

2004 MANPOWER SURVEY REPORT

ACCOUNTANCY

會計業

二 四年度人力調查報告書

ACCOUNTANCY TRAINING BOARD

VOCATIONAL TRAINING COUNCIL

職業訓練局

會計業訓練委員會

CONTENTS

| | <u>Paragraph</u> | <u>Page</u> |
|-------------------|---|-------------|
| Executive Summary | 1 - 21 | I - X |
| <u>Section</u> | | |
| I | Introduction | 1.1 - 1.8 |
| II | Analysis of Survey Findings | 2.1 - 2.51 |
| III | Conclusions | 3.1 - 3.27 |
| IV | Recommendations | 4.1 - 4.12 |
| <u>Appendix</u> | | |
| 1 | Membership List of the Accountancy Training Board | 73 - 74 |
| 2 | Terms of Reference | 75 |
| 3 | Distribution of Survey Samples | 76 |
| 3a | Survey Procedures | 77 |
| 4 | Analysis of Responses | 78 |
| 5 | Survey Documents and Questionnaire | 79 - 93 |
| 6 - 74 | Statistical Tables | 94 - 177 |
| 75 | Manpower Projection for the Accountancy Sector 2005/2007 [Using the Labour Market Analysis (LMA) Approach] | 178 - 180 |

The 2004 Manpower Survey Report of the Accountancy Sector

Executive Summary

Objective

1. In August/September 2004, the Accountancy Training Board conducted a survey to collect the latest manpower information on the accountancy sector with a view to determining the current and future manpower requirements of the sector and making recommendations to meet the demands.

Scope of the Survey

2. Based on the advice of the Census and Statistics Department, the Training Board had decided on the sampling frame to cover all accounting firms, some government departments and large subvented organizations, and all commerce and services, and industrial establishments with 10 or more employees. Employers of the sampled establishments were requested to report only the manpower statistics of employees engaged in functions of accounting, auditing, taxation, financial or accountancy training in their establishments. Using the stratified random sampling method, a sample of 1 418 establishments was subsequently selected from the central register maintained by the Census and Statistics Department.

3. The survey covered samples of 262 accounting firms, 33 government departments and subvented organizations, 883 commerce and services establishments and 240 industrial establishments within the specified frame. The data for these sectors presented below have been grossed up statistically (except the sector of government departments and subvented organizations whose figures were actual manpower statistics of the 33 government departments and subvented organizations) to give an overall picture of the manpower situation of the sector.

Survey Findings

Existing Manpower Structure

4. The survey reveals that in August 2004, 82 911 persons were engaged in the accountancy sector, with 12 110 (14.6%) in accounting firms, 4 985 (6.0%) in government departments and subvented organizations, 59 464 (71.7%) in commerce and services establishments, and 6 352 (7.7%) in industrial establishments. In terms of job levels, there were 11 693 (14.1%) Senior Managers, 5 404 (6.5%) Managers, 19 671 (23.7%) Supervisors, 45 596 (55.0%) Clerks and 547 (0.7%) Trainers/Teachers.

5. Job duties of the 5 job levels are as follows:

(i) Senior Managers/Managers (including working proprietors and partners)

Persons who are responsible for some or all of the following functions:

- (1) supervision and co-ordination of the activities of accounting, auditing or financial personnel,
- (2) establishment and implementation of accounting, auditing or financial policies,
- (3) design, evaluation and implementation of accounting systems,
- (4) preparation and consolidation of financial or costing reports,
- (5) preparation of budgets and forecasts,
- (6) implementation of budgetary control, cash control and credit control,
- (7) internal control and audit, and
- (8) treasury control and administration.

Senior Manager has no less than 5 years' managerial experience.

Manager has less than 5 years' managerial experience.

(ii) Supervisors

Persons who normally perform some of the functions listed above under the control of a manager and are often in charge of one or more subordinates.

(iii) Clerks

Persons who are normally engaged in compiling, classifying and recording data, verifying records, posting entries, balancing books and preparing reports.

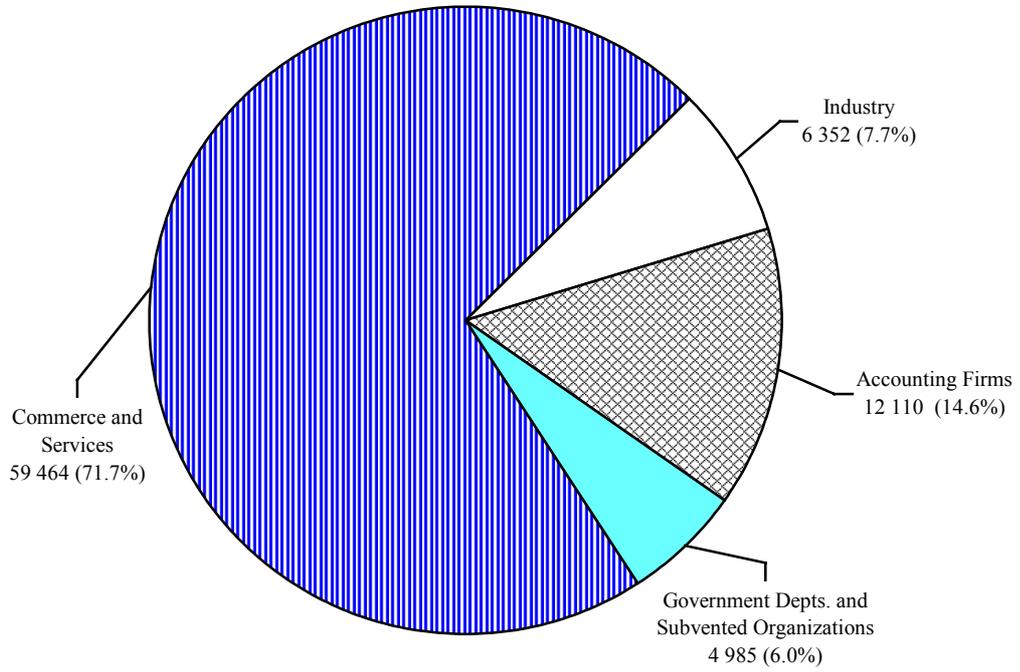
(iv) Trainers/Teachers

Persons who are engaged in training or teaching people to perform accounting functions.

