

Professional and Technical



News at a glance



Issue No. 12

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This is the 12th Issue of TechWatch, a publication designed to alert members to topics and issues that impact on accountants and their working environment. We welcome your comments and feedback. Comments and suggestions on TechWatch should be addressed to Ms. Winnie Cheung, Senior Director, Professional & Technical Development, Hong Kong Society of Accountants (email: < commentletters@hksa.org.hk >).

This issue (and all back issues) is available online at the Society's website < <http://www.hksa.org.hk/professionaltechnical/techwatch/> >.

If you would prefer to receive future issues electronically via email or in hard copy format, you may register or alter your option online at the Members Only section of HKSA web page under "Personal Profile - Publications Preferences". If you have any questions, please contact Karen Moy, Administrative Officer, Professional & Technical Department at < karen_moy@hksa.org.hk > or tel: 2287 7089.

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TECHWATCH

Accounting & Financial Reporting

FASC Meetings - 11 December 2002 And 15 January 2003

The FASC met on 11 December 2002 and 15 January 2003 and discussed the following items:

- ✓ Joint Government/HKSA Working Group to Review the Accounting and Auditing Provisions of the Companies Ordinance - recommendations regarding specific disclosure items in the Tenth Schedule to the Companies Ordinance
- ✓ IASB Exposure Draft ED 2, Share-based Payment
- ✓ IASB Exposure Draft ED 3, Business Combinations
- ✓ IAS 27 / SSAP 32 provisions regarding "ability to control"
- ✓ IASC Trustee's Proposed Testing and Certification Programme
- ✓ IASB's proposed roundtable on Financial Instruments

A copy of the December and January meeting summaries are attached to this issue of TechWatch. The meeting summaries have also been posted on the HKSA website at: < <http://www.hksa.org.hk/professionaltechnical/accounting/fascupdate/> >.

IASC Foundation Trustee Proposes New Testing And Certification Programme On IASs/IFRSs - HKSA Sends Its Comments

The HKSA has sent a comment letter to the IASC Foundation Trustees (IASCF) in response to the IASCF's invitation to comment on a consultation paper proposal for a testing and certification programme. A copy of the IASCF's consultation paper can be found on the IASB website at < <http://www.iasc.org.uk/docs/trustees/iascf0212.pdf> >.

In general, the proposal is to create a two-tier proficiency test. The first (certification) tier is a test of the knowledge and understanding of

IASB's standards. Those who pass the first tier could then proceed to the second (diploma) tier, which is an assessment of the ability to apply the IASB's standards and to recognise issues of interpretation. Neither award would amount to a licence (or endorsement) to practise, but would simply indicate the level of proficiency achieved by the holder.

A copy of the HKSA comment letter has been posted on the HKSA website < <http://www.hksa.org.hk/professionaltechnical/accounting/submissions> >.

Audit & Assurance

New SAS 421 "Auditing Fair Value Measurements And Disclosures"

The HKSA has issued SAS 421 "Auditing fair value measurements and disclosures" which is unchanged from the proposal in the exposure draft and identical to the equivalent International Standard on Auditing (ISA) of the same title.

The SAS establishes standards and provides guidance on auditing fair value measurements and disclosures contained in financial statements. In particular, it addresses audit considerations relating to the measurement, presentation and disclosure of material assets, liabilities and specific components of equity presented or disclosed at fair value in financial statements.

Auditors are required to comply with the requirements of the SAS in respect of audits of financial statements for periods ending on or after 31 December 2003, which is also the effective date of the equivalent ISA. Early application of the provisions of the SAS is permissible.

The SAS is published in the Members' Handbook Update (1/03) and on the HKSA website at < <http://www.hksa.org.hk/professionaltechnical/publications> > (under "Online Members' Handbook" and "Volume III-A").

HKSA Submission Of Comments On IAASB's Exposure Draft "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"

The HKSA has made a submission on the IAASB's Exposure Draft, which responded to the questions raised in the Exposure Draft and made specific comments on the Structure of the IAASB's Technical Pronouncements.

The IAASB's Exposure Draft covers 3 specific areas:

- terms of reference of the IAASB;
- a revised Preface to International Standards on Quality Control, Auditing, Assurance and Related Services, which sets out the authority of the pronouncements that the IAASB intends to issue; and
- an operations policy document that deals with the IAASB's use of bold type lettering.

