

Appendices

附錄



Appendix A — Membership Statistics

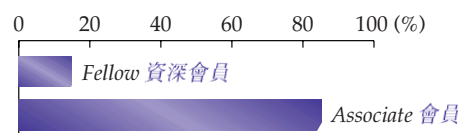
As at 3 October 2000

附錄 A — 會員資料統計

截至二〇〇〇年十月三日

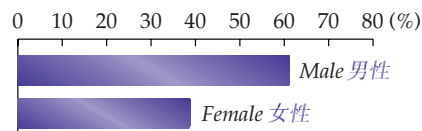
Membership Status 稱銜

	Number of members 會員數目	Percentage of total membership 佔會員總數的百分比
Fellow 資深會員	2,633	14.9%
Associate 會員	15,012	85.1%



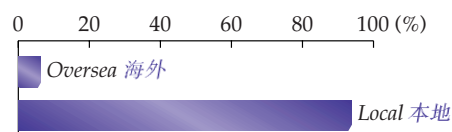
Sex Distribution 性別

Male 男性	10,797	61.2%
Female 女性	6,848	38.8%



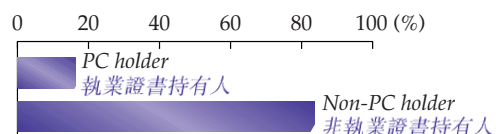
Location 居住地區

Oversea 海外	1,111	6.3%
Local 本地	16,534	93.7%



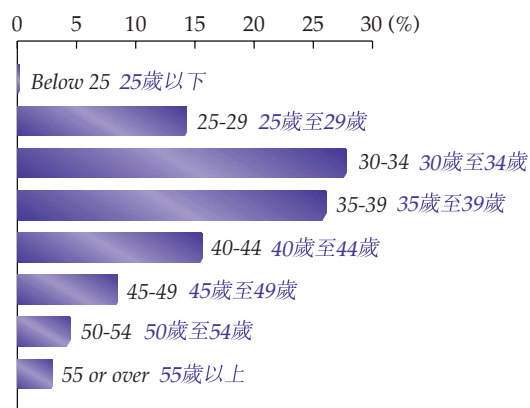
Practising Certificate (PC) 執業證書

PC holder 執業證書持有人	2,891	16.4%
Non-PC holder 非執業證書持有人	14,754	83.6%



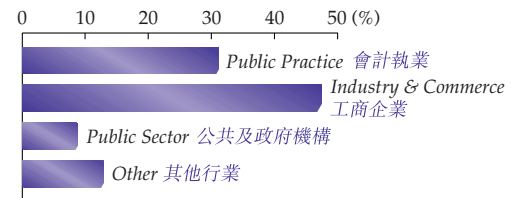
Age 年齡

Age group	年齡組別	Number of members	Percentage
Below 25	25歲以下	42	0.2%
25 to 29	25歲至29歲	2,523	14.3%
30 to 34	30歲至34歲	4,914	27.8%
35 to 39	35歲至39歲	4,605	26.1%
40 to 44	40歲至44歲	2,745	15.6%
45 to 49	45歲至49歲	1,491	8.5%
50 to 54	50歲至54歲	789	4.5%
55 or over	55歲以上	536	3.0%
TOTAL	總計	17,645	100.0%



Occupation 職業

	Number of members 會員數目	Percentage of total membership 佔會員總數的百分比
Public Practice 會計執業	5,304	31.0%
Industry and Commerce 工商企業	8,099	47.4%
Public Sector 公共及政府機構	1,491	8.7%
Other 其他行業	2,197	12.9%
TOTAL 總計	17,091	100.0%

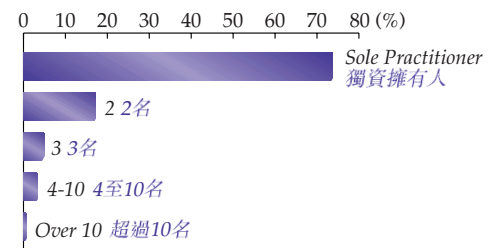


Note: The analysis on occupation was compiled according to information available from the annual update returns submitted voluntarily by members in early 2000. The number of members shown here was less than the total.

附註：有關職業的分析是根據會員於二〇〇〇年年初交回的資料更新報表所載的資料編製。此部分顯示的會員數目少於會員總數。

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

No. of 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	803	73.7%
2	189	17.3%
3	54	5.0%
4 to 10	36	3.3%
Over 10	8	0.7%
TOTAL	1,090	100.0%



Note: Among the 1,090 registered practices, there were 38 registered practices with identical partners/directors.

附註：在上述1,090家註冊執業所中，其中有38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 — Statements, Guidelines, Practice Notes, Interpretations, Bulletins and Exposure Drafts Issued

附錄 B — 期內頒布的準則、指引、實務說明、詮釋、公報及徵求意見稿

Ethics Statements and General Guidance

專業操守準則及一般指引

Reference No. 參考編號	Contents 內容	Date of Issue 頒布日期
1.201	General	June 2000* 二〇〇〇年六月*