6. Figures 1 and 2 below show the manpower structure and the distribution of persons engaged by sector and by job level.

Figure 1: Manpower Structure

By Sector
Total: 82 911



By Job Level
Total: 82 911

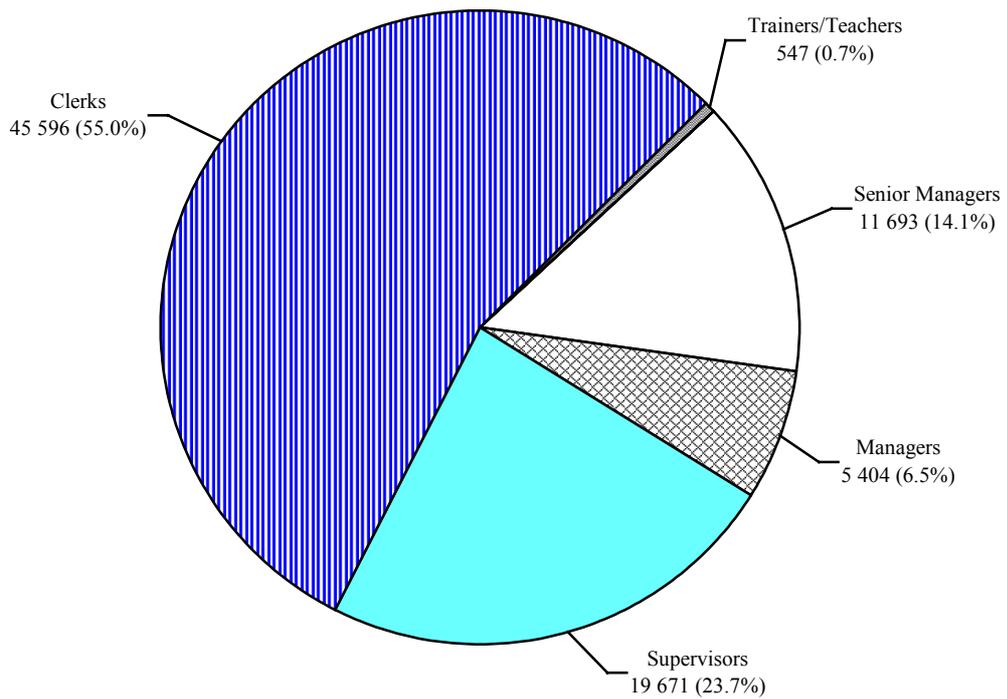
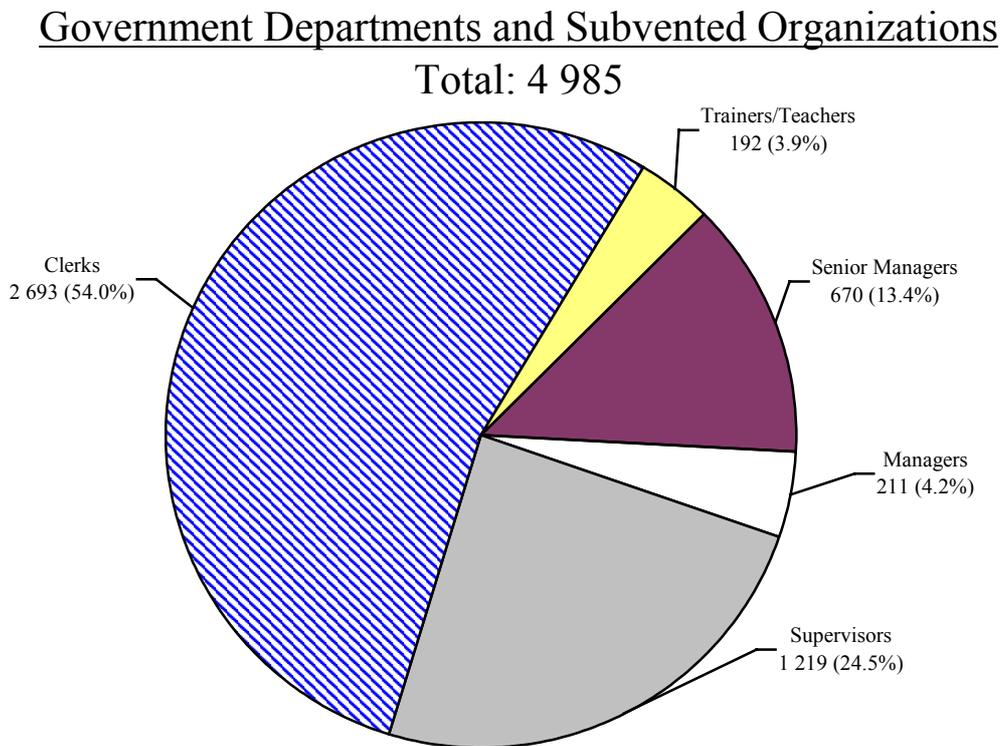
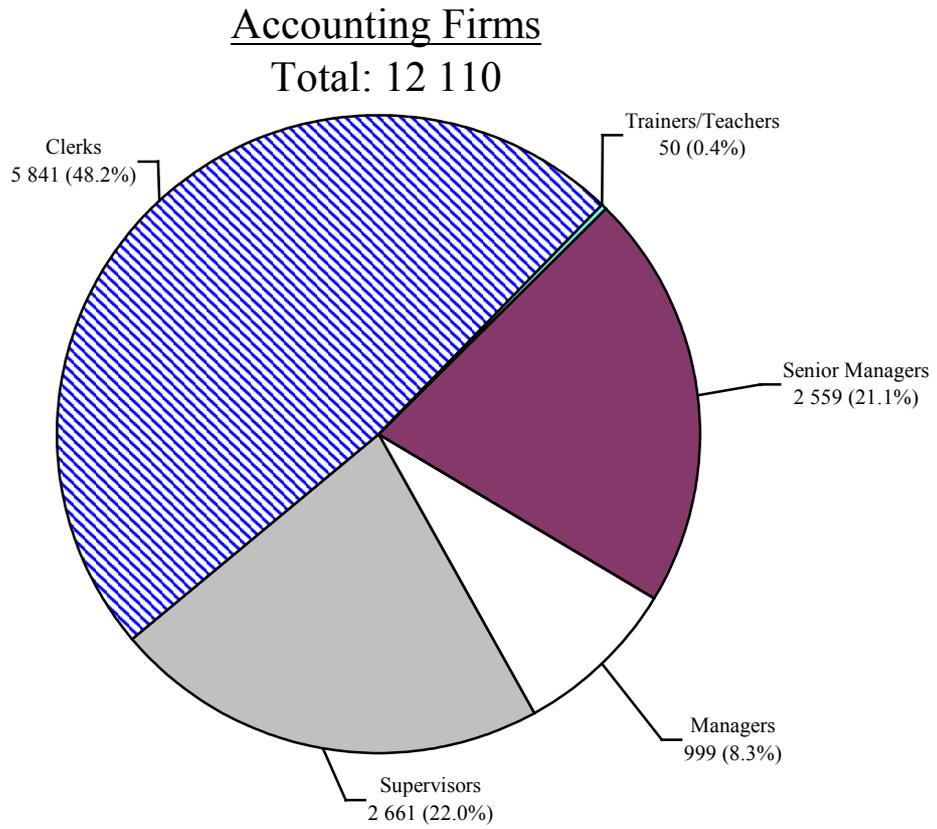
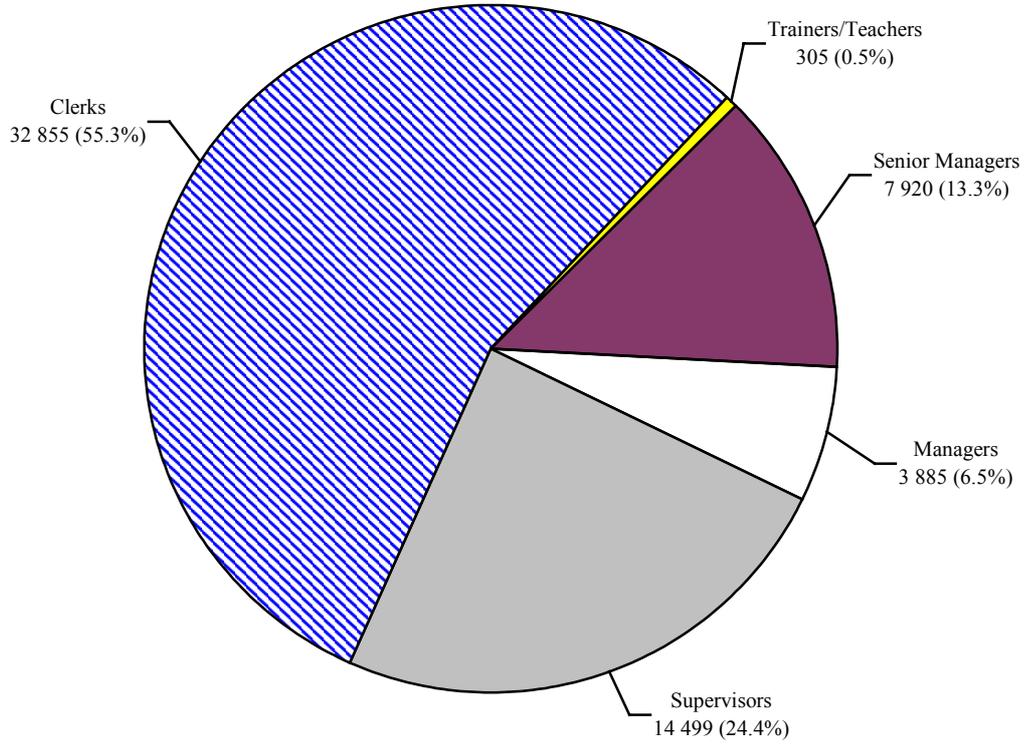


Figure 2 : No. of Persons Engaged
by Sector by Job Level



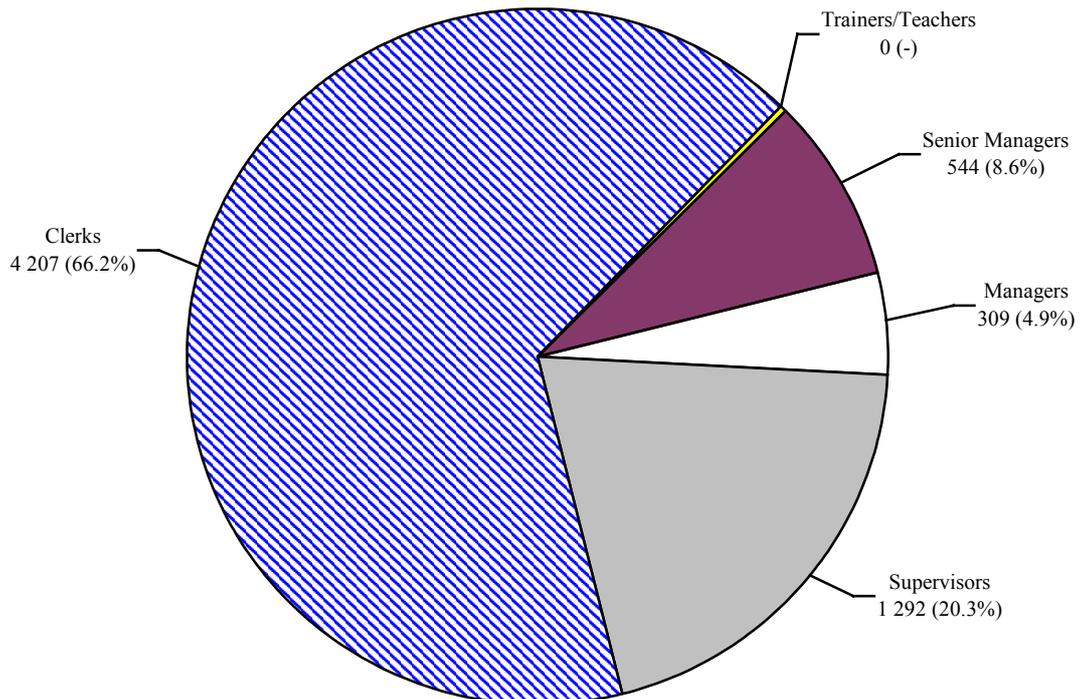
Commerce and Services

Total: 59 464



Industry

Total: 6 352



Manpower Growth

7. Employers forecast that the accountancy sector would require 681 additional employees or 0.8% of the current workforce by August 2005.