The HKSA submission can be viewed at < <http://www.hksa.org.hk/professionaltechnical/assurance/submission/docs/ED190203.pdf> >.

The IAASB's Exposure Draft can be viewed at < <http://www.hksa.org.hk/professionaltechnical/assurance/exposedraft/TOR.pdf> >.

Review Of The Electronic Transactions Ordinance And Impact On PN 870 "The Assessments Of Certification Authorities Under The Electronic Transactions Ordinance"

The Electronic Transactions Ordinance (ETO), enacted on 5 January 2000, aims to provide a clear legal framework so that electronic records and digital signatures have the same legal recognition as that of their paper-based counterparts and that a voluntary recognition scheme for Certification Authorities (CAs) is established, thereby promoting and facilitating the development of e-business in Hong Kong.

The Government issued in March 2002 a public consultation paper < <http://www.legco.gov.hk/yr01-02/english/panels/itb/papers/itb0311cb1-1239e.pdf> > containing a set of proposals to improve and update the ETO. One of the proposals is to split into two parts the assessment

required under the ETO of a CA on its compliance with the provisions of the ETO applicable to CAs and the Code of Practice for Recognized CAs, such that the first part, which concerns provisions related to the trustworthiness of the certification service, should be prepared by a qualified and independent person (CPA), and the second part, which concerns provisions not related to the trustworthiness of the certification service, should be dealt with through a declaration by a responsible officer of the CA.

The HKSA supported the above proposal of the split in its submission to the Government dated 3 May 2002 < <http://www.hksa.org.hk/professionaltechnical/assurance/submission/index.php> >.

The Government intends to introduce the proposed legislative amendments to the ETO into the Legislative Council within the current legislative session.

The HKSA will update PN 870 accordingly once the above proposal of the split is effected.

**Professional Accountants In Business/
Corporate Governance**

Following Last Year's Consultation, HKEx Publishes Its Proposals For Amendments To The Listing Rules Concerning Corporate Governance

The HKEx on 17 January 2003 published its conclusions arising from the feedback on its consultation document on Proposed Amendments to the Listing Rules relating to Corporate Governance Issues. HKEx is now drafting the revised Main Board and GEM Rules based on the conclusions with the aim of implementing the necessary rule changes by the end of the first half of 2003.

The following are amongst the HKEx's conclusions on key areas:

Board Composition

Independent non-executive directors (INEDs)

- ✓ To require appointment of a minimum of three INEDs, at least one of them should

have appropriate professional qualification or experience in financial matters.

- ✓ To recommend as a good practice that INEDs comprise at least one-third of the board.
- ✓ To provide more guidance in the Listing Rules regarding “independence”.

Chairman and Chief Executive Officer (CEO)

- ✓ To recommend as a minimum standard in the Code of Best Practice that the role of chairman and CEO should be segregated, and require disclosure in the annual report whether or not these two roles are segregated.

Directors' contracts and remuneration

- ✓ To require shareholders' approval for director's service contracts that exceed three years, or that require a notice period of more than one year or the payment of compensation of more than a year's remuneration.
- ✓ To require directors' remuneration be disclosed on an individual “no name” basis; and recommend as a good practice for disclosure of directors' remuneration on an individual “named” basis.

Establishment of Board Committees

Audit Committee

- ✓ To make it mandatory for Main Board companies to establish an audit committee, comprising at least 3 non-executive directors, a majority of whom must be INEDs with at least one INED being required to have appropriate qualifications or experience in financial reporting.
- ✓ To require that the Chairman of the audit committee must be an INED.
- ✓ To require disclosure of information concerning the audit committee in the annual report, including its composition, role and function, number of meetings held and record of attendance, and report on work performed and significant issues addressed.

Remuneration Committee

- ✓ To recommend as a minimum standard in the Code of Best Practice that listed companies should establish a remuneration committee comprising a majority of INEDs.
- ✓ To require disclosure of information concerning the remuneration committee in the annual report, including its composition, role and function (or the reasons for not having a remuneration committee), the number of meetings held and record of attendance, and a summary of work performed and significant remuneration-related issues addressed.

