038</u>
年度現金淨額有所增加 There was a net increase in cash in the year	<u>7,617</u>	<u>12,994</u>

集團簡明附註

Summary Group Notes

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」)截至二零零五年六月三十日止年度的經審核財務報表。本報告並不像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。

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 2005. 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.

2. 年內普通基金和資本基金的變動如下：

The movements of General and Capital Funds during the year were:

	普通基金 General Fund 千港元HK\$'000	資本基金 Capital Fund 千港元HK\$'000	總計 Total 千港元HK\$'000
2005			
於二零零四年七月一日，如前呈報 At 1 July 2004 as previously reported	57,364	54,234	111,598
會計政策變動的影響 Effect of change in accounting policy	575	--	575
於二零零四年七月一日，重列 At 1 July 2004 as restated	57,939	54,234	112,173
會員資本徵費 Capital levy from members	--	7,429	7,429
學生資本徵費 Capital levy from students	--	1,107	1,107
年度稅後盈餘 Surplus after tax for the year	1,900	--	1,900
於二零零五年六月三十日 At 30 June 2005	<u>59,839</u>	<u>62,770</u>	<u>122,609</u>

2004	普通基金 General Fund 千港元HK\$'000	資本基金 Capital Fund 千港元HK\$'000	總計 Total 千港元HK\$'000
於二零零三年七月一日，如前呈報 At 1 July 2003 as previously reported	55,511	46,196	101,707
會計政策變動的影響 Effect of change in accounting policy	<u>341</u>	<u>--</u>	<u>341</u>
於二零零三年七月一日，重列 At 1 July 2003 as restated	55,852	46,196	102,048
會員資本徵費 Capital levy from members	--	6,867	6,867
學生資本徵費 Capital levy from students	--	1,171	1,171
年度稅後盈餘 Surplus after tax for the year	<u>2,087</u>	<u>--</u>	<u>2,087</u>
於二零零四年六月三十日 At 30 June 2004	<u>57,939</u>	<u>54,234</u>	<u>112,173</u>

3. 集團於結算日的資本承擔如下：

The Group had the following capital commitments at the balance sheet date:

	2005 千港元 HK\$'000	2004 千港元 HK\$'000
已授權但未訂約 Authorised but not contracted for:		
新購入胡忠大廈物業裝修成本 Costs for renovating the newly purchased properties in Wu Chung House	15,000	--
為公會的執業審核計劃開發電子遞交及資料庫系統的支出 Expenditure for the development of an electronic submission and database system for the Institute's practice review programme	--	800
已訂約但未撥備 Contracted but not provided for:		
購買胡忠大廈兩層物業 Purchase of two floors of property in Wu Chung House	186,645	--
為公會開發會員管理暨客戶關係管理系統的支出 Expenditure for development of a membership management system and customer relationship management system for the Institute's database	--	840
開發電子投票系統的支出 Expenditure for the development of e-Voting system	67	118
總計 Total	<u>201,712</u>	<u>1,758</u>

4. 結算日後發生下列事項：

於二零零五年四月二十九日，公會簽訂協議購入香港皇后大道東213號胡忠大廈32樓全層及37樓全層，代價分別為103,000,000港元及104,382,000港元。有關交易於二零零五年七月八日完成。

由於32樓全層涉及租約，而此等租約有可能延至二零一零年十二月方屆滿。因此，公會於二零零五年九月三日簽訂協議，以32樓(24,558平方呎)另加11,674,000港元，交換同一樓宇之27樓(24,869平方呎，交吉交易)。有關交易將於二零零六年二月二十八日完成。

購買胡忠大廈兩層物業後，理事會正檢討是否有需要出售部分或全部位於香港金鐘道89號力寶中心二座4樓全層及803室的現有辦公室物業。

4. The following events occurred after the balance sheet date:

On 29 April 2005, the Institute entered into agreements to purchase the 32nd floor and 37th floor of Wu Chung House located at 213 Queen's Road East, Hong Kong, at considerations of HK\$103,000,000 and HK\$104,382,000 respectively. The purchase was completed on 8 July 2005.

As the entire 32nd floor is subject to existing tenancies which will potentially run until December 2010, the Institute entered into an agreement on 3 September 2005 to exchange the 32nd floor (24,558 square feet) with the 27th floor (24,869 square feet and with vacant possession) in the same building with a payment of HK\$11,674,000. The exchange will be completed on 28 February 2006.

Following the purchase of the two floors of property in Wu Chung House, the Council is reviewing the need to sell a part or the whole of its existing office premises located at the 4th floor and Unit 803 of Lippo Centre, Tower II, 89 Queensway, Hong Kong.

理事會 Council



前排左起：馮英偉、容詠嫦、鄭維新、唐家成、方中 (副會長)、周光暉 (會長)、陳茂波 (副會長)、陳記煊、周文耀、左龍佩蘭、區嘯翔
 後排左起：周福安、蔡永忠、鍾悟思、李志明、趙麗娟、岳思理、路沛翹、孫德基、高靜芝、李李嘉麗、Paul F. Winkelmann、周松崗、張智媛 (行政總裁兼註冊主任)
 Front row from left: Wilson Fung, Amy W.S. Yung, Edward Wai Sun Cheng, Carlson Tong, Mark C. Fong (Vice-President), Edward K.F. Chow (President), Paul M.P. Chan (Vice-President), Michael K.H. Chan, Paul M.Y. Chow, Dr. Cho Lung Pui Lan, Stella, Albert S.C. Au
 Back row from left: Chew Fook Aun, Tsai Wing Chung, Philip, Gordon W.E. Jones, Leo C.M. Lee, Susanna Chiu, Doug Oxley, Roger Best, David Tak-kei Sun, Sophia Kao, Lucia Li, Paul F. Winkelmann, Sir C.K. Chow, Winnie C.W. Cheung (Chief Executive & Registrar)