Staff Turnover

8. Employers reported that 11 148 employees or 13% of the current workforce had changed employment in the past 12 months. Of these employees, 393 (4%) had left the accountancy field and 102 (1%) had emigrated.

Internal Promotion

9. The survey shows that 24% of the vacancies for Senior Managers, 37% for Managers and 33% for Supervisors were filled by internal promotions.

Distribution of Accounting Personnel by Monthly Income Range

10. The distribution of accounting personnel by monthly income range varies widely at various job levels. The monthly income ranges with the largest percentage of people at various job levels are as follows:

- (i) Senior Manager : 36.5% of the Senior Managers earned between \$30,000 to \$49,999 per month;
- (ii) Manager : 39.6% of the Managers earned between \$20,000 to \$29,999 per month;
- (iii) Supervisor : 48.1% of the Supervisors earned between \$10,000 to \$19,999 per month;
- (iv) Clerk : 47.8% of the Clerks earned between \$10,000 to \$19,999 per month; and
- (v) Trainer/Teacher : 34.3% of the Trainers/Teachers earned \$50,000 and over per month.

Recruitment Pattern

11. The survey reveals that employers had recruited 11 192 persons during the past 12 months or 13% of the current workforce. Of these, 5 943 (54%) positions were filled by local experienced persons, 329 (3%) by overseas experienced persons, 2 211 (19%) by inexperienced local graduates and secondary school leavers and 288 (3%) by inexperienced graduates from overseas.

Competency of Degree Holder Recruits

12. Employers of all the 4 sectors were generally satisfied with the competencies of their inexperienced degree holder recruits in the past 12 months. The survey findings further show that the inexperienced non-accounting degree holder recruits had better ratings on communication skills such as “Written English”, “Written Chinese”, “Oral English” and “Inter-Personal Relations”, etc.

13. With regard to the competency level of experienced degree holder recruits, employers of the Commerce and Services Sector rated “Poor” in the performance of their experienced non-accounting degree holder recruits in language skills such as “English” and “Putonghua”, technical skills such as “Taxation” and “Auditing”, etc.

Establishments’ Involvement in Mainland China Operations

14. In August 2004, 1 067 locally employed accounting staff worked on stationed basis while 11 127 worked on travelling basis in the Mainland China. 30 additional accounting staff would be needed to cope with Mainland China operations and 2 872 existing accounting staff would need special training for Mainland China operations.

Number of Part-time Accounting Staff Employed

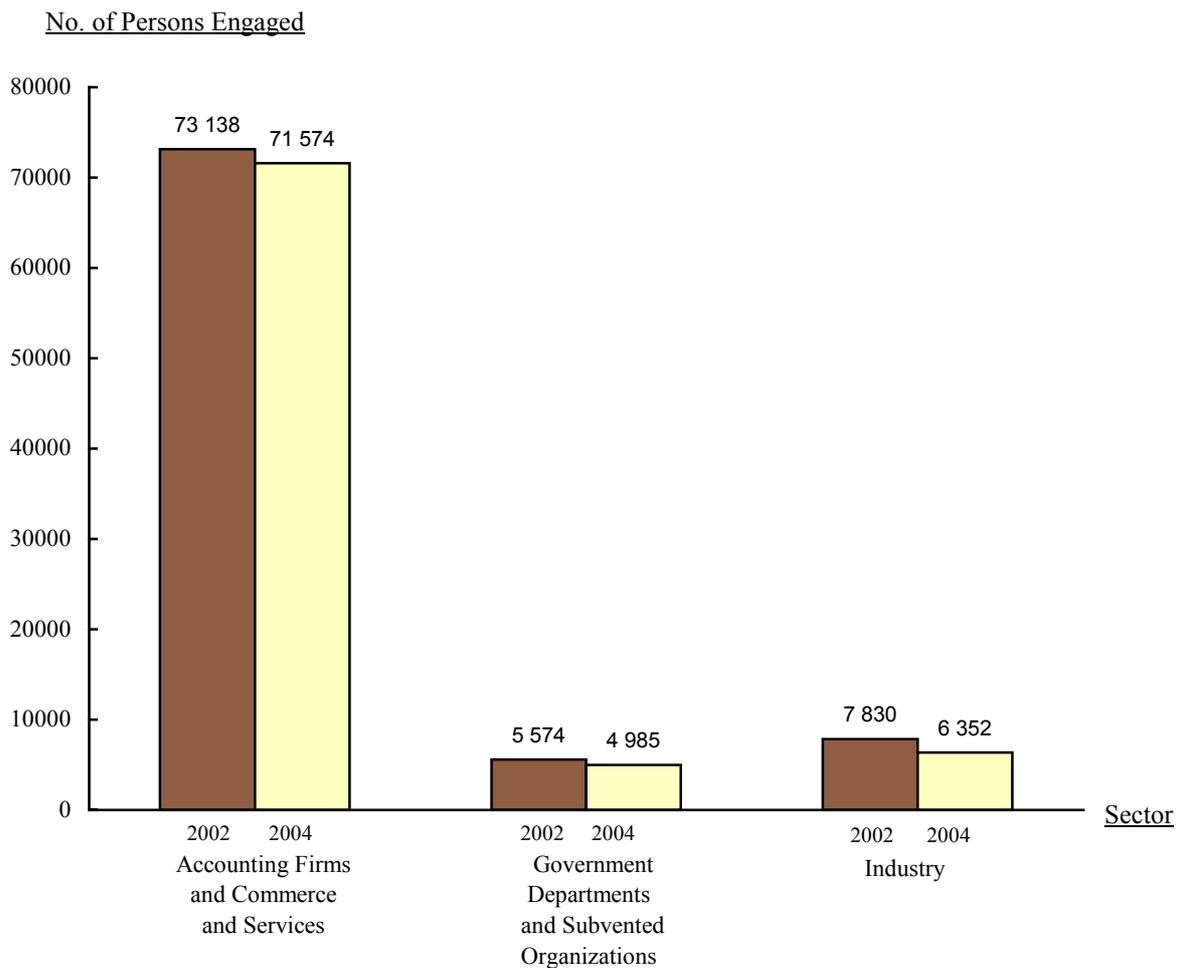
15. In addition to the 82 911 full-time accounting staff in the accountancy sector, the 4 sectors also employed 2 632 part-time staff to perform the accounting and related functions.

Manpower Changes

16. The coverage of the Accounting Firms Sector and the Commerce and Services Sector in the 2004 survey and that in the 2002 survey were different. In the 2004 survey, the scope of the Accounting Firms Sector was expanded to include commercial firms providing bookkeeping and accounting-related services to the community. These commercial firms were included in the Commerce and Services Sector in the previous 2002 survey. For comparison purpose, the manpower statistics of the Accounting Firms Sector and the Commerce and Services Sector will be grouped together.

17. The total number of full-time persons engaged in the 4 sectors of the accountancy profession was 82 911 at the time of the survey. Compared with the 86 542 persons engaged in the accountancy profession in the 2002 survey, the manpower has decreased by 3 631 persons (4.2%). Figures 3 shows the changes by sector between 2004 and 2002.

Figure 3: Manpower Changes (2002 - 2004)



Manpower Demand and Supply Analysis

18. In accordance with the employers' forecast, the Training Board projects the additional training requirements for 2005 as follows:

| <u>Employers' Forecast</u> | <u>Projected Additional Training Requirements for 2005</u> |
|--|--|
| <u>Job Level</u> | |
| Managerial | 44 |
| Supervisory | 33 |
| Clerical | 604 |
| Trainer/Teacher | - |
| Sub-total | 681 |
| <hr/> | |
| <u>Replacement for Wastage*</u> | |
| Estimated at 1.5% of the current workforce of 84 439 per annum | 1 267 |
| Total | 1 948 |
| | ===== |

* Wastage refers to those employees who left the accountancy sector owing to retrenchment, retirement, emigration/repatriation or taking up a non-accounting position in Hong Kong. Establishments have to recruit staff as replacement for the wastage.

19. Local tertiary institutions and the Hong Kong Institute of Vocational Education are the main sources of supply with 2 365 accounting graduates in 2004/05. Graduates from Secondary 5 and 6 provide fresh manpower supply for jobs at the clerical and the junior levels.

