

# Appendix A

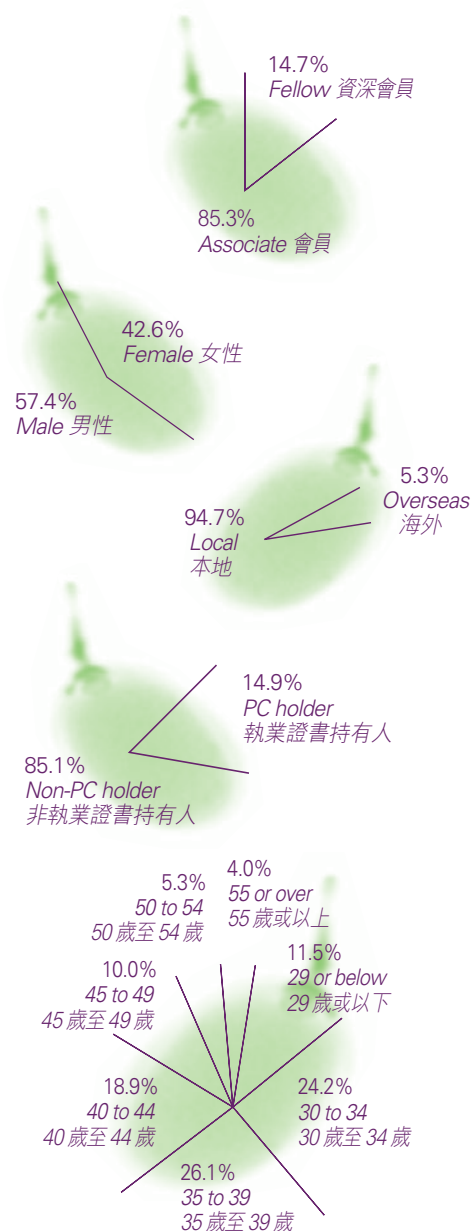
## 附錄 A

MEMBERSHIP STATISTICS as at 7 October 2003

會員資料統計截至二零零三年十月七日

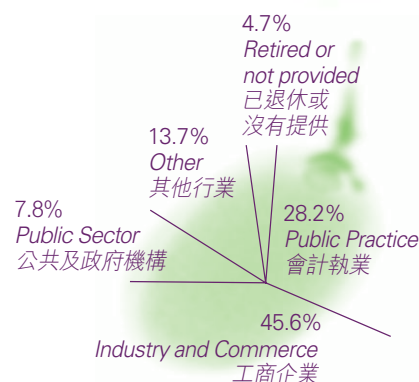
### Members 會員

		Number of members 會員數目	Percentage of total 佔總數的百分比
<b>Membership Designation 稱銜</b>			
Fellow 資深會員		3,218	14.7%
Associate 會員		18,600	85.3%
<b>Sex Distribution 性別</b>			
Male 男性		12,522	57.4%
Female 女性		9,296	42.6%
<b>Location 居住地區</b>			
Overseas 海外		1,158	5.3%
Local 本地		20,660	94.7%
<b>Practising Certificate (PC) 執業證書</b>			
PC holder 執業證書持有人		3,246	14.9%
Non-PC holder 非執業證書持有人		18,572	85.1%
<b>Age 年齡</b>			
<b>Age group</b>	<b>年齡組別</b>		
29 or below	29 歲或以下	2,513	11.5%
30 to 34	30 歲至 34 歲	5,267	24.2%
35 to 39	35 歲至 39 歲	5,699	26.1%
40 to 44	40 歲至 44 歲	4,121	18.9%
45 to 49	45 歲至 49 歲	2,182	10.0%
50 to 54	50 歲至 54 歲	1,160	5.3%
55 or over	55 歲或以上	876	4.0%
TOTAL 總計		21,818	100.0%



## Occupation 職業

	Number of members 會員數目	Percentage of total 佔總數的百分比
Public Practice 會計執業	6,159	28.2%
Industry and Commerce 工商企業	9,961	45.6%
Public Sector 公共及政府機構	1,697	7.8%
Other 其他行業	3,001	13.7%
Retired or not provided 已退休或沒有提供	1,000	4.7%
<b>TOTAL 總計</b>	<b>21,818</b>	<b>100.0%</b>



Note: The analysis on occupation was compiled according to information submitted voluntarily by members.

