

Report of the Council for 2003

二零零三年度理事會報告

The Council Report 2003 covers the activities of the Council for the period from 16 October 2002 to 7 October 2003.

Change of Council Members

At the last Annual General Meeting, Judy Tsui was newly elected to the Council. Edward K.F. Chow and Wilson Fung were co-opted as members of the Council under Section 10(4) of the Professional Accountants Ordinance. Lucia Li replaced the retired Shum Man-to as an ex-officio member of the Council on 7 October 2003.

Professional & Technical

In view of the increasing globalisation and technology advancement driving the market place in which business operates, it was highlighted in the Society's 4th Long Range Plan the need for the accounting profession to respond, in a timely fashion, to the changing need of business and the market it serves.

In last year's annual report, an account was given of the Society's active involvement in the formation of the International Innovation Network (IIN). This represented a new first step that HKSA has taken to move on to the path of technology and member innovation in response to the strategic direction set forth in the 4th Long Range Plan.

The period from 16 October 2002 to 7 October 2003 marked the beginning of a brand new structure that has been put in place to bring this strategic aim to full realisation.

The Member Innovation and Technology Steering Board (MITSB) under the Chairmanship of Vice-President Paul M.P. Chan was formed. Tasked with setting the direction and strategy for innovation and technology development in the profession, the Board put forward a project plan that covers the following three aspects:

二零零三年度理事會報告載錄理事會自二零零二年十月十六日至二零零三年十月七日期間的活動。

理事會成員變動

於上屆公會周年大會中，徐林倩麗獲選為新任理事。根據《專業會計師條例》第10(4)條，周光暉及馮英偉獲增選為理事。李李嘉麗於二零零三年十月七日代替退休的沈文燾出任公會的當然理事。

專業技術

鑒於商業社會的運作環境日益全球化以及先進科技的廣泛應用，公會早在第四個長遠計劃中強調，會計專業必須迅速回應商界和其服務市場中不斷轉變的需求。

在去年的年報中，公會曾介紹其積極參與專業創新國際互聯組織（「IIN」）的籌組工作。這代表了公會因應第四個長遠計劃內訂定的策略方向，為推動會員在科技及創新服務發展上嶄新而首要的第一步。

在二零零二年十月十六日至二零零三年十月七日期間，公會設立了一個全新組織，以實現上述的策略目標。

這個組織乃是專業創新科技導向委員會（「專業創新委員會」），由公會副會長陳茂波出任主席，專責訂定會計專業的創新及科技發展方向與策略。委員會提出了一個工作計劃，涵蓋以下三方面：

- (a) Allow our members to gain access to the latest and best technology being developed by and for the accounting profession.
- (b) Develop and launch a training programme focused on technology as related to the roles of accountants in business and practice.
- (c) Building HKSA's global relationship with National Institutes within the IIN for the advancement of the global profession.

This plan was put to work: This included the expansion of a new division within the secretariat, setting up a network of Committees and Task Forces and preparing plans for the start-up of the project deliverables: Membership-wide Technology Risk Training Programme, Trust Services, Anti-Fraud Campaign, CA Source etc. As reported under the heading of "New Market and Technology Development in Accounting Services", many of the projects are close to completion and will be gradually introduced to the membership during the last quarter of 2003.

The Society is pleased to have made significant advancement in its strategy on all four core areas of its professional and technical functions: standard-setting, business and practice support and positioning, technical services to members, and new market and technology development in accounting services. It is particularly pleasing to see the last and newest areas becoming fully operational within the short span of time of the reporting period to begin to take advantage of the opportunities that are presented in advancing the competitiveness of Hong Kong accountants, and in turn, the Hong Kong business community at large.

New Market and Technology Development in Accounting Services

The MITSB has been tasked with assisting members to make advances in the use of information technology through the

- (a) 推動公會會員對會計專業針對本身需要而發展的最新和最佳科技的掌握。
- (b) 配合執業及任職工商界會計師的專業職能，發展及推出以科技為主的培訓課程。
- (c) 建立公會與IIN內其他國家組織的關係，以推動全球會計專業的發展。

此計劃已經開展，包括在秘書處架構下增設一個新支部，成立一個由多個委員會和專責小組組成的網絡，並籌備開展有具體成果的計劃項目，包括為會員特設的資訊科技風險管理行政培訓課程、企業核證服務、反企業欺詐運動，以及 CA Source 等。如下文「行業新市場和科技發展」所述，不少項目已接近完成，並將於二零零三年第四季逐步推出給會員。

公會很高興在全部四個主要專業技術範疇的策略上，即準則制訂、行業支援及定位、向會員提供技術服務，以及行業新市場和科技發展，均能取得長足進展。我們尤感欣悅的是，能見到「行業新市場和科技發展」這個最新領域，能夠在短短的年度報告期間迅速投入運作，以抓緊提升香港會計專業以至本港商界整體競爭力的機會。

行業新市場和科技發展

專業創新委員會專責向會員推介創新產品和服務，協助會員善用資訊科技。委員會一直都在

Report of the Council for 2003 二零零三年度理事會報告

introduction of innovative products and services. In order to maximise its effectiveness the MITSB has been leveraging off the HKSA's founding membership of the International Innovation Network (IIN) which was inaugurated in July 2002. IIN consists of 19 national accountancy institutes in 18 countries, all of whom are either creators or adopters, or both, of new products and services.

HKSA plays an active role in the IIN with its Senior Director serves as a member of the IIN Board and two IIN task forces - "Small and Medium Practitioners Task Force" and "Corporate Management Tools Task Force". The IIN Board conducted meetings monthly via conference call and held two full member body assemblies in January and July 2003.

Apart from the substantial gain from the cross country information sharing and exchanges, the Society also ear-marked a number of potential products for introduction to Hong Kong.

The first project launched during the year was the free circulation to all members of an anti-fraud educational CD followed by a Symposium to be held in October 2003. This CD was obtained via the IIN as the first product licensed from the American Institute of Certified Public Accountants (AICPA).

The Society signed up two further product licenses during the IIN meeting in Rome, Italy in July 2003. The first allows HKSA to import the comprehensive Trust family of assurance services comprising the WebTrust™ and SysTrust™ principles and criteria, a programme developed by AICPA/CICA. The second is a product called CA Source, licensed from the CICA. CA Source is a web-based search tool for finding qualified accountants. Preparations for the launching of these products are underway and both are scheduled for rollout by the end of 2003.

Our first home grown product to provide an Executive Training Programme focused on technology development for the accounting profession was launched in October 2003. The

公會作為 IIN 創辦會員地位的基礎上，爭取達致最大的工作成效。IIN 於二零零二年七月成立，由來自 18 個國家的 19 個全國性會計團體組成，所有成員均有參與開發及／或採納 IIN 的新產品和服務。

公會積極參與 IIN 的活動，並委任其高級總監為 IIN 董事會及其轄下兩個專責小組 — Small and Medium Practitioners Task Force 及 Corporate Management Tools Task Force 的成員。IIN 董事會每月進行電話會議，並分別於二零零三年一月及七月舉行了組織成員的全體大會。

公會在 IIN 的跨國資訊分享和交流當中獲益良多，並已計劃將若干有潛力的產品引進香港。

年內首個推出的項目，是向公會所有會員免費派發有關反在職欺詐的教育光碟，並將於二零零三年十月舉行有關的大型研討會。此光碟是首個經 IIN 網絡而獲美國執業會計師公會授權的產品。

在二零零三年七月於意大利羅馬舉行的 IIN 會議期間，公會再簽訂兩份產品授權協議。首份協議授權公會引進美國執業會計師公會和加拿大特許會計師公會所開發、包括網譽認證及 SysTrust™ 原則及條件的整個認證系列服務配套。另一份協議是由加拿大特許會計師公會發出名為「CA Source」的產品授權。CA Source 是一個專為物色專業會計師而設的網上搜尋工具。公會目前正進行推出此項產品的籌備工作，預計可於二零零三年底完成。

與此同時，公會首個自行開發的產品，為一項針對會計專業需要的資訊科技行政培訓計劃，已於二零零三年十月推出。計劃率先推出的首套課程，

first set of training courses that will be offered under this program is the HKSA Executive Certificate in IT Risk Management. The development and delivery of the courses were awarded to two prominent leaders in IT education and training, Hewlett-Packard and Hong Kong University SPACE under the Course Framework defined by the Society. This marks the first partnership collaboration HKSA has entered into with a global leading technology provider and a local premier tertiary institution. The combined strength of the three premier bodies, representing professional, IT and academic excellence, will provide a unique training opportunity for Hong Kong's accountancy profession to advance itself as the pioneering profession in IT risk management and assurance.

The MITSB is actively reviewing various practice and corporate management products and tools focusing on support for small and medium practices and members in business.

Standard-setting

Since July 2001, the Society has adopted a policy to make Hong Kong's statements of professional ethics as well as standards of accounting, auditing and assurance practices fully converged with those set by the International Federation of Accountants and the International Accounting Standards Board. Under the HKSA's convergence programme, the HKSA has adopted the same standard-setting agenda as the international bodies and most of the existing differences between Hong Kong's professional standards and international standards are gradually being eliminated under this programme. Full convergence with the international standards are foreseeable in the near future.

Financial Reporting Standards

During the period the Financial Accounting Standards Committee (FASC) issued Invitations to Comment on all Exposure Drafts (ED) issued by the IASB during the same period, and submitted comment letters to the IASB on all the various EDs following the local consultation exercise. Following the FASC's recommendations, the HKSA Council issued four

是「香港會計師公會資訊科技風險管理行政證書」課程。公會在擬訂課程大綱後，委託本港兩所知名的資訊科技教育及培訓機構——惠普香港公司及香港大學專業進修學院，分別負責此課程的開發和教授。這是公會首度與一家全球科技界翹楚及一所本港知名專上學府合作。這個項目，凝聚了分別代表專業界、資訊科技界和學術界精英機構的共同力量，將為香港會計專業提供一個獨特的培訓機會，使其成為提供資訊科技風險管理和審計服務的領先專業。

專業創新委員會現正積極考慮可支援中小型執業所和任職商界會計師的各類實務和企業管理產品及工具。

準則制訂

自二零零一年七月起，公會貫徹落實將香港的專業操守準則以及會計、核數與核證準則與國際會計師聯會（「聯會」）和國際會計準則委員會（「國際委員會」）所頒布之準則全面融合的政策。根據此計劃，公會已採納與該等國際組織一致的準則制訂時間表，而香港專業準則與國際準則現存的大部分分歧亦得以逐步消除，兩者預計將於短期內可以全面接軌。

財務報告準則

在本報告期內，公會的會計準則委員會就國際委員會在期內發出的所有徵求意見稿同步發出函件，廣泛徵詢意見，並於該等徵求意見稿在本港完成諮詢後，向國際委員會提交意見書。公會理事會

Report of the Council for 2003 二零零三年度理事會報告

new or revised Statements of Standard Accounting Practice (SSAP), Interpretations of SSAPs, and related documents. For details of the updated list of SSAPs and EDs, please refer to Appendix B.

Two EDs issued prior to October 2002, concerning proposed improvements to a number of existing SSAPs, and new SSAPs on financial instruments, are awaiting finalisation pending progress to be made by the IASB in finalising changes to the equivalent international standards. When the IASB finalises the revised standards they will be adopted and full product convergence will be substantially complete.

The comment period on the first consultation paper on a Proposed Framework for Differential Reporting concluded in October 2002. The GAAP for Smaller Business Working Group has considered the comments received, and is finalising a further consultation which, in taking on board comments received as part of its first consultation, will invite comments on a proposed framework and separate financial reporting standard applicable for small and medium-sized entities that is based on simpler measurement principles than the existing SSAPs.

The Companies (Amendment) Bill 2003 proposed an amendment to the Companies Ordinance definition of subsidiary companies for group accounts purposes. The proposed change in definition will more closely align the meaning of 'subsidiary' found in the Ordinance with that applying under Hong Kong SSAPs. The Bill is the culmination of an extensive period of liaison and support from the Society.

Auditing and Assurance Standards

During the period the Auditing and Assurance Standards Committee (AASC) made significant progress with its 'international plus' strategy, through which it seeks to fulfill its commitment to the International Convergence programme while simultaneously identifying emerging issues for which locally based auditing and assurance guidance is required.

並就會計準則委員會的建議，頒布了四個全新或經修訂的《會計實務準則》（「會計準則」）、詮釋及相關文件。有關期內頒布的準則和徵求意見稿列表，請參閱附錄 B。

公會於二零零二年十月前發表了分別關於改進若干現有準則之建議和頒布金融工具新會計準則的兩份徵求意見稿。這兩份徵求意見稿之落實，有待國際委員會落實相應國際準則的修訂後，才可完成。屆時，公會的會計準則與國際準則將基本達致全面接軌。

至於權衡報告制度建議總綱的首份諮詢文件，諮詢期已於二零零二年十月屆滿。小型企業會計原則工作小組已考慮首輪諮詢收到的意見，並在採納部分首輪諮詢意見的基礎上，即將完成新一輪諮詢的籌備工作。新的諮詢將會邀請各界，就推出一套比現行會計準則簡單的計量原則，及專用於中小型企業的建議總綱及獨立財務報告準則，發表意見。

《2003 年公司（修訂）條例草案》建議修訂就集團帳目有關的「附屬公司」定義。該修訂建議令《公司條例》中「附屬公司」的定義，與香港會計準則所採納的定義更為一致。此條例草案是公會作出長期協調與支援下所達致的一項成果。

核數與核證準則

在本報告期內，核數與核證準則委員會的工作取得了重大進展，貫徹其「以國際標準為藍本、在個別範疇加以強化」的策略，一方面履行與國際準則接軌的承諾，另一方面則同時確定須要制訂核數與核證指引之受關注之本港課題。

As part of its International Convergence programme, the AASC issued two Statements of Auditing Standards (SASs) and a set of Exposure Drafts (EDs) of eight Practice Notes (PNs) to converge with the International Auditing Standards. The AASC also issued Invitations to Comment on all Exposure Drafts issued by the International Auditing and Assurance Standards Board (IAASB) during the same period, and submitted comment letters to the IAASB on all the various Exposure Drafts following the local consultation exercise.

A series of local guidance was developed and issued, including a final Practice Note, a Bulletin and two Exposure Drafts.

For details of the updated list of Standards, PNs and EDs, please refer to Appendix B.

The Society communicated actively to government departments and industry regulators on the new reporting framework under the Standards on Assurance Engagements (SAE) issued by the Society in June 2001, and, working closely with various public bodies such as the Innovation and Technology Commission and the Securities and Futures Commission (SFC), produced sample auditors' reports on various compliance reporting engagements by auditors under the SAE framework.

The AASC's ongoing projects include the development of a Practice Note on the reporting responsibilities of auditors under the Banking Ordinance and guidance on "production of audit working papers to the SFC under section 179 of the Securities and Futures Ordinance".

The Accountants' Report Task Force (ARTF) continued its project on developing professional pronouncements in relation to the work of reporting accountants in connection with the issuance of investment circulars including prospectuses. Significant progress has been made both in terms of the drafting of a series of professional pronouncements and communications with the SFC and Hong Kong Exchanges and

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Report of the Council for 2003 二零零三年度理事會報告

Clearing Limited (HKEx) regarding the reporting framework proposed by the ARTF. The reporting framework may necessitate changes in the Listing Rules and the ARTF will work closely with the SFC and HKEx in this regard.