20. In the survey, employers had indicated that they would recruit 664 inexperienced accounting staff. It appears that the supply of 2 365 accounting graduates and secondary school leavers in 2004/05 would be able to meet this demand. As the projected additional training requirements are 1 948 persons in 2004/05, these places would have to be filled by the 2 365 accounting graduates, graduates from non-accounting disciplines and overseas, secondary school leavers and experienced accounting staff.

Recommendations

21. The Training Board's major recommendations are:
- (i) The Training Board recommends that the projected additional training requirements for 2005 in the accountancy sector will be 1 948 persons.
 - (ii) The Training Board recommends that employers should provide more systematic in-house training and sponsor their accounting personnel to take external training courses. Such programmes and courses should aim not only to upgrade and update their job skills and knowledge to meet the job requirements in the accountancy profession, but also to furnish employees with knowledge in various trades.
 - (iii) On the basis of employers' rating on the competency level of their accounting employees in various knowledge and skill areas in the 2004 survey, the Training Board recommends that training programmes on information technology, problem solving and decision making, language skills such as English and Putonghua, and technical skills on taxation as well as auditing should be developed for accounting personnel with a view to enhancing their overall performance in the accountancy profession.
 - (iv) As a result of the China's WTO accession and the implementation of the CEPA, it is expected that more and more accounting personnel will provide professional services in the Mainland China. The Training Board recommends that educational/training institutions can develop training courses to help Hong Kong accounting personnel sit for the Chinese CPA examinations and eventually obtain the professional qualifications recognized by the Chinese Government in order to facilitate their practicing in the Mainland China.
 - (v) Owing to the closer cooperation among business entities in Hong Kong and the Mainland, accounting professionals have to modify their scope of business in order to meet the current needs of business entities. In addition to the traditional services such as accounting, taxation and auditing services provided to business firms, the consultancy services on merger and acquisition, financial analysis, securities and investment advice, insurance and legal services, etc. are the trends of the services to be provided by accountancy professionals. The Training Board recommends that educational/training institutions to develop appropriate training programmes and workshops to help accounting professionals capitalize on the business opportunities in the changing business environment.
 - (vi) VTC should organize more promotional activities to publicize the accountancy profession, its training and career prospects to attract more people to join the sector.
 - (vii) Accountancy conferences and seminars should be organized regularly to provide a forum for accounting personnel at different levels to share their valuable experiences and skills and discuss issues concerning the development of the accountancy profession.

SECTION I

INTRODUCTION

The Training Board

1.1 The Accountancy Training Board of the Vocational Training Council is appointed by the HKSAR Government to be responsible for, among other duties, assessing the manpower situation and training needs in the accountancy sector and recommending to the Vocational Training Council measures to meet the demand for trained personnel in the sector. The Training Board comprises members nominated by professional bodies, accounting firms, trade associations, educational/training institutions and government departments. The membership and terms of reference of the Training Board are listed in Appendices 1 and 2.

Purpose of the Survey

1.2 The Training Board conducted this biennial survey in August 2004 with the following objectives:

- (i) To assess the manpower and training needs in principal jobs of the accounting sector;
- (ii) To forecast the growth of the accountancy manpower;
and
- (iii) To recommend measures to meet the training needs and manpower demand of the profession.

Scope of the Survey

1.3 As accounting personnel are found not only in accounting firms but also in other types of establishments, the survey should cover the whole spectrum of commercial, industrial, educational and governmental organizations in Hong Kong. However, given the limited resources at the disposal of the Training Board, it was not feasible to survey all existing establishments. On the advice of the Census and Statistics Department, the Training Board had narrowed down the sampling frame to cover all accounting firms, some government departments and large subvented organizations, and all commerce and services and industrial establishments with 10 or more employees. Using the stratified random sampling method, a sample of 1 418 establishments was subsequently selected from the central register maintained by the Census and Statistics Department. The distribution of establishments in the survey sample is shown in Appendix 3.

1.4 The survey procedures are described in Appendix 3a.

1.5 After the survey, data obtained from the selected establishments were statistically grossed up (except the sector of government departments and subvented organizations whose figures were actual manpower statistics of the 33 government departments and subvented organizations) to obtain a full picture of the accounting personnel in all the establishments in those sectors.

Analysis of Survey Respondents

1.6 The responses to the survey are analysed in Appendix 4. Out of the 1 418 establishments selected, 1 257 completed and returned the questionnaires. Of the non-responding establishments, 40 had closed and 121 had either moved or declined to answer the questionnaires. The effective response rate is 91.2%

1.7 Of the 1 257 respondents, 216 (of which 151 were respondents from the commerce and services sector) indicated that they did not have any accounting personnel because their accounting functions were either contracted out to professional accounting firms or handled by the proprietors or their family members who were neither full-time nor part-time employees.

Presentation of Survey Findings

1.8 A summary of the survey findings is presented in Section II of the survey report while the Training Board's conclusions and recommendations are in Section III and Section IV respectively.

SECTION II

ANALYSIS OF SURVEY FINDINGS

Introduction

2.1 The survey aims at obtaining up-to-date employment and training statistics on the accounting personnel employed in the 4 sectors of:

- (a) accounting firms and commercial firms providing bookkeeping and accounting-related services to the community;
- (b) major government departments, major subvented organizations and post-secondary educational institutions employing a substantial number of accounting employees;
- (c) commerce and services establishments with 10 or more employees including those involved in the wholesale, retail and import/export trades, restaurants and hotels, transport, storage and communications, finance, insurance, real estate and business services, community, commercial and secondary schools, educational and personal services; and
- (d) industrial establishments with 10 or more employees including those involved in public utilities, the manufacturing and construction businesses.

2.2 In this report, all references to the terms “Senior Manager”, “Manager”, “Supervisor”, “Clerk” and “Trainer/Teacher” refer to those performing accounting, auditing, taxation, accountancy training or other accounting-related functions.

2.3 In the survey, in addition to trainer/teacher, the Training Board specified four job levels (viz. Senior Manager, Manager, Supervisor and Clerk). The establishments were requested to classify their accounting personnel according to the job specifications based on the duties they performed rather than the job titles they held within the establishment (Appendix 5). In this report, Senior Managers are managers with no less than 5 years’ managerial experience, while Managers are managers with less than 5 years’ managerial experience. Fieldworkers of the survey had been specially briefed about the levels of various jobs.

Changes in the 2004 Survey

2.4 In the 2004 survey, the scope of the Accounting Firms Sector was expanded to include commercial firms providing bookkeeping and accounting-related services to the community. These commercial firms were included in the Commerce and Services Sector in the previous 2002 survey. Owing to the change of the coverage of these two sectors, some manpower statistics are incomparable.

2.5 In the 2004 survey, minimum qualification or education requirements of accounting personnel at the various job levels instead of the preferred qualification asked in the 2002 survey were reported by employers. Information on the minimum qualification or education requirements will help educational/training institutions plan their training programmes or course portfolios with a view to training up adequate manpower for the accountancy sector.

2.6 The accounting personnel with the qualification of degree or above would further be classified as accounting graduates or non-accounting graduates. The classification will help the Accountancy Training Board (ACTB) understand more about the performance of accounting personnel graduated from accounting or non-accounting disciplines.

2.7 In the 2004 survey, employers were requested to report on the competency level of their experienced accounting personnel in various areas. The experienced accounting personnel include full members of the Hong Kong Institute of Certified Public Accountants (HKICPA) or of other professional bodies. Survey findings in this aspect reflect the training needs of accounting personnel in their continuing professional development.

Number of Accounting Personnel Engaged

2.8 At the time of the survey, 82 911 full-time accounting personnel were engaged in the 4 sectors. Detailed figures are shown in Appendix 6. The distribution of establishments and accounting personnel engaged by sector and by employment size is shown in Table 1. The distribution of full-time accounting personnel by job level is shown in Table 2, and the manpower structure in Figure 1. Detailed figures of the part-time accounting employees are summarized in paragraph 2.51.

Table 1 : No. of Establishments and Accounting Personnel Engaged by Sector and by Employment Size

| <u>Sector</u> | <u>Employment Size</u> | <u>No. of Establishment</u> | <u>No. of Accounting Personnel Engaged</u> | |
|--|------------------------|-----------------------------|--|---------------------|
| | | | | (%) |
| Accounting Firms | 1 - 49 | 1 663 | 6 430 | (53) |
| | 50 - 499 | 16 | 1 251 | (10) |
| | 500 and over | 4 | 4 429 | (37) |
| | Sub-total | <u>1 683</u> | <u>12 110</u> | <u>(100)</u> |
| | % | <u>(7.6)</u> | <u>(14.6)</u> | |
| Government Departments and Subvented Organizations | 200 - 499 | 5 | 119 | (2) |
| | 500 and over | 19 | 4 866 | (98) |
| | Sub-total | <u>24 *</u> | <u>4 985</u> | <u>(100)</u> |
| | % | <u>(0.1)</u> | <u>(6.0)</u> | |
| Commerce and Services | 10 - 99 | 16 468 | 40 384 | (68) |
| | 100 - 199 | 814 | 6 076 | (10) |
| | 200 - 499 | 417 | 5 596 | (9) |
| | 500 and over | 251 | 7 408 | (13) |
| | Sub-total | <u>17 950</u> | <u>59 464</u> | <u>(100)</u> |
| % | <u>(80.9)</u> | <u>(71.7)</u> | | |
| Industry | 10 - 99 | 2 249 | 3 824 | (60) |
| | 100 - 199 | 176 | 796 | (13) |
| | 200 - 499 | 78 | 621 | (10) |
| | 500 and over | 38 | 1 111 | (17) |
| | Sub-total | <u>2 541</u> | <u>6 352</u> | <u>(100)</u> |
| % | <u>(11.4)</u> | <u>(7.7)</u> | | |
| | Total | <u>22 198</u> | <u>82 911</u> | <u>(100)</u> |
| | % | <u>(100)</u> | <u>(100)</u> | |

* There were another 9 establishments with employment size from 0 - 199 whose accounting employees have not been included in the figures.