Nomination Committee

- ✓ To recommend as a good practice that listed companies shall establish a nomination committee comprising a majority of INEDs.
- ✓ To require disclosure of information concerning the nomination committee in the annual report, including its composition, role and function (or the reasons for not having a nomination committee), the nomination procedures adopted by the committee, and a summary of work performed and significant issues regarding the nomination of directors addressed.

Corporate reporting

Quarterly reporting

- ✓ To encourage Main Board-listed companies to adopt quarterly reporting as a recommended good practice in the revised Code of Best Practice.

Meaning of “subsidiary”

- ✓ To amend the definition of “subsidiary” in line with the applicable accounting standard's (i.e. HK SSAP 32 or IAS 27) definition of “subsidiary” for consolidated accounts purposes.

Report on corporate governance

- ✓ To require inclusion of a report on corporate governance practices in the annual report.

The full discussion of all the issues covered in the consultation is contained in the “*Consultation Conclusions on Proposed Amendments to the Listing Rules relating to Corporate Governance Issues*”, which can be accessed at the HKEx website at < <http://www.hkex.com.hk/library/listpaper/cc-e.pdf> >. A Profile of Respondents and Analysis of Responses to the consultation proposals can be found at < <http://www.hkex.com.hk/library/listpaper/pr-e.pdf> >.

Innovation & Technology

IIN Placed SMP Support A Priority

In the International Innovation Network (IIN)* meeting held in Sydney this January, consensus from the member institutes placed support service to the Small and Medium Practices (SMP) a priority. The type of service included providing tool kits on marketing, branding, resources networking and technology tools to assist SMP to manage their practices in a cost effective manner. The IIN also noted the emerging demand from members for developing new disciplines such as Business Valuation and Anti-Fraud initiatives, etc. The IIN had scheduled in its work plan to facilitate these new products to be channeled to the interested institutes. HKSA has accordingly tasked the SMP Tool Kit Task Force under the Member Innovation & Technology Steering Board to coordinate with the IIN. HKSA members who may have input on the type of tool kits or practice aids requirements are welcome to express their views and expectations to the Society by contacting Gary Wong, Project Director (Innovation & Technology) at Tel: 2287-7233 or email: gary@hksa.org.hk.

* Please refer to TechWatch issue No. 10 and the IIN Fact Sheet at <http://www.hksa.org.hk/professionaltechnical/iin/index.php>

Privacy Compliance Audit

The Office of the Privacy Commissioner for Personal Data (PCO) has recently issued its report on the public consultation “The Sharing of Positive Credit Data: Proposed Provisions on Consumer Credit Data Protection”. The report can be downloaded at www.pco.org.hk.

In the report, it is recommended that as one of the Privacy Safeguards applicable to Credit References Agencies (CRA), an independent compliance audit be commissioned annually to verify whether the data management practices are in compliance with the Code of Practice on Consumer Credit Data.

Insofar as authorized institutions are concerned, the HKMA has suggested that it will conduct annual assessments of the effectiveness of their privacy safeguards commencing in the first year after launch of the positive data sharing scheme. The PCO considers that the multiple sets of regulatory control measures to be taken by respective parties to be adequate. However, none of the measures in any way diminish the powers of the PCO to conduct an inspection of the relevant systems of credit providers and the CRA at any time, of its own initiative pursuant to section 36 of the Personal Data (Privacy) Ordinance (PD(P)O). The next step forward is for the PCO to finalize some technical details associated with the proposed amendments, and to revise the Code pursuant to his power under Section 12(1) of the PD(P)O with an aim to bring the revisions into effect on 1 April 2003.

With these emerging new compliance requirements, Accountants will embrace the new opportunity of helping businesses understand the benefits of good privacy practices, and the risks of privacy violations. Accountants can help businesses by:

- Developing a privacy strategy
- Providing privacy advice and training
- Preparing and reviewing privacy policies and procedures

- Assessing and managing privacy risk
- Implementing a privacy program
- Providing assurance

Accountants can also help businesses turn a burden into a marketing opportunity.

In this respect, it should be noted that the AICPA/CICA, the creator IIN members of WebTrust, has developed an Exposure Draft on Privacy Framework: Principles and Criteria which is due to be issued in March 2003. This Privacy Framework will form the basis for a comprehensive advisory/assurance service program on Privacy that practitioners may offer to their clients. HKSA will work closely with AICPA/CICA on the roll-out of this new initiative and will keep members informed once this new program is available.