Professional Ethics Standards

In accordance with the overall convergence process, the Ethics Committee issued an Exposure Draft (ED) of proposed HKSA Code of Ethics in late 2002, adopting the IFAC Code of Ethics in Hong Kong. Finalisation of the proposed HKSA Code of Ethics has been postponed because of revision of the IFAC Code, the ED of which is under consultation until 30 November 2003. The Society has issued an Invitation to Comment on the IFAC ED. Section 8 of the IFAC Code on "Independence on assurance engagements" is outside the scope of the IFAC ED, and the Society will proceed to adopt this in Hong Kong.

Business and Practice Support and Positioning

A primary role of the Society is to represent Hong Kong's accountancy profession by collating and presenting the profession's views on important issues affecting accountants in business and practice.

The Society made conscious efforts this year to step up its support to members in business. In order to flag these efforts the Financial Management Committee was renamed Professional Accountants in Business Committee (PAIBC). The new committee has been endowed with revised terms of reference in order to support the broadening role and responsibilities of professional accountants in business (PAIBs).

Among the initiatives to promote the interests of PAIBs, the Society offered enthusiastic support to IFAC's strategy of identifying the needs and expectations of the constituency in relation to the work of IFAC and activities that would add value to its membership. In this regard the PAIBC provided input to IFAC by virtue of:

修訂，專責小組將就此與證監會和港交所緊密合作。

專業操守準則

為全面地與國際準則接軌，專業操守委員會於二零零二年底發表了《香港會計師公會專業操守準則》的徵求意見稿，擬在香港採納聯會的專業操守準則。由於聯會正計劃修訂其專業操守準則，而聯會的相關徵求意見稿的諮詢期將於二零零三年十一月三十日結束，故《香港會計師公會專業操守準則》亦押後落實。公會已就聯會的有關徵求意見稿發出函件，廣泛徵詢意見。由於聯會專業操守準則第8條「核證工作的獨立性」並未列入徵求意見稿的範圍，故公會將在香港採納此條準則。

行業支援及定位

公會的基本職能包括代表香港會計專業，就一些影響任職工商界的會計師或執業會計師的重要課題，收集及反映業界的意見。

公會在年內積極加強對任職工商界會計師的支援。公會的財務管理委員會經易名為商界專業會計師委員會，以明確反映公會在這方面的努力。新委員會的職權範圍亦有所修訂，以便加強公會對商界專業會計師日益擴大的職能和責任所作出的支援。

在公會眾多促進商界專業會計師權益的努力中，其一是積極配合聯會的策略，主動了解業界對聯會的工作和會員增值活動方面的需求和期望。就此，商界專業會計師委員會透過下列途徑向聯會提出建議：

- (I) commenting on the Exposure Draft of the IFAC Code of Ethics, focusing on the sections relevant to PAIBs;
- (II) provided input to the IFAC survey to identify the most important professional and technical issues faced by IFAC member bodies in relation to PAIBs; and
- (III) contributed to the IFAC project on Enterprise Governance.

To enhance professional development, a seminar for "Accountants in Business Post-Enron" was conducted in November 2002 and in 2003 the new Chief Executive of Hong Kong Exchanges and Clearing Limited, was invited to speak on Listing Rule changes at a CFO Forum.

The Society continued to promote the image of accountants in business and increase public awareness of their role and work, through a series of newspaper articles featuring interviews with prominent Society members in commerce and industry. The Hong Kong Accountant has also run a series of articles reflecting the work and concerns of this core group of the Society's membership.

The Society also supported the publication of ICAC's 'Ethics@work - a guide for business managers in the use of IT'.

During the reporting period the Society continued to distinguish itself in the drive for enhanced levels of corporate governance.

Subsequent to forming a Joint Working Group (JWG) with the Government in March 2002 to review the company law provisions on corporate disclosures and reporting, the JWG held 14 meetings. The clause by clause review of the accounting, auditing and financial reporting disclosure provisions of the Companies Ordinance is on-going.

The Society also issued commentary on corporate governance - related consultation papers and proposals from the Standing Committee On Company Law Reform, the Securities and Futures Commission, Hong Kong Exchanges and Clearing Limited, the Hong Kong Monetary Authority and the Insurance Authority.

- (I) 就聯會的專業操守準則徵求意見稿提供意見，有關意見主要集中在關於商界專業會計師的部分；
- (II) 回應聯會的意見調查，就聯會成員組織在商界專業會計師相關事宜方面遇到的重大專業和技術性課題提供意見；
- (III) 參與聯會的企業管治計劃的有關工作。

為促進會計專業的發展，公會於二零零二年十一月舉辦名為「後安龍（Enron）時代商界專業會計師」的研討會，又於二零零三年邀請港交所新任行政總裁於「財務總監論壇」上講述《上市規則》的修訂。

與此同時，公會安排了一系列的報章雜誌，訪問任職工商界的知名公會會員，藉以提升商界專業會計師的形象，及促進社會大眾對商界專業會計師職能和工作的認識。此外，公會亦在其會刊《The Hong Kong Accountant》刊載一系列文章，介紹公會這個主要的會員組別，反映工商界會計師的日常工作和關注課題。

除此以外，公會還協助廉政公署出版一本名為《Ethics@work - a guide for business managers in the use of IT》的指引。

在本報告期內，公會繼續努力推動提高企業管治水平。

自公會與政府於二零零二年三月成立一個聯合工作小組，檢討《公司條例》中有關企業披露和報告內容後，該工作小組經舉行過 14 次會議。小組目前仍在逐條檢討《公司條例》中關於會計、核數和財務報告披露規定的條文。

此外，公會亦就公司法改革常務委員會、證監會、港交所、香港金融管理局及保險業監督所發表有關企業管治的諮詢文件和建議提出意見。

Report of the Council for 2003 二零零三年度理事會報告

The Society was represented by the Chairman and Deputy Chairman of the Corporate Governance Committee at the Fifth OECD Asian Roundtable on Corporate Governance held in Kuala Lumpur. Subsequent to the meeting, the Society submitted further views to the OECD on the draft white paper on Corporate Governance in Asia, which was published in June 2003.

The Society continues to organise its Best Corporate Governance Disclosure Awards. The third annual Awards prize presentation ceremony was held at the Gala Dinner of the 16th World Congress of Accountants in November 2002, and the fourth annual Awards presentation will be held at the Society's Annual Dinner in November 2003.

In addition the Society is at the final stage of developing a new guide on establishing a corporate governance framework for public sector bodies, which will be published in early 2004.

Over the past year, the Society has made some 50 submissions and oral presentations to the Legislative Council/Government/regulatory bodies with respect to many diverse proposals for new legislation and regulations that impact on accountants' work. The following paragraphs are highlights of this work:

The Society made a submission to the Financial Action Task Force on Money Laundering (FATF) in response to the FATF's consultation on its revised 'Forty Recommendations on Money Laundering', which sought to extend anti-money laundering measures to new sectors. The extension of anti-money laundering measures has been limited more or less in line with the Society's suggestion in its submission to the FATF.

The Expert Panel on Legal Matters is in the final stages of updating the Society's Technical Bulletin (TB 13) 'Drug Trafficking (Recovery of Proceeds) Ordinance 1989'. The revised bulletin is expected to be published towards the end of 2003.

公會的公司管治委員會主席與副主席亦代表公會，參加於吉隆坡舉行的第五屆經合組織亞洲區企業管治圓桌會議。會後，公會進一步就經合組織在二零零三年六月發表的亞洲企業管治白皮書草稿提出意見。

公會今年繼續舉辦最佳公司管治資料披露大獎比賽。第三屆比賽的頒獎典禮已於二零零二年十一月在第十六屆世界會計師大會的晚宴上舉行，而第四屆比賽的頒獎典禮將於二零零三年十一月公會的周年晚宴上舉行。

此外，公會在公共機構企業管治指引的草擬工作已進入最後階段，預期可於二零零四年初出版。

過去一年來，公會就影響會計師工作的多項法例和法規建議，向立法會／政府／監管機構提出了 50 多項書面和口頭建議。部分摘錄如下：

公會就國際反洗黑錢組織 Financial Action Task Force on Money Laundering (「FATF」) 經修訂的《反洗黑錢建議四十則》(Forty Recommendations on Money Laundering) 諮詢文件提出意見。該等修訂旨在將反洗黑錢措施伸展到更多不同界別。有關反洗黑錢措施的擴展範圍已經收窄，與公會向 FATF 提交的意見大致相符。

法律事務專家小組更新公會技術公報第 13 號「1989 年販毒（追討得益）條例」的工作已進入最後階段，經修訂的新公報預期可於二零零三年底發表。

Part of the Society's advocacy role on behalf of its members includes regular liaison meetings and contact with key government departments and officials. In addition to the annual official meeting with the Inland Revenue Department (IRD), a number of special meetings were held with the IRD this year. At the request of the IRD, the Society suggested items that might be raised by the IRD with the Mainland tax authorities, including the Memorandum of Understanding in respect of the avoidance of double taxation between Hong Kong and the Mainland, and tax issues arising from the Closer Economic Partnership Agreement.

The Society also requested that the IRD consider measures to alleviate the effect of SARS on the most deserving taxpayers.

The Society's submission in October 2002 on the Review of the Official Receiver's Office (ORO) Role released by the Financial Services Bureau, contained a number of recommendations regarding the administration of insolvency cases.

In March 2003, the Society made a submission to the ORO on the criteria for the contracting out of the preliminary examination of bankrupts. With the expansion of Individual Voluntary Arrangements under the Bankruptcy Ordinance and the first tender, in March 2003, of the examination of bankrupts, the increasing volume of personal bankruptcies is becoming another source of work for members of the Society engaged in insolvency practice.

In July 2003, the Society was pleased to obtain the ORO recognition of its Insolvency Diploma course, completion of which will count for the equivalent of 50 hours of insolvency work in the context of qualification as an Insolvency Practitioner under the Panel A Scheme or a Professional Person under the tender schemes operated by the ORO.

公會代表及反映業界意見的工作包括定期與主要政府部門和官員舉行聯絡會議和經常保持聯繫。公會與稅務局除了舉行正式年會外，年內亦進行了多次特別會議。公會應稅務局要求，就稅務局可向中國內地稅務機關提出的議題提供意見，包括中港兩地雙重徵稅寬免備忘錄，以及更緊密經貿關係安排下所產生的稅務問題等。

此外，公會亦呈請稅務局考慮採取措施，以減輕部分深受非典型肺炎疫症影響的納稅人士的負擔。

公會於二零零二年十月，就財經事務科《破產管理署角色檢討諮詢文件》提交意見書，就破產個案的監察管理提出多項建議。

二零零三年三月，公會就破產管理署有關破產人初步訊問的外判標準提出意見。隨著根據《破產條例》申請個人自願安排的破產個案數目不斷增加，及於二零零三年三月就外判破產人訊問工作的首度招標，個人破產個案數目與日俱增，成為從事破產事務的會員的另一工作來源。

公會很高興於二零零三年七月，獲得破產管理署認可其破產管理文憑課程。成功完成此文憑課程的人士，即可在 Panel A Scheme 內釐定為合資格清盤事務專業人士、或破產管理署所作招標界定為認可專業人士的資格規定準則下，被確認為擁有相等於 50 小時的破產事務工作經驗。

Report of the Council for 2003 二零零三年度理事會報告

Subsequent to the submission of proposals to the Government in April 2002 for a review of the liability of professionals, particularly as it arises from the application of the joint and several liability principle, the suggestions made in regard to the proportionate liability alternative are awaiting a response from the Government. The Professional Risk Management Committee also pressed the case for proportionate liability through its comments on the Standing Committee on Company Law Reform's Corporate Governance Review Consultation Paper under the section 'Auditors' Liability'.

The Society also plays an important advocacy role in respect of the specialised industries such as the banking industry, the securities industry and the insurance industry.

Besides holding regular liaison meetings with the Hong Kong Monetary Authority (HKMA) to discuss auditing and accounting matters that are of mutual interest, the Expert Panel on Banking also made submissions on the HKMA's draft guidelines such as the annual financial disclosure package for authorised institutions and the Supervisory Policy Manual in relation to reporting by auditors under the Banking Ordinance.

The Society also has representation on the HKMA's Working Group on Financial Disclosure and Working Group on Regulatory Reporting to provide input to the HKMA from the accounting and auditing perspectives.

On the securities industry side, with the introduction of the Securities and Futures Ordinance (SFO), the Expert Panel on Securities maintained close liaison with the SFC through working meetings on various important topics such as auditors' duty of secrecy and communications by the SFC to auditors under the SFO, and making submissions on the SFC's draft Audit Questionnaire, Account Disclosure Document, Business Risk and Management Questionnaire, etc. in relation to the audit of licensed corporations.

On the insurance side, the Expert Panel on Insurance held a liaison meeting with the Insurance Authority and made a

公會在二零零二年四月向政府建議檢討專業人士的責任制度，特別是針對在共同及個別責任方面的問題，提出了採納比例責任制的建議，目前仍有待政府回應。此外，專業風險管理委員會亦對公司法改革常務委員會《企業管治檢討諮詢文件》中「核數師責任」一節，極力提倡推行比例責任制的建議。

除了上述所提外，公會亦就銀行業、證券業及保險業等行業的課題，肩負起重要的倡議角色。

公會除了與香港金融管理局（「金管局」）舉行例會，討論共同關注的核數和會計課題外，公會的銀行事務專家小組亦對金管局的指引草稿提出意見，範圍包括認可機構的年度財務披露內容和有關核數師按《銀行業條例》作出報告的「監管政策手冊」等。

公會亦有代表參加金管局的財務資料披露工作小組和監管報告工作小組，就會計和核數專業的立場向金管局提供意見。

證券業方面，隨著《證券及期貨條例》的頒布，證券事務專家小組與證監會聯繫無間，就核數師的保密責任、證監會與核數師在《證券及期貨條例》下的溝通關係等重要議題舉行工作會議。此外，專家小組亦就有關審核持牌法團的核數問卷、會計披露文件、商業風險與管理問卷等草稿向證監會提交意見。

在保險業方面，保險事務專家小組與保險業監督舉行了一次聯繫會議。同時，小組亦就強制性公

submission on the Mandatory Provident Fund Schemes Authority's preliminary legislative proposals to amend the Mandatory Provident Fund Schemes Ordinance.

Technical Services to Members

The Society's Professional & Technical Department continues to enhance its technical services to members by:

- Co-ordinating the annual update conferences for members on development of accounting standards, auditing and assurance standards and taxation.
- Expanding the information and technical resources provided on the Society's website - three additional mini websites were launched during the period focusing on insolvency, tax and members in business.
- Monthly newsletter "TechWatch" to alert members to current professional and technical issues. At the Editorial Board's invitation, TechWatch will be published in The Hong Kong Accountant with effect from the October 2003 issue.
- Responding to technical enquiries from members averaged 50 per month.
- Running the various professional interest groups that provide further membership interest support in specialist areas, such as insolvency, financial services, property construction and IT. Altogether, 22 regular discussion forums, seminars, training programmes and site visits were organised in the last year.