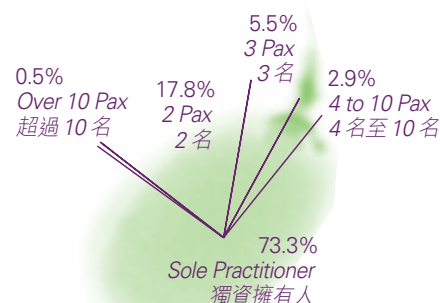
附註: 有關職業的分析是根據會員遞交的資料編製。

## Registered Practices 註冊執業所

### Number of Partners/Directors in Registered Practices

#### 註冊執業所數目及其合夥人/董事的數目

Number of Partners/Directors 合夥人/董事數目	Number of registered practices 註冊執業所數目	Percentage of total 佔總數的百分比
Sole Practitioner 獨資擁有人	911	73.3%
2 2名	221	17.8%
3 3名	68	5.5%
4 to 10 4名至10名	36	2.9%
Over 10 超過10名	6	0.5%
<b>TOTAL 總計</b>	<b>1,242</b>	<b>100.0%</b>



Note: Among the 1,242 registered practices, there were 32 registered practices with identical partners/directors.

附註: 在上述 1,242 家註冊執業所中, 有 32 家的合夥人/董事與另外一家或多家註冊執業所的合夥人/董事是相同的。

# Appendix B

## 附錄 B

Standards, Practice Notes, Interpretations, Bulletins, Exposure Drafts and Invitations to Comment Issued  
期內頒布的準則、實務說明、詮釋、公報、徵求意見稿及意見邀請函

### (1) Accounting Standards and Interpretations 會計實務準則與詮釋

Reference No. 參考編號	Contents 內容	Date of Issue 頒布日期
INT 19	Intangible Assets - Website Costs	October 2002 二零零二年十月
SSAP 36	Agriculture	November 2002 二零零二年十一月
—	Framework for the Preparation and Presentation of Financial Statements	May 2003* 二零零三年五月*
SSAP 34	Employee Benefits	May 2003* 二零零三年五月*

### (2) Statements of Auditing Standards and Practice Notes 核數準則與實務說明

Reference No. 參考編號	Contents 內容	Date of Issue 頒布日期
SAS 610 (revised)	Communications of audit matters with those charged with governance	October 2002* 二零零二年十月*
SAS 421	Auditing fair value measurements and disclosures	February 2003 二零零三年二月
PN 871	Engagement to report on compliance with the Billing and Metering Integrity Scheme of OFTA	May 2003 二零零三年五月

### (3) Bulletins 公報

Reference No. 參考編號	Contents 內容	Date of Issue 頒布日期
PRMB 2	Auditors' Duty of Care to Third Parties and the Audit Report	May 2003 二零零三年五月

#### (4) Exposure Drafts 徵求意見稿

Reference No. 參考編號	Contents 內容	Date of Issue 頒布日期
—	Proposed new SSAP, "Financial Reporting in Hyperinflationary Economies"	November 2002 二零零二年十一月
PN 871	Engagement to report on compliance with the Billing and Metering Integrity Scheme of OFTA	January 2003 二零零三年一月
—	Preface to Hong Kong Financial Reporting Standards and Accounting Guidelines	May 2003 二零零三年五月
PN 1000	Inter-bank confirmation procedures	June 2003 二零零三年六月
PN 1001	IT environments - Stand-alone personal computers	June 2003 二零零三年六月
PN 1002	IT environments - On-line computer systems	June 2003 二零零三年六月
PN 1003	IT environments - Database systems	June 2003 二零零三年六月
PN 1009	Computer-assisted audit techniques	June 2003 二零零三年六月
PN 1010	The consideration of environmental matters in the audit of financial statements	June 2003 二零零三年六月
PN 1012	Auditing derivative financial instruments	June 2003 二零零三年六月
PN 1013	Electronic commerce — Effect on the audit of financial statements	June 2003 二零零三年六月
PN 820	The audit of licensed corporations and associated entities of intermediaries	June 2003 二零零三年六月
PN 852	Review of lottery accounts	July 2003 二零零三年七月