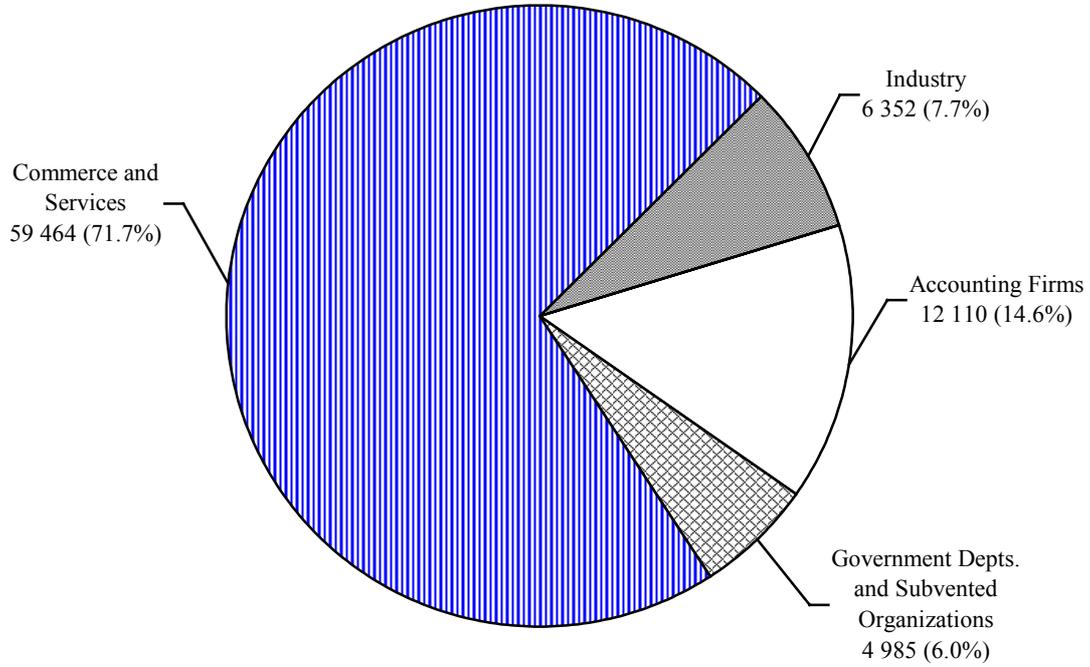
Table 2 : No. of Accounting Personnel Engaged by Job Level

| <u>Sector</u> | <u>Employment Size</u> | <u>Senior Manager</u> | <u>Manager</u> | <u>Supervisor</u> | <u>Clerk</u> | <u>Trainer/Teacher</u> |
|--|------------------------|-----------------------|---------------------|----------------------|----------------------|------------------------|
| Accounting Firms | 1- 49 | 1 755 | 273 | 869 | 3 533 | - |
| | 50 - 499 | 142 | 99 | 412 | 594 | 4 |
| | 500 and over | 662 | 627 | 1 380 | 1 714 | 46 |
| | Sub-total | <u>2 559</u> | <u>999</u> | <u>2 661</u> | <u>5 841</u> | <u>50</u> |
| Government Departments and Subvented Organizations | 200 - 499 | 21 | 35 | 24 | 39 | - |
| | 500 and over | 649 | 176 | 1 195 | 2 654 | 192 |
| | Sub-total | <u>670</u> | <u>211</u> | <u>1 219</u> | <u>2 693</u> | <u>192</u> |
| Commerce and Services | 10 - 99 | 5 392 | 2 327 | 9 172 | 23 263 | 230 |
| | 100 -199 | 947 | 450 | 1 623 | 3 056 | - |
| | 200 - 499 | 729 | 324 | 1 517 | 3 022 | 4 |
| | 500 and over | 852 | 784 | 2 187 | 3 514 | 71 |
| | Sub-total | <u>7 920</u> | <u>3 885</u> | <u>14 499</u> | <u>32 855</u> | <u>305</u> |
| Industry | 10 - 99 | 218 | 165 | 649 | 2 792 | - |
| | 100 -199 | 96 | 38 | 167 | 495 | - |
| | 200 - 499 | 88 | 40 | 165 | 328 | - |
| | 500 and over | 142 | 66 | 311 | 592 | - |
| | Sub-total | <u>544</u> | <u>309</u> | <u>1 292</u> | <u>4 207</u> | <u>-</u> |
| Total | | <u><u>11 693</u></u> | <u><u>5 404</u></u> | <u><u>19 671</u></u> | <u><u>45 596</u></u> | <u><u>547</u></u> |

Figure 1: Manpower Structure

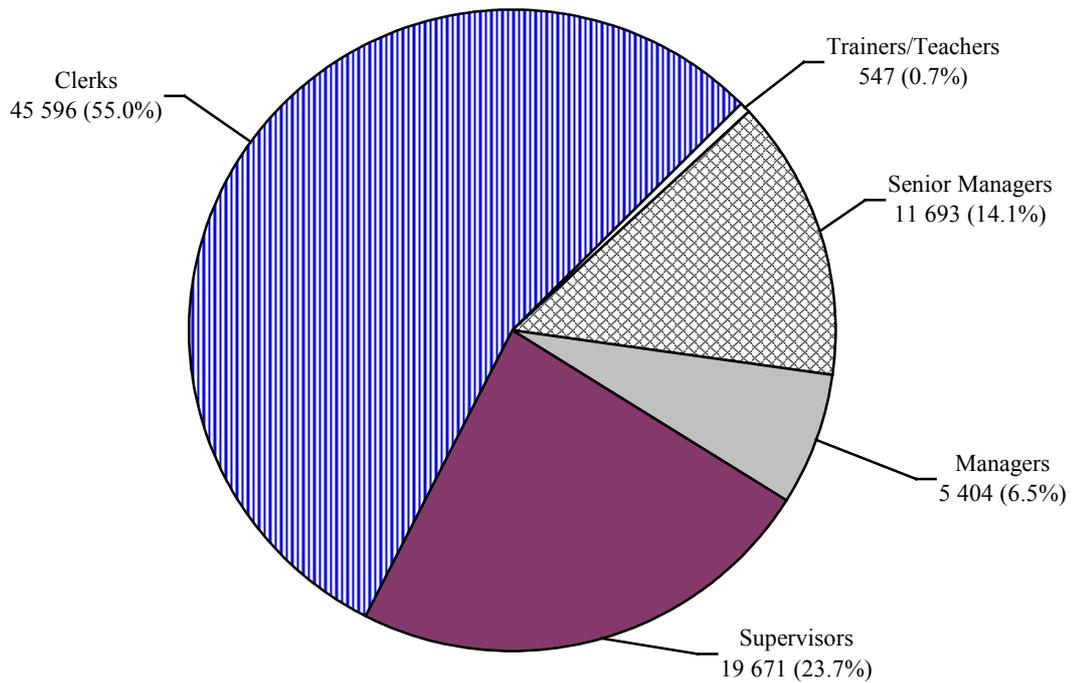
(a)

By Sector
Total: 82 911



(b)