Monitoring and Enforcement

Regulatory Reform

Following corporate failures and accounting irregularities at the international level in 2002, the accounting profession has come under increasing scrutiny by regulators and the public. In response to rising expectations internationally and locally,

積金管理局的《強制性公積金計劃條例》初步修訂建議提交意見。

向會員提供技術服務

期內，公會的專業技術部透過以下途徑加強對會員的技術服務：

- 就會計準則、核數與核證準則及稅務事宜等最新發展為會員舉辦年度講座。
- 擴充公會網站的資訊及技術資源，期內增設三個分別集中於破產管理、稅務及商界會計師的小型網站。
- 每月出版《TechWatch》，為會員發放各種專業及技術事宜的最新消息。應公會編輯委員會邀請，《TechWatch》由二零零三年十月起將載入會刊《The Hong Kong Accountant》一併出版。
- 每月平均回應約 50 宗會員的技術查詢。
- 組織多個專業關注小組，在破產管理、財務服務、建築及資訊科技等專業範疇為會員提供支援，年內共舉辦了 22 項活動，包括定期論壇、研討會、培訓課程及實地考察等。

監察及執行

監管改革

自二零零二年出現連串的企業倒閉和不尋常的會計處理手法以來，會計專業受到監管機構和社會大眾的高度關注。為回應國際間和本港社會日漸提高的訴求，公會向政府提呈改革建議，加強其

Report of the Council for 2003 二零零三年度理事會報告

the Society has submitted reform proposals to the Government which would address the calls for greater transparency and independence of its regulatory functions. These proposals were put before the Financial Services and the Treasury Bureau in January 2003 and in summary are set out below:

1. The Society will increase the size of Council to 23 members and at the same time, increase the number of lay members and government appointed officials from the existing two to six, thus increasing lay membership from 12.5% to 26%. The additional four lay members shall be appointed by the Government.
2. Membership of any Investigation Committee instigated by Council shall be expanded from three to five; with the majority of the members (including the chairman) to be lay members.
3. Alter the composition of the five-member Disciplinary Committee instigated by Council with a majority of members (including the chairman) to be lay members.
4. In the longer term, to establish an Independent Investigation Board outside the Society to deal with alleged accounting, auditing and ethics irregularities related to listed entities, whilst similar irregularities related to non-listed entities will continue to be investigated by Investigation Committees instigated by Council.

The Society's reform proposals were discussed at a Members' Forum held in June 2003, where the proposals gained substantial support.

In June 2003, the Society's proposals were also put before the Legislative Council Panel on Financial Affairs and the response from the Legislature was positive and that the proposals were regarded as in the right direction.

監管職能的透明度和獨立性。有關建議已於二零零三年一月呈交財經事務及庫務局，內容概列如下：

1. 公會將擴大理事會的組成至 23 名理事，同時將非業界人士和政府委任成員的數目由目前兩名增至六名，令非業界成員比例從 12.5% 提升至 26%。四名新增非業界理事將全數由政府委任。
2. 理事會所委任調查委員會的成員人數由三名增至五名，其中大部分成員（包括主席）為非業界人士。
3. 更改目前理事會所委任的五人紀律委員會的組成，令大部分成員（包括主席）由非業界人士出任。
4. 長遠而言，將在公會以外成立一個獨立調查委員會，處理涉及上市公司的會計、核數及專業操守問題，而不涉及上市公司的同類問題則仍由理事會指派的調查委員會負責。

公會的改革建議已於二零零三年六月的會員論壇上經過討論，獲得會員廣泛支持。

此外，公會亦於二零零三年六月向立法會財經事務委員會提呈改革建議，獲得立法會議員的支持，視建議為正確的發展方向。

The views of the Society's membership were further confirmed on 7 July 2003, when the Society held an Extraordinary General Meeting to pass a Resolution to effect the first three reform proposals through amendments to the Professional Accountants Ordinance (PAO) and the By-laws. The Resolution was carried by a majority of members present and voting in person or by proxy at the meeting.

In September 2003, the Government issued a Consultation Paper to the general public on the Society's proposal to establish an Independent Investigation Board (IIB) as this proposal will have an impact on a broader body of stakeholders and in particular the issue of powers and funding of the independent body. The Consultation Paper also sought public views on establishing an oversight body to oversee practice review matters. Council proposes to establish a Practice Review Steering Board (PRSB) to act as an independent body to oversee the policies, priorities and the adequacy of resources allocated to the practice review programme. The PRSB will comprise a majority of lay persons and initially will be set up on a voluntary basis with the ultimate aim of putting it under a statutory basis.

The results of the Consultation Paper and the Legislative Council's timetable will ultimately determine whether or not the proposal to establish the IIB will be taken forward and the timing of its operation.

Disciplinary Proceedings

Legislative Changes

The Society took the opportunity to accelerate the legislative amendments needed to effect the recommendations contained in the White Paper on Proposed Changes to the Disciplinary Committee Proceedings Rules and Other Regulatory Matters that was published in September 2000. The legislative amendments have been incorporated in the Private Members' Bill which is expected to be passed before the end of the calendar year 2003. Proposed changes relating to disciplinary issues include:

二零零三年七月七日，公會舉行了特別會員大會，審議有關修訂《專業會計師條例》和附例以落實首三項改革建議的決議案。決議案獲得大部分親身出席及投票或委派代表投票的會員支持通過，公會會員對有關建議的支持至此更為明朗。

由於公會所提出有關成立獨立調查委員會的建議影響廣泛，特別是就該獨立組織的權力和資金方面之安排，政府於二零零三年九月就此發表諮詢文件徵詢公眾意見。諮詢文件亦就建議成立一個專責執業審核事務的監督機制徵詢意見。就此，理事會建議成立一個獨立的執業審核導向委員會，監督執業審核計劃的政策、工作優先次序及所獲分配資源是否足夠。該委員會主要由非業界成員組成，在成立初期以自願形式運作，但最終應以成為具正式法定效力的委員會為目標。

成立調查委員會的建議會否落實以及委員會的設立時間最終將取決於諮詢結果和立法會的議程計劃。

紀律

法例修訂

公會把握機會，加快落實二零零零年九月發表的《紀律委員會聆訊規則及其他規管問題的修訂建議白皮書》所載的建議。有關法例修訂已納入議員條例草案，預期可於二零零三年底前通過。有關紀律事宜的建議修訂包括：

Report of the Council for 2003 二零零三年度理事會報告

- Disciplinary Committee hearings to be made public except in circumstances envisaged in Article 10 of the Bill of Rights Ordinance.
- Disciplinary Committees to be empowered to issue a "consent order" for lesser offences.
- A complainant aggrieved by a Council's decision not to refer his complaint to a Disciplinary Committee shall be entitled to request the Council to constitute a Disciplinary Committee to enable him to present his case directly to the Disciplinary Committee.
- A Disciplinary Committee to be empowered to:
 - determine the effective date of a disciplinary order;
 - order the withdrawal of a member's practising certificate and thus his ability to act as an auditor either permanently or temporarily.
- Council to be empowered to:
 - compel a member to act in accordance with a direction made by the Council in respect of registration matters, the conduct of his practice and conduct unbecoming of a certified public accountant;
 - impose pecuniary fines for failure to comply with a direction made by the Council;
 - make continuing professional development (CPD) a condition of membership and practising certificate renewal; and
 - cancel the practising certificate of a practising accountant who is subject to a bankruptcy order.
- 除涉及《人權法案條例》第 10 條的情況外，紀律委員會的聆訊將公開進行。
- 紀律委員會將有權對一些輕微違規的會員發出「同意令」。
- 投訴人如不滿理事會決定不將其投訴轉介予紀律委員會，有權要求理事會成立一個紀律委員會，以便向該委員會直接申訴。
- 紀律委員會將有權：
 - 釐定紀律處分指令的生效日期；
 - 指令永久或暫時撤銷會員的執業證書，從而取消其擔任核數師的資格。
- 理事會將有權：
 - 因應會員的註冊事宜、執業行為以及與專業會計師身份不符的行為，強制其按照理事會所發的指示行事；
 - 對違反理事會所發指令者徵收罰款；
 - 規定持續專業進修為延續會籍和執業證書的條件之一；及
 - 撤銷被頒破產令的執業會計師的執業證書。

Sentencing Guidelines

The Task Force to Study the Desirability for Establishing Sentencing Guidelines for the Disciplinary Committee (TFDESG) completed its project this year and developed a set of guidelines which has been made available to all Disciplinary

處分指引

研究訂定紀律處分指引可取性專責小組已於年內完成研究工作，擬訂一套指引，並已派發給所有紀律小組成員。在擬訂指引時，專責小組已參考

Panel members. In developing the guidelines, the TFDESG took into account both the concerns and experience of past disciplinary actions and the current disciplinary practice of overseas accounting bodies as well as local professional bodies.

Disciplinary Cases

During the year, five new cases were referred to the Disciplinary Committees and four cases have been heard. As at the end of the reporting year, there were five cases pending hearing by Disciplinary Committees, of which two cases were brought forward from last year.

In respect of the four cases heard during the year, there was one conviction for knowingly making false documents and this resulted in permanent removal of the member plus the payment of costs. In another case which involved a failure to comply with ethical standards, the member was ordered to be removed for one year plus the payment of costs. A further case concerned the non-return of a practice review questionnaire and other documents. The member was removed from the register for three years and ordered to pay a penalty of \$50,000 plus costs of the hearing.

In respect of the remaining case, the case was heard in September 2003 concerning non-compliance with professional standards by a member in his audit of a set of financial statements. The member was ordered to be removed for six months and payment of penalty of \$100,000 and costs. The complaint relating to this case was originally referred to the Disciplinary Committee in 2001 and the member subsequently sought judicial review of Council's decision to instigate disciplinary proceedings against him. During the year, the member appealed to the Court of Appeal on the judgment made against him by the Court of First Instance. Having heard the case, the Court of Appeal found in favour of the Society together with costs. The member however further pursued the matter to the Court of Final Appeal. The appeal was dismissed in May 2003. In August 2003, the member filed a writ of summons to the Court of First Instance against the

過往紀律處分所引發的關注和經驗，以及海外會計團體和本港其他專業團體目前的紀律處分制度。

紀律處分個案

在本年內，紀律委員會接獲五宗新個案，並聆訊了四宗個案。截至本報告年度年結日，尚有五宗個案有待紀律委員會聆訊，其中兩宗乃延續自上年度。

在本年度聆訊的四宗個案當中，一名會員被裁定蓄意偽造文件，被判永久除名兼付聆訊費用。在另一宗涉及違反專業操守準則的個案中，有關會員被判除名一年兼付聆訊費用。還有一宗個案涉及並無交回執業審核問卷和其他文件，有關會員被判除名三年，另須付罰款 50,000 元兼付聆訊費用。

最後一宗個案則涉及一名會員在審核財務報表時並無遵守專業準則，有關聆訊已於二零零三年九月進行。涉案會員被判除名六個月，另須付罰款 100,000 港元兼付聆訊費用。有關該宗個案的投訴原於二零零一年轉介紀律委員會，而該名會員曾就公會理事會向其展開紀律聆訊的決定申請司法覆核，敗訴後於年內就原訟法庭的判決向上訴法庭提出上訴。上訴法庭在聆訊後判決公會勝訴並獲償與訟費用。該會員再行向終審法院提出上訴，惟有關申請於二零零三年五月被駁回。至二零零三年八月，該會員再通過原訟法庭向紀律委員會發出傳訊令狀，以冀無限期押後紀律委員會

Report of the Council for 2003 二零零三年度理事會報告

Disciplinary Committee with a view to stay the Disciplinary Committee hearing indefinitely. The disciplinary hearing was however heard in September 2003 but the litigation concerning the writ filed by the member is in progress.

Publication of Disciplinary Findings

Council has decided that from August 2003 after a disciplinary hearing has been completed, findings made in respect of a member by the Disciplinary Committees will be published by way of a press release with reference to the professional accountant by name. Details concerning this new practice were published in the June and August 2003 issues of The Hong Kong Accountant.

The Council's decision was made in light of an increased public expectation at both the local and international level for greater transparency in the administration of judicial and quasi-judicial functions. As the regulatory body of the accounting profession in Hong Kong, the Society is committed to enhancing the community's awareness and understanding of its regulatory functions, how these are carried out and the results.

Task Force on the Review of Regulation of Members by HKSA

In accordance with the Society's 4th Long Range Plan and in light of regulatory reforms of the accountancy profession proposed or introduced overseas, a Task Force on the Review of Regulation of Members (TFRRM) was established during the year. The terms of reference of the TFRRM is to conduct an overall review of the methodology and approach in the Society's self-regulatory regime with emphasis on quality control measures, and investigation and disciplinary proceedings. The Task Force's work this year focused on developing criteria for introducing consent orders to deal with lesser offences. It is hoped that consent orders will help reduce the time and cost incurred by the Society in handling less serious disciplinary cases.

的聆訊。然而，有關紀律聆訊已於二零零三年九月進行，但有關會員提出的訴訟仍在進行。

公布紀律聆訊結果

理事會決定，由二零零三年八月開始，紀律委員會在進行紀律聆訊後對涉案會員作出的裁決，將以新聞稿方式作出具名公布。這項新措施的詳情已載於二零零三年六月及八月刊發的《The Hong Kong Accountant》。

理事會的是項決定，乃回應本土和國際間對司法及類似司法職能的運作透明度日益增加的訴求。作為香港會計專業的監管機構，公會致力提升社會對其監管職能、執行情況和執行結果的認識和了解。

檢討自我監管專責小組

根據公會的第四個長遠計劃以及參考海外會計專業所建議或實行的監管改革措施，公會在年內成立了檢討自我監管專責小組，負責全面檢討公會行業自我監管制度的措施和方式，尤其著重於工作質素控制措施及調查和紀律程序。專責小組在本年度的工作集中於擬訂一套準則，以便推行對輕微違規者發出同意令的機制。預期採用同意令制度有助公會節省處理輕微違規個案所需的時間和成本。

Investigations

One investigation case concluded last year resulted in a referral to the Disciplinary Panel and the case is now in the process of disciplinary proceedings. The Society is currently involved in another 13 investigations of which seven were brought forward from the last reporting period. Two of the cases are near completion.

Practice Review

Practice Review Programme

The practice review programme is a key monitoring function of the Society in ensuring the quality of the work of its members. The practice review programme is now in its 11th year of operation and over 1,000 practice units have been processed to date. The Society had pledged to review the entire practice review process once the first cycle of reviews had been completed. The review made progress during the year and Council has committed to increase the headcount on practice review matters.

After 11 years of operations and in view of increased public interest and expectations on the quality of work of our members, the existing educational thrust of the practice review programme will be replaced by a regulatory thrust. A risk-based approach will be adopted to replace the existing cyclical-based approach to make practice reviews more efficient and effective.

The risk-based approach will make use of a self-assessment questionnaire to be submitted by practice units and the information collected will facilitate the identification of riskier practices to be prioritised for field visits, and will also assist in planning the nature and scope of work to be done at a site visit.

The Society engaged an external consultant (Joint Monitoring Unit Limited) during the year to provide advice and assistance in developing a risk-based approach to practice reviews. The

調查

去年一宗完成調查後轉介予紀律小組的個案，目前已進入紀律程序。公會目前正在調查另外 13 宗個案，其中七宗乃延續自上個報告期間。有兩宗個案的調查已接近完成。

執業審核

執業審核計劃

執業審核計劃是公會確保會員執業質素的重要監管環節，由開始至今已進入第十一年，迄今共審核了逾千個執業單位。公會曾承諾待完成首個循環期的審核後，即會檢討整個執業審核程序。年內，執業審核程序檢討已取得進展，而理事會亦積極增加執業審核工作的人手。

執業審核已進行十一年，加上鑒於公眾對於公會會員工作質素的關注和期望日益提高，公會決定將執業審核由目前以教育性質為本改為以監管性質為本。同時，亦決定採納風險為本的執業審核模式，取代現行的循環審核模式，令執業審核工作更具效率和成效。

在風險為本的執業審核模式下，公會將向執業單位發出自我評核問卷，問卷所收集資料用於識別風險較高的事務所，以決定挑選進行實地查核的優先次序，以及擬訂實地視察的查核性質和範圍。

公會於年內委聘一家外界顧問(Joint Monitoring Unit Limited)，就制訂風險為本的執業審核模式提供意見和協助。該顧問即將完成首階段的工作，

Report of the Council for 2003 二零零三年度理事會報告

consultant is close to completing the first phase of the project which includes the self-assessment questionnaire, a set of risk indicators and a weighting system.