二零零五年度理事會成員名單

當選理事

周光暉 (會長) 資深會計師
 陳茂波 (副會長) 資深會計師
 方中 (副會長) 資深會計師
 區嘯翔 資深會計師
 陳記煊 資深會計師
 左龍佩蘭 資深會計師
 馮英偉 資深會計師
 李志明 資深會計師
 岳思理 資深會計師
 孫德基 資深會計師
 唐家成 資深會計師
 蔡永忠 資深會計師
 Paul F. Winkelmann 資深會計師
 容詠嫦 資深會計師

上屆會長

路沛翹 資深會計師

委任理事

鄭維新
 周松崗
 周文耀
 高靜芝

增選理事

周福安 資深會計師
 趙麗娟 資深會計師

當然理事

香港特別行政區政府
 財政司司長代表
 鍾悟思

香港特別行政區政府
 庫務署署長

李李嘉麗 資深會計師

理事會秘書

行政總裁兼註冊主任
 張智媛 資深會計師

Composition of the Council 2005

Elected Members

Edward K.F. Chow (President) FCPA
 Paul M.P. Chan (Vice-President) FCPA
 Mark C. Fong (Vice-President) FCPA
 Albert S.C. Au FCPA
 Michael K.H. Chan FCPA
 Dr. Cho Lung Pui Lan, Stella FCPA
 Wilson Fung FCPA
 Leo C.M. Lee FCPA
 Doug Oxley FCPA
 David Tak-kei Sun FCPA
 Carlson Tong FCPA
 Tsai Wing Chung, Philip FCPA
 Paul F. Winkelmann FCPA
 Amy W.S. Yung FCPA

Immediate Past President

Roger Best FCPA

Appointed Members

Edward Wai Sun Cheng
 Sir C.K. Chow
 Paul M.Y. Chow
 Sophia Kao

Co-opted Members

Chew Fook Aun FCPA
 Susanna Chiu FCPA

Ex-officio Members

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

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

Secretary to the Council
 Chief Executive & Registrar
 Winnie C.W. Cheung FCPA

委員會、工作小組及專責小組

Committees, Working Groups and Task Forces

	主席/召集人 Chairman/Convenor
理事會 Council	
第五個長遠計劃導向小組 Fifth Long Range Plan Task Force	周光暉 Edward K.F. CHOW
管治檢討專責小組 Governance Review Task Force	周文耀 Paul M.Y. CHOW
營運及財務 Operation & Finance	
行政、財務及薪酬委員會 Administration, Finance & Remuneration Committee	馮英偉 Wilson FUNG
審核委員會 Audit Committee	艾志思 Nicholas P. ETCHES
監管 Compliance	
投訴監察委員會 Complaints Oversight Committee	黃匡源 Peter H.Y. WONG
紀律小組(A) Disciplinary Panel (Panel A)	陳健強 Anthony CHAN
紀律小組(B) Disciplinary Panel (Panel B)	
財務匯報局法例修訂工作小組 Financial Reporting Council Legislation Working Group	路沛翹 Roger BEST
調查小組 (A) Investigation Panel (Panel A)	石永泰 Paul SHIEH
調查小組 (B) Investigation Panel (Panel B)	
監管架構檢討專責小組 Regulatory Framework Review Task Force	黃德偉 WONG Tak Wai, Alvin
中國及國際關係 Mainland & International Relations	
內地事務委員會 Mainland Affairs Committee	鄭樹成 Patrick CHENG
專項發展 Specialist Practices	
企業財務委員會 Corporate Finance Committee	唐家成 Carlson TONG
企業管治委員會 Corporate Governance Committee	周福安 CHEW Fook Aun
法律事務專家小組 Expert Panel on Legal Matters	區嘯翔 Albert S.C. AU
破產管理會計師委員會 Insolvency Practitioners Committee	鄧忠華 TANG Chung Wah, Alan
稅務委員會 Taxation Committee	陳茂波 Paul M.P. CHAN
標準制訂 Standards Setting	
會計師報告專責小組 Accountants' Report Task Force	廖達賢 Kennedy Tat-yin LIU
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專業操守委員會 Ethics Committee	方中 Mark C. FONG
銀行事務專家小組 Expert Panel on Banking	曾章偉 Simon TSANG
保險事務專家小組 Expert Panel on Insurance	許利嘉 Philip HILLIARD
證券事務專家小組 Expert Panel on Securities	石鈞年 Colin SHAFTESLEY

	主席/召集人 Chairman/Convenor	
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小型企業會計原則工作小組 GAAP for Small Businesses Working Group		陳茂波 Paul M.P. CHAN
香港會計師公會 / 證監會 / 港交所三方會議聯絡小組 Hong Kong Institute of CPAs/SFC/HKEx Tripartite Meeting Liaison Group		周光暉 Edward K.F. CHOW
政府 / 公會檢討(公司條例)聯合工作小組 Joint Government/HKICPA Companies Ordinance Review Working Group		路沛翹 Roger BEST
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會計專業資格評審委員會 Accountancy Accreditation Board		岳思理 Doug OXLEY
考試評議會 Examinations Board		岳思理 Doug OXLEY
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中小型執業所委員會 Small and Medium Practitioners Committee		陳茂波 Paul M.P. CHAN
專業水平審核 Quality Assurance		
執業審核委員會 Practice Review Committee		Kenneth MORRISON
執業審核發展導向小組 Practice Review Consultancy Steering Group		Kenneth MORRISON
執業審核監察委員會 Practice Review Oversight Board		夏庭 Dudley HARDING
專業水平監察委員會 Professional Standards Monitoring Committee		唐家成 Carlson TONG



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