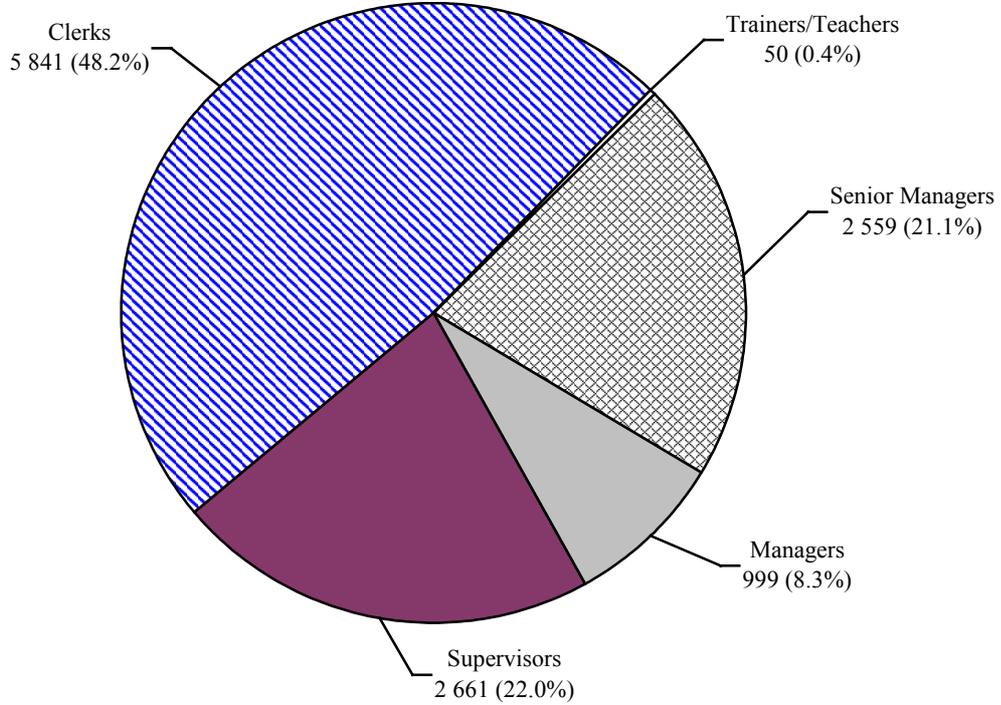
By Job Level
Total: 82 911



(c)

Accounting Firms

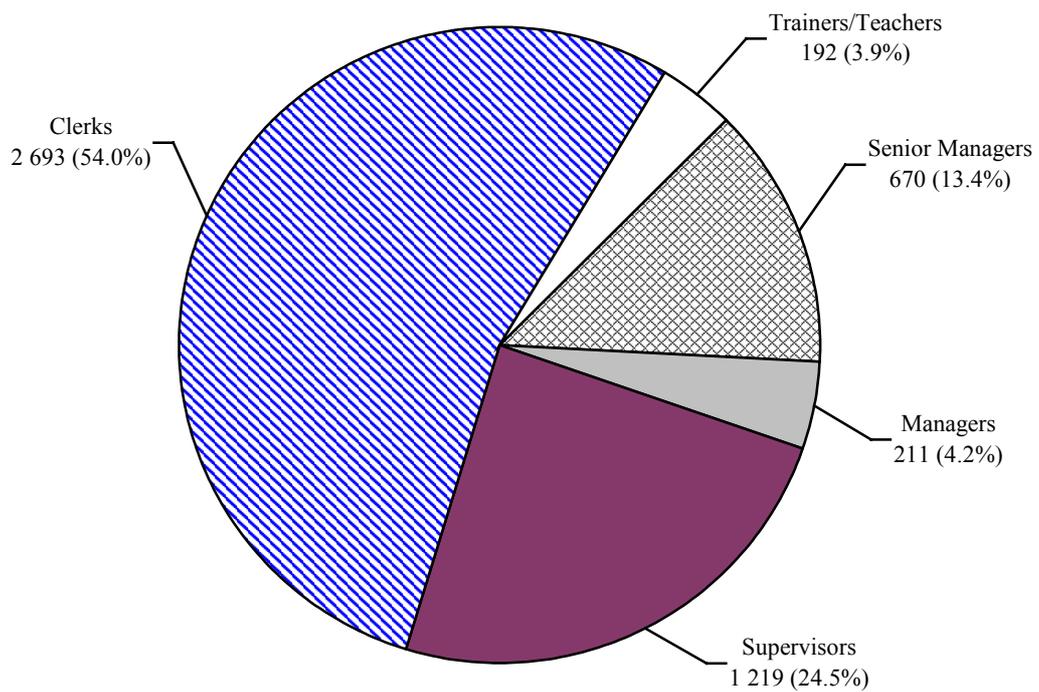
Total: 12 110



(d)

Government Departments and Subvented Organizations

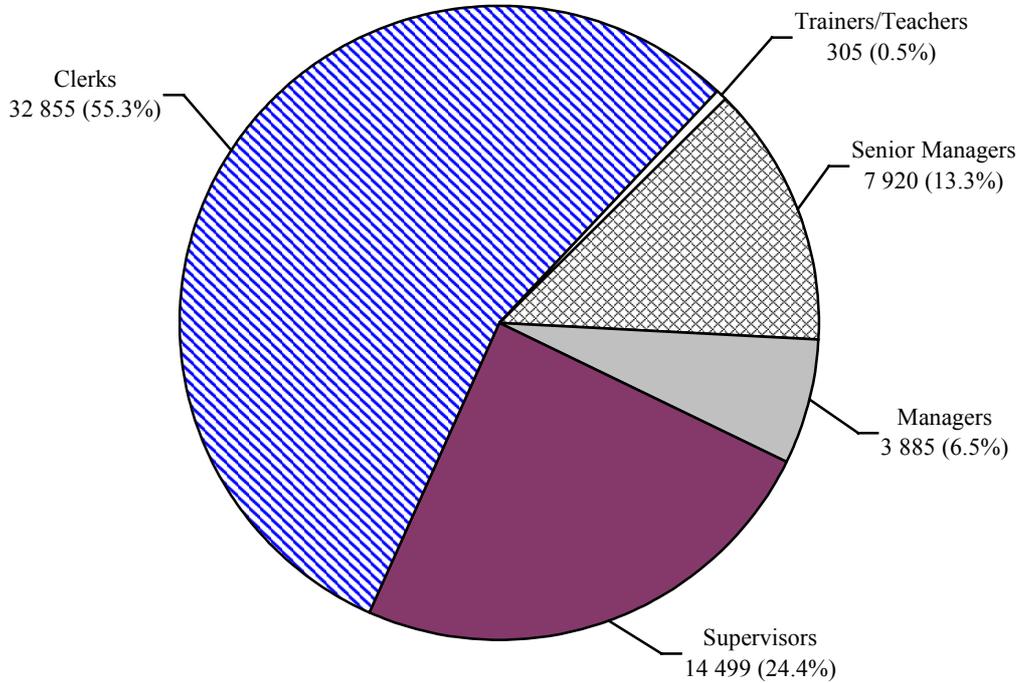
Total: 4 985



(e)

Commerce and Services

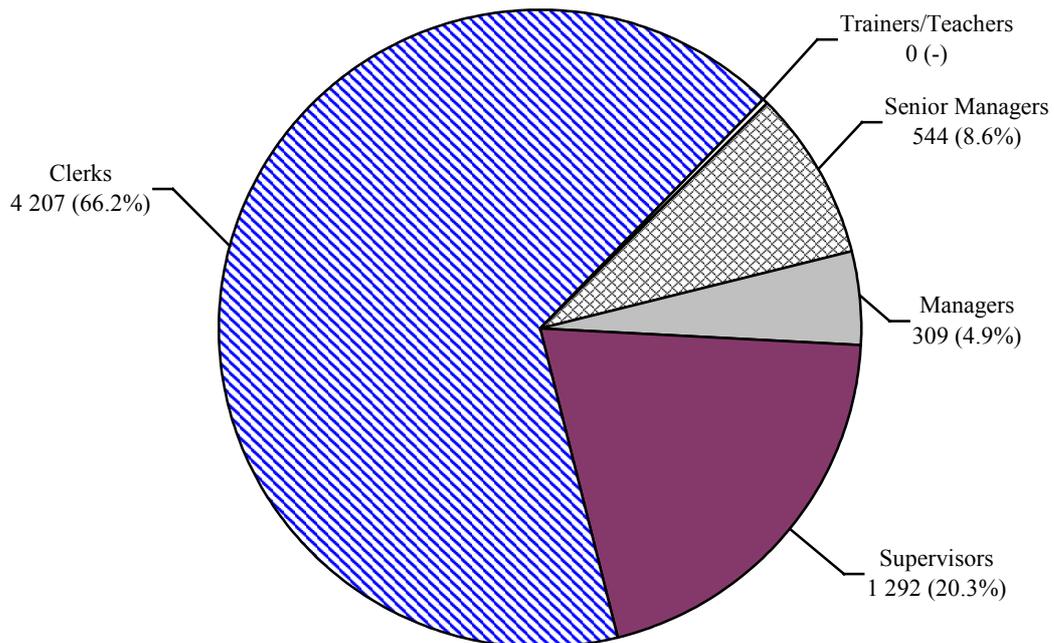
Total: 59 464



(f)

Industry

Total: 6 352



2.9 The overall ratios of Senior Managers to Managers to Supervisors to Clerks were approximately 1 : 0.5 : 1.7 : 3.9 at the time of the survey. Generally speaking, 10 senior managers were supported by 5 managers, 17 supervisors and 39 clerks. It seemed that fewer managers were needed so that senior managers would have to shoulder more responsibilities of managing the supporting staff as a result of downsizing in most organizations.

2.10 As for training personnel, it was noted that only larger accounting firms and larger commercial and services establishments employed full-time trainers in accountancy. Some tertiary institutions and secondary schools have employed lecturers and teachers to teach accounting subjects/related topics for the accountancy profession.