The second phase of the review of the practice review programme will commence soon and will involve the detailed review of practice review methodology and development of new processes and documentation, including practice review statements, manuals and guidance material. The Practice Review Committee has targeted early 2005 as the implementation the date for the revised risk-based approach.

Cases

During the year, a total of 58 practice review cases were completed. In addition to the five complaints resolved to be raised by the Practice Review Committee last year, the Committee decided to raise complaints on a further seven cases during the year against practitioners in respect of their failure to observe, maintain or apply professional standards or failure to comply with a direction issued by Council. Out of these 12 complaint cases, two cases resulted in warning letters issued by Council, one case resulted in Council directing another practice review and a further case concerning the failure to return a practice review questionnaire and other documents resulted in a referral to a Disciplinary Committee. The Disciplinary Committee ordered the removal of the member for three years plus a penalty of \$50,000 and costs of the hearing to be paid to the Society. For the remaining eight complaint cases, a Disciplinary Committee has been formed pending hearing for one case, two cases are being considered for further evidence, and complaint documents are being prepared for the remainder.

即籌備自我評核問卷、制訂一套風險指數和加權制度。

執業審核檢討計劃的第二階段將於稍後展開，其中將詳細檢討執業審核方式和訂定新的程序及有關文件，包括執業審核守則、手冊和指引等。執業審核委員會的目標是二零零五年初實施經修訂的風險為本之執業審核模式。

個案

本年內共完成 58 宗執業審核個案。除去年決定提出的五宗投訴外，執業審核委員會在本年內亦議決就另外七宗個案投訴有關執業會員沒有遵守、維持或應用專業會計準則或沒有遵守理事會發出的指示。該 12 宗投訴個案當中，有兩宗由理事會發出警告信、一宗由理事會指示須再度接受執業審核，而另一宗涉及並無交回執業審核問卷和其他文件的個案則被轉介予紀律委員會。有關紀律委員會勒令將該名會員除名三年，另向公會支付 50,000 元罰款以及聆訊費用。其餘八宗個案之一已成立有關的紀律委員會，現正待聆訊；兩宗則有待考慮及跟進其他證據；而其他個案之投訴文件仍在準備中。

Complaints

Dealing with complaints is part of the Society's enforcement work. A total of 204 complaints were handled during the year as follows:

投訴

處理投訴是公會執行監管工作的一部分。公會在年內共處理 204 宗投訴：

Cases Handled - Total 處理個案 — 總數

	Number 數目
Cases brought forward (including those that have led to investigation and disciplinary hearings) 延續自上個報告期間的個案 (包括就此展開調查和紀律聆訊)	114
New cases this year 本年度新接個案	90
Total cases handled 處理個案總數	<u>204</u>
Cases completed 已完成個案	<u>59</u>

Cases Completed - Subject Matter 已完成個案 — 涉及事項

	Number 數目
Non-compliance with professional standards or statutory requirements 違反專業準則或法定要求	27
Improper advertising and promotional activities 不當的廣告宣傳及推廣活動	14
Quality of services 服務質素	7
Request for assistance 要求協助	9
Dishonesty 違反誠信	1
Others 其他	1
	<u>59</u>

Cases Completed - Findings 已完成個案 — 調查結果

	Number 數目
Not pursuable 無法跟進	35
Complaint unfounded 投訴不成立	6
Conciliated at secretariat level 已由秘書處調解	1
Complaints founded 投訴成立	
- Disapproval letters 發出指責書	
- issued to non-members for breach of the Professional Accountants Ordinance 就違反《專業會計師條例》而向非會員發出	8
- issued to members for non-compliance with the Society's professional standards 就違反公會的專業準則而向會員發出	4
- Disciplinary findings 紀律聆訊結果	
- Removal of members from the Register of Professional Accountants 將會員在專業會計師註冊紀錄冊中除名	4
- Third practice review directed by Council 由理事會指示進行第三度執業審核	1
	<u>59</u>

Report of the Council for 2003 二零零三年度理事會報告

Monitoring of Financial Statements

As the establishment by the Government of a Financial Reporting Review Panel to review compliance of listed company's financial statements with disclosures requirements is subject to public consultation, the Society has continued with its non-statutory monitoring of listed companies' financial statements during the reporting period. As there are more than a thousand companies listed on the main board and GEM board, a risk-based approach was introduced to replace the five-year cycle approach adopted in previous years.

214 annual reports of listed companies were reviewed by the Professional Standards Monitoring Committee (PSMC) during the reporting period.

141 letters to the auditors of listed companies asking for explanations for accounting treatments were sent out. These letters included suggestions and recommendations for improvements to annual reports that would be prepared for subsequent years.

Overall the PSMC is pleased that compliance with reporting standards has generally been satisfactory although some new disclosures introduced by newly issued or revised professional standards were sometimes overlooked.

Referrals

Two referrals from another regulator were received during the year. One resulted in an Investigation Committee being established and the investigation is in progress. For the other a Complaints Committee was formed to deal with the case. Both cases are in progress.

Education and Training

Mutual Recognition Agreements

The Society's Qualification Programme (QP) reached a milestone in its development when it took its place alongside the world's top accountancy qualifications last year. In a much-

對財務報表的監察

由於政府設立財務匯報檢討委員會審核上市公司財務報表是否符合披露規定的建議仍在諮詢中，因此公會於報告期間維持對上市公司財務報表進行非法定的監察。然而，鑒於主板及創業板上市公司多逾一千家，公會遂採用以風險評估為基礎的選擇性審閱，取代過往五年一次的週期循環審閱。

在報告期間，專業水平監察委員會共審閱了 214 份上市公司年報。

委員會曾致函 141 家上市公司的核數師，要求闡釋若干會計處理方法，部分函件亦就日後的年報提出改善意見和建議。

雖然偶有發現若干新頒布或新修訂專業準則所提出的新披露要求有所遺漏，整體而言，專業水平監察委員會認為被審閱公司在遵守申報標準方面的表現普遍理想。

轉介個案

公會在年內接獲另一家監管機構轉介兩宗個案，其中一宗已成立調查委員會，現正進行調查。至於另一宗個案，公會已成立一個投訴委員會負責處理。有關兩宗個案的工作目前仍在進行。

教育及培訓

相互認可協議

公會的專業資格課程 (QP) 去年躋身世界頂級會計專業資格之列，奠定重要的發展里程碑。在二零零二年十一月二十日，第十六屆世界會計師

anticipated ceremony held during the 16th World Congress of Accountants, on 20 November 2002, the Society signed reciprocal membership agreements with six of the world's chartered accountancy bodies. These are the Institutes of Chartered Accountants in Australia, England and Wales, Ireland, New Zealand, Scotland and South Africa. In December 2002, the Society signed a reciprocal membership agreement with the Institute of Chartered Accountants of Zimbabwe. The Society was the first body not bearing the chartered accountants nomenclature to be accepted as part of this very important international alliance.

This marks QP's achievement of a quality standard that is internationally recognised.

Overseen by the International Recognition Task Force, the Society is currently undergoing a separate review by the International Qualification Appraisal Board of the Canadian Institute of Chartered Accountants, with a view to signing a similar reciprocal membership agreement in due course.

QP Promotion

Throughout the period under review the Society has been earnestly pursuing its mission to make QP the preferred programme for Hong Kong's prospective accountants. To this end the QP Promotion Task Force was upgraded to full 'Committee' status as the 'QP Development and Promotion Committee (QPDPC)', and now reports its progress directly to the Council.

The newly established QPDPC did much to keep the programme in the spotlight among educators, students and employers by visits to key employers, roving exhibitions to local universities, newspaper advertisements and personal interviews, advertorials and press releases.

Recognising the influence that both employers and educators may have on students' career and education decisions, the QPDPC has developed close ties with a number of significant

大會議期間舉行的一個隆重的簽約儀式上，公會與六個世界頂級特許會計師公會簽訂相互會籍認可協議。該六個公會分別為澳洲、英格蘭及威爾斯、愛爾蘭、紐西蘭、蘇格蘭及南非的特許會計師公會。公會亦於二零零二年十二月與津巴布韋特許會計師公會簽訂相互會籍認可協議。公會很榮幸成為首個非「特許會計師」體系而獲納入這個重要國際聯盟的團體。

這顯示公會高質素的專業資格課程已達致國際認可的標準。

在公會國際認可專責小組的推動下，加拿大特許會計師公會的國際專業資格評審委員會，現正對公會進行一項獨立評審，以冀於適當時候能與公會簽訂類似的相互會籍認可協議。

專業課程推廣

期內，公會一直致力將專業資格課程推廣為有志晉身為香港會計師人士的首選課程。為此，專業課程推廣專責小組被升格為「專業資格課程發展及推廣委員會」，直接向理事會匯報工作進展。

新成立的委員會進行了大量專業資格課程的推廣工作，包括探訪大型機構僱主、舉辦本地大學巡迴展覽、刊登和發放報章廣告及傳媒採訪、特輯及新聞稿，務求加強公會與教育機構、學生及僱主的接觸和讓他們更了解這個課程。

委員會理解到僱主和教師對學生在作出事業和學業決擇時的影響，因而與不少大型機構僱主建立

Report of the Council for 2003 二零零三年度理事會報告

employers to update them of the value of the Society's qualification while, at the same time, establishing a QP mentorship system at local universities. Faculty members have been given first hand information on QP in order that they may advise students of the benefits of taking the QP option.

Relationships between students, employers and professional accountants were further strengthened under the Prospective Members' Training Guidelines with the registration of seven member practices and 100 members as Authorised Employers and Authorised Supervisors respectively.

From its inception it has been the aim of the QP to draw as widely as possible from the pool of young talents available. Over the last 12 months, the Accountancy Accreditation Board accredited one new accountancy degree programme and one new conversion programme. The Board also re-accredited three accountancy degree programmes, one conversion programme and one foundation programme during the period.

To date graduates from 15 local and one overseas accountancy degree programme are eligible for direct entry to the QP. A further ten conversion programmes and two foundation programmes have been accredited. Together with a professional bridging examination established under the HKAAT, they offer a wide range of alternative routes for non-accountancy degree holders and non-degree holders to reap the benefit of joining the QP.

Prospective Members

Statistics

During the reporting period, the Society had 11,033 students registered on its roll. This figure included registered students under the Society's Qualification Programme and Joint Examination Scheme (JES) Retainers under the HKSA Student Register.

緊密聯繫，更新他們對公會專業資格的價值觀。同時，委員會亦與本港的大學攜手推行專業資格課程的師友計劃，為大學會計系的教職員提供專業資格課程的第一手資料，以便他們向學生講解選擇報讀專業資格課程的好處。

另一方面，目前已有七家會員執業所和 100 名會員根據《準會員培訓指引》登記為認可僱主和認可監督，令學生、僱主和專業會計師之間的關係更形密切。

專業資格課程自推出以來，一直以廣泛吸納業內年青精英為目標。在過去十二個月內，會計專業資格評審委員會審批了一個新的會計學學位課程和一個轉制課程。此外，委員會亦於期內延續對三個會計學學位課程、一個轉制課程和一個基礎課程的認可審批。

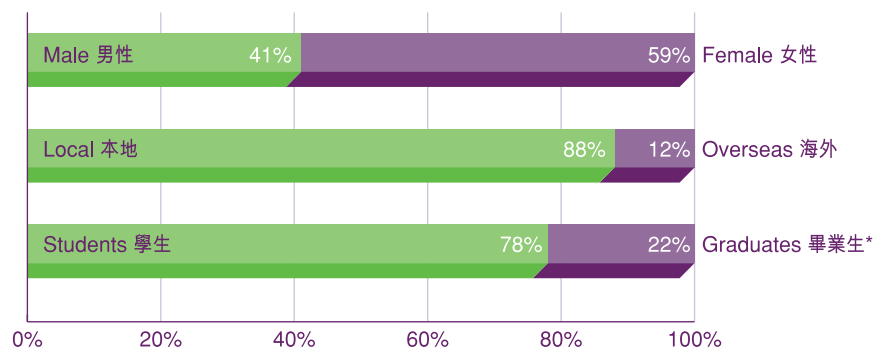
至目前為止，共有 15 個本港和海外會計學系學位課程獲得認可，其畢業生有資格直接報讀專業資格課程。另有 10 個轉制課程和兩個基礎課程成功通過審批，加上香港專業會計員協會提供的專業晉階考試，為非會計學學位持有人和非學位持有人，提供了多個報讀專業資格課程的途徑。

準會員

統計資料

於本報告期間，公會的註冊學生人數合共 11,033 名，其中包括專業資格課程的註冊學生和參加前聯合考試計劃而名列公會學生紀錄冊的學生。

STUDENT SUMMARY 學生統計概覽



* Graduates have passed the relevant QP or JES examinations and remain on the student register pending approval of their membership applications

畢業生指已完成專業資格課程或聯合考試，但因其入會申請有待審批而仍然名列學生紀錄冊的學生

Qualification Programme and Other Professional Examination

A total of 4,183 students had registered under the QP. More than 3,000 entries were recorded for the Professional Programme Modules and Final Professional Examination.

During the reporting period, 236 students successfully completed the Society's professional examinations. The QP recorded its sixth cohort of graduates in June 2003.

The Transitional Examinations (TE), a bridging route for those former JES students who are unable to meet the direct QP admission, was offered for the second year in 2003. A total of 61 JES students completed the TE in December 2002 and June 2003 sessions. All have been transferred to the QP Register.

A total of 1,123 candidates sat the Practising Certificate (PC) Examinations, to meet competency requirements for the issuance of a licence to sign statutory audit reports. QP graduates are exempted from the PC Examinations.

Ongoing QP Enhancement Measures

The reporting period represented the second year that QP admitted early bird registration from local universities. A total

專業資格課程及其他專業考試

專業資格課程合共取錄 4,183 名學生，而參加專業資格課程單元和期終專業考試的學生則逾 3,000 人次。

於本報告期間，共有 236 名學生成功通過公會的专业考試，而專業資格課程的第六批學生已於二零零三年六月畢業。

在二零零三年，公會繼續為未符資格直接報讀專業資格課程的聯合考試計劃學生，舉辦過渡考試，作為過渡至專業資格課程的銜接安排。在二零零二年十二月和二零零三年六月的兩次考試中，共有 61 名聯合考試計劃學生完成過渡考試，並已全部獲取錄為專業資格課程的學生。

在本報告期間，共有 1,123 名考生參加了執業證書考試，以符合簽發法定核數報告所需的勝任能力要求。專業資格課程畢業生可以豁免執業證書考試。

加強專業課程的持續措施

今年是公會第二年實施其准許本港大學生「提早報讀」專業資格課程之政策，共有 125 名學生申

Report of the Council for 2003 二零零三年度理事會報告

of 125 applicants applied for early bird registration in the June 2003 session. With this special arrangement, students were able to start their first QP session immediately after University.