## Appendix B 附錄 B

### (5) Invitations to Comment 意見邀請函

Reference No. 參考編號	Contents 內容	Date of Issue 頒布日期
IASB ED2	Proposed new HKFRS, "Share-based Payment"	November 2002 二零零二年十一月
—	Audit Risk: Proposed ISAs and proposed amendment to ISA 200 "Objective and principles governing an audit of financial statements"	November 2002 二零零二年十一月
—	Proposed Terms of Reference, Preface to the International Standards on Quality Control, Auditing, Assurance and Related Services and Operations Policy No. 1 - Bold Type Lettering	November 2002 二零零二年十一月
IASB ED3	Proposed revision of SSAP 30, "Business Combinations"	December 2002 二零零二年十二月
IASB ED3	Proposed revision of SSAP 31, "Impairment of Assets"	December 2002 二零零二年十二月
IASB ED3	Proposed revision of SSAP 29, "Intangible Assets"	December 2002 二零零二年十二月
—	Assurance Engagements — Proposed "International framework for assurance engagements", proposed ISAE 2000 "Assurance engagements on subject matters other than historical financial information" and proposed withdrawal of ISA 120 "Framework of International Standards on Auditing"	April 2003 二零零三年四月
—	Proposed amendments to IAPS 1005 "The special considerations in the audit of small entities"	April 2003 二零零三年四月
IFRIC D1	Proposed Interpretation, "Emission Rights"	May 2003 二零零三年五月
—	Quality Control: Proposed new ISQC 1 "Quality control for audit, assurance and related services practices" and proposed revised ISA 220 "Quality control for audit engagements"	June 2003 二零零三年六月
—	Proposed ISA "Review of interim financial information performed by the auditor of the entity"	July 2003 二零零三年七月

### (5) Invitations to Comment (con't) 意見邀請函(續)

Reference No. 參考編號	Contents 內容	Date of Issue 頒布日期
IASB ED4	Proposed revision of SSAP 35 (Discontinuing Operations), “Disposal of Non-current Assets and Presentation of Discontinued Operations”	July 2003 二零零三年七月
IASB ED5	Proposed new HKFRS, “Insurance Contracts”	August 2003 二零零三年八月
IASB ED	Proposed revision of the proposed SSAP based on IAS 39, “Financial Instruments: Recognition and Measurement” Regarding Fair Value Hedge Accounting for a Portfolio Hedge of Interest Rate Risk	August 2003 二零零三年八月
—	Proposed revised ISA 240 “The auditor’s responsibility to consider fraud in an audit of financial statements”	August 2003 二零零三年八月
—	Proposed revised ISA 300 “Planning the audit”	August 2003 二零零三年八月
—	Proposed revisions to the IFAC Code of Ethics	August 2003 二零零三年八月

\* Re-issue of previous statements or exposure drafts after review.  
經檢討後再頒布的準則或徵求意見稿。

# Proposed revised statements.  
建議修改的準則。



# Appendix C

## 附錄 C

CPD Seminars, Workshops, Conferences and e-Learning Programmes (e-Manager and e-Seminars/e-Conferences)  
Organised by Subject Area (16 October 2002 - 7 October 2003)