Resources on Privacy can be obtained from:

- Privacy Resource Center
www.cpa2biz.com/ResourceCenters/Information+Security/Privacy
- Privacy online resource centre
(www.aicpa.org)
- Privacy online resource centre
(www.cica.ca/privacy)

Corporate Restructuring & Insolvency

Outsourcing Of Bankruptcy Work By The ORO

As reported in TechWatch (Issue No.5), given the enormous increase in the number of personal bankruptcy cases over the past few years, the Official Receiver's Office (ORO) has been considering outsourcing a specific part of the work in self-petitioned bankruptcies. Following discussions between the ORO and relevant professional bodies (the Society, the Law Society and the Hong Kong Institute of Company Secretaries), it appears that scope of the work is likely to be restricted to conducting the initial interview of the bankrupt and the filing of a report with the ORO, together with certain additional documentation. The ORO is preparing the tender documents and

has invited the relevant bodies for further discussions on the details. Members will be informed of any further significant developments.

Taxation

Annual Meeting Between HKSA And IRD Held In January 2003

As reported in TechWatch (Issue No.10), representatives of the Society met with the Commissioner of Inland Revenue (CIR) and members of her staff in mid-January 2003.

The minutes of the Annual Meeting 2003 are being finalised and the intention is that once they have been agreed, as in previous years, they will be published as Tax Bulletin. (The previous years' bulletins can be accessed on the HKSA website at: < <http://www.hksa.org.hk/publications/bulletins/index.php> > under "Tax".) One of the issues discussed at the Annual Meeting was a request from the Society to be able to release information on some of the more urgent matters prior to the publication of the Tax Bulletin. In this connection, we are now able to inform members that the CIR has confirmed that the tax deadlines for 2003/04 will remain the same as for 2002/03. This means, for example, that, following the trial scheme two years ago to introduce two alternative deadlines for the extended due date for "D" code returns, which did not prove to be very popular, the single extended due date of 15 August for "D" code cases that applied in 2002 will continue to apply in 2003.

The CIR also asked the Society to pass on a request that care be taken when completing the BIR 51, the profits tax returns for corporations. We understand that several thousand were rejected between April-December 2002 due to boxes not being completed, returns not being signed, etc. When returns are rejected in this way, a duplicate is issued and the Inland Revenue Department (IRD) treats the original return as not having been received. The return will therefore be regarded as late if the duplicate is not filed by the original due date.

At the meeting, the CIR encouraged tax representatives to make more use of electronic services for applications under the block extension scheme. Once a tax representative has registered and obtained a password, applications for block extensions, and notifications of changes of details in respect of clients represented, can be lodged

electronically. These submissions will be handled automatically by the computer and responses will be issued very quickly. According to the IRD, this is a quicker and more efficient way of dealing with such matters and there is less room for error. Details of the registration procedures can be obtained from IRD on 2594 5137.

Comment Key Dates	
Date	Subject
15 February 2003	<p>Hong Kong Invitation to Comment on IASB Exposure Draft: ED 2, "Share-Based Payment", which has been posted on the IASB website at: < http://www.iasb.org.uk/docs/ed02/ed02.pdf >. The ED is accompanied by the IASB's Basis for Conclusions < http://www.iasb.org.uk/docs/ed02/ed02-bc.pdf > and draft implementation guidance < http://www.iasb.org.uk/docs/ed02/ed02-ig.pdf >. The Hong Kong Invitation to Comment has been posted on the HKSA website at: < http://www.hksa.org.hk/professionaltechnical/accounting/exposedraft/ >.</p> <p>(IASB deadline: 7 March 2003)</p>
15 March 2003	<p>Hong Kong Invitation to Comment on IASB Exposure Draft: ED 3, "Business Combinations", which has been posted on the IASB website at: < http://www.iasb.org.uk/docs/ed03/ed03.pdf >. The ED is accompanied by the IASB's Basis for Conclusions < http://www.iasb.org.uk/docs/ed03/ed03-bc.pdf >, draft illustrative examples < http://www.iasb.org.uk/docs/ed03/ed03-ie.pdf > and proposed revisions to IAS 36, "Impairment of Assets" and IAS 38, "Intangible Assets" < http://www.iasb.org.uk/docs/ed03/ed03-ias3638.pdf >. The Hong Kong Invitation to Comment has been posted on the HKSA website at: < http://www.hksa.org.hk/professionaltechnical/accounting/exposedraft/ >.</p> <p>(IASB deadline: 4 April 2003)</p>
Please send comments to < commentletters@hksa.org.hk >	