As a result of economy of scale and in recognition of the current economic hardship, the Final Professional Examination fee was reduced from \$1,200 to \$1,000 with effect from December 2002. For the same reasons the module enrolment fee was reduced by \$300 to \$3,500 per module with effect from February 2003. The fee reductions aimed to lighten the financial burden of QP students.

The success of QP is highly dependent on the contributions of members and selected experts with certain areas of expertise. Over 300 of these served as our workshop facilitators, to lead the QP workshops. This large number demonstrates the strong commitment of the membership. We are proud that two QP graduates who have become members now serve in this role.

A Workshop Observer Scheme was first implemented in the October 2002 session. This is an ongoing scheme to safeguard and upkeep the quality of the QP workshops. A total of 16 workshop observers have so far been appointed. All observers are experienced workshop facilitators who have been identified as having strong facilitation skills, coupled with a good understanding of the requirements of QP workshops. This quality assurance process has received very positive feedback from both observers and facilitators.

The Society continues to engage external consultants to update its module materials for the four modules. This continuous update ensures that the materials provided by the Society remain highly relevant to practice.

Student Affairs

In September 2003, the Society for the first time brought together the Award Ceremony and the Graduation Ceremony on to one platform. Awards were presented to the top

請「提早報讀」二零零三年六月份的專業資格課程。通過此項特別安排，學生可在完成大學課程後隨即開始其專業資格課程的研習。

公會在考慮到現時的經濟不景氣及經濟效益之前提下，自二零零二年十二月起，將其期終專業考試的費用由 1,200 元減低至 1,000 元。同樣，專業資格課程單元的學費亦從二零零三年二月起調低 300 元至每單元 3,500 元。此舉旨在減輕專業資格課程學生的財政負擔。

專業資格課程的成功，有賴公會會員及各專家對課程的貢獻。除 300 位公會會員曾出任研習班導師外，兩位專業資格課程之畢業生在其晉身為公會會員後亦擔任研習班導師。此龐大的導師數目正好反映會員對公會的承擔和使命感，實在值得我們引以為傲。

專業資格課程自二零零二年十月開始推行研習班視學計劃，透過這個計劃以保證和維持專業資格課程研習班的質素。目前公會已委任 16 名研習班視學員，全部均為經驗豐富的研習班導師，具備優秀的教學技巧，並對專業資格課程研習班的要求有透徹了解。此項質素保證措施均獲視學員和導師之正面評價。

公會亦繼續延聘外界顧問，協助更新四個課程單元的內容，確保其所提供的課程內容能緊密配合業內的實際情況。

學生事務

公會於二零零三年九月，首度合併舉行其每年的頒獎典禮和畢業典禮。專業資格課程中獨佔鰲頭的學生、香港會計師公會專業資格課程獎學金和

candidates in the Qualification Programme (QP), recipients of the HKSA QP Scholarships and HKSA Scholarships, and to graduates who had successfully completed the QP.

The HKSA QP Scholarships and the HKSA Scholarships are offered to outstanding undergraduate and postgraduate accountancy students of local universities. This year a total of 17 HKSA QP Scholarships and 25 HKSA Scholarships were awarded.

The Society continued to participate in the annual Education and Careers Expo co-organised by the Hong Kong Trade Development Council and the Labour Department on 20-23 February 2003. Nearly 6,000 participants visited the Society's booth during the four-day period.

Student Support

During the reporting period, the Student Training and Development Committee successfully applied to the Education and Manpower Bureau to register the QP as a reimbursable course under the Continuing Education Fund. This enables, with effect from 1 October 2003, QP candidates to be eligible to apply for reimbursement of up to \$10,000 from this fund prior to their module enrolment.

Revision courses were organised for candidates taking the Final Professional Examination, the Transitional Examinations and Practising Certificate Examinations.

Practical training functions were organised for registered students of the Society. 307 students attended 11 topical seminars, two career insight seminar and four workshops.

Over 3,000 students from local universities have joined the Prospective Students Society (PSS). In 2002-2003, the PSS organised a variety of activities including firm visits, career development seminars, a QP Case Analysis Competition, a High Table Dinner and outdoor team-building tasks.

香港會計師公會獎學金的得獎者，以及成功修畢專業資格課程的學生，都於這個典禮上獲頒獎項，予以表揚。

公會今年分別向本港大專院校中表現出色的會計本科生和研究生，頒發了 17 項香港會計師公會專業資格課程獎學金，和 25 項香港會計師公會獎學金。

公會繼續參與由香港貿易發展局和勞工處每年合辦的教育及職業博覽。在二零零三年二月二十至二十三日四天的會期內，有近 6,000 人參觀了公會設置的攤位。

學生支援

在本報告期間，學生培訓及發展委員會成功向教育統籌局申請，將專業資格課程列入持續進修基金的「可獲發還款項課程」內。因此，自二零零三年十月一日起，專業資格課程的學生可在課程單元開課前，向該基金申領發還款項，最高可獲發還 10,000 元的課程費用。

公會年內為報考期終專業考試、過渡考試及執業證書考試的考生舉辦了多個考前溫習課程。

此外，公會亦為註冊學生舉辦實務培訓活動。共有 307 名學生參加了 11 個專題講座、兩個職業探討講座和四個研習班。

另外，本港各大學共有逾 3,000 名學生參加了公會的 Prospective Students Society (「PSS」)。在二零零二至二零零三年度，PSS 組織了一系列多姿多采的活動，包括會計師事務所探訪、職業發展講座、專業資格課程個案分析比賽、高桌晚宴和多個培養團隊精神的戶外活動等。

Report of the Council for 2003 二零零三年度理事會報告

The first QP Case Analysis Competition, to develop PSS members' generic business skills and cultivate their professional judgment, was conducted in November 2002 with great success.

To cultivate a stronger rapport between university students and the Society, the Society's Student Training and Development Committee and the Community Services Committee have jointly organised a new Mentorship Programme. The Society's Accountant Ambassadors were invited to serve as honorary mentors offering mentoring and counselling services to PSS members.

Continuing Professional Development (CPD)

During the period the Society has greatly expanded its range of CPD programmes. Many of the new programmes responded directly to the needs of accountants in business, and also aimed to fulfil the demand for generic or 'soft skills' training as well as the technical and PRC subjects.

New in 2003 was a series of five technical workshops on newly issued Statements of Standard Accounting Practice (SSAPs). These were conducted in June and July to meet members' training needs in the practical application of these SSAPs.

In addition, Putonghua courses tailor-made to members, at the elementary and commercial levels, were offered in May and June 2003.

In all, a total of 177 CPD programmes, comprising 437 CPD hours, were offered during the period. These programmes consisted of 82 seminars, 14 workshops, four conferences, 65 e-Manager courses as well as 12 e-Seminars/e-Conferences, attracting 15,546 registrations. Due to the unfortunate outbreak of SARS, a total of seven CPD seminars scheduled in late March and April had to be postponed, resulting in a financial loss of \$45,000. The uncertain economy negatively impacted on enrolments to the extent that 16 seminars and five workshops were cancelled due to under-subscription. All in all, a drop of 9% in the registration number from that of the last reporting period was recorded.

首屆專業資格課程個案分析比賽，已於二零零二年十一月順利舉行。比賽目的旨在培養 PSS 會員的商業通才技能和專業判斷能力。

為了建立大學生與公會更緊密親切的關係，公會的學生培訓及發展委員會與社會義務工作委員會合辦了一項新的師友計劃，邀請公會的會計師大使擔任榮譽導師，向 PSS 會員作出指導和輔導。

專業進修

期內，公會大幅擴大專業進修課程的範圍，不少新增課程均直接針對任職於商界之會計師的需要，同時希望滿足會員對通才技巧訓練、技術性課題和中國課題的需求。

二零零三年新增的課程，包括：於六月和七月期間舉行的一系列為數五個有關新頒布會計實務準則的研習班，以配合會員在實際應用新會計實務準則方面的培訓需要。

此外，公會於二零零三年五月和六月期間，舉辦了為會員量身而設的初級和商業普通話課程。

於本報告期間，公會舉辦了 177 個、合共 437 個專業進修小時的專業進修課程。這些課程包括 82 個研討會、14 個研習班、四個會議、65 個網上管理課程，以及 12 個網上研討會/會議，共吸引了 15,546 人次參與。由於非典型肺炎之爆發，七個原訂於三月底和四月期間進行的課程被迫押後，導致 45,000 元的財務損失。此外，經濟環境不明朗亦影響報名的情況，導致 16 個研討會和五個研習班因報名不足而取消。總括而言，與上個報告期間比較，報名人次共下跌 9%。

CPD compliance continued at outstanding levels. Both the annual declaration exercise and the annual random audit exercise for CPD compliance recorded an impressive rate of over 99%.

Since its launch in January 2002, the computerised ticketing system for processing members' admission to CPD seminars/conferences had been running smoothly. An average of 20% of members per event used the system for admission.

In order to further extend the means to enrol for CPD course electronically, an online enrolment service for members to register and pay for CPD seminars via the Internet was launched in December 2002. Around 5% of the total enrolments were made through this option.

Insolvency Education

The reporting period recorded great success in the Society's effort to attract recognition for providing quality insolvency education. The Official Receiver's Office (ORO) has recognised the Society's Diploma in Insolvency and henceforth will regard successful completion of the Diploma (i.e. a pass) as being the equivalent of 50 hours of insolvency work in the context of qualification as an Insolvency Practitioner under the Panel A Scheme or a Professional Person under the respective tender schemes operated by the ORO.

To complement the Insolvency Diploma, two insolvency manuals, Hong Kong Corporate Insolvency Manual and Hong Kong Personal Insolvency Manual, were published. Apart from serving as course materials for the Diploma programme, they represented authoritative guides on the subject.

As annual training events for member practices, the Introductory and Intermediate Insolvency Courses were held in October and November 2002 and February and March 2003 respectively, attracting enrolments of 119 and 121.

會員遵守專業進修要求的情況仍然優良。年度專業進修聲明和抽樣審查的結果顯示，有超過 99% 的會員已完全符合此兩項有關之要求。

專業進修研討會／會議的電子入場紀錄系統自二零零二年一月投入服務以來，一直運作良好，每場活動平均有 20% 的會員利用此系統入場。

為了進一步將專業進修課程的報名途徑電子化，公會於二零零二年十二月推出網上報名服務，讓會員在網上報名參加專業進修研討會和繳付報名費。迄今為止，經此系統報名人士佔總報名人次約 5%。

破產管理教育

在本報告期間，公會在為其優質的破產管理課程爭取更大的認可的努力上，獲取卓越的成績。破產管理署已正式承認公會的破產管理文憑課程，任何人士只要成功完成此文憑課程（即取得及格的成績），則可在釐定作為 Panel A Scheme 下的「清盤從業員」或破產管理署轄下各項招標計劃下的「專業人士」的資格時，獲確認為擁有相等於 50 小時的破產管理工作經驗。

公會同時刊發了《Hong Kong Corporate Insolvency Manual》和《Hong Kong Personal Insolvency Manual》兩本破產管理手冊，以配合破產管理文憑課程之用。除作為文憑課程教材外，此兩本手冊亦為破產管理方面的權威性指引。

作為會計師事務所之年度培訓活動，公會於二零零二年十月、十一月和二零零三年二月、三月分別舉辦了初級和中級的破產管理課程，共吸引 119 和 121 人次參加。

Report of the Council for 2003 二零零三年度理事會報告

Language Proficiency

As part of its ongoing remit to provide members with means to enhance their language skills, the Language Proficiency Working Group completed its project to compile the manual Chinese Writing for Accountants. Carried out in collaboration with the Hong Kong Polytechnic University's Chinese Language Centre, the manual was recognised as of timely relevance to accountants, eyeing business opportunities in the Mainland. This resulted in its publication in January 2003 by a commercial publisher, Chung Hwa Book Co Ltd, which sells the book throughout its extensive outlets.

The Society was awarded funding by the Hong Kong SAR Government's Language Fund as part of its Workplace English Campaign for two projects: the Advanced Writing Programme for Tax Specialists and Advanced Writing Programme for Auditors. Led by consultants from Hong Kong Polytechnic University's Centre for Professional & Business English (CPBE), the final reports and course materials were completed in May 2003. The two course books were published in June. The CPBE began offering courses in July this year.

Hong Kong Association of Accounting Technicians

The Society and its subsidiary, the Hong Kong Association of Accounting Technicians (HKAAT), introduced professional bridging examinations (PBE) to give sub-degree holders an alternative route by which to qualify as a professional accountant. From December 2002, students have been able to apply for direct entry to the QP upon successful completion of the new four-paper professional bridging examinations. The four papers are:

- Financial Reporting
- Management Accounting, including Management Information Systems
- Financial Management, including Economics and Statistics
- Legal Environment

語文水平

語文水平工作小組一直致力為提升會員的語文能力提供多方面途徑。於本報告期間，工作小組已完成編撰中文寫作指引《會計實務寫作手冊》。該手冊是與香港理工大學中國語文教學中心合作編寫，正好成為銳意爭取國內龐大商機的會計師所需的適切參考材料。該手冊在二零零三年一月獲得出版商中華書局有限公司出版，在其地點眾多的書店網絡公開發售。

公會的「稅務專業人士高級英語寫作課程」和「核數師高級英語寫作課程」獲香港特區政府語文基金轄下的職業英語運動資助。該兩個課程，在香港理工大學專業及商業英語中心的顧問主導下，於二零零三年五月完成了最後報告及課程教材。課程的教科書於六月出版，而英語中心亦已於本年七月開始教授此等課程。

香港專業會計員協會

公會及其附屬機構香港專業會計員協會（「會計員協會」）推出專業晉階考試，為非學位持有人晉身專業會計師提供另一途徑。自二零零二年十二月起，成功通過專業晉階考試四張新考卷的學生，可直接報讀專業資格課程。四張考卷內容如下：

- 財務匯報
- 管理會計，包括資訊管理
- 財務管理，包括經濟及統計學
- 商業法制

The professional bridging examinations are offered in June and December each year.

Apart from joining the QP, PBE graduates are also eligible for admission to a Master of Finance Programme or certain government posts. The master's programme is jointly organised by the Curtin University of Technology, Australia and the Open University of Hong Kong - LiPACE. The programme is aimed at graduates who wish to broaden or pursue careers in finance, investment and banking.

During the period, the Association also received confirmation from the Hong Kong SAR Government Civil Service Bureau that HKAAT graduates who have passed all four papers of the PBE will be recognised as having met one of the entry requirements for certain government posts (subject to other criteria as specified by the recruiting department). These include Accounting Officer II in the Treasury, Assistant Insurance Officer in the Office of the Commissioner of Insurance, Examiner of the Audit Commission, Insolvency Officer II in the Official Receiver's Office and Assistant Assessor in the Inland Revenue Department.

A total of 6,406 students enrolled for the two HKAAT examination sittings during the reporting period. Some 557 students completed all papers and were accredited as HKAT. Since its inauguration, the Association has qualified 5,236 students.

The Book-keeping and Accounts Examination, which is offered in both English and Chinese, attracted 547 candidates, 31% of whom attempted the Chinese paper. 316 candidates passed the examination.

The Computerised Accounts Examination attracted a total of 439 candidates, of whom 296 candidates passed the examinations. In addition to DacEasy versions 10 and 11, the newly released MYOB Version 6 accounting software was adopted with effect from the January 2004 diet as one of the options for candidates to use in this examination.

