

**Towards a  
Promising Future**



**2004-2005**

**Annual Report 年報**



**The Hong Kong Association of Accounting Technicians Limited**  
**香港專業會計員協會有限公司**

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# Mission Statement

## 服務宗旨

To meet business needs in Hong Kong and the Mainland by upholding and promoting the competencies of the Association's members and students; to accredit relevant non-degree qualifications; and to offer premier member and student services

提升及拓展協會會員及學生的專業技能，以配合香港及中國內地的市場需要；頒授專業會計員資格予非學位人士及提供優質的會員及學生服務



# The Board and the Secretariat

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## 理事會及秘書處



## The Board and the Secretariat 理事會及秘書處



From left to right:

1st row:

Stella P L Cho, Kennedy Tat-yin Liu, (*Vice-President*),  
Dennis C O Chung (*President*), Doug Oxley (*Vice-President*),  
Winnie C W Cheung (*HKAAT Association Secretary and HKICPA Chief Executive*)

2nd row:

Chan Cheuk Hay, Margaret W Lam (*Secretary General*),  
Andy T M Li, George K W Ho, Bosco P K Law, Wan Shiu Kee, Joseph S W Yau,  
Chew Fook Aun, James T W Kong, Ivan K F Chan, Joseph Y K Yau,  
Georgina Chan (*HKICPA Executive Director*), Wilson Y W Fung

(Not pictured: C K Yeung)

由左至右：

第一行：

左龍佩蘭，廖達賢（副會長），鍾傳安（會長），岳思理（副會長），  
張智媛（協會秘書及香港會計師公會行政總裁）

第二行：

陳卓禧，林韋曼儀（秘書長），李德明，何國華，羅炳坤，尹紹基，游紹永，周福安，  
江子榮，陳儉輝，邱賢君，陳素珍（香港會計師公會執行總監），馮英偉

（楊志強不在照片之內）

**Board***President*

Chung Chuen On, Dennis

*Vice-Presidents*

Oxley, Doug

Kennedy Tat-yin Liu

*Board Members*

Chan Cheuk Hay

(Since 16 December 2004)

Chan Kim Fai, Ivan

(Since 16 December 2004)

Chew Fook Aun

(Since 16 December 2004)

Cho Lung Pui Lan, Stella

Fung Ying Wai, Wilson

Ho Kwok Wah, George

Kong Tze Wing, James

Law Ping Kwan, Bosco

(Since 16 December 2004)

Li Tak Ming, Andy

(Since 16 December 2004)

Wan Shiu Kee

Yau Shiu Wing, Joseph

Yau Yin Kwun, Joseph

Yeung Che Keung

**Association Secretary**

Winnie C W Cheung

**Secretariat\****Secretary General*

Margaret W Lam

(Since 18 January 2005)

\*Note: There is a total of 12 full-time staff at the Secretariat. All staff of the Secretariat are employees of the Hong Kong Institute of CPAs. The Institute's Chief Executive serves as the Association's Secretary.

The Secretariat is responsible for providing all examination, registration and administrative support to the Board and its committees. The day-to-day operations of the Association are overseen by the Secretary General, with the assistance of two officers, one assistant officer and eight supporting staff. The Secretary General reports to the Executive Director (Qualification) of the Hong Kong Institute of CPAs.

**理事會****會長**

鍾傳安

**副會長**

岳思理

廖達賢

**理事**

陳卓禧

(自二零零四年十二月十六日)

陳儉輝

(自二零零四年十二月十六日)

周福安

(自二零零四年十二月十六日)

左龍佩蘭

馮英偉

何國華

江子榮

羅炳坤

(自二零零四年十二月十六日)

李德明

(自二零零四年十二月十六日)

尹紹基

游紹永

邱賢君

楊志強

**協會秘書**

張智媛

**秘書處\*****秘書長**

林韋曼儀

(自二零零五年一月十八日)

\*附註：秘書處共有12名全職員工。秘書處全部員工均為香港會計師公會僱員。該公會行政總裁出任協會秘書。

秘書處負責為理事會及其委員會提供所有考試、註冊及行政支援。協會的日常營運由秘書長監督，另由兩名主任、一名助理主任及八名支援員工提供輔助。秘書長向香港會計師公會執行總監(資格)匯報。



# President's Report

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## 會長報告



## President's Report 會長報告



As a professional body for accounting technicians, it is our obligation to assist our members and students in the pursuit of a recognised accountancy qualification for their career advancement. Throughout the years, we have been working diligently towards this goal, for which you have witnessed. And in the past 12 months, we have maintained our momentum with the launch of many new initiatives and have steered HKAAT from strength to strength.

To strive for better value for our qualification and enhance our professional image, we have engaged a professional firm to conduct a rebranding exercise. This exercise has enabled us to review the current positioning of the Association in the market and to set strategies for future development. In line with this, we have also been reviewing our existing examination structure with a view to enrich and streamline our different levels of examination for the benefits of our students. It is expected that a public consultation paper will be published in due course. In the coming few months, we will be unveiling our new image and a series of exciting events will take place to arouse and strengthen public awareness of HKAAT.

作為一個會計專業團體，我們一向以協助會員及學生考取認可會計資格，開拓事業發展為己任。這些年來，我們為達成此目標所作出的努力，各位是有目共睹的，而於過去十二個月內我們亦繼續保持著動力，推出不少計劃，令協會日益壯大。

為了進一步提升我們所頒授資格的價值及強化我們的專業形象，我們已聘請了一間專業公司為協會重新設計品牌。此舉可讓我們檢討協會現時在市場的位置及為未來發展訂下策略。與此同時，我們亦對現行考試架構進行全面檢討，以改進及精簡不同程度的考試，令我們的學生受惠。有關公眾諮詢文件將於稍後推出。在未來數月，我們將展現我們的新形象，而一連串的精彩項目亦將會陸續推出，以引起及加強公眾對協會的認識。



Since its launch in May 2004, more and more graduates have seized the opportunity to capitalise on their success by joining the membership scheme of the Association. By doing so, they are given the right to use the designations AHKAT (Associate Member) or FHKAT (Fellow Member). A whole host of benefits and continuous support are provided for them. They include, among other things, Continuing Professional Development programme to enrich members' accounting knowledge, regular talks on pathways open to academic/qualification advancement and network building with practitioners and other members.

We have also commenced negotiation on mutual recognition agreements with the relevant government authorities in Mainland China and various overseas professional bodies. We believe that all these will enhance the recognition of the HKAAT qualification worldwide and help our members in their career advancement and pursuit of further education.

The education system in Hong Kong is undergoing an evolutionary overhaul with the 3+3+4 curriculum reform and the introduction of the Career Oriented Curriculum (COC) for Form 4 students, which is in the pilot stage. In response to these education reforms, the Association was invited by the Education and Manpower Bureau (EMB) to offer the first COC course on accounting "Practical and Computerised Accounting for Small and Medium Enterprises" in the academic year commencing September 2005. The course is characterised by its interactive and practical approach, catering for students with interest and inclination in areas other than those provided by the mainstream curriculum. Nearly 200 students have enrolled in the course. In accordance with the guidelines set down by EMB, during the pilot stage, the Association has appointed the two approved course operators – Caritas Adult & Higher Education Service and the Vocational Training Council – both of which have a long track record in teaching accounting courses, to run the COC course for us. The Association is also working closely with the EMB to provide a smooth articulation for students who take the

協會自二零零四年五月推出會員計劃以來，已有愈來愈多畢業生把握機會加入協會的會員計劃。透過此計劃，他們不但有權使用AHKAT(會員)或FHKAT(資深會員)名銜，並享受協會為他們提供的一系列優惠及持續支援，其中包括可豐富會員會計知識的持續專業發展課程、有關學歷或專業資格提升途徑的定期講座，以及與會計從業員及其他會員建立聯繫。

我們跟中國內地相關政府機構及各海外專業團體就相互承認協議亦已展開了磋商，我們相信這將可提升協會所頒授資格在世界各地的認受性，並協助會員的事業發展及持續進修。

香港教育制度正經歷漸進式的改革，計有3+3+4學制改變及為中四學生引入尚在試驗階段的職業導向課程。為響應教育改革，協會獲教育統籌局(教統局)邀請，在二零零五年九月開始的學年提供首個會計職業導向課程—「中小企會計實務及電腦應用」。此課程的特點是採取互動及實用的方式，專為興趣傾向主流課程以外範疇的學生而設，已有接近二百名學生報讀。按照教統局的指引，在試驗階段，協會已委任兩間認可課程承辦機構為我們營辦職業導向課程，其為明愛成人及高等教育服務以及職業訓練局，兩者在教導會計課程上均有悠久往績。協會並與教統局緊密合作，嘗試在3+3+4新學制下，為就讀「商業、會計及財務概論」新課程的學生提供可與我們的會計專業考試路徑順利銜接的途徑。此舉不但可讓中學生在較早階段認識會計專業，亦為他們提供晉身專業會計師行

new “Business, Accounting and Financial Studies” (BAFS) into the accounting professional examination route offered by us under the new 3+3+4 academic structure. Not only would this offer secondary school students a glimpse of the accounting profession at an early stage, it also would provide them an alternative pathway to becoming a professional accountant. We hope that our collaboration with the EMB in this direction would enhance the recognition of these accounting students, hence boosting their confidence and giving them a clear direction for their future career.

As at the end of June 2005, the number of registered students stood at 7,982 (including 554 Professional Bridging Examination (PBE) students). Over 50 PBE graduates are now eligible to study the CPA Qualification Programme of the Hong Kong Institute of Certified Public Accountants. 6,343 graduates have successfully completed the Accounting Technician Examination (ATE) and the accumulated total number of awardees for the Certified Accounts Clerk is 208. The Association has continued to liaise with local and overseas professional bodies and institutes to work towards recognition of the HKAAT qualification, granting exemptions to our graduates who have successfully completed the ATE and PBE, and offering more pathways for our graduates to further their studies.

It is my great honour to be elected as President of the Association for the second year and I am excited to witness so many new developments during the past two years. On behalf of the Association, I would like to express my heartfelt gratitude and appreciation to all the Board members and Committee members for their unfailing support and contribution, in particular the two Vice-Presidents, Mr Doug Oxley and Mr Kennedy Tat-yin Liu. I also wish to thank the Secretariat staff for their relentless dedication and hard work, without which, we will never be able to accomplish what we have done. Let's join our hands and march towards a brighter future.

**Chung Chuen On, Dennis**  
18 October 2005

列的另一途徑。我們期望循此方向與教統局合作，可提升會計學生的認受性，從而增強他們的自信，並為未來就業提供清晰的路向。

截至二零零五年六月底，註冊學生人數有7,982名（包括554名專業晉階考試學生）。現有逾五十名專業晉階考試畢業生符合資格，可修讀香港會計師公會的CPA專業資格課程。有6,343名畢業生已成功完成專業會計員考試，而獲頒認可會計文員資格的累計總人數為208人。協會繼續與本地及海外專業團體及院校聯繫，尋求他們承認協會頒授的資格、向成功完成專業會計員考試及專業晉階考試的畢業生給予豁免，以及為我們的畢業生提供更多進修途徑。

本人十分榮幸能再度獲選為協會會長，對於在過去兩年內見證眾多的新發展感到很興奮。本人謹此代表協會衷心感謝全體理事會成員及委員會成員的長久支持及貢獻，特別是兩位副會長岳思理先生及廖達賢先生。本人亦感謝秘書處各職員不斷致力及辛勤工作，否則我們將不能夠達致現有的成果。讓我們一起繼續攜手向前，邁向更璀璨的未來。

**鍾傳安**  
二零零五年十月十八日

# Highlight of Activities

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## 活動摘要



## Highlight of Activities 活動摘要

### Association Activities 協會活動

#### Annual Dinner and Prize Presentation Ceremony

The Annual Dinner and Prize Presentation Ceremony was held on 27 January 2005 at JW Marriott Hong Kong. The Ceremony takes place each year to commemorate the outstanding performance of HKAAT top students, scholarship recipients of various educational institutes and prize winners in the Accounting Case Competition. Mrs Lau Mak Yee-ming, Alice, JP, Commissioner of Inland Revenue Department was the guest of honour at the event. Over 180 guests attended. They included representatives from various government departments, educational institutes and professional bodies, together with the President and Vice-President of the Hong Kong Institute of CPAs (the Institute), the Institute's Chief Executive and Executive Director and also the Association's Board and Committee Members.



#### 週年晚宴暨頒獎典禮

週年晚宴暨頒獎典禮於二零零五年一月二十七日在香港萬豪酒店舉行。頒獎典禮每年舉辦一次，旨在表揚通過協會考試的優異學生、各院校的獎學金得主以及會計個案比賽的得獎者。是項活動由稅務局局長劉麥懿明太平紳士擔任主禮嘉賓，出席賓客逾180人，其中包括各政府部門、教育機構及專業團體的代表、香港會計師公會會長、副會長、行政總裁及執行總監，以及協會的理事會及委員會成員。

#### Beijing Visit

The Association met with a representative of the Ministry of Finance (MOF) of Mainland China in June 2005 while she was on an official visit in Hong Kong. Subsequently an official delegation comprising the President, the Vice-Presidents, Chairman and member of China Liaison Committee Mr James T W Kong and Dr Joseph S W Yau, the Executive Director of Hong Kong Institute of CPAs and the Secretary General visited the MOF in Beijing in end October. As a result, a joint task force has been set up comprising representatives of MOF, Ministry of Personnel and HKAAT. The immediate task of the joint task force will be looking into the feasibility of holding PRC Accounting Professional Technician Qualification Examination in Hong Kong and also mutual exemptions on our respective examination papers.



#### 北京訪問

二零零五年六月，協會與當時正於香港作官式訪問之中國內地財政部代表會面。隨後一個正式代表團於二零零五年十月底前往北京訪問財政部。該代表團成員包括協會會長、副會長、中國聯絡委員會主席江子榮先生及成員游紹永博士，以及香港會計師公會執行總監及協會秘書長。訪問結果，一個由財政部、人事部及協會代表所組成聯合特別工作小組，其首項工作為研究在香港舉行中國會計專業技術資格考試和相互豁免相關考試。



## Association Activities 協會活動

### Mutual Recognition with UKAAT

The Association has commenced its negotiation with the Association of Accounting Technicians in the United Kingdom on mutual recognition arrangement for our members. Good progress has been made. It is envisaged that both parties will come to an agreement by early next year.

#### 與英國專業會計員協會之資格互認

協會已與英國專業會計員協會開始商議資格互認的安排，進度良好。預期雙方將於明年初達成協議。



### Away Day

On 7 May 2005, the Board Members of the Association held a retreat in Macau to review its current position, discuss its future direction and strategic focus in the coming years.

#### 集思會

於二零零五年五月七日，協會的理事會成員齊集在澳門舉行集思會，檢討協會的現行狀況及討論協會未來數年的方向及策略重點。

### School Visits

The Association welcomed to its office, students from secondary and commercial schools: TWGHs Lo Kon Ting Memorial College, Shatin Government Secondary School and Hong Kong School of Commerce. Students were able to tour around the Secretariat office and library and to learn about the various qualification and routes open up to them via the Association.

#### 學校訪問

協會接待了東華三院盧幹庭紀念中學、沙田官立中學及香港商業專科學校的學生到訪其辦事處。學生獲邀參觀協會的秘書處及圖書館，並認識協會為他們所提供的各種資格及入會途徑。



## Association Activities 協會活動



### The 55th National Day Celebration Dinner

The Board joined the 55th National Day Celebration Dinner hosted by the Society of Chinese Accountants and Auditors on 27 September 2004. As one of the co-organisers, the event provided an opportunity for the Association to network with other professional accounting bodies.

### 第五十五屆國慶聯歡聚餐

理事會參加二零零四年九月二十七日由香港華人會計師公會主辦的第五十五屆國慶聯歡聚餐。作為協辦機構之一，該活動給予協會與其他專業會計團體聯繫的機會。

### Visitors from National Institute of Accountants

Mr Roger Cotton, Chief Executive Officer of National Institute of Accountants (NIA) visited the Association on 27 October 2004 to give an update on the latest development of NIA and the possibility of collaborating with the Association in future.