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The HKSA Professional and Technical Department is headed by Ms. Winnie Cheung, Senior Director. Section heads of the Professional and Technical Department are:

Mr. Simon Riley, Deputy Director (Accounting)

Mr. Stephen Chan, Deputy Director (Ethics & Assurance)

Mr. Peter Tisman, Deputy Director (Business & Practice)

Mr. Gary Wong, Project Director (Innovation & Technology)

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Appendices

Financial Accounting Standards Committee **Meeting summary - December 2002**

The Society's Financial Accounting Standards Committee (Committee) met on 11 December 2002 and discussed the following items:

- ✓ Joint Government/HKSA Working Group to Review the Accounting and Auditing Provisions of the Companies Ordinance - recommendations regarding specific disclosure items in the Tenth Schedule to the Companies Ordinance
- ✓ IASB Exposure Draft ED 2, Share-based Payment
- ✓ IASB Exposure Draft ED 3, Business Combinations

Recommendations regarding specific disclosure items in the Tenth Schedule to the Companies Ordinance

The Committee noted the referral from the Joint Government/HKSA Working Group to Review the Accounting and Auditing Provisions of the Companies Ordinance (JWG) for the Committee to consider adding into the accounting standards certain existing specific disclosure items in the Tenth Schedule so that these items can be removed from the Tenth Schedule upon its revision. The Committee undertook to carry out some research on one specific disclosure requirement before replying to the JWG.

IASB Exposure Draft, ED 2, Share-based Payment

The Committee undertook an initial review of a draft comment letter on ED 2 and agreed to further consider the letter at its next meeting.

IASB Exposure Draft, ED 3, Business Combinations

The Committee noted that the International Accounting Standards Board (IASB) had recently issued an exposure draft, ED 3, Business Combinations and an exposure draft of Proposed Amendments to IAS 36, Impairment of Assets, and IAS 38, Intangible Assets for comment by 4 April 2003. The exposure drafts have been published by the IASB as phase I of the Business Combinations project. The IASB project is aimed at improving the quality of, and seeking international convergence on, accounting for business combinations. The Committee agreed to issue an Invitation to Comment on the IASB's exposure draft with comments requested by 15 March 2003.

The Invitation to Comment and the accompanying IASB's exposure draft will be made available on the HKSA website at < <http://www.hksa.org.hk/professionaltechnical/accounting/exposedraft> >.

Date of Next Meeting

The Committee's next meeting is scheduled to be held on 15 January 2003.

This meeting summary is provided for the information and convenience of those who wish to follow the Committee's deliberations. Except as indicated otherwise, all conclusions reported are tentative and may be changed at future meetings.

The IASB publishes summaries of its meetings and projects. These can be found on the IASB's website at < <http://www.iasb.org.uk> >.

The Committee welcomes comments on its technical agenda. Please e-mail us at < commentletters@hksa.org.hk >.

Financial Accounting Standards Committee **Meeting summary - January 2003**

The Society's Financial Accounting Standards Committee (Committee) met on 15 January 2003.

Present at the Committee's meeting were: Messrs. Roger Best (Chairman), Bernard Wilkinson (Deputy Chairman), Paul F. Winkelmann (Deputy Chairman), Tommy Fung, Philip Hilliard, Nigel Reid, Stephen Taylor, Andrew Williamson, Ms. Olivia Cheung, Susanna Lau, Sheila Pattle, Mr. Simon Riley (HKSA Deputy Director, Accounting) and Ms. Elsa Ho (HKSA Assistant Director, Accounting).

The Committee discussed the following items:

- ✓ IAS 27 / SSAP 32 provisions regarding "ability to control"
- ✓ IASB's ED 2, Share-based Payment
- ✓ IASC Trustee's Proposed Testing and Certification Programme
- ✓ IASB's proposed roundtable on Financial Instruments
- ✓ Response to JWG re Tenth Schedule disclosures

IAS 27 / SSAP 32 provisions regarding "ability to control"

The Committee discussed a question concerning consistency in applying SSAP 32 paragraph 12. The Committee agreed that members would provide feedback to the Secretariat on the application of the standard within their firms both internationally and in Hong Kong and the matter would be discussed further, and a decision made on any possible course of action, at the Committee's next meeting.