Accounting Standards, Interpretations and Accounting Bulletins

會計實務準則、詮釋及會計公報

Reference No. 參考編號	Contents 內容	Date of Issue 頒布日期
2.125	Interim financial reporting	September 1999 一九九九年九月
AB 1	Disclosure of loans to officers	January 2000* 二〇〇〇年一月*
AB 2	Discontinued operations	January 2000* 二〇〇〇年一月*
AB 3	Guidance on disclosure of directors' remuneration	January 2000 二〇〇〇年一月
2.114	Leases	February 2000* 二〇〇〇年二月*
2.126	Segment reporting	February 2000 二〇〇〇年二月
2.127	Accounting for group reconstructions	March 2000 二〇〇〇年三月
2.02.7 (Interpretation 7)	Application of acquisition accounting	April 2000 二〇〇〇年四月
2.02.8 (Interpretation 8)	Presentation of financial statements - current assets: classification of restricted and appropriated cash balances	April 2000 二〇〇〇年四月
2.02.9 (Interpretation 9)	Accounting for pre-operating costs	April 2000 二〇〇〇年四月
2.0	Foreword to Statements of Standard Accounting Practice, Interpretations and Accounting Guidelines	June 2000* 二〇〇〇年六月*
2.301	Accounting for general insurance business	July 2000* 二〇〇〇年七月*

Statements of Auditing Standards and Practice Notes

核數準則及實務說明

Reference No. 參考編號	Contents 內容	Date of Issue 頒布日期
PN 850 (revised)	Review of flag day accounts	January 2000* 二〇〇〇年一月*
SAS 600 (revised)	Auditors' reports on financial statements	April 2000* 二〇〇〇年四月*
SAS 140 (revised)	Engagement letters	June 2000* 二〇〇〇年六月*
SAS 600 (revised)	Auditors' reports on financial statements	June 2000* 二〇〇〇年六月*
SAS 700	Engagements to review interim financial reports	July 2000 二〇〇〇年七月

Exposure Drafts

徵求意見稿

Reference No. 參考編號	Contents 內容	Date of Issue 頒布日期
—	Accounting for group reconstructions	September 1999 一九九九年九月
—	Intangible assets	October 1999 一九九九年十月
SAS 150	Subsequent events and subsequent discovery of facts existing at the date of the auditors' report	October 1999* 一九九九年十月*
SAS 700	Engagements to review interim financial reports	October 1999 一九九九年十月
SAS 600 (revised)	Auditors' reports on financial statements	November 1999# 一九九九年十一月#
—	Foreword to Statements of Standard Accounting Practice, Interpretations and Accounting Guidelines	January 2000# 二〇〇〇年一月#
—	Accounting for general insurance business	January 2000# 二〇〇〇年一月#

Exposure Drafts (continued)

徵求意見稿 (續)

Reference No. 參考編號	Contents 內容	Date of Issue 頒布日期
Draft Interpretation 7	Application of acquisition accounting	March 2000 二〇〇〇年三月
Draft Interpretation 8	Presentation of financial statements - current assets: classification of restricted and appropriated cash balances	March 2000 二〇〇〇年三月
Draft Interpretation 9	Accounting for pre-operating costs	March 2000 二〇〇〇年三月
SSAP 13 (revised)	Accounting for investment properties	April 2000# 二〇〇〇年四月#
—	Impairment of assets	April 2000 二〇〇〇年四月
—	Business combinations	May 2000 二〇〇〇年五月
—	The independent assessments of Certification Authorities under the Electronic Transactions Ordinance	May 2000 二〇〇〇年五月
Draft Interpretation 10	Earnings per share - Financial instruments that may be settled in shares	July 2000 二〇〇〇年七月
—	Events after the balance sheet date	July 2000# 二〇〇〇年七月#
—	Consolidated financial statements and accounting for investments in subsidiaries	August 2000# 二〇〇〇年八月#
SAS 130	Going concern	August 2000* 二〇〇〇年八月*
SAS 450	Opening balances and comparatives	August 2000* 二〇〇〇年八月*

* 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 — CPD Seminars, Workshops and Conferences Organised by Subject Area

附錄 C — 專業進修研討會、 研習班及會議〔按主題分類〕

Subject Area 主題	Number of Events 舉行次數		Number of Enrolments 出席人數		Number of CPD Hours 專業進修小時	
Seminars 研討會		%		%		%
Accounting 會計	13	10.7	3,719	14.1	19.5	6.1
Auditing 核數	2	1.6	827	3.1	3.0	0.9
Banking & Finance 銀行金融	17	13.9	3,314	12.5	25.5	7.9
Ethics 專業操守	3	2.5	546	2.1	6.5	2.0
Information Technology 資訊科技	16	13.1	3,347	12.7	24.0	7.5
Insolvency 破產事務	5	4.1	725	2.7	7.0	2.2
Law 法律事務	4	3.3	652	2.5	6.0	1.9
Management 工商管理	2	1.6	117	0.4	3.0	0.9
PRC 中國事務	8	6.6	2,214	8.4	12.0	3.7
Taxation 稅務	18	14.8	6,028	22.8	27.0	8.4
Others 其他	6	4.9	1,563	5.9	9.0	2.8
Sub-Total 小計	94	77.1	23,052	87.2	142.5	44.3
Workshops 研習班						
Management 工商管理	23	18.9	425	1.6	161.0	50.2
Public Practice 會計執業	1	0.8	60	0.2	3.5	1.1
Sub-Total 小計	24	19.7	485	1.8	164.5	51.3
Conferences 會議						
Accounting 會計	1	0.8	1,121	4.2	3.5	1.1
Auditing 核數	1	0.8	512	1.9	3.5	1.1
Taxation 稅務	2	1.6	1,263	4.9	7.0	2.2
Sub-Total 小計	4	3.2	2,896	11.0	14.0	4.4
TOTAL 專業進修活動總數	122	100%	26,433	100%	321.0	100%

Appendix D — Number of Graduates under the Joint Examination Scheme 1995-2000

附錄 D — 一九九五年至二〇〇〇年聯合考試計劃畢業人數

Year 年度	June 六月	December 十二月	Total 總計
1995	500	687	1,187
1996	580	626	1,206
1997	618	630	1,248
1998	837	676	1,513
1999	902	725	1,627
2000	764	—	—

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