On 19 May 2005, the Association's President Mr Dennis Chung, Vice-President Mr Kennedy Tat-yin Liu, Hong Kong Institute of CPAs Executive Director Ms Georgina Chan and the Association's Secretary General Mrs Margaret W Lam welcomed Mr Dennis Adams, National Education Manager of NIA. The purpose of the meeting was to learn about the workplace assessment run by Accounting Education Australia, which is a subsidiary of NIA and to explore the idea of bringing workplace assessment to Hong Kong and the possibility of having mutual recognition with NIA.



### 澳洲國家會計師公會到訪

澳洲國家會計師公會行政總裁 Roger Cotton 先生於二零零四年十月二十七日到訪協會，介紹該公會的最新發展，以及與協會在未來合作的可能性。

於二零零五年五月十九日，協會會長鍾傳安先生、副會長廖達賢先生、香港會計師公會執行總監陳素珍女士與協會秘書長林韋曼儀女士接待澳洲國家會計師公會國家教育經理 Dennis Adams 先生。該次會面旨在了解澳洲國家會計師公會附屬機構 Accounting Education Australia 所經營的在職評估計劃，探討把在職評估計劃引進香港的構思，以及與澳洲國家會計師公會相互承認的可能性。

## Promotional Activities 推廣活動

### Rebranding Exercise

The Association has engaged a professional firm to conduct a rebranding exercise to review the current positioning of the Association in the market and to set strategies for future development. A new image will be unveiled early next year. Along with this, a series of exciting events will take place to arouse and strengthen public awareness of the Association.

#### 品牌重訂作業

協會已聘請一間專業公司進行品牌重訂作業，以檢討協會現時的市場定位，並設定未來發展策略。新形象將於明年初展示。與此同時，協會將推行一系列精彩項目以引起和加強公眾對協會的認識。



### Accounting Case Competition 2004

The Accounting Case Competition for Secondary Schools and Tertiary Institutes 2004 was held on 18 December 2004. A total of 132 teams participated in the competition: 112 teams joined the Secondary Schools Group while 20 participated in the Tertiary Institutes Group. The Champion teams received a round trip economy class ticket to Beijing sponsored by Cathay Pacific Airways while the first three winning teams of each group also had the opportunity to visit Cathay Pacific City as part of their prize.

#### 會計個案比賽 2004

全港中學及大專院校會計個案比賽2004於二零零四年十二月十八日舉行，共有132支參賽隊伍，其中112隊參加中學組，20隊則參加大專組。冠軍隊伍獲得由國泰航空公司贊助的北京來回經濟客位機票，每組首三支優勝隊伍亦有機會參觀國泰城作為獎品的一部份。



### Career Talks

A large-scale career talk was held at Shue Yan College on 19 March 2005 aimed at helping students and the general public in finding out more about the accounting profession and the various routes offered by the Association. Around 400 students from secondary schools and tertiary institutes as well as working adults attended. Throughout the year, the secretariat staff delivered 26 talks to secondary schools and tertiary institutes.

#### 職業講座

協會於二零零五年三月十九日在樹仁學院舉辦大規模職業講座，旨在協助學生及公眾人士更深入了解會計專業以及協會所提供的各種途徑，約有400名中學及大專院校學生以及在職人士出席。年內，秘書處職員分別到訪26間中學及大專院校進行講座。



## Promotional Activities 推廣活動



### Career Planning and Education Fair 2004

The Association took part in the Career Planning and Education Fair organised by Job Market Publishing Limited in June 2004 to disseminate information on the Association's examinations and qualifications to visitors.

### 規劃事業及教育博覽2004

協會參加二零零四年六月由求職廣場出版有限公司舉辦的規劃事業及教育博覽，向參觀者派發有關協會考試及專業資格的資料。

### HKU School of Professional and Continuing Education (SPACE) Open House

An information counter was hosted at the HKU SPACE Open House held on 31 July 2004 to introduce to visitors in detail the pathway to become a professional accountant via the HKAAT route.

### 香港大學專業進修學院開放日

協會在香港大學專業進修學院於二零零四年七月三十一日舉行的開放日設置諮詢攤位，向參觀者詳細介紹通過協會成為專業會計師的途徑。



### The 15th Education and Careers Expo

Being one of the major accounting bodies producing hundreds of accounting personnel on a yearly basis, the Association took part in the Expo together with the Hong Kong Institute of CPAs. During the Expo, the President Mr Dennis Chung was also invited to participate in a career seminar. Mr Chung spoke on the "Direct Route to Become a Professional Accountant", explaining in detail how to attain a professional accountancy qualification via the examinations offered by the Association.

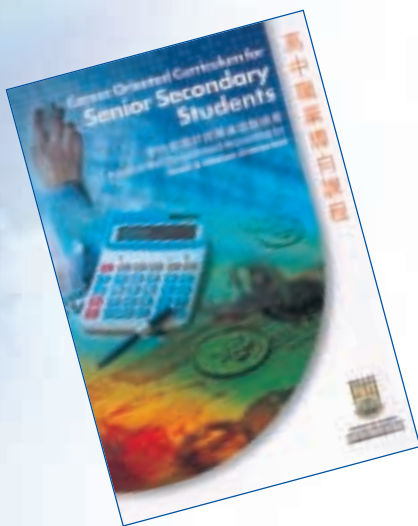
### 第十五屆教育及職業博覽

作為每年培訓數以百計會計人員的主要會計團體之一，協會聯同香港會計師公會參與該博覽。在博覽中，會長鍾傳安先生亦應邀參與一個研討會。鍾先生的講題為「一條龍方式晉身專業會計師行列」，詳細解釋如何透過協會提供的考試取得專業會計資格。





## New Initiatives 新增項目



### Career Oriented Curriculum Pilot Course for Senior Secondary Students

The Association is the first professional body invited by the Education and Manpower Bureau (EMB) to offer the pilot course "Practical and Computerised Accounting for Small and Medium Enterprises" as part of the Career Oriented Curriculum for Senior Secondary Students. Nearly 200 students have enrolled in the course which commenced in September 2005.

#### 高中職業導向試點課程

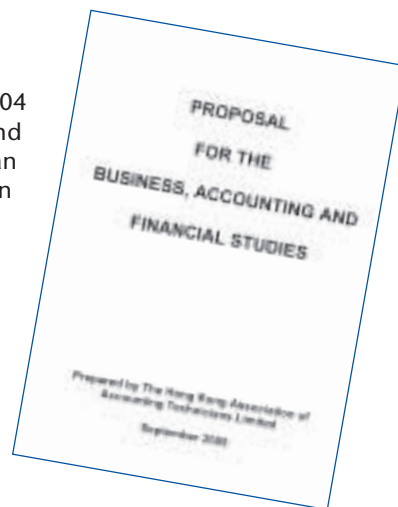
協會是首個專業團體獲教育統籌局(教統局)邀請，提供其中一個高中職業導向試點課程「中小企會計實務及電腦應用」。接近二百名學生報讀了二零零五年九月開辦的課程。

### Submission of Views on Business, Accounting and Financial Studies (BAFS)

In response to the consultation paper issued by the EMB in October 2004 on the BAFS, the Association submitted its views to the Bureau and proposed building in part of the Association's accounting technician examination syllabus into the BAFS in order to provide smooth articulation for secondary school leavers.

#### 提交對企業、會計與財務概論科的意見

為回應教統局就企業、會計與財務概論科(「BAFS」)於二零零四年十月發表的諮詢文件，協會已向該局提交意見，並建議把協會部份會計考試大綱列入BAFS，務求為離校中學生提供更佳裝備。



### Membership Scheme

Since its launch in May 2004, increasing number of graduates has seized the opportunity to capitalise on their success by joining the Association as members. By doing so, they are given the right to use the designations AHKAT (Associate Member) or FHKAT (Fellow Member) and to enjoy various benefits and services.

#### 會員計劃

協會自二零零四年五月推出會員計劃以來，愈來愈多畢業生把握機會加入成為協會會員。透過此計劃，他們可有權使用AHKAT(會員)或FHKAT(資深會員)的名銜，並可享有各種優惠及服務。



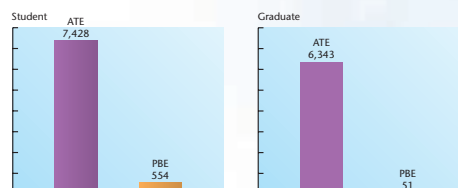
## Examination Matters 考試事項

### Students and Graduates

As at the end of June 2005, the number of registered students stood at 7,982 (including 554 Professional Bridging Examination (PBE) students). Over 50 PBE graduates are now eligible to study the CPA Qualification Programme (CPA QP) of the Hong Kong Institute of CPAs. 6,343 graduates have successfully completed the Accounting Technician Examination (ATE) and the accumulated total number of awardees for the Certified Accounts Clerk (CAC) is 208.

### 學生及畢業生

於二零零五年六月底，註冊學生數目為7,982名（包括554名專業晉階考試學生）。超過50名專業晉階考試畢業生現符合資格修讀香港會計師公會CPA專業資格課程。另6,343名畢業生已成功完成專業會計員考試，獲頒授認可會計文員資格累計總數共208人。

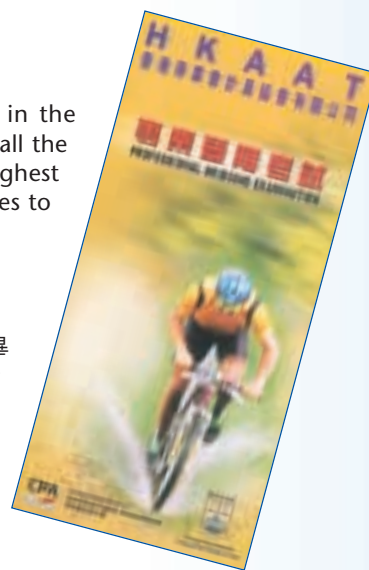


### Professional Bridging Examination (PBE)

A total of 37 graduates successfully passed all four papers of the PBE in the December 2004 and June 2005 examination sessions, with some passing all the examinations in one sitting. The top graduate in each session with the highest aggregate marks is awarded the CPA QP scholarship. This is a waiver of fees to study the CPA QP programme offered by the Hong Kong Institute of CPAs.

### 專業晉階考試

在二零零四年十二月及二零零五年六月的試期中合共有三十七名畢業生成功通過專業晉階考試全部四份試卷考試，部份更在一次考試期內通過所有考試。每期總分最高的優異畢業生獲頒獎學金，以修讀香港會計師公會舉辦的CPA專業資格課程。



## Examination Matters 考試事項



### Outstanding Performers of Examinations

Three outstanding awards were given out to a PBE student in the June 2004 examination session and two ATE students in the June 2004 and December 2004 sessions, respectively. The award is in recognition of students who take and pass all papers of the examinations in one sitting.

### 卓越表現考生

三項卓越表現獎分別頒贈予一位二零零四年六月專業晉階考試的考生以及兩位二零零四年六月及二零零四年十二月專業會計員考試的考生，此獎項是表揚於同一試期內報考並通過所有試卷的學生。

### Revised Study Texts for the Accounting Technician Examination

Three ATE study texts (Financial Accounting, Information Technology Applications in Accounting and Hong Kong Taxation) have been revised.

### 修訂專業會計員考試的研修課本

三項專業會計員考試（財務會計、會計資訊科技應用及香港稅務）的研修課本經已修訂。



# Report of the Committees, Working Groups and Task Force for 2004 – 2005

二零零四－二零零五年度委員會、  
工作小組及專責小組報告





# Report of the Committees, Working Groups and Task Force for 2004-2005

## 二零零四—二零零五年度委員會、工作小組及專責小組報告

### ACCREDITATION COMMITTEE

The Accreditation Committee is chaired by Mr Doug Oxley, and the number of members increased from 11 in the previous year to 12 in 2005. The terms of reference of the Committee is overseeing accreditation and exemption matters. During the year, the Committee has accredited 29 assessment applications from 12 educational institutes for their certificate, diploma, higher diploma and associate degree programmes as well as 18 exemption applications from individuals.

To date, graduates from 19 higher diploma and associate degree programmes can apply for full exemption from the Accounting Technician Examination (ATE). After the completion of the Professional Bridging Examination (PBE), they would be eligible for direct entry to the CPA Qualification Programme (CPA QP).

The Committee will also be studying the feasibility of introducing workplace assessment in Hong Kong.

### ADMINISTRATION AND FINANCE COMMITTEE

The Administration and Finance Committee, chaired by Mr Doug Oxley, has eight members. It advises the Association on administration and financial matters.

The financial position of the Association has shown healthy growth with cash-on-hand increasing from HK\$2.8 million as at 30 June 2004 to HK\$3.9 million as at 30 June 2005. The net surplus after tax for the period ended 30 June 2005 was HK\$0.04 million.

### CHINA LIAISON COMMITTEE

The China Liaison Committee, chaired by Mr James T W Kong, has seven members. The Committee works at promoting the Association and enhancing communication with relevant organisations in the Mainland.

The Association met with a representative of the Ministry of Finance (MOF) of Mainland China in June 2005 while she was on an official visit in Hong Kong. Subsequently an official delegation comprising the President, the Vice-Presidents, Chairman and member of China Liaison Committee Mr James Kong and Dr Joseph Yau, the Executive Director of Hong Kong Institute of CPAs and the Secretary General visited the MOF in Beijing in end October. As a result, a joint task force has been set up comprising representatives of MOF, Ministry of Personnel and HKAAT. The immediate task of the joint task force will be looking into the feasibility of holding PRC Accounting Professional Technician Qualification Examination in Hong Kong and also mutual exemptions on our respective examination papers.

### EXAMINATIONS COMMITTEE

The Examinations Committee, chaired by Mr Kennedy Tat-yin Liu, has 16 members. The Committee is responsible for all Association's examination matters including the endorsement of all examination papers, recommendation of examination results, formulation of examination policies for approval by the Board, revision of examination syllabi, appointment of examiners, assessors, invigilators, specialist teachers and markers, as well as approval of hiring computer centres for hands-on examinations.

### 評審委員會

評審委員會主席為岳思理先生，成員人數由去年的十一位增至二零零五年的十二位。評審委員會的職責範圍是監管評審及豁免事宜。本年度內，評審委員會評審了來自12個教育機構有關證書、文憑、高級文憑及副學士課程的29項評審申請，以及來自個人的18項豁免申請。

截至目前為止，共有19個高級文憑及副學士課程，其畢業生可申請豁免全部專業會計員考試，在完成專業晉階考試後，將有資格直接入讀CPA專業資格課程。

評審委員會亦將研究在香港引入在職評估的可行性。

### 行政及財務委員會

行政及財務委員會主席為岳思理先生，共有八位成員，就行政及財務事宜向協會提供意見。

協會的財務狀況有健康增長，庫存現金由二零零四年六月三十日的280萬港元增至二零零五年六月三十日的390萬港元，截至二零零五年六月三十日止期間的淨稅後盈餘為四萬港元。

### 中國聯絡委員會

中國聯絡委員會主席為江子榮先生，共有七位成員。委員會負責向國內推廣協會，並加強協會與國內有關組織的溝通。

二零零五年六月，協會與當時正於香港作官方訪問之中國內地財政部代表會面。隨後一個正式代表團於二零零五年十月底前往北京訪問財政部。該代表團成員包括協會會長、副會長、中國聯絡委員會主席江子榮先生及成員游紹永博士，以及香港會計師公會執行總監及協會秘書長。訪問結果，一個由財政部、人事部及協會代表所組成的聯合特別工作小組，其首項工作為研究在香港舉行中國會計專業技術資格考試和相互豁免相關考試。

### 考試委員會

考試委員會主席為廖達賢先生，共有十六位成員，負責協會所有考試事宜，包括批核所有考試試卷、審核考試成績、制訂考試政策供理事會審批、檢討考試課程大綱、委任主考員、評審員、監考員、專業指導員及評卷員，以及批核租用舉行考試的電腦中心。

## Report of the Committees, Working Groups and Task Force for 2004–2005

## 二零零四—二零零五年度委員會、工作小組及專責小組報告

As at 30 June 2005, the Association had 7,428 students registered under the ATE. For the two sessions held in December 2004 and June 2005, 8,555 entries from 5,013 students were recorded for the examination. During the reporting period, 612 students completed all papers of the ATE either by examination or exemption.