專業晉階考試於每年六月及十二月舉行。

成功通過專業晉階考試的學生，除可報讀專業資格課程外，亦符合報讀一個財務學碩士課程和申請若干政府職位的資格。該財務學碩士課程是由澳洲科庭科技大學與香港公開大學李嘉誠專業進修學院合辦，對象為有意開拓或投身金融、投資和銀行界事業的畢業生。

期間，專業會計員協會亦獲得香港特區政府公務員事務局確認，通過專業晉階考試全部四張考卷的畢業生，獲承認達到若干政府職位的入職條件之一（惟仍需符合有關招聘部門指定的其他條件），包括庫務署二級會計主任、保險業監理處助理保險業監察主任、審計署審查主任、破產管理署二級破產管理主任，以及稅務局助理評稅主任。

報告期間的兩次專業會計員考試，共有 6,406 名考生參加，其中 557 名考生成功通過所有考卷，獲得香港專業會計員資格。專業會計員協會自成立以來，共有 5,236 名學生獲得資格審批。

本報告期間舉行的中英雙語簿記與會計考試，共有 547 名考生參加，其中 31% 選答中文考卷。全部共有 316 名考生通過考試。

會計軟件應用考試共有 439 名考生參加，其中 296 名通過考試。除 DacEasy 第 10 和 11 版外，協會自二零零四年一月起亦將加入新推出的會計軟件 MYOB 第 6 版，作為考生在是項考試可選用的軟件之一。

Report of the Council for 2003 二零零三年度理事會報告

A number of important measures taken to enhance the status of the HKAAT and its students came to fruition during the period. Most significant of these was the approval by the Society of the HKAAT's revised Memorandum and Articles (M&A) to launch its membership. Graduates of the Accounting Technician Examinations will be able to apply to be a Member or Fellow of the Association after gaining prescribed working experience. Members of the Association will enjoy benefits such as using the designation of MHKAT or FHKAT, participating in subsidised continuing professional development programmes, seminars and social activities, as well as receiving a free copy of the Association's journal, the use of the library and other career enhancing services. Currently the Association is seeking the Companies Registrar's approval for its revised M&A.

Another important move in the promotion of HKAAT is the agreement with Caritas Hong Kong to offer the Book-keeping and Accounts Examination and Computerised Accounts Examination in Guangdong Province. This notable agreement was signed on 10 April 2003. The two examinations will be introduced in Shenzhen in December 2003 and January 2004 respectively. During the reporting period, the Association paid up its loan taken up to fund the acquisition of its office expansion at 17th floor, Fortis Bank Tower, totaling \$9.6 million.

At the Annual General Meeting of the Association held on 9 September 2002, Board members who oversee the administration of the HKAAT were appointed. The Board comprised 12 incumbent members, William Chan, Dennis C.O. Chung, George Ho, Kong Tze Wing, Jack Ng, Patrick Ng, Kenneth Pang, David Tam, Wan Shiu Kee, Joseph S.W. Yau, Joseph Y.K. Yau and Yeung Chi Keung, and five new representatives from HKSA Council, Cho Lung Pui Lan, Stella, Edward K.F. Chow*, Wilson Fung, Kennedy Tat-yin Liu* and Doug Oxley. George Ho was re-elected as the President and Dennis Chung and Doug Oxley, the Vice-Presidents.

* Edward K.F. Chow retired from the Board during the year and was replaced by Kennedy Tat-yin Liu

期內，專業會計員協會就提升協會和學生地位所作出的措施已取得成果。其中最重要的是公會批准協會經修訂的組織章程大綱和細則，以推行會員制度。通過香港專業會計員考試的畢業生在累積指定的工作經驗後，可以申請成為協會的會員或資深會員。專業會計員協會會員可享有多項福利，如使用香港專業會計員協會會員或資深會員的稱銜、參加獲資助的持續專業進修課程、講座和社交活動，以及免費獲贈協會會刊、使用圖書館和其他拓展事業的支援服務等。目前，協會正待公司註冊處處長批核其修訂的組織章程大綱和細則。

另一個推廣專業會計員協會的重要進展，就是協會於二零零三年四月十日與香港明愛達成一項重要協議，在廣東省舉辦簿記與會計考試和會計軟件應用考試。該兩個考試將分別於二零零三年十二月和二零零四年一月推展至深圳。於本報告期內，專業會計員協會已悉數償還購買華比富通大廈 17 樓所動用的貸款。購買此會址的費用為 9,600,000 元。

專業會計員協會於二零零二年九月九日的周年大會上，委任理事負責監督協會的行政工作。協會新一屆理事會包括 12 名現任理事，即陳維曦、鍾傳安、何國華、江子榮、吳文剛、吳保興、彭錦雄、譚永光、尹紹基、游紹永、邱賢君及楊志強，另有五名來自公會理事會的新任代表，分別為左龍佩蘭、周光暉*、馮英偉、廖達賢*及岳思理。何國華膺選連任會長，而鍾傳安及岳思理則獲選為副會長。

* 周光暉於年內退出理事會，由廖達賢替任

Corporate Affairs

The 16th World Congress of Accountants

From 18 to 21 November 2002, the Society together with IFAC welcomed members of the worldwide accounting fraternity, regulators and business leaders to Hong Kong to participate in the 16th World Congress of Accountants.

Accredited by many of the over 5,000 delegates from 96 countries and regions as one of the best organised Congresses ever, the event was distinguished by the officiation of the Premier Zhu Rongji. As one of the most important gatherings of the year in Hong Kong it grabbed the international media limelight. Over 200 local and international media representatives attended the event, generating some 1,300 clippings and 100 electronic reports during a three-month period surrounding the Congress.

The technical programme of the Congress which comprised three plenary sessions, 13 workshops and two China Forums with 77 excellent speakers from 17 countries had provided a unique opportunity for the delegates to gain insights into how the accountancy profession would prepare for the new economy in the new millennium, both in terms of the transformation required of professional accountants, as well as their services.

The theme exhibition of the Congress was filled up by 65 exhibitors. Eleven sessions of on-site forum were conducted by sponsors and exhibitors during the three-day exhibition which had drawn a huge number of visitors totaling to 14,000.

A Daily Newsletter with a total of four issues was published during the Congress period. The first three issues were produced in hard copy format and available to all the Congress delegates at various distribution points on site. A CD-Rom which included the presentation of Congress speakers, a 10-minute video clip and a photo gallery of the Congress highlights was produced and over 1,000 copies had been ordered by Congress delegates.

會員及對外事務

第十六屆世界會計師大會

公會與國際會計師聯會（「聯會」）在二零零二年十一月十八至二十一日期間，接待了來自世界各地的會計同業、監管機構及商界領袖，蒞臨香港參加第十六屆世界會計師大會（「世界大會」）。

是次世界大會共有來自 96 個國家的 5,000 多名代表參加，並獲不少代表嘉許為過去歷屆以來籌辦得最好的其中一屆。是屆世界大會榮獲當時的中國國務院總理朱鎔基擔任主禮嘉賓，成為本港上年度最重要的世界性盛事之一。是屆世界大會成為國際傳媒焦點，吸引了逾 200 名本港及國際傳媒代表採訪。在大會舉辦前後三個月期間，分別共有約 1,300 份報刊及 100 多個電子傳媒報導。

是次世界大會的節目程序豐富，包括三個專題會議、13 個分組研討會及兩個中國論壇，由來自 17 個國家共 77 位世界知名講者發言，為與會人士提供了一個寶貴的機會，了解會計專業如何通過會計師及其所提供服務的轉型，迎接新世紀下新經濟的來臨。

世界大會的主題展覽會共有 65 家參展商參加。在為期三天的展覽會中，贊助商及展覽商共舉行了 11 個展場座談會，整個展覽會成功吸引了高達 14,000 名人士參觀。

在世界大會舉行期間，共刊發了四份每天出版的大會簡訊。首三份簡訊以印刷方式出版，於場內不同地點供所有與會人士取閱。大會並製作了一張光碟，內容包括世界大會講者演詞、長達 10 分鐘的一段大會精華片段，以及大會精選節目的照片等。與會代表對光碟反應熱烈，訂購總數超過一千張。

Report of the Council for 2003 二零零三年度理事會報告

It also formed the forum for the official signing of the Society's reciprocal membership agreements with six leading international chartered accountancy bodies.

30th Anniversary Celebration

The Society had been involving in its 30th Anniversary celebration activities since October 2002. However, in recognition of a generally ailing economy and the tragic outbreak of SARS in the early part of 2003, the Society considered it more appropriate to focus its celebratory activities in ways that would be of direct benefit to Hong Kong's community at large.

A Spring Cocktail Reception was held on 27 February 2003 at the Hong Kong Convention and Exhibition Centre. This event was officiated by the Secretary for Financial Services and the Treasury, The Hon. Frederick Ma, and over 200 Society members and guests attended. The event offered a platform for the President to thank all Council members, committee members and the Society's working partners for their support of the Society's recent development, including its rebranding and regulatory reforms, as well as the reciprocal mutual recognitions signed with other international top-tier accountancy bodies etc.

The commemoration of the Society's 30th anniversary also saw the launch of the inaugural Outstanding Accountant Ambassadors Awards. Held in early August 2003, the Awards aimed to recognise the dedicated and arduous community service efforts of the Society's Accountant Ambassadors. The final adjudication will take place in late October while the prize presentation ceremony will be held at the Society's 30th anniversary dinner in mid-November 2003.

The anniversary dinner, with the Secretary for Financial Services and the Treasury, The Hon. Federick Ma, to be attending as the Guest of Honour, will mark another highlight of the Society's celebration of this important milestone. More than 700 members and guests are expected to attend this

此外，公會更把握機會，在是屆世界大會期間，與六個國際知名的特許會計師公會正式簽署相互會籍認可協議。

慶祝三十周年

公會自二零零二年十月起已開始籌備三十周年慶祝活動。然而，有鑒於當前的經濟低迷及二零零三年初不幸爆發非典型肺炎疫潮，公會認為其慶祝活動應集中為香港整體社會帶來更直接的裨益。

公會於二零零三年二月二十七日假香港會議展覽中心舉行春節酒會，邀得財經事務及庫務局局長馬時亨擔任主禮嘉賓，並有逾 200 名公會會員及嘉賓參加。會上，公會會長感謝全體理事、委員會成員及公會的工作夥伴，對公會在近期重要發展上的支持。此等發展包括更改名稱、監管改革，及與其他國際頂級會計團體簽訂相互會籍認可協議等。

為慶祝三十周年誌慶，公會亦於本年初舉辦首屆傑出會計師大使選舉。是項比賽旨在表揚公會的會計師大使，在積極參與社區義務工作上的熱心和貢獻。選舉的決賽評審將於十月底進行，頒獎典禮將於今年十一月中公會的三十周年晚宴上舉行。

是次周年晚宴是公會紀念三十周年重要里程的另一項慶典，邀得財經事務及庫務局局長馬時亨作為榮譽嘉賓。晚宴將於香港會議展覽中心舉行，預計會有逾 700 名會員及嘉賓出席。公會將於席

auspicious occasion at the Hong Kong Convention & Exhibition Centre, while the Society's Past Presidents will each be presented a special memento in appreciation of their significant contribution to the development of the Society in the past three decades.

The other climax will be the 30th anniversary Charity Walk scheduled for 2 November at the Peak Galleria with the officiation of The Hon. C.Y. Leung, member of the Executive Council. The event is expected to attract over 500 Society members and their families. A considerable sum will be raised for the Hong Kong Society of Accountants Charitable Fund (HKSA Charitable Fund) for donation to the Playright Children's Play Association. The HKSA Charitable Fund has been serving the mission of supporting and giving relief to the needy sectors of the community since its inception two years ago. The Fund is continuously receiving contributions from members and business associates to support its charity and community services.

Accountants Care Campaign

The Society's Accountants Care Campaign, launched in the wake of the SARS outbreak, amply demonstrated members' compassion for the victims of this epidemic, and their appreciation and support of the medical practitioners and frontline workers who faced up to the illness with little thought for their own safety. Following the Society's joint donation of \$400,000 with ACCA (HK) to the Institute of Chinese Medicine (ICM), Chinese University of Hong Kong and Hong Kong Red Cross, the HKSA Charitable Fund was able to raise another \$1 million from members' contributions in response to a joint appeal made by the Society, ACCA (HK) and CPA Australia (HK) in May.

The raised funds were distributed to a number of beneficiaries namely, the ICM, The Hong Kong Coalition of Professional Services Atypical Pneumonia Charitable Trust, five community services centres under the Hong Kong Council of Social Services (HKCSS), the HKCSS itself as well as the Sau Po

上向歷任會長致送特別紀念品，向他們在過去三十年來對公會發展所作出的重大貢獻，致以謝意。

三十周年慶祝活動的另一個高潮，是將於十一月二日在山頂廣場舉行的三十周年慈善步行籌款。此項活動邀得行政會議成員梁振英主持開步儀式，預計會吸引超過 500 名公會會員及家屬參與。此活動將為香港會計師公會慈善基金籌募善款，所得款項將會捐助智樂兒童遊樂協會。香港會計師公會慈善基金自兩年前成立以來，一直致力支持和協助社會上有需要的社群。基金經常獲得會員及業務夥伴的捐助，支持公會的社區及慈善活動發展。

「會計同心抗炎顯關懷」運動

公會於非典型肺炎爆發後發起的「會計同心抗炎顯關懷」運動，充分反映出公會會員對疫症受害人士的關懷，以及對奮不顧身加入抗炎大軍的本港醫護人員和 frontline 工作人員的讚賞和支持。公會繼與特許公認會計師公會香港分會聯合捐助 400,000 元予香港中文大學中醫中藥研究所及香港紅十字會後，於五月再與特許公認會計師公會及澳洲會計師公會之香港分會向全體會員聯合發出捐款呼籲，為香港會計師公會慈善基金成功籌得另外 1,000,000 元。

上述所籌得善款已全數捐贈予多個受惠機構，包括中大中醫中藥研究所、香港專業聯盟非典型肺炎慈善基金、香港社會服務聯會（「社聯」）旗下五個社區服務中心，以及社聯及香港大學「秀圃」老年研究中心。善款將用於支持有關防炎中

Report of the Council for 2003 二零零三年度理事會報告

Centre on Ageing, University of Hong Kong. The funds were used for further medical researches into anti-viral Chinese medicines, helping the Amoy Garden owners replace the sewage system and other aspects of building management and improvement, provision of prevention kits for social workers serving elderly people, as well as research into the SARS impact on the aged. All these programmes would have immediate and long-term impact on the community's awareness and prevention of SARS and other similar infectious diseases. Our members' speedy and enthusiastic response to this campaign further demonstrated the "accountants care" spirit and civic-mindedness of the profession.

An acknowledgement advert thanking all donors and supporters of this campaign was carried in the July 2003 issue of The Hong Kong Accountant and the Society's website.

Other Community Services

The Free Public Advisory Scheme (FPASS), after having successfully operated with the Tung Wah Cares Hotline in the Family Budgeting Counselling Programme, launched the Creditors Partnership Scheme in March this year. Under the Scheme, clients were referred to participating banks to seek debt restructuring and other financial arrangements. The Scheme, which is due to last for at least two years, has proved to be of enormous benefit to many victims of Hong Kong's difficult economic climate, providing both practical assistance and emotional support when it is most needed.

As part of the Accountant Ambassadors' on-going collaboration with the Environmental Protection Department to raise members' awareness and support for environmental protection, a number of field trips were organised for members to the Mai Po Natural Reserve and other environmental protection plants and facilities.