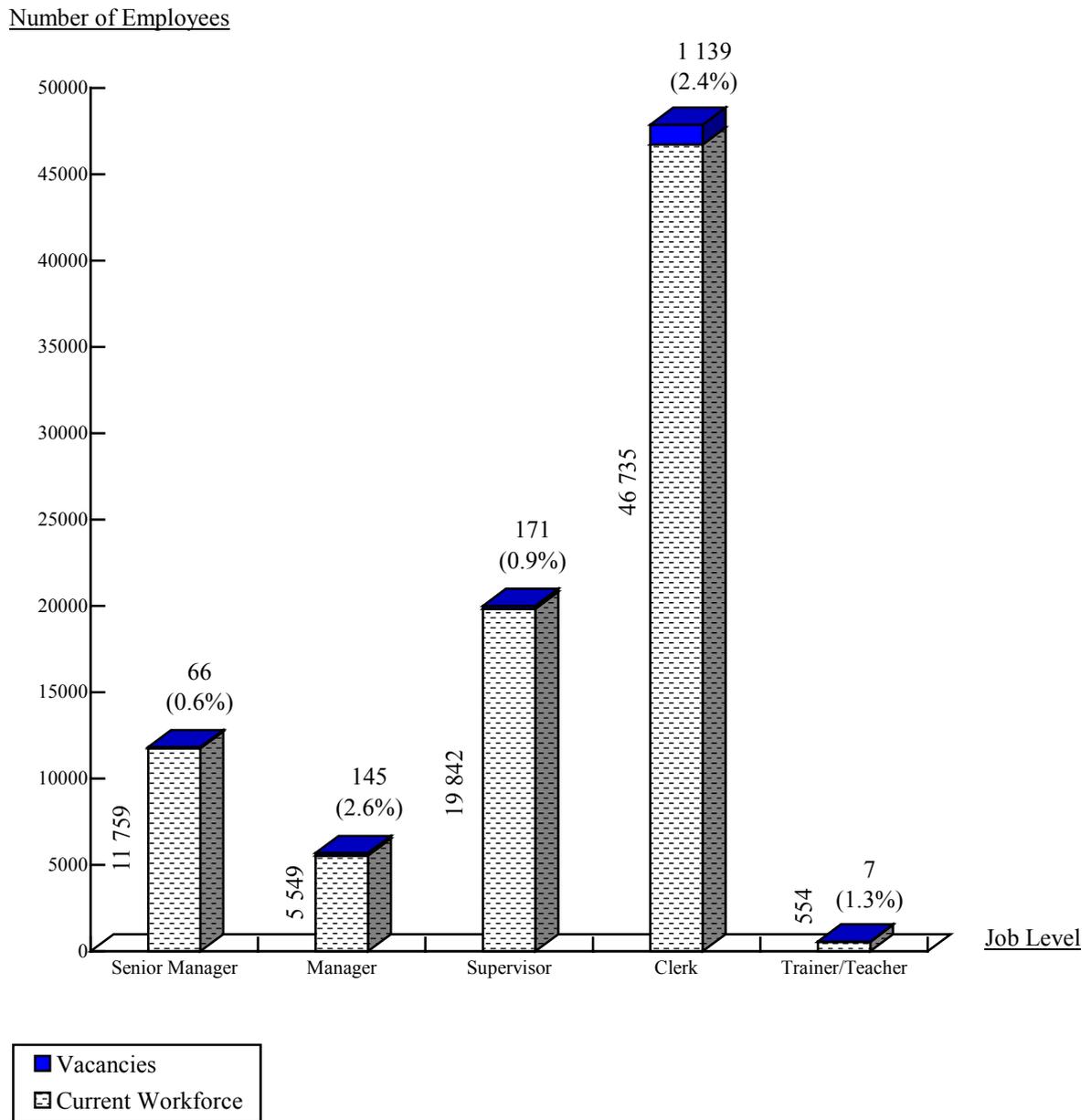
Number of Current Vacancies

2.11 In August 2004, there were altogether 1 528 vacancies in the 4 sectors, representing 1.8% of the current workforce of 84 439. The current workforce is defined as the existing manpower plus current vacancies. Table 3 reveals that the current vacancy rate for accounting firms was 0.6% and for commercial and services establishments 1.2%. It was believed that some commercial establishments had expanded their operations in the recovery of economy during the survey period. Hence, the vacancy rate was high as the supply of accounting personnel lagged behind the demand during the survey period. Detailed figures are shown in Appendix 7. The distribution of vacancies is shown in Table 3 and Figure 2.

Table 3 : Number of Current Vacancies with % of Current Workforce by Job Level

| | <u>Senior Manager</u> | <u>Manager</u> | <u>Supervisor</u> | <u>Clerk</u> | <u>Trainer/ Teacher</u> | <u>Total</u> |
|---|---------------------------|-----------------------|-----------------------|-------------------------|-----------------------------|-------------------------|
| Accounting Firms | 2 (-) | 9 (0.2%) | 57 (0.3%) | 400 (0.9%) | - | 468 (0.6%) |
| Government Departments and Subvented Organizations | 4 (-) | 9 (0.2%) | 7 (-) | 11 (-) | 7 (1.3%) | 38 (-) |
| Commerce and Services | 57 (0.5%) | 127 (2.3%) | 86 (0.4%) | 722 (1.5%) | - | 992 (1.2%) |
| Industry | 3 (-) | - | 21 (0.1%) | 6 (-) | - | 30 (-) |
| Total | 66 (0.6%) | 145 (2.6%) | 171 (0.9%) | 1 139 (2.4%) | 7 (1.3%) | 1 528 (1.8%) |

Figure 2: Analysis of Current Vacancies with % of Current Workforce by Job Level



Comparison of Manpower Statistics of Accounting
Personnel Engaged in 2004 and 2002

2.12 As the coverage of the Accounting Firms Sector and the Commerce and Services Sector has been changed, manpower statistics of these two sectors in the 2004 and 2002 surveys are incomparable. The comparison of the existing manpower and current vacancies of the Government Departments and Subvented Organizations Sector and the Industry Sector between the 2004 and the 2002 surveys are summarized in Table 4 and Table 5.

Table 4 : No. of Establishments and Accounting Personnel
Engaged by Sector and by Employment Size

| Sector | Employment Size | No. of Establishment | | No. of Accounting Personnel Engaged | | | |
|--|--------------------|----------------------|--------------|--|-------|---------------|-------|
| | | 2004 | 2002 | 2004 | (%) | 2002 | (%) |
| Government Departments and Subvented Organizations | 200 - 499 | 5 | 6 | 119 | (2) | 324 | (6) |
| | 500 and over | 19 | 19 | 4 866 | (98) | 5 250 | (94) |
| | Sub-total | 24* | 25# | 4 985 | (100) | 5 574 | (100) |
| Industry | 10 - 99 | 2 249 | 3 285 | 3 824 | (60) | 5 080 | (65) |
| | 100 - 199 | 176 | 153 | 796 | (13) | 750 | (10) |
| | 200 - 499 | 78 | 105 | 621 | (10) | 963 | (12) |
| | 500 and over | 38 | 40 | 1 111 | (17) | 1 037 | (13) |
| | Sub-total | 2 541 | 3 583 | 6 352 | (100) | 7 830 | (100) |
| Total | | 2 565 | 3 608 | 11 337 | | 13 404 | |

* There were another 9 establishments with employment size from 0 - 199 whose accounting employees have not been included in the figures.

There were another 9 establishments with employment size from 0 - 199 whose accounting employees have not been included in the figures.

2.13 The accounting personnel in the Government Departments and Subvented Organizations Sector had decreased by 589 and the accounting personnel in the Industry Sector had decreased by 1 478. It is believed that the induction of the voluntary retirement scheme in the civil service and the contraction of general business activities as a result of the outbreak of SARS were the main reasons for the decreases.

2.14 The total number of vacancies in the Government Departments and Subvented Organizations Sector and the Industry Sector had increased by 32. It indicates that as the general economy was entering the recovery stage, establishments in these two sectors expanded their operations by creating new jobs and/or strengthening their staff to cope with the increasing business volume.

Table 5 : Number of Current Vacancies
by Sector and by Job Level

| | | Senior Manager | Manager | Supervisor | Clerk | Trainer/ Teacher | Total |
|---|-------------|-------------------|----------|------------|-----------|---------------------|----------------|
| Government Departments and Subvented Organizations | 2004 | 4 | 9 | 7 | 11 | 7 | 38 |
| | 2002 | - | 7 | 2 | 3 | 1 | 13 |
| Industry | 2004 | 3 | - | 21 | 6 | - | 30 |
| | 2002 | 1 | 2 | 9 | 11 | - | 23 |
| Total | 2004 | 7 | 9 | 28 | 17 | 7 | 68 |
| | 2002 | 1 | 9 | 11 | 14 | 1 | 36 |
| | | | | | | Change | 32 |
| | | | | | | % | (88.9%) |

Distribution of Accounting Personnel by Monthly Income Range

2.15 Table 6 shows the distribution of accounting personnel by monthly income range at different job levels. It should be noted that it is not the intention of this survey to collect information on the income of accounting personnel and the following income data only serve to cross-check the reliability of manpower data at various job levels.