The Book-keeping and Accounts Examination (BAE) attracted a total of 525 candidates in the last two sessions, of whom 228 passed the examination in either Chinese or English. For Computerised Accounts Examination (CAE), it attracted a total of 380 candidates, of whom 245 passed the examination.

A total of 23 candidates were accredited as Certified Accounts Clerks (CAC) during the year after successful completion of the BAE and CAE.

## JOINT PROFESSIONAL BRIDGING EXAMINATION COMMITTEE

The Joint Professional Bridging Examination Committee, chaired by Mr Doug Oxley, has nine members. This composition is drawn from the Examination Board of the Hong Kong Institute of CPAs and the Association's Board/Examination Committee. The Committee is responsible for all the examination matters on the PBE including the endorsement of all examination papers, recommendation of examination results, formulation of examination policies for approval by the Board and appointment of examiners, assessors and markers.

The PBE is specially developed for the Association's graduates, giving them a direct alternate route to meet the admission requirements of the CPA QP organised by the Hong Kong Institute of CPAs. The examination is organised twice a year, in June and December, with the first session launched in December 2002.

A total of 51 graduates have successfully completed all four papers of the examinations and are eligible for direct admission to the CPA QP. Some of them passed all the examinations in one sitting. The top graduate of each examination session with the highest aggregate mark was awarded the CPA QP scholarship as a waiver of fees for studying the CPA QP.

## MEMBERSHIP COMMITTEE

The Membership Committee is chaired by Mr Joseph Y K Yau and has nine members. The Committee is responsible for all matters relating to the HKAAT membership including policy setting, endorsement of applications and promotion of the scheme to all concerned parties.

The HKAAT membership is classified into two categories: Associate Member and Fellow Member. Graduates of the ATE can apply to be an Associate Member if they have had no less than two years' full-time relevant work experience or its equivalent. Those who have had five years' full-time relevant work experience or those who completed the PBE with two years' full-time relevant work experience can apply to be a Fellow Member.

Since its launch in May 2004, the membership has been growing steadily. Until 30 June 2005, the Association has 8 Associate and 61 Fellow Members. They are now eligible to use the designation "AHKAT" or "FHKAT" after their names. As a professional body, the Association provides a host of benefits and continuous support to our members. They include, among other things, Continuing Professional Development programme to enrich members' accounting knowledge, regular talks on pathways open to academic/qualification advancement and network building with practitioners and other members.

於二零零五年六月三十日，協會有7,428位學生註冊專業會計員考試。二零零四年十二月及二零零五年六月兩次試期，有5,013名考生報考8,555考卷。於報告期間，有612位學生通過考試或獲得豁免而完成專業會計員考試全部試卷。

簿記與會計考試最近兩期吸引合共525位考生，其中228人通過中文或英文的考試，會計軟件應用考試則吸引合共380位考生，其中245人通過考試。

年內，合共有23位考生成功完成簿記與會計考試及會計軟件應用考試，獲頒認可會計文員資格。

## 專業晉階考試委員會

專業晉階考試委員會主席為岳思理先生，共有九位成員，成員組合來自香港會計師公會考試評議會及協會理事會／考試委員會，負責專業晉階考試的所有考試事宜，包括批核所有考試試卷、審批考試成績、制訂考試政策供理事會審批，以及委任主考員、評審員及評卷員。

專業晉階考試是專為協會的畢業生而設，為他們另闢符合香港會計師公會CPA專業資格課程入讀要求的直接途徑。該考試於每年六月及十二月舉行，首次考試已於二零零二年十二月舉行。

合共有51位畢業生已成功完成該考試的全部四份試卷，符合資格直接報讀CPA專業資格課程，部份畢業生更在一次考試期內通過所有試卷。每期考試總分最高的優異畢業生獲頒CPA專業資格課程獎學金，以豁免該課程的費用。

## 會籍委員會

會籍委員會主席為邱賢君先生，共有九位成員，負責有關協會會籍的所有事宜，包括釐定政策、批核申請及向所有相關人士推廣會籍計劃。

協會會籍分為兩類：會員及資深會員。專業會計員考試畢業生如已累積不少於兩年全職相關工作經驗或具同等資歷，可申請成為會員，該等已累積五年全職相關工作經驗的人士或已完成專業晉階考試並有兩年全職相關工作經驗的人士，則可申請成為資深會員。

自二零零四年五月推出以來，會籍一直有穩定增長。截至二零零五年六月三十日，協會有八位會員及六十一位資深會員，他們現有資格使用「AHKAT」或「FHKAT」名銜。作為一個專業團體，協會為會員提供一系列優惠及持續支援，其中包括可豐富會員會計知識的持續專業發展課程、有關學歷／專業資格提升途徑的定期講座，以及與會計從業員及其他會員建立聯繫。



## Report of the Committees, Working Groups and Task Force for 2004–2005

二零零四–二零零五年度委員會、工作小組及專責小組報告

The Association continues to strive for better values for our membership by engaging a professional firm to promote our qualification to local employers, the community in general and other stakeholders such as universities (local and overseas). We have also commenced negotiation on mutual recognition agreements with various overseas professional bodies and hope that all these will help our members in their career advancement and pursuit of further education.

### PUBLICATION AND PROMOTION COMMITTEE

The Publication and Promotion Committee, chaired by Dr Joseph S W Yau, has 19 members. The Committee oversees different promotional activities such as employers' and students' promotion, the publication of the Association's bi-monthly Journal – "Accounting Personnel", the Accounting Case Competition, career talks and expositions.

The Accounting Case Competition, which is jointly organised by the Association, the Education and Manpower Bureau (EMB) and Hong Kong Association for Business Education, was held on 18 December 2004. The competition aims to enhance student's ability in using accounting information for business development. Every year, it attracts more than 300 students from secondary schools and tertiary institutes. Part of the success is due to the competition adopting a real case study approach, which has proved to be more interesting and practical than the traditional question-and-answer type format. Last year, a total of 132 teams participated in the competition: 112 teams joined the Secondary Schools Group while 20 participated in the Tertiary Institutes Group. The Champion teams received round trip economy class tickets to Beijing, sponsored by Cathay Pacific Airways while the first three winning teams of each group also were given the chance to visit Cathay Pacific City as part of their prize. All prizes were presented in the Association's Annual Dinner & Prize Presentation Ceremony held on 27 January 2005.

The Annual Dinner and Prize Presentation Ceremony was held on 27 January 2005 at JW Marriott Hong Kong. Mrs Lau Mak Yee-ming, Alice, JP, Commissioner of Inland Revenue Department was the guest of honour at the event. Over 180 guests attended the event. They included representatives from various government departments, educational institutes and professional bodies, together with the President and Vice-President of the Hong Kong Institute of CPAs (the Institute), the Institute's Chief Executive and Executive Director as well as the Association's Board and Committee Members. The first cohort of Associate and Fellow Members received their certificate of membership. A total of 16 scholarships, 3 prizes for outstanding performer award, 31 top student prizes for the PBE, ATE, BAE and CAE and five prizes for the Accounting Case Competition were also awarded at the ceremony.

To help students and the general public find out more about the accounting profession and to understand how to become a professional accountant via the accounting technician route, a Career Talk was held at Shue Yan College on 19 March 2005. Students from secondary schools and tertiary institutes as well as working adults were invited to attend the talk. Around 400 participants attended. The Secretariat staff also delivered 26 talks to secondary and tertiary institutes and welcomed to its office students from TWGHs Lo Kon Ting Memorial College, Shatin Government Secondary School and Hong Kong School of Commerce.

The Association also participated in various expositions including the 15th Education and Career Expo 2005 co-organised by the Hong Kong Trade Development Council and the Labour Department, the HKU SPACE Open House and the Career Planning and Education Fair organised by JobMarket Publishing Limited.

協會聘請了一間專業公司向本地僱主、社會公眾及其他相關人士如大學(本地及海外)等推廣我們的專業資格,不斷為我們的會籍爭取更佳價值。我們亦已跟各海外專業團體就相互承認協議展開磋商,希望藉此協助會員的事業發展及持續進修。

### 刊物及宣傳委員會

刊物及宣傳委員會主席為游紹永博士,共有十九位成員,專責不同的宣傳活動,例如僱主及學生的宣傳活動、刊發協會的雙月刊「會計人材」、會計個案比賽、職業講座及展覽。

由協會、教育統籌局(教統局)與香港商業教育學會合辦的會計個案比賽於二零零四年十二月十八日舉行。比賽旨在提高學生使用會計資料作業務發展的能力,每年均吸引逾三百位中學及大專院校學生參加。比賽成功的原因之一在於採用真實個案研究的方式,此種方式較傳統的問答形式更具趣味性及實用性。去年共有132支隊伍參加比賽:112隊參加中學組,20隊則參加大專組。冠軍隊伍獲得由國泰航空公司贊助的北京來回經濟客位機票,每組首三支優勝隊伍亦有機會參觀國泰城作為獎品一部份。所有獎項已於協會二零零五年一月二十七日的週年晚宴暨頒獎典禮上頒發。

週年晚宴暨頒獎典禮於二零零五年一月二十七日晚在香港萬豪酒店舉行。是項活動由稅務局局長劉麥懿明太平紳士擔任主禮嘉賓,出席賓客逾180人,其中包括各政府部門、教育機構及專業團體的代表、香港會計師公會會長、副會長、行政總裁及執行總監,以及協會的理事會及委員會成員。在頒獎典禮上,首批會員及資深會員獲頒會籍證書,並頒發了合共16項獎學金、3項卓越表現獎獎項、31項專業晉階考試、專業會計員考試、簿記與會計考試及會計軟件應用考試優異學生獎,以及5項會計個案比賽獎項。

為了協助學生及公眾人士更深入了解會計專業以及如何通過專業會計員的途徑成為專業會計師,協會於二零零五年三月十九日在樹仁學院舉辦職業講座,邀請中學及大專院校學生以及在職人士出席,參加者約有400人。秘書處職員並到中學及大專院校進行26場講座,以及接待了來自東華三院盧幹庭紀念中學、沙田官立中學及香港商業專科學校的學生到訪秘書處的辦事處。

協會並參與各項展覽,包括由香港貿易發展局與勞工處合辦的第十五屆教育及職業博覽2005、香港大學專業進修學院開放日以及由求職廣場出版有限公司主辦的規劃事業及教育博覽。

## Report of the Committees, Working Groups and Task Force for 2004–2005

## 二零零四—二零零五年度委員會、工作小組及專責小組報告

Six issues of the journal “Accounting Personnel” were published between 1 July 2004 and 30 June 2005. Publication was monitored by the Editorial Sub-Committee, which was chaired by Mr Patrick P H Ng, the Chief Editor, with the assistance of 10 editors. During the period, one new column (“Members’ Corner”) was introduced.

## STUDENT AFFAIRS COMMITTEE

The Student Affairs Committee, chaired by Mr Yeung Che Keung, has 13 members and is supported by the 15-member Student Function Group. The Committee and the Student Function Group are responsible for providing activities and services to the Association’s students.

Two technical seminars, “Accounting Irregularities and Ethics” and “Accounting System in Mainland China” were held during the year. Eight examination technique seminars were held in April, May, October and November. An outdoor activity, one-day tour to Mai Po Marshes and Ping Shan Heritage Trail was held for students to relax themselves after the examinations. Two Student Orientation Programmes for the students who joined recently and two Study Buddy Groups for students taking ATE Paper 5 to 8 have been held. In view of the rapid changes in accounting standards and the lack of updated textbooks in the markets, a two 3-hour session revision course for students taking Paper 7 in the June 2005 examination was arranged in May 2005.

Under the Student Benefit Scheme, discounts on commercial products and services were offered to the Association’s registered students on presentation of their student registration card. Currently, seven companies have joined the scheme.

During the year, ruler, mechanical pencil, tax rate cards and calendar cards were given to registered students as free souvenirs.

In March 2005, the Association launched its new membership/student card in conjunction with the new HKAAT Visa Card offered by ICBC (Asia) (formerly Belgian Bank). The former is a pure membership/student card while the latter is a visa credit card which also serves as a membership/student card.

The Committee also advised on matters relating to the publication of the new/revised study texts and to monitor consistency in the layout. During the year, three ATE revised study texts were published.

## ADVISORY GROUP ON CAREER ORIENTED CURRICULUM

The Advisory Group on Career Oriented Curriculum, chaired by Mr Kennedy Tat-yin Liu, has six members. The Advisory Group is set up to oversee all matters pertaining to the Association’s career oriented curriculum (COC) course.

The education system in Hong Kong is undergoing an evolutionary overhaul with the 3+3+4 curriculum reform and the introduction of the COC for Form 4 students and which is in the pilot stage. COC is specially designed to cater to students with interest and inclination in areas other than those provided by the mainstream curriculum and who are more receptive to learning by doing as opposed to the conventional conceptual learning mode.

協會在二零零四年七月一日至二零零五年六月三十日期間刊發了六期「會計人材」期刊。該刊物由編輯小組監察，小組主席為總編輯吳保興先生，另有十位編輯協助。本期間內新增了一項專欄（「會員天地」）。

## 學生事務委員會

學生事務委員會主席為楊志強先生，共有十三位成員，同時亦由一個十五人所組成的學生活動小組作支援。委員會與學生活動小組負責為協會學生提供活動及服務。

本年度舉行了兩次技術講座：「會計違規行為與道德」及「中國內地會計制度」，於四月、五月、十月及十一月舉行了八次考試技巧講座。為了讓學生在考試後可舒展身心，故舉辦了一次戶外活動，到米埔沼澤區及屏山文物徑作一天遊。為最近加入的學生舉辦了兩次學生迎新會，亦為參加專業會計員考試試卷五至八的學生舉辦了兩個溫習小組。鑒於會計準則轉變急促，而市場上欠缺配合最新轉變的課本，故於二零零五年五月為參加二零零五年六月考試試卷七的學生安排了兩次為時三小時的複習課程。

在學生優惠計劃下，協會的註冊學生出示學生證即可獲得商品及服務折扣，現時已有七家公司加入計劃。

年內，註冊學生獲贈間尺、鉛芯筆、稅率卡及年曆卡作為紀念品。

於二零零五年三月，協會推出新會員／學生證，以及聯合中國工商銀行（亞洲）（前華比銀行）與香港專業會計員協會所推出的新VISA信用卡。前者純為會員／學生證，後者則同時用作會員／學生證的VISA信用卡。

委員會並就出版新／修訂課本的事宜提供意見，亦監察版面編排的一致性。年內出版了三冊專業會計員考試修訂課本。

## 職業導向課程諮詢小組

職業導向課程諮詢小組的主席為廖達賢先生，共有六位成員，諮詢小組成立目的是為了監管有關協會職業導向課程的一切事宜。

香港教育制度正經歷漸進式的改革，計有3+3+4學制改變及為中四學生引入尚在試驗階段的職業導向課程。職業導向課程是專為興趣傾向主流課程以外範疇的學生而設，相對於傳統理念的學習模式，他們較接受從實習中學習的形式。



## Report of the Committees, Working Groups and Task Force for 2004–2005

## 二零零四–二零零五年度委員會、工作小組及專責小組報告

In response to these education reforms, the Association was invited by the EMB to offer the first COC course on accounting: “Practical and Computerised Accounting for Small and Medium Enterprises” in the academic year which commenced in September 2005. Nearly 200 students have enrolled in the course. During the pilot stage, the Association has appointed two course operators – Caritas Adult & Higher Education Service and the Vocational Training Council – both of which have a long track record in teaching accounting courses, to run the COC course. Both course operators have agreed to offer mutual recognition of each other’s course. In other words, the credits gained by students are transferable between the two institutions.