藥的持續研究、協助淘大花園居民更換排污系統及其他大廈管理及改善工程、為服務長者的社工提供防災裝備，以及支持非典型肺炎對老年人影響的研究。該等計劃無論在短期及長遠而言，均有助市民加深認識和預防非典型肺炎及類似的傳染病。公會會員對是次活動的反應迅速踴躍，進一步反映出會計專業關懷社會、樂意服務社群的精神。

為向是次運動慷慨捐款和支持的人士表達感謝，公會特別於二零零三年七月號的《The Hong Kong Accountant》和公會的網站刊登有關的鳴謝啟事。

其他社會服務

公會的「免費會計輔導計劃」，繼與東華關懷熱線成功推出「健康理財」家庭輔導服務後，再於本年三月再推出「信貸機構伙伴計劃」，在計劃下接受輔導的人士會被轉介予參與計劃的銀行，尋求進一步的債務重組及其他財務安排。此計劃在香港經濟衰退下為眾多受影響人士提供其最迫切需要的實際協助和情緒支援，給他們帶來很大幫助。

公會的會計師大使一直與環境保護署攜手提高會員對環保事宜的關注和支持，年內曾為會員舉辦多個前往米埔自然保護區和其他環保機構及設施的活動。

Membership

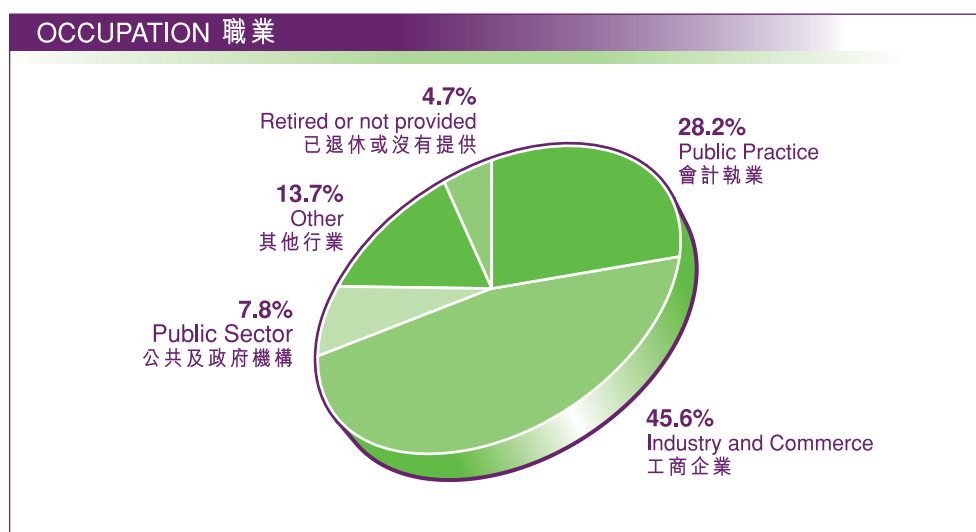
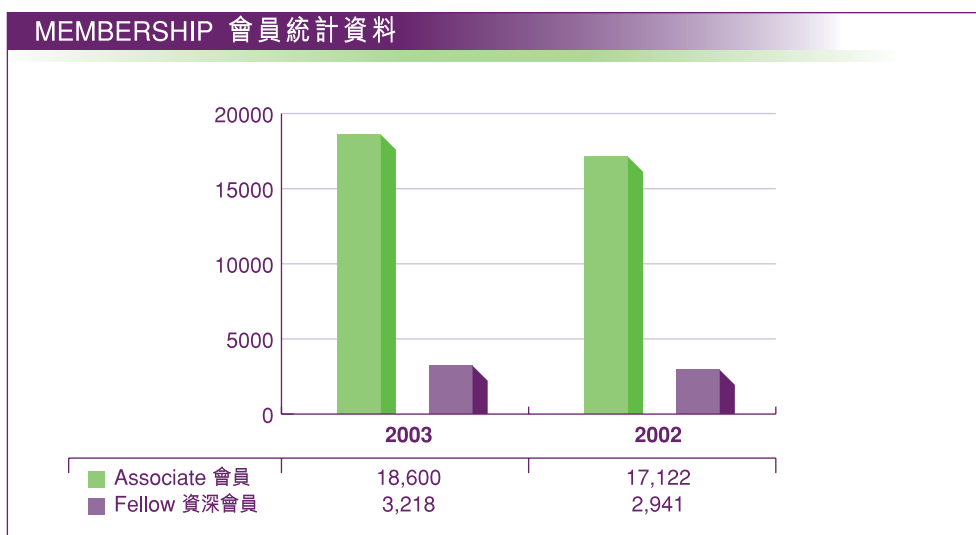
Statistics

During the period, the Society's membership increased by 8.7% from 20,063 in October 2002, to 21,818 at October 2003. The number of members holding practising certificates also rose by 3.6% to 3,246. The number of registered CPA practices increased by 3.9% from 1,195 to 1,242; 141 of these practices were registered as corporate practices. For full analysis of the Society's membership, please refer to Appendix A.

會籍

統計資料

期內，公會的會員人數由二零零二年十月的 20,063 名增長 8.7% 至二零零三年十月的 21,818 名。而持有執業證書的會員人數則增長 3.6% 至 3,246 名，註冊執業所數目由 1,195 家增加 3.9% 至 1,242 家，其中 141 家以有限公司形式執業。有關公會會員資料的分析，請參閱附錄 A。



Report of the Council for 2003 二零零三年度理事會報告

Small and Medium Practitioners

During the year, the six Task Forces formed under the auspices of the Small and Medium Practitioners Committee have had a productive 12 months. Eight well-attended training courses covering a wide range of topics of interest for small and medium practitioners (SMPs) including, audit, PRC tax and information security were organised. The SMPC also held five open forums that addressed the need for SMPs to move beyond their traditional core competencies. SMPs were provided a valuable forum to exchange views and interests on subjects such as the changing market place demands and SMPs' suitability to act as independent non-executive directors. Happy hour drinks were organised for young practitioners to share their experience in a relaxed atmosphere. On the technical side, the SMPC commented on the proposed amendments to the Building Management Ordinance. In addition, these Task Forces were also heavily involved in the feasibility studies and the related preparatory work in updating the practitioners' manuals, organising a business valuations training course and conducting a management of accounting practice survey.

The rapid growth of the Pearl River Delta and its integration with the Hong Kong economy presents ample opportunities for Hong Kong SMPs. The SMPC has tasked itself with assisting SMPs to exploit these opportunities. Under an cooperation plan with the Shenzhen Institute of CPAs, a number of projects were organised during the year. Through discussion forums, dinner receptions and lectures on both sides of the border, SMPs have gained useful introductions to their counterparts on the Mainland and made contacts with potential business clients.

This innovative form of cross-border cooperation will continue with the Hong Kong Professional Services Expo to be held in Shenzhen on 17-19 December 2003.

This form of cross border cooperation has proven so successful that the concept was developed by the SMPC, when it joined a SME Market Day, organised by the Hong Kong Trade

中小型執業所

中小型執業所委員會轄下的六個專責小組在過去十二個月的工作，特具成果。年內舉辦的八個培訓課程參加人數踴躍，內容涵蓋與中小型執業所息息相關的課題，包括核數、中國稅務及資訊保安等。委員會亦舉辦了五次公開論壇，就中小型執業所在拓展非傳統核心業務能力方面的需要，透過論壇讓中小型執業所交流看法和意見。論壇的課題還包括會計服務，市場需求的轉變及中小型執業會員是否適合擔任獨立非執行董事等。此外，委員會亦安排了多個公餘聚會，讓新晉執業會計師在輕鬆的氣氛下交流經驗。在技術事務方面，委員會就《建築物管理條例》提出了修訂建議。此外，有關的專責小組亦積極研究如何更新執業實務指南及組織商業估值培訓課程和進行執業所管理意見調查的可行性。

珠江三角洲地區的迅速發展與香港的經濟緊密融合，為香港的中小型執業所帶來了龐大商機。委員會銳意協助中小型執業所把握此等商機，年內根據與深圳市註冊會計師協會的合作計劃，籌辦了多個活動項目。透過在兩地舉行的論壇、晚餐聚會和講座，本港的中小型執業所得以與中國大陸的同業增進了解，並且與潛在客戶展開業務接觸。

這種突破性的跨境合作模式將會延續下去，公會亦將於二零零三年十二月十七至十九日參加在深圳舉行的香港專業服務博覽。

基於跨境合作計劃的成功，中小型執業所委員會遂將此概念進一步實踐，並參加了香港貿易發展

Development Council on 5-7 June 2003. The Society set up a booth to promote the professional services offered by CPA practices in Hong Kong amongst the local and overseas enterprises.

Internationally, the Society was represented at the IFAC Small and Medium Practices Task Force by the SMPC Chairman to reflect the needs and interests of local SMPs.

Amenities and Services

Since the inception of the Society's current Affinity Card Programme in June 2001, more than 11,000 members, registered students and their dependents have chosen the Society's credit card. A portion of the rebate from the programme has been allocated to the HKSA Trust Fund and the HKSA Charitable Fund.

The Society's library continued to serve members and registered students, with regular additions of new accountancy-related titles and publications.

In addition to the annual Spring Cocktail Reception held in February 2003, a cocktail reception was organised in October 2002 to welcome new members.

The Society negotiated a number of favourable discount offers on goods and services, including professional books, group insurance programmes, air travel, hotels, concert tickets, petroleum products and home appliances etc. for members, registered students and CPA practices during the period.

Tournaments in basketball, bridge, football and golf were held for members and CPA practices. The five sports interest groups, including the newly established bridge interest group, organised a number of activities for their members and their representative teams participated in many sports competitions on behalf of the Society, including the Discovery Bay dragon boat races, an inter-professional golf competition with the Hong Kong Medical Golfers Association, basketball and football amateur leagues.

局於二零零三年六月五至七日舉辦的中小企市場推廣日，設立展台向本港及海外企業推廣香港執業會計師事務所提供的專業服務。

在國際方面，委員會主席經接受公會委任，代表公會出任國際會計師聯會的 Small and Medium Practices Task Force 成員，並向該工作小組反映本港中小型執業所的需要和關注事項。

康樂活動和服務

公會現行的聯營卡計劃自二零零一年六月推出以來，已有逾 11,000 名會員、註冊學生及其親屬申請。聯營卡計劃的部分回扣款項已撥入香港會計師公會信託基金和香港會計師公會慈善基金。

公會的圖書館繼續為會員和註冊學生提供服務，並不時添置與會計專業相關的書刊。

除了二零零三年二月的年度春節酒會外，公會亦於二零零二年十月舉行了迎新酒會。

在本報告期間，公會為會員、註冊學生和執業所成功洽商到多項購物和服務優惠，包括專業書刊、集體保險計劃、機票、酒店、音樂會門券、石油產品和家庭電器等。

此外，公會亦為會員和執業所舉辦了籃球、橋牌、足球和高爾夫球等多項比賽。公會的五個運動及康樂興趣小組，包括新成立的橋牌興趣小組，亦為組員舉行了一系列活動，並組隊代表公會參加多項運動比賽，包括愉景灣龍舟競渡、與 Hong Kong Medical Golfers Association 進行的高爾夫球比賽，以及籃球和足球的業餘聯賽。

Report of the Council for 2003 二零零三年度理事會報告

Some 800 members and their guests visited the Society's private boxes at the Shatin and Happy Valley Racecourses during the 2002/2003 season. Given the drop in demand over the past few years, Council decided to stop operating the service from August 2003 to better devote the resources of the Society to other service areas.

The Society's Employment Information Service continues to serve as a channel for members and CPA practices to place advertisements on job vacancies.

Public Relations

Media Briefings and Publications

The need for regulatory reform in the wake of US corporate collapses and the subsequent debate at the World Congress of Accountants meant that the media paid close attention to the Society's role in moving the debate forward. The Society's submission of regulatory reform proposals to the Financial Services and Treasury Bureau in January 2003, following a well-attended press conference in December 2002, was the subject of over 162 news and electronic reports generated as a result of more than 30 media interviews conducted by the President or the Vice-Presidents.

The Society's presentations to the LegCo Panel on Financial Affairs on 7 April and 13 June regarding its regulatory reform proposals and the Private Members' Bill to amend the Professional Accountants Ordinance and By-laws attracted a great deal of positive media coverage.

The Society's comments on the impact of the Closer Economic Partnership Agreement on the accounting profession led to over 20 interviews with members of the Hong Kong and Mainland press.

The Society organised regular media briefings and press releases to keep the public and the business community informed of changes to accounting and auditing standards,

在二零零二／二零零三年度馬季，逾 800 名會員及其賓客使用了公會在沙田馬場和快活谷馬場的私人包廂。由於此項服務在過去數年的需求漸減，理事會決定自二零零三年八月起停止此項服務，以便集中資源投入其他會員服務。

公會的職位空缺資訊服務繼續為會員和執業所提供一個刊登職位空缺廣告的渠道。

公共關係

新聞發布和刊物出版

一系列美國企業倒閉醜聞和其後在世界會計師大會進行的討論所引發的公眾對專業會計師監管改革的訴求，令傳媒十分關注公會在有關討論進程中所扮演的角色。繼二零零二年十二月公會舉行新聞發布會宣布其對會計專業監管改革的建議，吸引了不少傳媒出席後，二零零三年一月，公會向財經事務及庫務局提交監管改革建議，亦促成了 30 多次的傳媒與會長及副會長的訪問安排，使有關的報刊和電子報導多達 162 項。

在本年四月七日和六月十三日，公會分別就其監管改革建議和修訂《專業會計師條例》及附例的議員條例草案，向立法會財經事務委員會發言，獲得眾多傳媒正面報導。

公會就「更緊密經貿關係安排」對會計專業的影響所發表的意見，亦促成了中港兩地傳媒與公會會員逾 20 次的訪問安排。

公會經常舉行新聞發布會和發表新聞稿，讓公眾人士和商界了解其會計與核數準則、徵求意見稿和詮釋的最新修訂。其他新聞發布會的主題，還

exposure drafts and interpretations. Other briefings covered topics on the Society's self-regulatory and disciplinary proceedings, its corporate governance advocacy and its Government budget proposals, among others.

Mainland Relations

Council members and Mainland Affairs Committee (MAC) members will visit the Mainland in mid-October 2003. The delegates will call at a number of organisations in Beijing during their three-day visit, including the Ministry of Finance, Chinese Institute of Certified Public Accountants, China Securities Regulatory Commission and State Administration of Taxation.

During the year, the Society organised two workshops on PRC accounting, auditing, taxation, capital markets and corporate governance, together with three stand alone PRC taxation workshops. All workshops were over-subscribed.

A total of 974 candidates, 794 from Hong Kong and 180 from overseas, have enrolled to sit the PRC CPA Uniform Examination to be held in Hong Kong at the end of October 2003.

To help members obtain up-to-date trade and commerce-related information about the Mainland, the Society had come to an arrangement with the Hong Kong Chamber of Commerce in China (HKCCC) - Guangdong, HKCCC - Shanghai, and the Economic and Trade Office in Guangdong of the Government of the Hong Kong SAR to upload their circulars and newsletters on the Society's website. Information on company registration and how to do a company search in the Mainland had also been posted on the Society's website.

The Society renewed the contract for the China Desk with the Guangdong Federation of Industry and Commerce for one year commencing January 2003. This service has provided support services to members intending to do business in the Mainland.