專業進修研討會、研習班、會議及網上學習課程（網上管理課程及網上研討會／會議）（按主題分類）  
（二零零二年十月十六日至二零零三年十月七日）

Subject Area 主題	Number of Events 舉行次數		Number of Enrolments 出席人次		Number of CPD Hours 專業進修小時	
<b>Seminars 研討會</b>		%		%		%
Accounting 會計	11	6.1	2,506	16.0	16.5	3.8
Auditing 核數	6	3.4	518	3.3	9.0	2.1
Banking & Finance 銀行金融	6	3.4	465	3.0	9.0	2.1
Ethics 專業操守	2	1.1	161	1.0	3.0	0.7
Information Technology 資訊科技	4	2.3	283	1.8	6.0	1.4
Insolvency 破產事務	3	1.7	381	2.5	4.5	1.0
Law 法律事務	3	1.7	444	2.9	4.5	1.0
Management 工商管理	4	2.3	198	1.3	6.0	1.4
PRC 中國事務	9	5.1	1,231	7.9	13.5	3.0
Taxation 稅務	18	10.1	2,778	17.7	27.0	6.1
Others 其他	16	9.0	1,587	10.2	24.0	5.5
Sub-total 小計	82	46.2	10,552	67.6	123.0	28.1
<b>Workshops 研習班</b>						
Accounting 會計	5	2.8	117	0.8	15.0	3.4
Auditing 核數	1	0.6	44	0.3	3.0	0.7
Language 語言	2	1.1	41	0.3	34.0	7.8
Management 工商管理	6	3.4	90	0.6	42.0	9.6
Sub-total 小計	14	7.9	292	2.0	94	21.5
<b>Conferences 會議</b>						
Accounting 會計	1	0.6	1,407	9.1	3.5	0.8
Auditing 核數	1	0.6	546	3.5	3.5	0.8
Corporate Governance 企業管治	1	0.6	118	0.8	3.5	0.8
Taxation 稅務	1	0.6	1,029	6.6	3.5	0.8
Sub-total 小計	4	2.4	3,100	20.0	14.0	3.2
<b>e-Manager 網上管理課程</b>						
Management 工商管理 *	65	36.7	1,034	6.7	183.0	41.9
Sub-total 小計	65	36.7	1,034	6.7	183.0	41.9
<b>e-Seminars/e-Conference 網上研討會／會議</b>						
Accounting 會計	4	2.3	236	1.5	7.0	1.6
Auditing 核數	2	1.1	77	0.5	6.0	1.4
PRC 中國事務	1	0.6	43	0.3	1.0	0.2
Taxation 稅務	5	2.8	212	1.4	9.0	2.1
Sub-total 小計	12	6.8	568	3.7	23.0	5.3
<b>TOTAL 專業進修活動總數</b>	<b>177</b>	<b>100</b>	<b>15,546</b>	<b>100</b>	<b>437.0</b>	<b>100</b>

\* A total of 65 e-Manager courses are being offered to our members. The number of CPD hours offered by each course ranges from 1 to 5.5 hours. Enrolments in these courses vary, average enrolment is about 16.

公會向會員提供合共 65 個網上管理課程，每個課程介乎 1 至 5.5 個專業進修小時，平均報讀人數為 16。

# Appendix D

## 附錄 D

Number of Graduates Under the HKSA Professional Examinations 1998 - 2003  
一九九八年至二零零三年專業考試畢業人數

Year 年度	June 六月	December 十二月	Total 總計
1998	837	676	1,513
1999	902	725	1,627
2000	764	688	1,452
2001	791	672	1,463
2002	29	88	117
2003	148	—	148



# Appendix E

## 附錄 E

### Past Presidents 歷任會長

1973	Sir Gordon M. MACWHINNIE, CBE, JP	麥蘊利爵士
1974	Sir Gordon M. MACWHINNIE, CBE, JP	麥蘊利爵士
1975	Peter POON Wing Cheung, OBE, JP	潘永祥
1976	Peter POON Wing Cheung, OBE, JP	潘永祥
1977	Leslie W. GORDON, OBE, JP	
1978	Richard S. SHELDON	
1979	Samuel M.H. WONG	黃民享
1980	Denys E. CONNOLLY, OBE, JP	
1981	John C. CHAN	陳 洲
1982	Thomas CLYDESDALE, JP	格士德
1983	Denis EVANS	
1984	Peter H.Y. WONG, GBS, OBE, JP	黃匡源
1985	Peter H.Y. WONG, GBS, OBE, JP	黃匡源
1986	Joseph M. LAI	黎 明
1987	Robert GAFF	嘉 輔
1988	David W. GAIRNS, JP	簡大偉
1989	Anthony K.P. YUNG	翁江培
1990	Marvin K.T. CHEUNG, SBS, OBE, JP	張建東
1991	Selwyn MAR	馬紹援
1992	Felix CHOW	周福基
1993	Dudley L. HARDING	夏 庭
1994	LI Ka-cheung, Eric, GBS, OBE, JP	李家祥
1995	Nicholas P. ETCHES	艾志思
1996	T. Brian STEVENSON, SBS	施文信
1997	Tim T.L. LUI, JP	雷添良
1998	Aloysius H.Y. TSE	謝孝衍
1999	P.M. KAM	甘博文
2000	P.M. KAM	甘博文
2001	Andy S.C. LEE	李兆銓
2002	WONG Tak Wai, Alvin	黃德偉

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