Students graduating from the course are eligible to apply for the HKAAT CAC certificate without having to take the BAE and CAE. Completion of the course opens pathways for students to enrol for further studies leading to the Accounting Technician qualification awarded by HKAAT or to join the workforce as an accounting clerk. COC students are also welcomed to join the Prospective AAT Club. The Club is specially set up to foster a closer link between the Association and the COC students, to enable them to better understand what the accounting profession is all about and the various routes for academic advancement opened to them.

## TASK FORCE ON EXAMINATION STRUCTURE

The Task Force on Examination Structure was revived in June 2005 to undertake the work of reviewing and restructuring the examinations in a holistic fashion under the new chairmanship of Dr Joseph S W Yau. The aim of the new examination structure is to provide one seamless examination route for sub-degree holders to become a CPA. A consultation paper on the restructuring of the Association’s examinations is expected to be issued next year.

We consulted major course providers during the year. Views on the background and need to streamline our existing examinations with a view to make them more relevant to employers and business needs were exchanged. The preliminary views from principals, department heads and/or lecturers were gathered as part of initial development stage consultation.

## WORKING GROUP ON BUSINESS, ACCOUNTING AND FINANCIAL STUDIES

In response to the consultation paper issued by EMB in October 2004 entitled “Proposed Elective Subject Framework for the New Senior Secondary Curriculum – Technology Education Key Learning Area – Business, Accounting and Financial Studies (BAFS)”, the Association submitted its views to the EMB on the proposed curriculum in early 2005. Taking into consideration the feedback collected through various means during the first stage of consultation, the EMB has revised and elaborated on the proposed curriculum and its assessment framework. The Working Group was therefore reactivated in June 2005 to review the 2nd consultation paper on BAFS, with a view to propose building in part of the Association’s accounting technician syllabus into the BAFS in order to provide smooth articulation for secondary school leavers.

為響應教育改革，協會獲教統局邀請，在二零零五年九月開始的學年提供首個會計職業導向課程－「中小企會計實務及電腦應用」，此課程有接近二百人報讀。在試驗階段，協會已委任兩間課程承辦機構營辦職業導向課程，其為明愛成人及高等教育服務與職業訓練局，兩者在教導會計課程上均有悠久往績。兩間課程承辦機構已同意相互承認彼此的課程，換言之，學生在兩間機構取得的學分可相互轉移。

該課程的畢業生有資格申請協會的認可會計文員證書，而毋須參加簿記與會計考試及會計軟件應用考試。學生完成該課程後可繼續進修以考取專業會計員資格，再而參加協會主辦的考試或任職會計文員。職業導向課程的學生亦歡迎加入AAT之友，該會專為增強協會與職業導向課程學生之間的連繫而設，使他們可更深入了解會計專業以及他們在學術提升方面的各種途徑。

## 考試架構專責小組

考試架構專責小組於二零零五年六月復組，在新任主席游紹永博士帶領下，進行全面檢討及重組各項考試的工作。新考試架構的策略是為非學位持有人提供一條龍式晉身會計師的考試途徑，預期明年可推出重組考試的諮詢文件。

年內，我們諮詢了主要課程提供機構，就精簡現有考試以迎合僱主及市場要求的背景及需要交換意見。從各校長、學院主管及／或講師收集所得的初步意見，用作為此項工作的前期發展的參考資料。

## 企業、會計與財務概論工作小組

為了回應教統局於二零零四年十月推出的「新高中課程及評估架構建議－企業、會計與財務概論科 (BAFS)」諮詢文件，協會於二零零五年初提交了對教統局建議課程的意見。經考慮首階段諮詢期間透過各種途徑所收集的回應意見後，教統局修訂及擴闊了建議的課程及其評估機制。因此，工作小組於二零零五年六月再次啟動，檢討有關BAFS的第二份諮詢文件，以便將部份專業會計員考試範圍納入BAFS之內，為中學畢業生提供順利銜接。

# Committees, Working Groups and Task Force

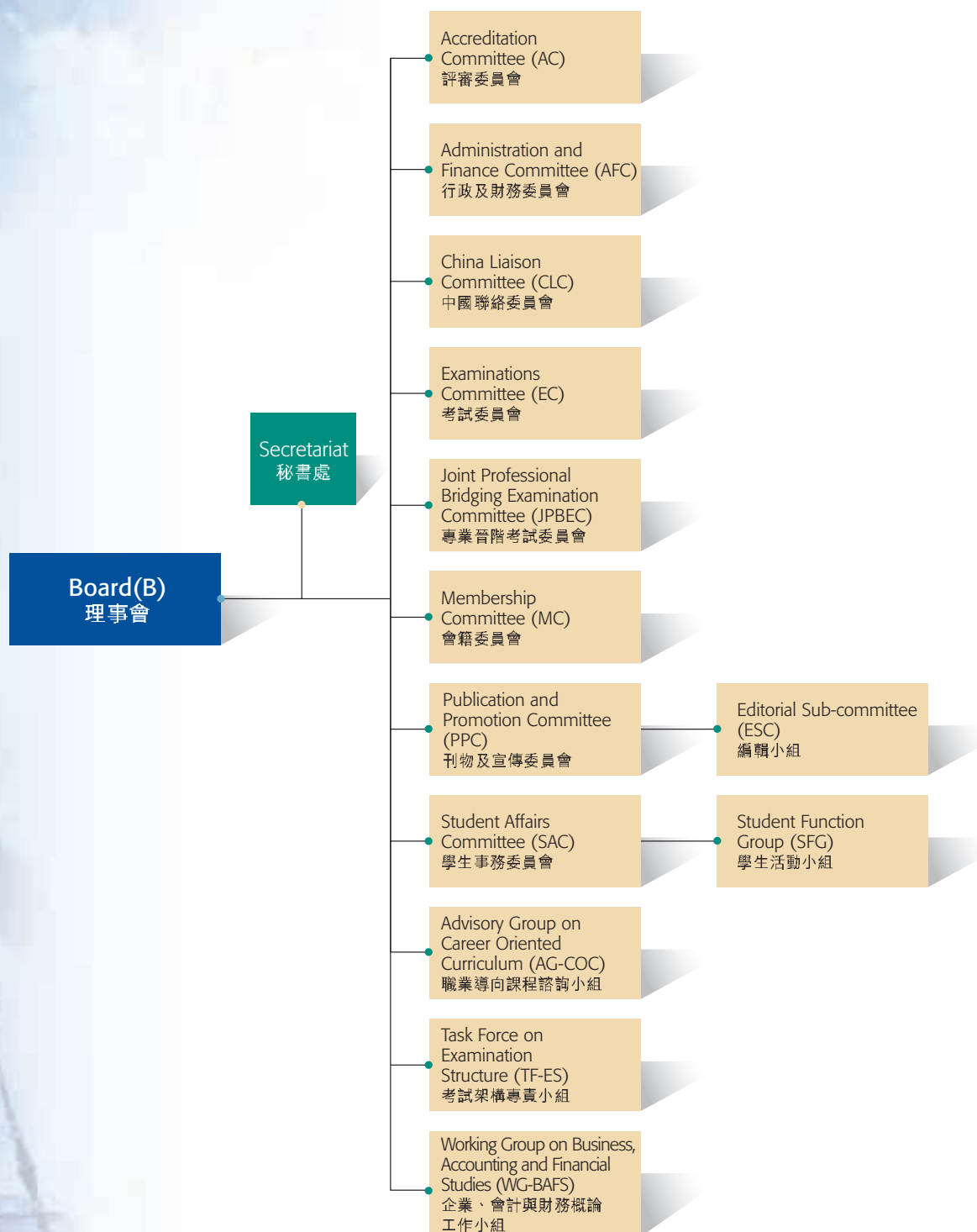
委員會、工作小組及專責小組



## Committees, Working Groups and Task Force 委員會、工作小組及專責小組

(For the period from 1 July 2004 to 30 June 2005)

(自二零零四年七月一日至二零零五年六月三十日止期間)





## Committees, Working Groups and Task Force 委員會、工作小組及專責小組

Chinese Name 中文姓名	Surname 姓	First Name 名	Committees, Working Groups and Task Force 委員會、工作小組及專責小組
畢耀宇	BUTT	Yiu Yu	AC, EC
陳卓禧	CHAN	Cheuk Hay	B, CLC, EC, MC
陳儉輝	CHAN	Kim Fai, Ivan	B, AC, AFC(4), EC(4), JPBEC
陳碧琪	CHAN	Pik Ki, Peggy	ESC
陳雪英	CHAN	Suet Ying, Maria	EC
陳秀青	CHAN	Sau Ching, Susanna	MC, PPC
陳小鳳	CHAN	Siu Fung	SFG
陳子揚	CHAN	Tsz Yeung, Alex	PPC
陳維曦	CHAN	Wai Hei, William	B(5), AC(5), AFC(5), JPBEC(5)
陳榮國	CHAN	Wing Kwok, Philip	PPC(5)
張順興	CHANG	Shun Hing, Ricky	PPC
周志健	CHAU	Chi Kin, Jon	SFG
鄭鎮雄	CHENG	Chun Hung, Ricky	ESC(4)
鄭保華	CHENG	Po Wah	EC
鄭肇源	CHENG	Shiu Yuen, Selwyn	ESC
張陳國珠	CHEUNG CHAN	Kwok Chu, Ruby	ESC
周福安	CHEW	Fook Aun	B, AC(4), AFC, MC
趙啟超	CHIU	Kai Chiu, Edward	JPBEC
左龍佩蘭	CHO LUNG	Pui Lan, Stella	B, AC, AFC
周志慶	CHOW	Chi Hing, Anthony	CLC, SAC
鍾傳安	CHUNG	Chuen On, Dennis	B(1), JPBEC
馮英偉	FUNG	Ying Wai, Wilson	B, AFC(4), MC(5)
夏士敦	HACKSTON	Daniel John	B(5), AC(5), EC(5)
何國華	HO	Kwok Wah, George	B, AC, AFC, AG-COC, WG-BAFS
何啓穎	HO	Kai Wing, Stephen	SAC, SFG(3)
許麗卿	HUI	Lai Hing, Helen	SAC
高智光	KO	Chi Kwong, John	EC
江廣鴻	KONG	Kwong Hung	AC, WG-BAFS
江子榮	KONG	Tze Wing, James	B, AC(4), AFC, CLC(3), JPBEC
郭琳廣	KWOK	Lam Kwong, Larry	JPBEC
郭婉玲	KWOK	Yuen Ling, Winnie	SAC
郭儒斌	KWOK	Yu Bun, Winnie	MC, TF-ES
劉紅艷	LAU	Hung Yim, Jamie	SFG
劉偉倫	LAU	Wai Lun, Ronald	SFG
羅洪偉	LAW	Hung Wai, Sam	AC(5), CLC, EC
羅炳坤	LAW	Ping Kwan, Bosco	B, EC, MC(4), AG-COC, TF-ES
李淑儀	LEE	Suk Yee, Teresa	ESC
梁駱麗華	LEUNG LOK	Lai Wah, Christine	SAC
梁榮輝	LEUNG	Wing Fai	PPC
李慧萍	LI	Hui Ping, Angela	SFG
李德明	LI	Tak Ming, Andy	B, AC, MC(4), SAC, AG-COC, TF-ES
甯德強	LING	Tak Keung, Ronald	SFG
廖炳祥	LIU	P. C.	PPC
廖達賢	LIU	Tat-yin, Kennedy	B(2), EC(3), JPBEC(4), PPC(4), AG-COC(3), WG-BAFS(3)

Note:

附註：

- (1) President 會長 (2) Vice-President 副會長 (3) Chairman/Convenor 主席／召集人 (4) Deputy Chairman 副主席  
 (5) Retired during the year 於年內退出

## Committees, Working Groups and Task Force 委員會、工作小組及專責小組

Chinese Name 中文姓名	Surname 姓	First Name 名	Committees, Working Groups and Task Force 委員會、工作小組及專責小組
盧品良	LO	Bun Leung, Thomas	SAC(4)
盧華基	LO	Wa Kei, Roy	EC
雷庭蓀	LOI	Ting Shin, Samuel	PPC
馬逸邦	MA	Yat Bong, Andrew	B(5), CLC(5), MC(5)
麥漢成	MAK	Hon Shing, Dennis	MC, SAC
麥永強	MAK	Wing Keung, Danny	PPC, ESC
文潔梅	MAN	Kit Mui, Bella	SFG
繆雪姿	MAO	Suet Chi	PPC
巫麗蘭	MO	Lai Lan, Phyllis	EC
莫至善	MOK	Chi Sin, Wilson	PPC
吳璧侯	NG	Bik Hau, Matthew	MC, PPC, TF-ES
吳文剛	NG	Man Kong, Jack	B(5), AFC(5), EC(5)
吳保興	NG	Po Hing, Patrick	PPC, ESC(3)
岳思理	OXLEY	Doug	B(2), AC(3), AFC(3), EC, JPBEC(3), AG-COC
彭錦雄	PANG	Kenneth	B(5), AFC(5)
沈佇凌	SHUM	Chu Ling, Buddha	SFG
岑詠琴	SHUM	Wing Kam, Joyce	SFG
譚永光	TAM	Wing Kwong, David	CLC
譚煥琮	TAM	Woon King	PPC
譚月嫦	TAM	Yuet Sheung, Serina	EC
杜詠儀	TO	Wing Yi	SFG
曾章偉	TSANG	Cheong Wai, Simon	JPBEC
溫浩源	WAN	Ho Yuen, Terence	AC, EC
尹紹基	WAN	Shiu Kee	B, PPC, SAC, WG-BAFS
王楚發	WONG	Chor Fat, Raymond	SFG
黃俊偉	WONG	Chun Wai, Michael	ESC
黃群娣	WONG	Kwan Tai, Grace	SAC, SFG(3)
黃聯東	WONG	Luen Tung, Tony	SFG
王少娟	WONG	Siu Kuen, Lisa	PPC, ESC
黃少敏	WONG	Siu Man, Susie	SFG
黃若霞	WONG	Yeuk Ha, Brossa	EC
汪耀誠	WONG	Yiu Shing	SFG
胡淑嫻	WOO	Suk Ching, Arison	ESC
游紹永	YAU	Shiu Wing, Joseph	B, CLC, MC, PPC(3), SAC, AG-COC, ESC, TF-ES(3), WG-BAFS
邱韞華	YAU	Wan Wah, Lindy	PPC
邱賢君	YAU	Yin Kwun, Joseph	B, AC(5), CLC(4), MC(3)
楊志強	YEUNG	Che Keung	B, AC, EC(4), JPBEC, SAC(3), AG-COC, TF-ES, WG-BAFS
楊愷懿	YEUNG	Hoi Yee, Heidi	PPC
楊婉儀	YEUNG	Yuen Yee	PPC
余志強	YU	Chi Keung, Daniel	ESC
余華昌	YU	Wah Cheung	ESC(5)
袁馬鳳屏	YUEN	Fung Ping, Rosa	ESC(5)
阮彌綸	YUEN	Nai Lun, Ulysses	AC, AFC, SAC

Note:

附註：

- (1) President 會長 (2) Vice-President 副會長 (3) Chairman/Convenor 主席／召集人 (4) Deputy Chairman 副主席  
 (5) Retired during the year 於年內退出

# Financial Statements

## 財務報表





## Report of the Board 理事會報告

The Board of Directors (Board members) has pleasure in submitting its report and the audited financial statements of the Association for the year ended 30 June 2005.

### Principal activities

The Association, being a company limited by guarantee, was incorporated in August 1988 under the auspices of the Hong Kong Institute of Certified Public Accountants. Its principal activities are to uphold and promote the competencies of the Association's members and students to meet business needs in Hong Kong and the Mainland; to accredit relevant non-degree qualifications and to offer premier member and student services.