包括公會的行業自我監管和紀律程序、企業管治的倡議和政府財政預算案建議等。

與中國大陸的關係

公會理事會與中國大陸事務委員會成員於二零零三年十月中訪問內地三天，將拜訪北京多個組織，包括財政部、中國註冊會計師協會、中國證券監督管理委員會及國家稅務總局等。

年內，公會舉辦了兩個有關中國會計、審計、稅務、資本市場和企業管治的工作坊，以及三個中國稅務工作坊。所有工作坊均獲會員超額報名。

二零零三年十月底將在香港舉行的中國註冊會計師全國統一考試，有 974 名考生參加，其中包括 794 名香港考生和 180 名海外考生。

為協助會員掌握中國大陸最新的商貿資訊，公會與中國香港（地區）商會（「香港商會」）— 廣東、香港商會 — 上海及香港特別行政區政府駐粵經濟貿易辦事處訂立安排，在公會的網站刊登其通告和通訊。此外，公會網站亦刊載關於在中國大陸進行公司註冊及查冊的資料。

公會與廣東省工商業聯合會簽訂的「中國諮詢台」合約續期一年，由二零零三年一月生效。此項目為有意在內地進行業務的公會會員提供支援服務。

Report of the Council for 2003 二零零三年度理事會報告

Under the auspices of the MAC, the Mainland Business Interest Group, PRC Accounting and Auditing Sub-Committee, PRC Legal and Taxation Sub-Committee, and Task Force on PRC Corporate Governance and Listing Rules embarked on a number of projects and events, including:

- organisation of three seminars during the year, covering PRC-related topics such as different set-ups in the Mainland by Hong Kong CPA firms, and the latest developments in Mainland Custom policy;
- translation of the fifth and sixth batches of China's Independent Auditing Standards (CIAS); and
- attendance of a five-person delegation at the annual meeting with the State Administration of Taxation in January 2003 in Beijing. The meeting discussed and exchanged views on various tax administration and procedural matters of interest to the accounting profession.

A Task Force on Offering the Qualification Programme in the Mainland was formed during the year to explore the feasibility of launching the programme in China.

During the reporting period, the Society organised training programmes in Hong Kong for the Henan Institute of Certified Public Accountants and the Hubei Institute of Certified Public Accountants. The programmes provided the delegates with an understanding of the operation of the Society and the development of the Hong Kong accountancy profession.

The Society received a number of delegations from various Mainland authorities during the reporting period, including the State Administration of Taxation, Jilin Provincial Institute of Certified Public Accountants, and the Changsha Municipal the Department of Finance, Hunan Province.

The Society participated in a promotional visit to Shanghai organised by the Coalition of Professional Services in January 2003. The Society's representatives also spoke at a number

中國大陸事務委員會轄下的中國大陸業務關注組、中國大陸會計及審計小組、中國大陸法規及稅務小組及關注內地公司治理及上市事宜專責小組，進行了若干計劃和活動，包括：

- 年內組織了三個中國事務專題研討會，內容涵蓋香港會計師事務所在內地發展之不同模式和內地海關政策最新發展等課題；
- 翻譯第五及第六批《中華人民共和國獨立審計準則》；及
- 在二零零三年一月派出五人代表團往北京出席與國家稅務總局的周年會議，會上探討和交流了不少會計專業所關注的稅務管理和程序事宜。

年內成立了專業資格課程內地市場推介小組，探討在中國大陸推出公會專業資格課程的可行性。

年度報告期間，公會為河南省註冊會計師協會和湖北省註冊會計師協會在港組織培訓活動，讓兩會代表了解公會的運作和香港會計專業的發展。

公會在報告期間接待了國內多個機關組織的代表，包括國家稅務總局、吉林省註冊會計師協會及湖南省長沙市財政廳等。

公會亦參加了香港專業聯盟在二零零三年一月組織的上海推廣團。年內，公會曾委派代表在溫州、寧波、杭州和福建的一些研討會上發言，向內地

of seminars held in Wenzhou, Ningbo, Hangzhou and Fujian during the year, introducing Hong Kong's accounting system and practices to Mainland enterprises and promoting the accountancy profession.

External Relations

The Society continues to maintain strong and active relationships with regional and international accounting and professional bodies by serving on their relevant committees:

IFAC

During the year, Peter H.T. Wong served on the International Federation of Accountants (IFAC) Board, Wong Tak Wai, Alvin on the Compliance Committee, Paul M.P. Chan on the Small and Medium Practices Task Force, Edward K.F. Chow on the Professional Accountants in Business Committee, and Shum Man-to on the Public Sector Committee.

IASB

In addition, Marvin K.T. Cheung continued to serve on the International Accounting Standards Board (IASB) Standards Advisory Council, and Paul M.P. Chan on the Advisory Panel on Accounting and Financial Reporting by Small and Medium Entities and in Emerging Markets.

Other international bodies

As for other international and regional professional bodies, P.M. Kam continued to serve on the CAPA Executive Committee, Alan Tang on the Board of INSOL International, and Winnie C.W. Cheung on the Board of the International Innovation Network.

Local representation

Locally, Paul M.P. Chan continued to serve on the Board of Directors of the Hong Kong Coalition of Professional Services and the Official Receiver's Office Working Party on Consumer Debt and Bankruptcy, Edward K.F. Chow on the Advisory Committee on Human Resources Development in the Financial Sector, and Judy Tsui on the Joint Training Committee of the Hong Kong Exchange and Clearing Limited.

企業介紹香港的會計制度和推廣本港的會計專業服務。

對外關係

公會與多個地區和國際會計及專業團體一直保持緊密和友好的關係，並委派代表參與其轄下有關委員會：

國際會計師聯會（「聯會」）

年內，黃匡源出任聯會理事會成員；黃德偉、陳茂波及周光暉分別出任其 Compliance Committee、Small and Medium Practices Task Force 及 Professional Accountants in Business Committee 的成員，而沈文燾則加入 Public Sector Committee。

國際會計準則委員會

此外，張建東繼續出任國際會計準則委員會的 Standards Advisory Council 成員，陳茂波則加入 Advisory Panel on Accounting and Financial Reporting by Small and Medium Entities and in Emerging Markets。

其他國際組織

在其他國際及地區性的專業團體方面，甘博文繼續出任亞太區會計師聯會執行委員會成員；鄧忠華出任 INSOL International 的理事會；而張智媛則加入專業創新國際互聯組織董事會。

本地代表

本港方面，陳茂波加入香港專業聯盟董事會及破產管理署消費者債務及破產事宜工作小組；而周光暉和徐林倩麗則分別出任財經界人力資源諮詢委員會和香港交易及結算所有限公司轄下的 Joint Training Committee 成員。

Report of the Council for 2003 二零零三年度理事會報告

In addition, Kennedy Tat-yin Liu and Philip Fung served on the Accountancy Training Board of Vocational Training Council, Lee Kai-fat on the Steering Committee on Principals' Professional Development of the Education and Manpower Bureau, the Professional Services Committee of the Hong Kong General Chamber of Commerce, and the Agency for Volunteer Service. Winnie C.W. Cheung served on the Information Technology Services Department's Advisory Committee on Code of Practice for Recognised Certification Authorities and the Official Receiver's Office Services Advisory Committee. Georgina S.T. Chan served on the Government's Qualifications Framework Sub-committee and the Departmental Advisory Committee of the Hong Kong Polytechnic University's Department of English.

Members' Services

Electronic Members' Handbook

Preparation is in hand to replace the existing A5-sized loose-leaf Handbook volumes with A4-sized loose-leaf Handbook volumes and binders. This will facilitate members whose preference is to have at hand a paper version of the Handbook, to easily update their Handbook by simply printing the amended or new pages from their computer. Details of the new arrangements will be announced later.

Electronic Voting System

After receiving overwhelming support from 94% (1,922 members) of respondents to an online survey, the Society decided to introduce electronic voting to supplement the existing ballot voting method for voting of members to the Council in future. Amendment to the Professional Accountants Ordinance to effect the change was being arranged.

此外，廖達賢和馮力出任職業訓練局會計業訓練委員會成員；李啟發加入教育統籌局的校長專業發展導向委員會和香港總商會專業服務委員會及義務工作發展局；張智媛加入資訊科技署轄下的認可核證機關業務守則諮詢委員會，而陳素珍則出任港府資歷架構小組委員會及香港理工大學英文系學系顧問委員會成員。

會員服務

電子《會員手冊》

公會現正準備將目前的 A5 活頁式《會員手冊》更換為 A4 大小的活頁式《會員手冊》，令選用印刷版《會員手冊》的會員可以從電腦列印新頁，方便更新《會員手冊》。新安排的詳情有待公布。

電子投票系統

在一項網上意見調查中，94% 回應者（即 1,922 名會員）大比數支持採用電子投票系統，因此，公會將在未來的理事會選舉中引入電子投票機制，與現有的投票方法互相配合。目前公會正安排修改《專業會計師條例》，以落實有關改變。

Electronic Record Management System

Council has agreed that there is a need for the Society to move towards a paperless working environment and approved the development of an Electronic Record Management System. As a priority, we will archive the existing 40,000 plus paper records of our members and students and create an electronic record for each of our members and students. A service provider has been identified to help the secretariat implement the proposed system.

Customer Relationship Management System

The Society has pledged to invest \$2.7 million to replace its existing membership management system with a new one. The system will provide a central database and a variety of web-based support functions to help the Society improve and streamline its communication and services to members. The alignment of processes such as membership admission, renewal and membership activities, student registration/enrolment, examinations, CPD and training will help us enhance our professional compliance work and provide technical and professional support to different clusters in our membership. A contract has been awarded and project development is underway. The new system is scheduled to be operational in early 2005.

Finance and Administration

Business Continuity Plan

A full Business Continuity Plan has been developed with all the necessary back-up arrangements in place to ensure that the Society can maintain its essential services to members in the event of a major disaster and/or IT system breakdown.

Pay Adjustment

Having reviewed the remuneration package of the staff of the Society in the light of the economic conditions of Hong Kong, the deflation trend that enhances the purchasing power of take-home pay in the past few years and other factors, Council decided to cease the year-end bonus payable to staff of the Society with effect from 1 January 2004.

電子紀錄管理系統

理事會認同公會需要逐步建立一個無紙工作環境，並批准公會開發電子紀錄管理系統。公會首先將會為現有逾 40,000 個會員及學生整理建檔，然後建立電子紀錄。公會已延聘了一家服務供應商協助秘書處落實有關系統。

客戶關係管理系統

公會承諾投資 2,700,000 元，替換舊有的會員管理系統。新系統備有中央資料庫及一系列的網上功能，有助公會加強和簡化其與會員溝通及提供服務等工作。屆時，公會可將會員入會、續會及參加會員活動、學生註冊／報讀課程、參加考試、報讀專業進修課程及培訓等程序集中處理，此舉將有助加強公會的專業紀律審查工作及更有效率地向各類會員提供技術及專業支援。公會已就此批出合約，而有關計劃正在籌備進行，新系統訂於二零零五年初投入運作。

財政及行政

業務持續運作計劃

公會已制訂一套全面的業務持續運作計劃，所有必須的安排均已實施，確保公會在遇到大型災害及／或資訊系統失靈的情況下，仍能繼續為會員提供基本的服務。

薪資調整

鑒於香港目前的經濟狀況，並考慮到過去數年的長期通縮提高了實收薪酬的相對購買力以及其他因素，理事會在檢討公會職員的薪酬待遇後，決定自二零零四年一月一日起停止向職員支付年終花紅。

Report of the Council for 2003 二零零三年度理事會報告

Financial Results

The consolidated financial statements for the year from 1 July 2002 to 30 June 2003 recorded a surplus of \$9.7 million before tax. This compares with a surplus of \$1.8 million for the previous year.

The Group's total operating income showed a significant increase as compared with last year, rising to \$127.5 million in 2002/2003 from \$99.9 million in 2001/2002. The increase was mainly attributed to the one-off revenue of \$27.0 million from the 16th World Congress of Accountants and a moderate growth in membership.

The Group's total operating expenses increased by \$19.8 million or 20% from \$98.1 million in 2001/2002 to \$117.9 million in 2002/2003. The increase was mainly due to the substantial increase of \$24.0 million in operating expenses in organising the 16th World Congress of Accountants.

Conference and Training Facilities

The Society has leased a new area of about 2,700 sq. ft. on the 12th floor of Tower Two, Lippo Centre to replace the conference rooms on the 4th floor to cope with the planned expansion of the Council and the increasing demand for meeting venues. The space released on the 4th floor has been converted to offices to accommodate additional headcount. The new conference rooms, which are partitioned by sound-proof operable walls, are also used as venues for some of the Society's training programmes such as CPD workshops and QP programmes. They can also be used to hold disciplinary hearings, seminars, press conferences and receptions.

Research and Surveys

To help the Council keep in view of the needs and opinions of the membership, the Society plans to conduct more online surveys on relevant social and economic issues as well as matters affecting the profession and members' interest. The results will assist policy formulation and strengthen the Society's thought leadership role in the community.

財務業績

按綜合財務報表所示，二零零二年七月一日至二零零三年六月三十日年度之稅前盈餘為 9,700,000 元，而上年度盈餘為 1,800,000 元。

集團的營運收入總額由二零零一／二零零二年度的 99,900,000 元大幅增加至二零零二／二零零三年度的 127,500,000 元，主要是由於第十六屆世界會計師大會的一次性收入 27,000,000 元及會員人數增長所致。

集團的營運支出總額由二零零一／二零零二年度的 98,100,000 元增加 19,800,000 元至二零零二／二零零三年度的 117,900,000 元，增幅為 20%，主要由於舉辦第十六屆世界會計師大會涉及的營運支出大幅增加 24,000,000 元所致。

會議及培訓設施

為配合擴大理事會的計劃及對會議設施日益增加的需求，公會於力寶中心二座 12 樓新租用約 2,700 呎的物業，代替原位於四樓的會議室，而四樓空出的樓面將改建為辦公室，供新聘職員使用。由於新的會議室是用可裝卸的隔音板作分隔牆，會議室將用作公會的專業進修研習班和專業資格課程等培訓場地，亦會用作舉行紀律聆訊、研討會、新聞發布會及聯誼招待等場地。

研究及調查

為協助理事會準確掌握會員的訴求和意見，公會計劃進行更多網上意見調查，就社會、經濟以至影響會計專業及會員利益的有關事宜進行諮詢。該等調查結果有助公會制訂政策及鞏固作為社會思想領袖的地位。

The Society has enhanced its internal capacity by streamlining the internal systems for conducting research and surveys. The surveys conducted during the year included:

- Online survey on Electronic Voting and Election of Council Members
- The Hong Kong Accountant Readership survey

National Security (Legislative Provisions) Bill - Article 23 of the Basic Law

This Bill was introduced by the Government of the Hong Kong SAR to discharge its responsibility to protect the state by implementing Article 23 of the Basic Law. Given the significant implications of the Bill and the controversies that surrounded it, Council agreed to facilitate The Hon. Li Ka-cheung, Eric, Legislative Council representative of the accountancy constituency, to seek members' views on the Bill. A total of 5,273 members responded to the survey and 87.5% were against the passage of the Bill as presented at the time.

為配合此計劃，公會已改良內部制度，加強其進行研究調查的能力。年內已進行的研究調查包括：

- 有關電子投票選舉公會理事的網上調查
- 《The Hong Kong Accountant》讀者意見調查

《國家安全（立法條文）條例草案》—《基本法》第23條

香港特別行政區政府為履行《基本法》第23條規定保障國家安全的責任，提出《國家安全（立法條文）條例草案》。由於草案影響深遠、富爭議性，因此理事會決定協助立法會會計界代表李家祥議員，徵詢會員對草案的意見。有關問卷共有5,273名會員回應，其中87.5%均反對於當時通過草案。