IASB's ED 2, Share-based Payment

The Committee considered an initial draft comment letter on ED 2.

The Committee also noted that a CPD seminar on share-based payment has been arranged on 20 March 2003. The seminar, which includes an interactive Q & A session, will provide a good opportunity for the participants to gain a greater familiarity with the proposals in ED 2 as well as to comment on the proposals.

IASC Trustee's Proposed Testing and Certification Programme

The Committee noted that the IASC Foundation Trustees (IASCF) issued a consultation paper proposal for a testing and certification programme in December 2002 with comments requested by 28 February 2003. In general, the proposal is to create a two-tier proficiency test. The first (certification) tier is a test of the knowledge and understanding of IASB's standards. Those who pass the first tier could then proceed to the second (diploma) tier, which is an assessment of the ability to apply the IASB's standards and to recognise issues of interpretation. Neither award would amount to a licence (or endorsement) to practise, but would simply indicate the level of proficiency achieved by the holder.

The Committee considered a draft comment letter to the IASCF and agreed to include additional comments on the updating process, a 'modules' approach, and the ability for a national standard-setting body (especially those with standards converged with the IASB) to incorporate the scheme within their own training framework. The Committee agreed to finalise the comment letter at its next meeting. The finalised comment letter will be made available at the HKSA website < <http://www.hksa.org.hk/professionaltechnical/accounting/submissions> >.

IASB's proposed roundtable on Financial Instruments

The Committee noted that the Society had received an invitation from the IASB to attend the public roundtable discussions of the Exposure Draft of proposed Improvements to Financial Instruments Standards to be held during the week of 10 March 2003 in London and Brussels. The Committee agreed that, subject to availability of a nominated representative, the Society should be represented at the roundtable discussion.

Response to JWG re Tenth Schedule disclosures

The Committee considered a draft response to the Joint Government/ HKSA Working Group to Review the Accounting and Auditing Provisions of the Companies Ordinance (JWG) concerning their suggestions to incorporate six specific Tenth Schedule disclosures into the SSAPs.

The Committee agreed that, except for the disclosure relating to a secured liability, it would be either unnecessary or inappropriate to add in the disclosures into SSAPs (these disclosures would either be covered by future SSAPs or be better suited to the requirements of the MD&A).

Date of Next Meeting

The Committee's next meeting is scheduled to be held on 12 February 2003.

This meeting summary is provided for the information and convenience of those who wish to follow the Committee's deliberations. Except where indicated otherwise, all conclusions reported are tentative and may be changed at future meetings.

The IASB publishes summaries of its meetings and projects. These can be found on the IASB's website at < <http://www.iasb.org.uk> >.

The Committee welcomes comments on its technical agenda. Please e-mail us at < commentletters@hksa.org.hk >.

Upcoming CPD Programmes for HKSA Members

Date	Topic
01 Mar Sat	Communication as a Leader (MDC Workshop)
03 Mar Mon	The External Auditor's Role in Corporate Governance
05 Mar Wed	Commentary on 2003/2004 Budget
07 Mar Fri	Ensuring your Disaster Recovery Plan includes your Paper-based Documents and Files
10 Mar Mon	HKSA's Response to Independent Supervision and Transparency
17 Mar Mon	An Introduction to Estate Planning for Hong Kong Residents with Overseas Connections
18 Mar Tue	Tax Clearance Needed for Fee Remittance - How to Manage
19 Mar Wed	Kick-Start Your Own Knowledge Management Initiative - Using the Internet to Stay Abreast of Developments in the Accounting Profession
20 Mar Thu	ED2: Share-based Payment
21 Mar Fri	Convergence of Hong Kong GAAP with IFRS
24 Mar Mon	上海生意經
26 Mar Wed	中國海關制度概述
28 Mar Fri	New Licensing Regime and Securities and Futures (Accounts and Audit) Rules under the Securities and Futures Ordinance
29 Mar Sat	Strategic Planning and Risk Management (MDC Workshop)

Source: Education and Training Department (E & T)

For more information, please visit HKSA's website at < <http://www.hksa.org.hk/membership/cpd/index.php> > or contact the Education & Training Department on 2287 7058.