### Financial statements

The surplus of the Association for the financial year ended 30 June 2005 is set out in the income statements on page 33.

The state of the Association's affairs at 30 June 2005 is set out in the balance sheet on page 34.

### Property and equipment

Particulars of changes in property and equipment during the year are set out in note 7 to the financial statements.

### Donations

During the year, the Association made charitable contributions totalling approximately HK\$22,000 (2004: HK\$192,000) as set out in note 13 on page 49.

### Board members

The Board members in office during the year and at the date of the report were:

#### President

Chung Chuen On, Dennis

#### Vice-Presidents

Doug Oxley  
Liu Tat-yin, Kennedy

理事會(各理事)欣然提呈協會截至二零零五年六月三十日止年度的報告及經審核財務報表。

### 主要業務

協會(以擔保方式成立之有限責任法團)於一九八八年八月在香港會計師公會的支持下註冊成立。其主要業務是提升及拓展協會會員及學生的專業技能，以配合香港及中國內地的市場需要；頒授專業會計員資格予非學位人士；以及提供優質的會員及學生服務。

### 財務報表

截至二零零五年六月三十日止財政年度協會的盈餘載於第33頁的收益帳中。

於二零零五年六月三十日協會財政狀況載於第34頁的資產負債表中。

### 物業和設備

年內物業和設備的變動詳情載於財務報表附註7中。

### 捐款

年內協會的慈善捐款合共約22,000港元(2004年：192,000港元)，載於第49頁的附註13。

### 理事會成員

年內及本報告日期任職的理事會成員如下：

#### 會長

鍾傳安

#### 副會長

岳思理  
廖達賢

## Report of the Board 理事會報告

### Other Board members

Cho Lung Pui Lan, Stella	
Fung Ying Wai, Wilson	
Ho Kwok Wah, George	
Kong Tze Wing, James	
Wan Shiu Kee	
Yau Shiu Wing, Joseph	
Yau Yin Kwun, Joseph	
Yeung Che Keung	
Chan Cheuk Hay	(Appointed on 16 December 2004)
Chan Kim Fai, Ivan	(Appointed on 16 December 2004)
Chew Fook Aun	(Appointed on 16 December 2004)
Law Ping Kwan, Bosco	(Appointed on 16 December 2004)
Li Tak Ming, Andy	(Appointed on 16 December 2004)
Chan Wai Hei, William	(Resigned on 16 December 2004)
Daniel John Hackston	(Resigned on 16 December 2004)
Ma Yat Bong, Andrew	(Resigned on 16 December 2004)
Ng Man Kong, Jack	(Resigned on 16 December 2004)
Pang Kam Hung, Kenneth	(Resigned on 16 December 2004)

In accordance with Article 31 of the Association's Articles of Association, all Board members are appointed by the Hong Kong Institute of Certified Public Accountants ("Hong Kong Institute of CPAs") of whom at least a majority are Professional Accountants registered with the Hong Kong Institute of CPAs. In accordance with Article 34 of the Articles of Association, all Board members shall hold office until notice of revocation of such appointment is given or until notice of retirement or resignation is given by such members.

No contract of significance, to which the Association was a party and in which a Board member had a material interest, subsisted at the end of the year or at any time during the year.

### Auditors

The Association's auditors, Messrs Wong Brothers & Co Certified Public Accountants, retire and, being eligible, offer themselves for re-appointment.

On behalf of the Board

**Chung Chuen On, Dennis**  
President  
Hong Kong, 18 October 2005

### 其他理事

左龍佩蘭	
馮英偉	
何國華	
江子榮	
尹紹基	
游紹永	
邱賢君	
楊志強	
陳卓禧	(於二零零四年十二月十六日委任)
陳儉輝	(於二零零四年十二月十六日委任)
周福安	(於二零零四年十二月十六日委任)
羅炳坤	(於二零零四年十二月十六日委任)
李德明	(於二零零四年十二月十六日委任)
陳維曦	(於二零零四年十二月十六日辭任)
夏士敦	(於二零零四年十二月十六日辭任)
馬逸邦	(於二零零四年十二月十六日辭任)
吳文剛	(於二零零四年十二月十六日辭任)
彭錦雄	(於二零零四年十二月十六日辭任)

根據協會細則第31條，所有理事會成員須由香港會計師公會委任，其中最少大部份成員須為香港會計師公會註冊的專業會計師。根據細則第34條，所有理事會成員須任職直至發出撤銷委任通知為止或直至理事發出退任或辭任通知為止。

協會概無訂立任何與理事會成員擁有重大權益而於年末或年內任何時間仍然有效之重要合約。

### 核數師

協會之核數師民信會計師事務所(香港執業會計師)任滿告退，但表示願意膺選連任。

代表理事會

**會長**  
**鍾傳安**  
香港，二零零五年十月十八日

# Report of the Auditors

## 核數師報告

to the Members of The Hong Kong Association of Accounting Technicians Limited  
(incorporated in Hong Kong with limited liability by guarantee)

致香港專業會計員協會有限公司會員  
(以擔保方式於香港成立之有限責任法團)

We have audited the financial statements on pages 33 to 49 which have been prepared in accordance with accounting principles generally accepted in Hong Kong.

### Respective responsibilities of Board members and auditors

The Board members are responsible for the preparation of financial statements which give a true and fair view. In preparing financial statements which give a true and fair view it is fundamental that appropriate accounting policies are selected and applied consistently.

It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion solely to you, as a body, in accordance with section 141 of the Hong Kong Companies Ordinance, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

### Basis of opinion

We conducted our audit in accordance with Statements of Auditing Standards issued by The Hong Kong Institute of Certified Public Accountants. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Board members in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Association's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance as to whether the financial statements are free from material misstatement. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements. We believe that our audit provides a reasonable basis for our opinion.

### Opinion

In our opinion the financial statements give a true and fair view of the state of the Association's affairs as at 30 June 2005 and of its surplus and cash flows for the year then ended and have been properly prepared in accordance with the Hong Kong Companies Ordinance.

**Wong Brothers & Co.**  
Certified Public Accountants  
Hong Kong, 18 October 2005

本核數師(以下簡稱「我們」)已審核第33至49頁所載按照香港公認之會計原則編製的財務報表。

### 理事及核數師的責任

理事會理事須對編製真實與公平的財務報表負責。在編製該等真實與公平的財務報表時，理事會必須貫徹採用合適的會計政策。

我們的責任是根據審核工作的結果，對該等財務報表作出獨立意見，並按照《公司條例》第141條的規定，僅向全體協會會員報告，除此以外，本報告別無其他目的。我們概不就本報告的內容對任何其他人士負責或承擔任何責任。

### 意見基礎

我們是按照香港會計師公會頒布的《核數準則》進行審核工作。審核範圍包括以抽查方式查核與財務報表所載數額及披露事項有關的憑證，亦包括評估理事會於編製該等財務報表時所作的重大估計及判斷、所釐定的會計政策是否適合協會的情況，及有否貫徹運用並足夠披露該等會計政策。

我們在策劃及進行審核工作時，均以取得一切我們認為必需的資料及解釋為目標，使我們能獲得充份的憑證，就該等財務報表是否存有重要錯誤陳述，作合理的確定。在作出意見時，我們亦已衡量該等財務報表所載資料在整體上是否足夠。我們相信，我們的審核工作已為下列意見建立合理的基礎。

### 意見

我們認為，上述的財務報表真實與公平地反映了協會於二零零五年六月三十日的財務狀況及協會截至該日止年度的盈餘和現金流量，並且按照香港公司條例適當編製。

民信會計師事務所  
香港執業會計師  
香港，二零零五年十月十八日



# Income Statements

## 收益帳

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

		2005 二零零五年 HK\$'000 千港元	2004 二零零四年 HK\$'000 千港元
	Note 附註		
Turnover 營業額	3	8,608	8,220
Other revenue 其他收入	4	528	691
<b>Total revenue 收入總額</b>		<b>9,136</b>	<b>8,911</b>
Operating expenses 營運開支		(8,846)	(8,680)
<b>Surplus before Tax 稅前盈餘</b>	5	<b>290</b>	<b>231</b>
Tax 稅項	6	(251)	(169)
<b>Surplus after Tax transferred to General Fund 撥入普通基金之稅後盈餘</b>	11	<b>39</b>	<b>62</b>

# Balance Sheet

## 資產負債表

As at 30 June 2005  
於二零零五年六月三十日

	Note 附註	2005 二零零五年 HK\$'000 千港元	2004 二零零四年 HK\$'000 千港元
<b>Non-current Assets 非流動資產</b>			
Property and equipment 物業和設備	7	4,634	5,196
Prepaid land lease expense 預付土地租賃開支	8	13,081	13,189
		<u>17,715</u>	<u>18,385</u>
<b>Current Assets 流動資產</b>			
Inventories 存貨		257	225
Accounts receivable 應收帳款		193	372
Tax reserve certificates 儲稅券		—	653
Deposits and prepayments 按金和預付款項	9	200	202
Cash and bank balances 現金和銀行結存	10	3,932	2,807
		<u>4,582</u>	<u>4,259</u>
<b>Current Liabilities 流動負債</b>			
Subscriptions and fees received in advance 預收會費和收費		1,493	1,523
Accounts payable and accruals 應付帳款和應計費用		1,550	1,688
Amount due to ultimate holding company 應付最終控股公司款項		517	177
Provision for tax 稅項撥備		129	1,266
		<u>(3,689)</u>	<u>(4,654)</u>
<b>Net Current Assets/(Liabilities) 流動資產淨額／(負債)</b>		<u>893</u>	<u>(395)</u>
<b>Net Assets 資產淨額</b>		<u>18,608</u>	<u>17,990</u>
<b>Funds 基金</b>			
– General fund 普通基金	11	14,549	14,510
– Building improvement fund 樓宇裝修基金	11	4,059	3,480
		<u>18,608</u>	<u>17,990</u>

Approved on behalf of the Board on 18 October 2005.  
於二零零五年十月十八日 代表理事會審批。

**Chung Chuen On, Dennis**  
鍾傳安  
President  
會長

**Doug Oxley**  
岳思理  
Vice-President  
and  
Chairman  
Administration & Finance  
Committee  
副會長兼行政及財務委員會主席

**Liu Tat-yin, Kennedy**  
廖達賢  
Vice-President  
副會長

# Cash Flow Statements

## 現金流量表

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

	Note	2005 二零零五年 HK\$'000 千港元	2004 二零零四年 HK\$'000 千港元
<b>Operating Activities 營運活動</b>			
Surplus before tax 稅前盈餘	5	290	231
Depreciation 折舊		702	708
Land lease expense 土地租賃開支		108	108
(Increase)/decrease in inventories 存貨(增加)/減少		(32)	35
Decrease/(increase) in accounts receivable 應收帳款減少/(增加)		179	(159)
Decrease/(increase) in tax reserve certificates 儲稅券減少/(增加)		653	(262)
Decrease in deposits and prepayments 按金和預付款項減少		2	11
Decrease in subscriptions and fees received in advance 預收會費及收費減少		(30)	(148)
(Decrease)/increase in accounts payable and accruals 應付帳款和應計費用(減少)/增加		(138)	220
Increase/(decrease) in amount due to ultimate holding company 欠最終控股公司款項增加/(減少)		340	(715)
Tax paid 已付稅項		(1,388)	—
<b>Net cash from Operating Activities 營運活動之現金淨額</b>		<b>686</b>	<b>29</b>
<b>Investing Activities 投資活動</b>			
Purchase of property and equipment 添置物業和設備		(140)	(17)
<b>Financing Activities 融資活動</b>			
Fund levy received 已收基金徵費	11	579	593
<b>Net Increase in Cash and Cash Equivalents</b> 現金及等同現金項目增加淨額		<b>1,125</b>	<b>605</b>
<b>Cash and Cash Equivalents at beginning of Year</b> 年初之現金及等同現金項目		<b>2,807</b>	<b>2,202</b>
<b>Cash and Cash Equivalents at end of Year</b> 年終之現金及等同現金項目	10	<b>3,932</b>	<b>2,807</b>



# Statement of Changes in General and Capital Funds

## 普通基金及資本基金變動報表

For the year ended 30 June 2005

截至二零零五年六月三十日止年度

	2005 二零零五年 HK\$'000 千港元	2004 二零零四年 HK\$'000 千港元
At Beginning of Year as Previously Reported 年初，如前呈報	17,819	17,202
Effect of adopting HKAS17 (note 2) 採納香港會計準則第17號的影響（附註2）	171	133
At Beginning of Year as Restated 年初，重列	17,990	17,335
Fund levy from members and students not recognised in the income statements 未於收益帳確認來自會員及學生的基金徵費收益淨額	579	593
Surplus after tax for the year 年度稅後盈餘	39	62
At End of Year 年終	18,608	17,990

# Notes to Financial Statements

## 財務報表附註

For the year ended 30 June 2005

截至二零零五年六月三十日止年度

### 1. Principal Activities and Registered Office

The Association, being a company limited by guarantee under the Hong Kong Companies Ordinance, was incorporated in August 1988 under the auspices of the Hong Kong Institute of Certified Public Accountants. Its registered office is located at 17/F., Fortis Bank Tower, 77-79 Gloucester Road, Wanchai, Hong Kong. Its principal activities are to uphold and promote the competencies of the Association's members and students to meet business needs in Hong Kong and the Mainland; to accredit relevant non-degree qualifications and to offer premier member and student services.

### 2. Principal Accounting Policies

#### a. Basis of Preparation

The financial statements have been prepared in accordance with the Hong Kong Financial Reporting Standards (HKFRSs), including Hong Kong Accounting Standards (HKASs), Statements of Standard Accounting Practice and Interpretations approved by the Council of the Hong Kong Institute of Certified Public Accountants.

In preparing the financial statements, the Association has assessed and adopted in advance all HKFRSs. The standards issued in this period and relevant to the activities of the Association are:

#### Effective Date: Accounting Periods Beginning 1 January 2005

HKAS 7	"Cash flow statements";
HKAS 12	"Income taxes";
HKAS 17	"Leases";
HKAS 18	"Revenue";
HKAS 19	"Employee benefits";
HKAS 24	"Related party disclosures";
HKAS 32	"Financial instruments: disclosure and presentation";
HKAS 37	"Provisions, contingent liabilities and contingent assets".

#### Effective Date: Accounting Period Beginning 1 January 2006

HKAS 19 (Amendment)	"Employee benefits – actuarial gains and losses, group plans and disclosures".
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### 1. 主要業務及註冊辦事處

協會(根據公司條例以擔保方式成立之有限責任法團)於一九八八年八月在香港會計師公會支持下註冊成立。其註冊辦事處位於香港灣仔告士打道77-79號華比富通大廈17樓。協會的主要業務為提升及拓展協會會員及學生的專業技能,以配合香港及中國內地的市場需要;頒授專業會計員資格予非學位人士以及提供優質的會員及學生服務。

### 2. 主要會計政策

#### a. 編製基準

財務報表乃根據香港財務報告準則編製。該等準則包括香港會計師公會理事會審批的香港會計準則、會計實務準則及詮釋。

協會在編製財務報表時,已評估並適當地提前採納所有香港財務報告準則。期內頒布並與協會活動相關的準則如下:

#### 生效日期:二零零五年一月一日開始的會計期

香港會計準則第7號	「Cash flow statements」;
香港會計準則第12號	「Income taxes」;
香港會計準則第17號	「Leases」;
香港會計準則第18號	「Revenue」;
香港會計準則第19號	「Employee benefits」;
香港會計準則第24號	「Related party disclosures」;
香港會計準則第32號	「Financial instruments: disclosure and presentation」;
香港會計準則第37號	「Provisions, contingent liabilities and contingent assets」

#### 生效日期:二零零六年一月一日開始的會計期

香港會計準則第19號(修訂本)	「Employee benefits – actuarial gains and losses, group plans and disclosures」。
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# Notes to Financial Statements

## 財務報表附註

For the year ended 30 June 2005

截至二零零五年六月三十日止年度

### 2. Principal Accounting Policies (continued)

#### a. Basis of Preparation (continued)

With the exception of HKAS 17, the adoption of the relevant HKFRSs has no significant effect on the results or the financial position of the Association.

The early adoption of HKAS 17 resulted in a change in accounting policy for leasehold properties. In prior years, leasehold land and buildings were presented under property and equipment and the depreciation of such assets were based on management's estimate of the cost of the land and buildings elements. On adoption of HKAS 17, where leasehold properties are held for own use and where the land and buildings elements can be allocated reliably as at the inception of the lease, the land element is treated as an operating lease. During the year, the Association revised the cost allocated to the land elements based on valuation carried out by an independent professional valuer. Such land leases are described as prepaid land lease expense on the balance sheet and are being amortised over the terms of the respective leases. The comparative figures for the previous year have been restated to reflect the change in policy.

Effects of adopting HKAS 17 on income statements are:

Decrease in depreciation 折舊減少	45
Increase in land lease expense 土地租賃開支增加	7

Effects of adopting HKAS 17 on balance sheet are:

General Fund 普通基金	
At beginning of year 年初	14,339
Effect of change in accounting policy 會計政策變動的影響	171
At beginning of year as restated 年初，重列	14,510
At beginning of year 年初	
Increase/(decrease) in assets 資產增加／(減少)	(13,126)
Property and equipment 物業和設備	13,297
Prepaid land lease expense 預付土地租賃開支	13,405

### 2. 主要會計政策 (續)

#### a. 編製基準 (續)

除香港會計準則第17號外，採納相關香港財務報告準則對協會的業績或財務狀況並無重大影響。

提早採納香港會計準則第17號導致有關租賃物業的會計政策變動。在過往年度，租賃土地及樓宇以物業和設備呈報，而該等資產的折舊則根據管理層對土地及樓宇部份的估計成本而釐定。採納香港會計準則第17號後，倘租賃物業持作自用，而有關土地及樓宇各自部份於租賃開始時能可靠地被劃分，則有關土地部份將視為經營租賃。年內，協會根據獨立專業估值師對土地部份的估值相應修訂有關成本。有關土地租賃於資產負債表列作預付土地租賃開支，按剩餘租期攤銷。上年度比較數字已被重列，以反映會計政策的變動。

採納香港會計準則第17號對收益帳的影響如下：

2005 二零零五年 HK\$'000 千港元	2004 二零零四年 HK\$'000 千港元
45	45
7	7

採納香港會計準則第17號對資產負債表的影響如下：

2005 二零零五年 HK\$'000 千港元	2004 二零零四年 HK\$'000 千港元
14,339	14,315
171	133
14,510	14,448
(13,126)	(13,272)
13,297	13,405



# Notes to Financial Statements

## 財務報表附註

For the year ended 30 June 2005

截至二零零五年六月三十日止年度

### 2. Principal Accounting Policies (continued)

#### b. Revenue Recognition

Annual subscription fees are recognised on a time proportion basis.

First registration fees are recognised in the financial year of receipt.

Exemption fees are recognised upon approval of the respective applications.

Revenue from courses, examination and advertisements is recognised upon completion of services provided.

Revenue from sale of publications and other sundry items is recognised when the significant risks and rewards of ownership of the goods are transferred to the buyers.

Interest revenue from bank deposits is recognised on a time basis by reference to the principal outstanding and the interest rate applicable.

#### c. Building Improvement Fund

The building improvement fund is specifically set up to finance the purchase of the Association's office premises and is therefore taken directly, in the year of received, to a building improvement fund set up for that purpose.

#### d. Impairment of Assets

Internal and external sources of information reviewed at each balance sheet date to identify indications that the assets may be impaired or an impairment loss previously recognised no longer exists or may have decreased. If any such indication exists, the asset's recoverable amount is estimated. The recoverable amount of an asset is the greater of its fair value less costs to sell and value in use. An impairment loss is recognised in the income statements whenever the carrying amount of an asset exceeds its recoverable amount.

An impairment loss is reversed if there has been a change in the estimate used to determine the recoverable amount and which results in an increase in the recoverable amount. A reversal of impairment losses is limited to the asset's carrying amount that would have been determined had no impairment loss been recognised in prior years. Reversals of impairment losses are credited to the income statements in the year in which the reversals are recognised.

### 2. 主要會計政策(續)

#### b. 收入確認

年度會費按時間比例確認入帳。

首次註冊費於收取的財政年度確認入帳。

免試費於有關申請獲批後入帳。

課程、考試費和廣告收入概於完成服務後入帳。

書刊和雜項銷售收入在貨品擁有權的大部份風險和回報轉移予買方時確認入帳。

銀行存款的利息收入根據本金結餘及適用利率按時間比例確認入帳。

#### c. 樓宇裝修基金

樓宇裝修基金是專為購買協會辦事處提供資金而設立，故此，所收基金徵費於收取之財政年度直接撥入為此目的而設的樓宇裝修基金。

#### d. 資產減值

每年結算日審查內部和外部資料，以釐定是否出現資產減值的跡象，或以往確認的減值虧損是否不再存在或有所減少。如有此等跡象，則評估有關資產的可收回數額。資產的可收回數額指其公允值減出售成本與使用價值兩者之較高者。倘資產的帳面值超過其可收回數額，則於收益帳確認減值虧損。

倘釐定可收回數額的估計出現轉變而導致可收回數額上升，則撥回減值虧損，惟撥回後所得數額，不得超過假設過往年度並無確認減值虧損的情況下資產的帳面值。減值虧損撥回數額在確認撥回年度計入收益帳。

# Notes to Financial Statements

## 財務報表附註

For the year ended 30 June 2005

截至二零零五年六月三十日止年度

### 2. Principal Accounting Policies (continued)

#### e. Property and Equipment

Property and equipment are stated at cost less accumulated depreciation. The cost of an asset comprises its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates, and any cost directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. It also includes the initial estimate of any cost of dismantling and removing the items and restoring the site on which it is located. Expenditure incurred after the assets have been put into operation, such as repairs and maintenance, is normally charged to the income statements in the period in which it is incurred. In situations where it can be clearly demonstrated that the expenditure has resulted in an increase in the future benefits expected to be obtained from the use of the assets, the expenditure is capitalised as an additional cost to the assets. When assets are sold or retired, their cost and accumulated depreciation are eliminated from the financial statements and any gain or loss resulting from their disposal is included in the income statements.

Property and equipment are depreciated at rates sufficient to write off their depreciable amounts over their estimated useful lives using the straight-line method. Depreciable amount is the cost of an asset, or other amount substituted for cost, less its residual value. The residual values and useful lives of assets are reviewed at each financial year-end and, if expectations differ from previous estimates, the changes will be accounted for as a change in an accounting estimate. If the residual value of an asset increases to an amount equal to or greater than the asset's carrying amount, no depreciation is charged.

The annual depreciation rates adopted are as follows:

Buildings	5%
Leasehold improvements	20%
Furniture and fittings	20%
Equipment	20% to 33 $\frac{1}{3}$ %

Items of capital nature costing less than HK\$1,000 are recognised as expenses in the year of acquisition.

#### f. Prepaid Land Lease Expense

Prepaid land lease expense is an up-front payment to acquire a long-term interest in lessee occupied land. This payment is stated at cost and amortised over the remaining term of the lease to the income statements.

### 2. 主要會計政策 (續)

#### e. 物業和設備

物業和設備按成本減累積折舊入帳。資產之成本包括其購買價(包括進口稅及不可退還的購買稅,但扣除買賣折扣及回贈)以及使其達致可按管理層擬定用途運作的地點和狀況所涉的任何直接成本,亦包括拆遷有關資產及使有關地點回復原狀的初期估計費用。資產投入運作後產生的支出,如維修及保養,一般於產生期間計入收益帳。倘有關開支顯然可提高日後運用該項資產所預期獲得的利益,則有關開支會列為該項資產的額外成本。出售或棄用資產時,有關成本及累積折舊從財務報表扣除,而出售盈虧則計入收益帳。

物業和設備以直線法計算足額折舊,按其估計可使用年期撇銷可折舊數額。可折舊數額指資產成本或其他同類數額減剩餘價值釐定。資產的剩餘價值和可使用年期每達財政年度年結日進行檢討,如預期與上次評估有別,則有關差額列作會計估計變動處理。倘資產的剩餘價值增至等於或高於其帳面值,則不作折舊。

計算折舊所用年率如下:

樓宇	5%
物業裝修	20%
傢俬及裝置	20%
設備	20% 至 33 $\frac{1}{3}$ %

成本低於1,000港元的資本項目於收購年度以開支入帳。

#### f. 預付土地租賃開支

預付土地租賃開支指購買租戶所佔用經營租賃土地之長期權益的一次性預付款,按成本入帳,按剩餘租期在收益帳攤銷。

# Notes to Financial Statements

## 財務報表附註

For the year ended 30 June 2005

截至二零零五年六月三十日止年度

### 2. Principal Accounting Policies (continued)

#### g. Inventories

Inventories, representing publications held for sale, are stated at the lower of cost determined on a first-in, first-out basis and net realisable value. Cost includes direct costs of purchases and incidental costs in bringing the inventories to their present location and condition. Net realisable value is based on anticipated selling price less all direct costs to be incurred prior to sale.

#### h. Taxation

Tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from surplus as reported in the income statements because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The liability for current tax is calculated using tax rates that have been enacted or substantively enacted at the balance sheet date.

Deferred tax is the tax expected to be payable or recoverable on differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit, and is accounted for using the balance sheet liability method. Deferred tax liabilities are generally recognised for all taxable temporary differences, and deferred tax assets are recognised to the extent that it is probable that taxable profits will be available against which deductible temporary differences can be utilised.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the income statements, except when it relates to items charged or credited directly to general or building improvement funds, in which case the deferred tax is also dealt with in the funds.

### 2. 主要會計政策 (續)

#### g. 存貨

存貨指持作出售的書刊，以先入先出基準計算之成本值和可變現淨值兩者之較低者入帳。成本包括直接購買成本和使存貨運抵目前地點及達致目前狀況所涉及的費用。可變現淨值按預計售價減任何售前所需之直接成本計算。

#### h. 稅項

稅項開支指當期應繳稅項與遞延稅項的總和。

當期應繳稅項根據當年度應課稅溢利計算。應課稅溢利有別於收益帳所列的盈餘，因為應課稅溢利並不包括其他年度的應課稅項目或可抵扣開支，亦不包括毋須課稅或不可抵扣項目。當期稅項負債按結算日已生效或實際生效的稅率計算。

遞延稅項指根據財務報表所列資產與負債的帳面值與計算應課稅溢利採用的相應稅基之差額而預期應繳或應退稅項，按資產負債表負債法計算。所有應課稅暫記差額一般確認為遞延稅項負債，而可抵免暫記差額則僅在可能出現應課稅溢利而與之抵銷的情況下確認為遞延稅項資產。

遞延稅項按清償有關負債或實現有關資產的期間之預計稅率計算。遞延稅項計入收益帳，惟若涉及直接計入普通或樓宇裝修基金的項目，則一併計入該等基金。



# Notes to Financial Statements

## 財務報表附註

For the year ended 30 June 2005

截至二零零五年六月三十日止年度

### 2. Principal Accounting Policies (continued)

#### i. Employee Benefits

##### i. Retirement Benefits Costs

The Association operates two approved defined contribution retirement benefits schemes for employees: a Mandatory Provident Fund (MPF) Exempted Occupational Retirement Scheme and a MPF Scheme under the Mandatory Provident Fund Schemes Ordinance.

The contributions payable to the Association's defined contribution retirement benefits schemes are charged to the income statements as incurred.

##### ii. Employee Leave Entitlements

Employee entitlements to annual leave are recognised when they accrue to employees. A provision is made for the estimated liability for paid annual leave as a result of services rendered by the employees up to the balance sheet date.

Employee entitlements to sick leave are recognised when a sick leave entitlement is accrued, to the extent that future sick leave taken is expected to be greater than entitlements to sick leave earned after the balance sheet date.

#### j. Cash Equivalents

For the purpose of the cash flow statements, cash equivalents represent short-term highly liquid investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

### 3. Turnover

First registration fees 首次註冊費  
Annual subscription fees 年度會費  
Course income 課程收入  
Examination fees 考試收費  
Exemption fees 免試收費  
Sales of publications 刊物銷售

### 2. 主要會計政策 (續)

#### i. 僱員福利

##### i. 退休福利成本

協會為僱員提供兩種認可的界定供款退休福利計劃，分別為獲強積金法例豁免的公積金計劃及根據《強制性公積金計劃條例》設立的強積金計劃。

協會界定供款退休福利計劃的供款於發生時計入收益帳。

##### ii. 僱員休假福利

僱員可享有的年假權益在確立後確認入帳。協會就僱員因截至結算日所提供的服務而享有有薪年假的責任作出撥備。

僱員享有的病假福利於權益在確立後確認入帳，惟以預期未來所休病假超逾結算日後賺取之病假福利為限。

#### j. 現金等值項目

就現金流量報表而言，等同現金項目指可隨時轉換為已知數額現金且價值變動風險低的短期高流通性投資。

### 3. 營業額

	2005 二零零五年 HK\$'000 千港元	2004 二零零四年 HK\$'000 千港元
First registration fees 首次註冊費	508	361
Annual subscription fees 年度會費	3,089	3,170
Course income 課程收入	65	76
Examination fees 考試收費	3,202	3,079
Exemption fees 免試收費	766	519
Sales of publications 刊物銷售	978	1,015
	<u>8,608</u>	<u>8,220</u>

## Notes to Financial Statements

### 財務報表附註

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

#### 4. Other Revenue

	2005 二零零五年 HK\$'000 千港元	2004 二零零四年 HK\$'000 千港元
Advertising income 廣告收入	338	324
Sundry income 雜項收入	187	366
Interest income 利息收入	3	1
	<u>528</u>	<u>691</u>

#### 5. Surplus before Tax

#### 4. 其他收入

#### 5. 稅前盈餘

	2005 二零零五年 HK\$'000 千港元	2004 二零零四年 HK\$'000 千港元
Surplus before tax is stated after: 稅前盈餘：		
Charging 已扣除		
Employment benefits (note 12) 僱員福利 (附註12)	2,317	2,316
Auditors' remuneration 核數師酬金	16	16
Depreciation (note 7) 折舊 (附註7)	702	708
Land lease expense (note 8) 土地租賃開支 (附註8)	108	108
Cost of sales of publications 刊物銷售成本	485	633
Interest expense 利息開支	102	—
	<u>2,317</u>	<u>2,316</u>

#### 6. Tax

#### 6. 稅項

	2005 二零零五年 HK\$'000 千港元	2004 二零零四年 HK\$'000 千港元
Current tax 本期稅項		
Provision for Hong Kong profits tax for the year 年度香港利得稅撥備	144	169
Under-provision for Hong Kong profits tax in previous years 過往年度香港利得稅撥備不足	107	—
Tax expenses 稅項開支	<u>251</u>	<u>169</u>

# Notes to Financial Statements

## 財務報表附註

For the year ended 30 June 2005

截至二零零五年六月三十日止年度

### 6. Tax (continued)

The Association had lodged a claim with the Inland Revenue Department for exemption from the Hong Kong profits tax for the years of assessment 1999/2000 to 2003/2004 under S.14 and S.24(2) of the Hong Kong Inland Revenue Ordinance. On 12 August 2004, the Deputy Commissioner issued the determination that the Department was unable to agree with the grounds submitted for the claim. Having reviewed the determination, the Board members decided not to proceed with an appeal to the Board of Review. Provisions for profits tax for the years of assessment 1999/2000 to 2003/2004 in the aggregate of HK\$1,497,000 were already made in the Association's accounts in previous years. The liability to tax for these years were fully settled during the year.

The charge for the year can be reconciled to the surplus per income statements as follows:

Surplus before tax 稅前盈餘

Tax at the applicable rate of 17.5% 按適用稅率17.5%計算的稅項  
 Tax effect of expenses that are not deductible in determining taxable profit  
 計算應課稅溢利時不可抵扣開支的稅務影響  
 Tax allowances and non-assessable income 免稅額及不徵稅收入  
 Under-provision for taxation in previous year 上年度稅項撥備不足

Tax expense 稅項開支

#### Deferred tax

No provision for deferred tax has been made as the effect of all temporary differences is immaterial.

### 6. 稅項(續)

協會曾根據《稅務條例》第S.14及S.24(2)條規定向稅務局申請豁免繳納1999/2000年度至2003/2004年度之香港利得稅。於二零零四年八月十二日，稅務局副局長作出裁定，指該局未能同意索償的理據。理事會成員於研究該裁定後決定不會向審裁局上訴。1999/2000至2003/2004評核年度的利得稅撥備總數1,497,000港元已於過往年度的協會帳目中入帳。該等年度的稅項負債已於本年度內全數清付。

本年度稅項與收益帳所示盈餘對帳如下：

	2005 二零零五年 HK\$'000 千港元	2004 二零零四年 HK\$'000 千港元
Surplus before tax 稅前盈餘	290	231
Tax at the applicable rate of 17.5% 按適用稅率17.5%計算的稅項	51	40
Tax effect of expenses that are not deductible in determining taxable profit 計算應課稅溢利時不可抵扣開支的稅務影響	159	164
Tax allowances and non-assessable income 免稅額及不徵稅收入	(66)	(35)
Under-provision for taxation in previous year 上年度稅項撥備不足	107	—
Tax expense 稅項開支	251	169

#### 遞延稅項

由於所有暫時差額均不重大，故並無為遞延稅項撥備。

# Notes to Financial Statements

## 財務報表附註

For the year ended 30 June 2005

截至二零零五年六月三十日止年度

### 7. Property and Equipment

### 7. 物業和設備

2005 二零零五年	Leasehold properties 租賃物業 HK\$'000 千港元	Leasehold improvements 租賃物業裝修 HK\$'000 千港元	Furniture and fittings 傢俬和裝置 HK\$'000 千港元	Equipment 設備 HK\$'000 千港元	Total 總計 HK\$'000 千港元
<b>Net book value at 1 July 2004</b> 於二零零四年七月一日的帳面淨值					
– as previously reported – 如前呈報	17,482	621	136	83	18,322
– effect of adopting HKAS17 – 採納香港會計準則第17號 的影響	(13,126)	–	–	–	(13,126)
– as restated 重列	4,356	621	136	83	5,196
Additions 添置	–	19	–	121	140
Depreciation 折舊	(275)	(297)	(52)	(78)	(702)
<b>Net book value at 30 June 2005</b> 於二零零五年六月三十日的帳面淨值	<u>4,081</u>	<u>343</u>	<u>84</u>	<u>126</u>	<u>4,634</u>
<b>At 30 June 2005</b> 於二零零五年六月三十日					
At cost 成本	5,502	1,496	371	1,237	8,606
Accumulated depreciation 累計折舊	(1,421)	(1,153)	(287)	(1,111)	(3,972)
<b>Net book value at 30 June 2005</b> 於二零零五年六月三十日的帳面淨值	<u>4,081</u>	<u>343</u>	<u>84</u>	<u>126</u>	<u>4,634</u>
2004 二零零四年	Leasehold properties 租賃物業 HK\$'000 千港元	Leasehold improvements 租賃物業裝修 HK\$'000 千港元	Furniture and fittings 傢俬和裝置 HK\$'000 千港元	Equipment 設備 HK\$'000 千港元	Total 總計 HK\$'000 千港元
<b>Net book value at 1 July 2003</b> 於二零零三年七月一日的帳面淨值					
– as previously reported – 如前呈報	17,903	915	187	154	19,159
– effect of adopting HKAS17 – 採納香港會計準則第17號 的影響	(13,272)	–	–	–	(13,272)
– as restated 重列	4,631	915	187	154	5,887
Additions 添置	–	1	–	16	17
Depreciation 折舊	(275)	(295)	(51)	(87)	(708)
<b>Net book value at 30 June 2004</b> 於二零零四年六月三十日的帳面淨值	<u>4,356</u>	<u>621</u>	<u>136</u>	<u>83</u>	<u>5,196</u>
<b>At 30 June 2004</b> 於二零零四年六月三十日					
At cost 成本	5,502	1,477	371	1,116	8,466
Accumulated depreciation 累計折舊	(1,146)	(856)	(235)	(1,033)	(3,270)
<b>Net book value at 30 June 2004</b> 於二零零四年六月三十日的帳面淨值	<u>4,356</u>	<u>621</u>	<u>136</u>	<u>83</u>	<u>5,196</u>



# Notes to Financial Statements

## 財務報表附註

For the year ended 30 June 2005

截至二零零五年六月三十日止年度

### 7. Property and Equipment (continued)

- a. The Association's leasehold properties, which are held on long term leases, comprise 17th floor of Fortis Bank Tower located at 77-79 Gloucester Road, Wanchai, Hong Kong with a total gross floor area of 6,050 sq.ft. and one carparking space in the same building.
- b. At 30 June 2005, part of the 17th floor of Fortis Bank Tower (3,550 sq.ft.) and the carparking space were charged as securities for bank overdraft facilities granted to the Association. No facilities were utilised by the Association at 30 June 2005.

### 8. Prepaid Land Lease Expense

Carrying amount at beginning of year 年初的帳面額	
– as previously reported 如前呈報	
– effect of adopting HKAS17 採納香港會計準則第17號的影響	
	13,297
– as restated 重列	13,297
Charge for the year 年內開支	(108)
Carrying amount at end of year 年終的帳面額	13,189
Current portion (note 9) 即期部份 (附註9)	(108)
Non-current portion 非即期部份	13,081

The prepaid land lease expense represents long-term leases of land situated in Hong Kong.

### 9. Deposits and Prepayments

Deposits and prepayments 存款和預付款項	92
Prepaid land lease expenses (note 8) 預付土地租賃開支 (附註8)	108
	200

### 10. Cash and Bank Balances

Savings accounts 儲蓄戶口	1,944
Current accounts 往來戶口	1,975
Cash in hand 持有現金	13
	3,932

### 7. 物業和設備 (續)

- a. 協會的租賃物業乃以長期租約持有，包括香港灣仔告士打道77-79號華比富通大廈17樓(總建築面積6,050平方呎)及該大廈的一個車位。
- b. 於二零零五年六月三十日，協會已將華比富通大廈17樓部份(3,550平方呎)的租賃物業及車位作為協會獲得銀行透支信貸的抵押。於二零零五年六月三十日協會並無使用透支額。

### 8. 預付土地租賃開支

2005 二零零五年 HK\$'000 千港元	2004 二零零四年 HK\$'000 千港元
–	–
13,297	13,405
13,297	13,405
(108)	(108)
13,189	13,297
(108)	(108)
13,081	13,189

預付土地租賃開支指位於香港的土地的長期租賃。

### 9. 存款和預付款項

2005 二零零五年 HK\$'000 千港元	2004 二零零四年 HK\$'000 千港元
92	94
108	108
200	202

### 10. 現金和銀行結存

2005 二零零五年 HK\$'000 千港元	2004 二零零四年 HK\$'000 千港元
1,944	1,053
1,975	1,748
13	6
3,932	2,807

# Notes to Financial Statements

## 財務報表附註

For the year ended 30 June 2005

截至二零零五年六月三十日止年度

### 11. General and Building Improvement Funds

### 11. 普通及樓宇裝修基金

	General fund 普通基金 HK\$'000 千港元	2005 二零零五年 Building improvement fund 樓宇裝修基金 HK\$'000 千港元	Total 總計 HK\$'000 千港元
At 1 July 2004 as previously reported 於二零零四年七月一日，如前呈報	14,339	3,480	17,819
Effect changes in accounting policy (note 2) 會計政策轉變的影響(附註2)	171	—	171
At 1 July 2004 as restated 於二零零四年七月一日，重列	14,510	3,480	17,990
Fund levy from members and students 來自會員及學生的基金徵費	—	579	579
Surplus after tax for the year 年度稅後盈餘	39	—	39
At 30 June 2005 於二零零五年六月三十日	14,549	4,059	18,608
		2004 二零零四年 Building improvement fund 樓宇裝修基金 HK\$'000 千港元	Total 總計 HK\$'000 千港元
At 1 July 2003 as previously reported 於二零零三年七月一日，如前呈報	14,315	2,887	17,202
Effect of changes in accounting policy (note 2) 會計政策轉變的影響(附註2)	133	—	133
At 1 July 2003 as restated 於二零零三年七月一日，重列	14,448	2,887	17,335
Fund levy from members and students 來自會員及學生的基金徵費	—	593	593
Surplus after tax for the year 年度稅後盈餘	62	—	62
At 30 June 2004 於二零零四年六月三十日	14,510	3,480	17,990

The building improvement fund represents a capital levy for the Association's members and students to meet further improvement/expansion of the Association's office premises. The rates of levy during the year were HK\$100 (2004: Nil) and HK\$80 (2004: HK\$80) for each member and student respectively. The rates are decided annually by the Board.

樓宇裝修基金乃來自協會會員及學生的資本徵費，用以裝修／擴充協會的辦事處所在物業。本年度向每位會員及學生收取的徵費率分別為100港元(2004年：無)及80港元(2004年：80港元)。徵費率由理事會按年決定。

# Notes to Financial Statements

## 財務報表附註

For the year ended 30 June 2005

截至二零零五年六月三十日止年度

### 12. Employment Benefits

Salaries, wages and allowances 薪金、工資和津貼  
 Provident fund contributions 公積金供款  
 Ex-gratia payment to long-service staff 長期服務職員特惠金  
 Provision for unused annual leave 未使用年假撥備

Number of staff 僱員人數  
 At beginning of year 年初  
 At end of year 年終

#### Board members' remuneration:

Details of Board members' remuneration disclosed pursuant to section 161 of the Companies Ordinance are as follows:

As Board members 擔任理事  
 Other emoluments 其他酬金

The other emoluments represent honoraria paid to certain Board members for various services provided to the Association such as giving examination assessments.

### 13. Related Party Transactions

During the year, the Association had the following material transactions with its related parties:

#### (a) The HKAAT Scholarship Trust Fund

The HKAAT Scholarship Trust Fund was established under a trust deed for the purpose of provision of financial assistance to students of the Association. The Trustees comprise the Association's President, the immediate Past President and the Chairman of the Administration and Finance Committee. Donations to the Trust Fund are made at the discretion of the Board after considering the recommendation of the Administration and Finance Committee.

### 12. 僱員福利

2005 二零零五年 HK\$'000 千港元	2004 二零零四年 HK\$'000 千港元
2,142	2,139
175	163
—	13
—	1
<u>2,317</u>	<u>2,316</u>

#### 理事會成員酬金：

根據《公司條例》第161條披露的理事會成員酬金詳情如下：

2005 二零零五年 HK\$'000 千港元	2004 二零零四年 HK\$'000 千港元
—	—
35	32
<u>35</u>	<u>32</u>

其他酬金指向協會若干理事會成員支付款項，作為協會所獲服務的報酬。

### 13. 關連人士交易

協會年內與關連人士的重大交易如下：

#### (a) 香港專業會計員協會獎學金信託基金

香港專業會計員協會獎學金信託基金乃根據一份信託契據而成立，旨在向協會學生提供財政支援，由協會會長、上屆會長與行政及財務委員會主席擔任受託人。向信託基金所作捐款是由協會的理事會在考慮行政及財務委員會的推薦意見後酌情決定。

# Notes to Financial Statements

## 財務報表附註

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

### 13. Related Party Transactions (continued)

#### (a) The HKAAT Scholarship Trust Fund (continued)

Donation to The HKAAT Scholarship Trust Fund  
捐款予香港專業會計員協會獎學金信託基金

#### (b) The HKICPA Charitable Fund

Donation to the HKICPA 30th Anniversary Charity Walk  
就香港會計師公會三十週年慈善步行的捐款

#### (c) Board members

In the normal course of operations, the Association paid honoraria to recipients, some of whom are Board members or parties related to Board members, for various services provided to the Association such as giving examination assessments. The total amount paid to Board members has been disclosed in note 12. The total amount paid to parties related to Board members in this relation was not significant.

#### (d) Service fees

Service fees paid to the Hong Kong Institute of CPAs  
付予香港會計師公會的服務費  
Rebates for professional bridging examination paid to the Hong Kong Institute of CPAs  
付予香港會計師公會的专业晉階考試回扣

### 13. 關連人士交易 (續)

#### (a) 香港專業會計員協會獎學金信託基金 (續)

2005 二零零五年 HK\$'000 千港元	2004 二零零四年 HK\$'000 千港元
----------------------------------	----------------------------------

22	182
----	-----

#### (b) 香港會計師公會慈善基金

2005 二零零五年 HK\$'000 千港元	2004 二零零四年 HK\$'000 千港元
----------------------------------	----------------------------------

—	10
---	----

#### (c) 理事會成員

協會在日常營運中亦會向包括協會理事會成員及其關連人士在內的人士支付款項，作為協會所獲服務的報酬，如為考試作評審。付予理事會成員的總額已於附註12披露。付予理事會成員的關連人士的金額並不重大。

#### (d) 服務費

2005 二零零五年 HK\$'000 千港元	2004 二零零四年 HK\$'000 千港元
----------------------------------	----------------------------------

140	—
114	80

### 14. Ultimate Holding Company

The Board considers that the Hong Kong Institute of Certified Public Accountants, a corporate body incorporated in Hong Kong, is the ultimate holding company.

### 14. 最終控股公司

理事會認為公司的最終控股公司為香港會計師公會，該公會乃香港註冊成立的企業法團。



# The HKAAT Scholarship Trust Fund

香港專業會計員協會  
獎學金信託基金

# Report of the Auditors

## 核數師報告

to the Trustees of The HKAAT Scholarship Trust Fund  
致香港專業會計員協會獎學金信託基金受託人

We have audited the Trust Fund Account on pages 52 to 54 which have been prepared in accordance with accounting principles generally accepted in Hong Kong.

### Respective responsibilities of the Trustees and Auditors

The Trust Fund Account is the responsibility of the Trustees. In preparing the Trust Fund Account which is intended to give a true and fair view it is fundamental that appropriate accounting policies are selected and applied consistently.

We are engaged to form an independent opinion, based on our audit, on the Trust Fund Account and to report our opinion solely to you, as a body, in accordance with the Trust Deed, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

### Basis of opinion

We conducted our audit in accordance with Statements of Auditing Standards issued by the Hong Kong Institute of Certified Public Accountants. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the Trust Fund Account. It also includes an assessment of the significant estimates and judgements made by the Trustees in the preparation of the Trust Fund Account, and of whether the accounting policies are appropriate to the Trust's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance as to whether the Trust Fund Account are free from material misstatement. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the Trust Fund Account. We believe that our audit provides a reasonable basis for our opinion.

### Opinion

In our opinion the Trust Fund Account gives a true and fair view of the state of The HKAAT Scholarship Trust Fund as at 30 June 2005 and of its deficit for the year ended 30 June 2005.

**Wong Brothers & Co.**  
Certified Public Accountants  
Hong Kong, 18 October 2005

本核數師（以下簡稱「我們」）已審核第52至54頁所載按照香港公認會計原則編製的信託基金帳目。

### 受託人與核數師的責任

受託人有責任編製信託基金帳目。在編製該份真實與公平的信託基金帳目時，受託人必須貫徹採用合適的會計政策。

我們受聘根據我們審核的結果，對信託基金帳目作出獨立意見，並按照信託契約的規定，僅向全體受託人報告。除此以外，本報告別無其他目的。我們概不就本報告的內容對任何其他人士負責或承擔任何責任。

### 意見的基礎

我們是按照香港會計師公會頒布的《核數準則》實行審核工作。審核範圍包括以抽查方式查核與信託基金帳目所載數額及披露事項有關的憑證，亦包括評估受託人於編製該等信託基金帳目時所作的重大估計和判斷、所釐定的會計政策是否適合信託基金的情況，及有否貫徹運用並足夠披露該等會計政策。

我們在策劃及進行審核工作時，均以取得一切我們認為所需的資料及解釋為目標，使我們能獲得充分的憑證，就該等信託基金帳目是否存在重要錯誤陳述，作合理的確定。在作出意見時，我們亦已衡量該等信託基金帳目所載資料在整體上是否足夠。我們相信，我們的審核工作已為下列意見建立合理的基礎。

### 意見

我們認為，上述信託基金帳目真實與公平地反映了信託基金於二零零五年六月三十日的財務狀況，以及基金截至二零零五年六月三十日止年度的虧絀。

民信會計師事務所  
香港執業會計師  
香港，二零零五年十月十八日

# Income Statements

## 收益帳

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

	2005 二零零五年 HK\$ 港元	2004 二零零四年 HK\$ 港元
<b>Income 收入</b>		
Donations received from The Hong Kong Association of Accounting Technicians Limited and other parties 所收香港專業會計員協會有限公司及其他人士的捐款	28,123	195,000
Bank interest received 銀行利息收入	574	228
	<u>28,697</u>	<u>195,228</u>
<b>Expenditure 支出</b>		
Bank charges 銀行收費	320	300
Scholarship 獎學金	165,720	151,600
	<u>(166,040)</u>	<u>(151,900)</u>
<b>(Deficit)/Surplus for the year 年度(虧絀)/盈餘</b>	<u><u>(137,343)</u></u>	<u><u>43,328</u></u>

## Trust Fund Account

### 信託基金戶口

As at 30 June 2005  
於二零零五年六月三十日

	2005 二零零五年 HK\$ 港元	2004 二零零四年 HK\$ 港元
<b>Current Assets 流動資產</b>		
Amount due from The Hong Kong Association of Accounting Technicians Limited 香港專業會計員協會有限公司應付款項	151,908	153,200
Accounts receivable 應收帳款	3,000	6,417
Current portion of loans to students 給予學生的即期部份貸款	3,250	8,100
Bank balance 銀行結存	283,766	301,070
	<u>441,924</u>	<u>468,787</u>
<b>Current Liabilities 流動負債</b>		
Accounts payable 應付帳款	(243,080)	(132,600)
<b>Net Assets 資產淨額</b>	<u>198,844</u>	<u>336,187</u>
<b>Accumulated Fund 累積基金</b>		
Balance brought forward 承前結轉	336,187	292,859
(Deficit)/surplus for the year 年度(虧絀)/盈餘	(137,343)	43,328
Balance carried forward 結餘結轉	<u>198,844</u>	<u>336,187</u>

Approved by the trustees on 18 October 2005.  
於二零零五年十月十八日經受託人審批。

**Chung Chuen On, Dennis**  
鍾傳安  
President  
會長

**Ho Kwok Wah, George**  
何國華  
Immediate Past President  
前任會長

**Doug Oxley**  
岳思理  
Chairman, Administration  
and Finance Committee  
行政及財務委員會主席



# Notes to Trust Fund Account

## 信託基金戶口附註

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

### 1. Purpose of the Trust Fund

Under a trust deed dated 21 June 1999, The HKAAT Scholarship Trust Fund was set up for educational purposes and in particular for the provision of scholarships to persons studying for examinations held by The Hong Kong Association of Accounting Technicians Limited. The fund is held in trust by the President, the immediate Past President and the Chairman of the Administration and Finance Committee of the Association as the Trustees. The Fund, being a charitable trust, is exempt from tax under Section 88 of the Inland Revenue Ordinance.

### 2. Principal Accounting Policies

#### 2.1 Donations

Donations are recognised on accrual basis when receipt thereof is certain.

#### 2.2 Interest

Interest income is accrued on a time basis.

### 1. 信託基金的目的

香港專業會計員協會獎學金信託基金根據一九九九年六月二十一日訂立的信託契約成立用作教育用途，並特別為參與香港專業會計員協會有限公司所舉辦考試人士提供獎學金。基金由協會會長、上屆會長和行政及財務委員會主席以受託人身份持有。根據《稅務條例》第88條，本基金屬於慈善信託基金，可獲豁免繳交稅款。

### 2. 主要會計政策

#### 2.1 捐款

捐款於確實後按累計基準入帳。

#### 2.2 利息

利息收入按時間基準計算。

# Appendices

## 附錄



## Appendices 附錄

### (I) Past Presidents

1988-1990	Robert Gaff
1990-1992	Valiant K P Cheung
1992-1995	William W H Chan
1995-1998	Albert K W Wong
1998-2001	Joseph Y K Yau
2001-2003	George K W Ho

### (II) Honorary Hong Kong Accounting Technicians

(As at 30 June 2005)

William W H Chan  
Valiant K P Cheung  
Stella P L Cho  
Dennis C O Chung  
Wilson Y W Fung  
Robert Gaff  
Daniel J Hackston  
George K W Ho  
James T W Kong  
James H L Kung  
Andrew C K Li  
Eric K C Li  
Kennedy Tat-yin Liu  
Jack M K Ng  
Patrick P H Ng  
Doug Oxley  
Kenneth K H Pang  
David W K Tam  
S K Wan  
Albert K W Wong  
T P Wong  
Joseph S W Yau  
Joseph Y K Yau  
C K Yeung  
Ulysses N L Yuen

### (I) 歷屆會長

嘉 輔  
張建標  
陳維曦  
黃國偉  
邱賢君  
何國華

### (II) 榮譽香港專業會計員

(截至二零零五年六月三十日)

陳維曦  
張建標  
左龍佩蘭  
鍾傳安  
馮英偉  
嘉 輔  
夏士敦  
何國華  
江子榮  
孔慶良  
李重光  
李家祥  
廖達賢  
吳文剛  
吳保興  
岳思理  
彭錦雄  
譚永光  
尹紹基  
黃國偉  
黃增白  
游紹永  
邱賢君  
楊志強  
阮彌綸

**(III) Graduate Survey**

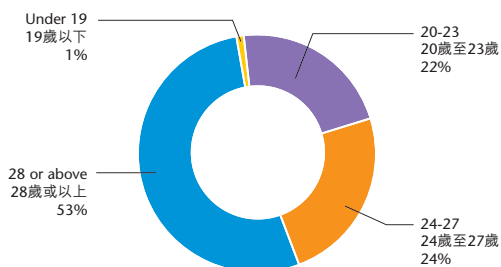
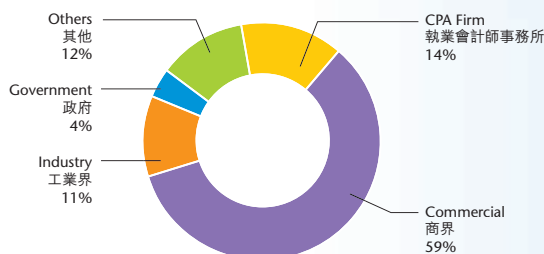
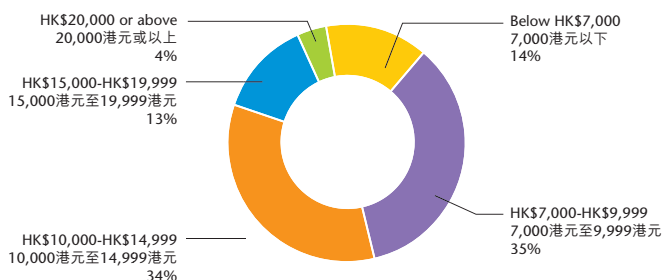
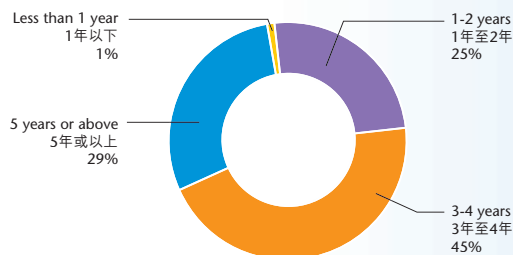
(December 2003 and June 2004 sessions)

According to a survey of graduates of the Accounting Technician Examination (ATE) December 2003 and June 2004 examination sessions (to which 73% of the 481 graduates responded), 26% of graduates completed their examinations within two years and 29% took more than five years. 47% are under 28 years old. Over half of them work in the commercial sector while 14% of them work in CPA firms. Turning to salaries, 47% of the graduates earn between \$10,000 and \$19,999 per month and 4% earn \$20,000 or more per month.

**(III) 畢業生調查**

(二零零三年十二月及二零零四年六月試期)

根據對二零零三年十二月及二零零四年六月專業會計員考試畢業生的一項調查，在481名畢業生中有73%作出回應，其中26%在兩年內完成考試，29%則需時超過五年。47%為28歲以下人士。過半數在商界工作，14%則在執業會計師行任職。薪酬方面，47%畢業生的月薪為10,000至19,999港元，而4%的月薪則為20,000港元或以上。

**Age 年齡****Employment 就業****Salary 薪酬****Time to complete the ATE  
完成專業會計員考試所需時間**



**(IV) Student and Graduate Statistics****(IV) 學生及畢業生統計資料****(A) Student Statistics****(A) 學生統計資料**

Total number of students as at 30 June 2005:  
7,982.

二零零五年六月三十日學生  
總人數為7,982名。

Accounting Technician Examination (ATE): 7,428

專業會計員考試：7,428

Professional Bridging Examination (PBE): 554

專業晉階考試：554

**(I) Gender****(I) 性別**

Accounting Technician Examination

專業會計員考試

Male: 1,929 26%

男：1,929 26%

Female: 5,499 74%

女：5,499 74%

Professional Bridging Examination

專業晉階考試

Male: 190 34%

男：190 34%

Female: 364 66%

女：364 66%

**(II) Educational Background****(II) 教育背景**

Level of Education

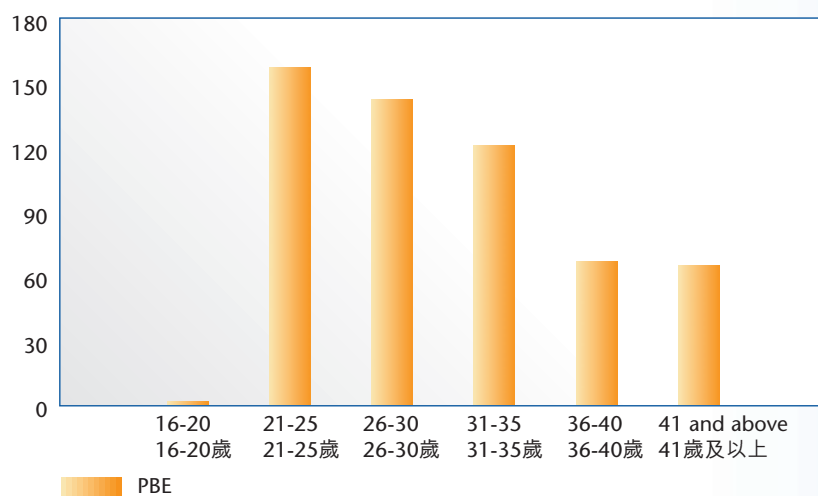
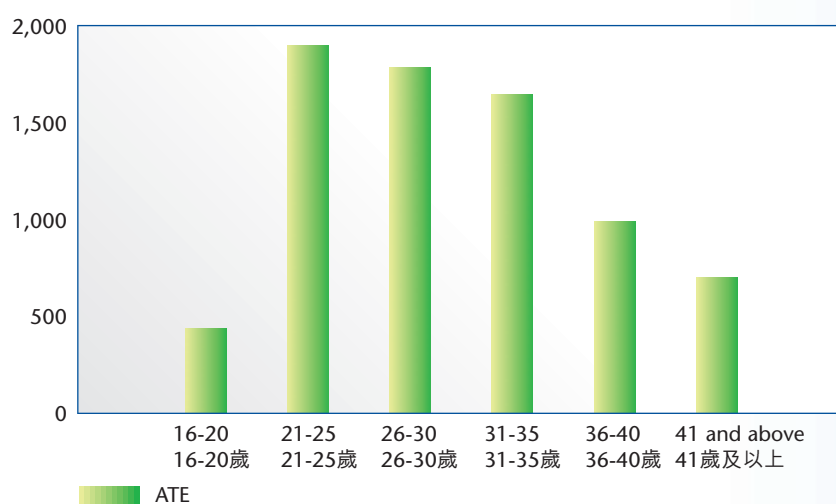
教育水平

			No. of Students 學生人數 (ATE)	%	No. of Students 學生人數 (PBE)	%
Local	– HKCEE	本地 – 香港中學會考	1,226	16.50%	–	–
	– HKALE/HKHLE	– 香港高級程度會考／ 香港高等程度會考	247	3.33%	–	–
	– Certificate/Diploma	– 證書／文憑	2,892	38.93%	–	–
	– Degree	– 學位	43	0.58%	–	–
Oversea	– GCE	海外 – 普通教育文憑	30	0.40%	–	–
	– LCC	– 英國倫敦工商會考試	926	12.47%	–	–
	– Certificate/Diploma	– 證書／文憑	65	0.87%	–	–
	– Degree or above	– 學位或以上	109	1.47%	–	–
Professional Examinations		專業考試	57	0.77%	–	–
HKAAT Graduate		協會畢業生	–	– %	554	100%
Others		其他	1,833	24.68%	–	–
<b>Total:</b>			<b>7,428</b>	<b>100%</b>	<b>554</b>	<b>100%</b>

## (III) Age Group

## (III) 年齡組別

Age Range	年齡範圍	No. of Students 學生人數 (ATE)	%	No. of Students 學生人數 (PBE)	%
16-20	16歲-20歲	434	5.84%	2	0.36%
21-25	21歲-25歲	1,892	25.47%	157	28.34%
26-30	26歲-30歲	1,780	23.96%	142	25.63%
31-35	31歲-35歲	1,638	22.05%	121	21.84%
36-40	36歲-40歲	989	13.32%	67	12.10%
41 and above	41歲及以上	695	9.36%	65	11.73%
<b>Total:</b>	<b>總計：</b>	<b>7,428</b>	<b>100%</b>	<b>554</b>	<b>100%</b>



**(B) Graduate Statistics**

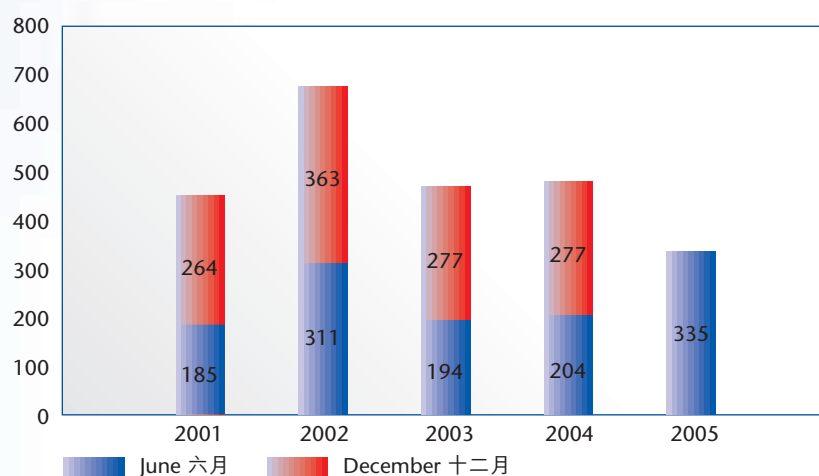
Total number of ATE graduates as at 30 June 2005: 6,343.

**Analysis of Graduates over Past Five Years  
(2001-2005)**

**(B) 畢業生統計資料**

二零零五年六月三十日專業會計員考試畢業生總人數為6,343人。

**過往五年畢業生統計分析  
(2001-2005)**



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