Table 6 : No. of Accounting Personnel by Income Range by Job Level

| | Below <u>\$6,000</u> | \$6,000 to <u>\$9,999</u> | \$10,000 to <u>\$19,999</u> | \$20,000 to <u>\$29,999</u> | \$30,000 to <u>\$49,999</u> | \$50,000 and <u>over</u> | <u>Unspecified</u> | <u>Total</u> |
|---------------------|-----------------------------|---------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|--------------------------------|-------------------------------|---------------------------------|
| Senior Manager | - | - | 90 (0.8%) | 2 029 (17.3%) | 4 297 (36.5%) | 3 992 (33.9%) | 1 351 (11.5%) | 11 759 (100%) |
| Manager | - | - | 281 (5.0%) | 2 196 (39.6%) | 1 704 (30.7%) | 388 (7.0%) | 980 (17.7%) | 5 549 (100%) |
| Supervisor | - | 514 (2.6%) | 9 540 (48.1%) | 5 840 (29.4%) | 1 948 (9.8%) | 14 (0.1%) | 1 986 (10.0%) | 19 842 (100%) |
| Clerk | 278 (0.6%) | 19 047 (40.8%) | 22 356 (47.8%) | 1 518 (3.3%) | 19 (-) | - | 3 517 (7.5%) | 46 735 (100%) |
| Trainer/ Teacher | - | - | 134 (24.2%) | 72 (13.0%) | 89 (16.1%) | 190 (34.3%) | 69 (12.4%) | 554 (100%) |
| Total | 278 (0.3%) | 19 561 (23.2%) | 32 401 (38.4%) | 11 655 (13.8%) | 8 057 (9.5%) | 4 584 (5.4%) | 7 903 (9.4%) | 84 439* (100%) |

* The current workforce of the whole accountancy sector is 84 439 which is defined as the existing manpower plus current vacancies.

2.16 Table 6 shows that 36.5% of the Senior Managers earned between \$30,000 to \$49,999 per month. 39.6% of the Managers earned between \$20,000 to \$29,999 per month. 48.1% of the Supervisors earned between \$10,000 to \$19,999. As for Clerks, 47.8% earned between \$10,000 to \$19,999. Income of Trainers/Teachers varied from \$10,000 to over \$50,000 a month. Detailed figures are shown in Appendices 8 to 12.

Minimum Qualification or Education Requirements

2.17 Tables 7 to 10 and Figures 3 to 6 show the minimum qualification or education requirements of Senior Managers, Managers, Supervisors, Clerks and Trainers/Teachers.

Minimum Qualification or Education Requirements
of Senior Managers and Managers

2.18 Table 7 and Figure 3 show that the majority of employers of the 4 sectors said that their Senior Managers and Managers should be full members of HKICPA and/or other professional bodies.

Table 7 : Minimum Qualification or Education Requirements
of Senior Managers and Managers

| | <u>Accounting Firms</u> | | <u>Government Departments and Subvented Organizations</u> | | <u>Commerce and Services</u> | | <u>Industry</u> | | <u>Overall</u> | |
|---|---------------------------|----------------|---|----------------|----------------------------------|----------------|---------------------------|----------------|---------------------------|----------------|
| | <u>Senior Manager</u> | <u>Manager</u> | <u>Senior Manager</u> | <u>Manager</u> | <u>Senior Manager</u> | <u>Manager</u> | <u>Senior Manager</u> | <u>Manager</u> | <u>Senior Manager</u> | <u>Manager</u> |
| Full Member of HKICPA@ and/or Other Professional Bodies | 90% | 83% | 59% | 61% | 54% | 32% | 70% | 20% | 61% | 35% |
| HKICPA Graduate | 2% | 3% | 4% | 6% | 6% | 17% | 6% | 6% | 6% | 15% |
| Relevant Degree | 6% | 8% | 33% | 22% | 37% | 34% | 16% | 60% | 30% | 34% |
| Other Degrees | - | - | - | 6% | - | 3% | - | - | - | 3% |
| Sub-degrees# | - | - | - | - | 1% | 8% | - | 13% | 1% | 7% |
| Others* | 2% | 6% | 4% | 5% | 2% | 6% | 8% | 1% | 2% | 6% |
| Total | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |

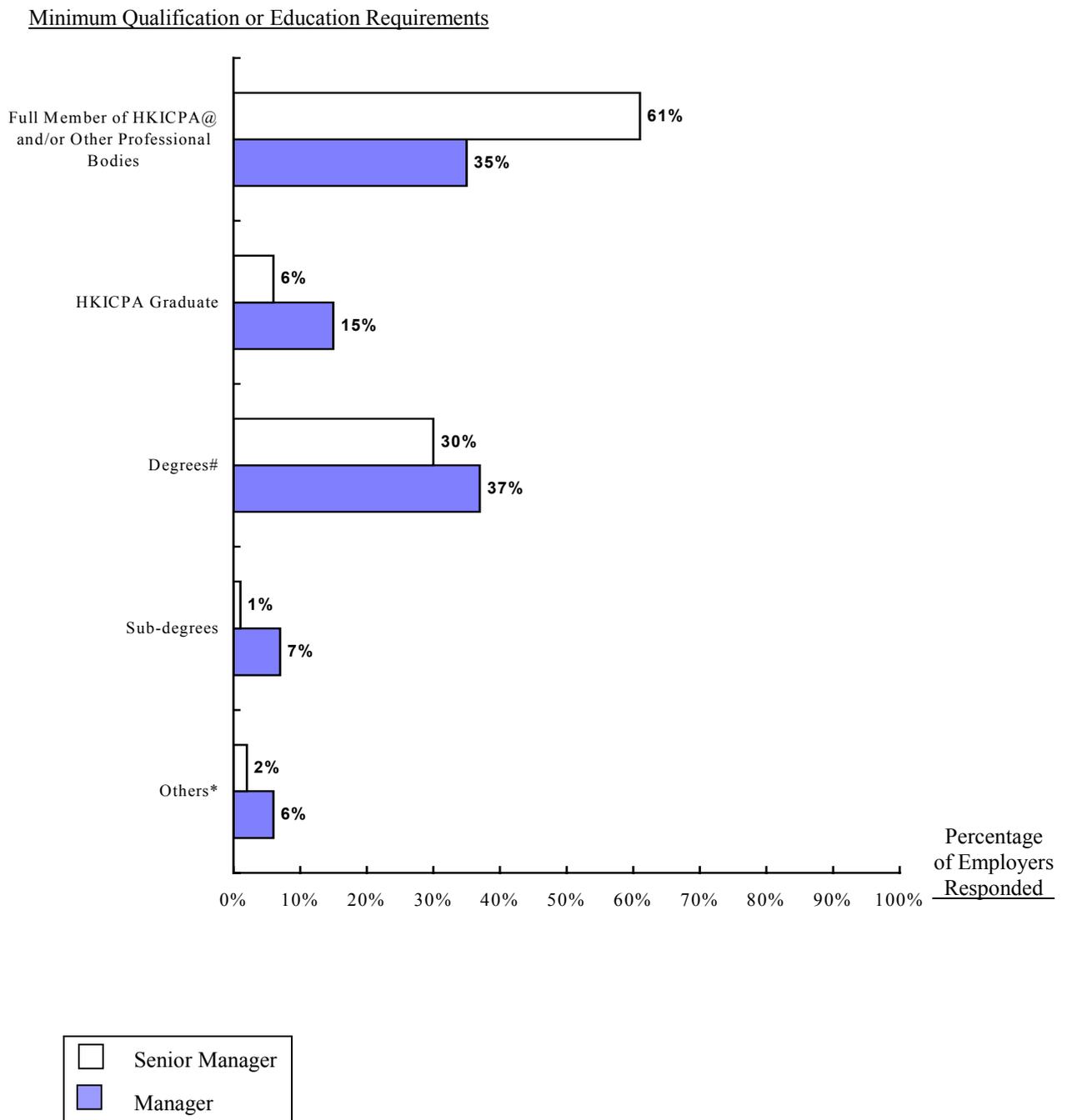
@ HKICPA is formerly known as HKSA.

Sub-degrees refer to associate degree, certificate, higher certificate, diploma and higher diploma which can be accounting or non-accounting related.

* Others included qualifications of HKAAT Graduate, HKAAT Certified Accounts Clerk, LCCI Accounting Certificate, Hong Kong Certificate of Education and the Unspecified ones.

(Detailed figures are shown in Appendices 13 and 14)

Figure 3: Minimum Qualification or Education Requirements of Senior Managers and Managers



@ HKICPA is formerly known as HKSA.

Degrees included Relevant Degree and Other Degrees.

* Others included qualifications of HKAAT Graduate, HKAAT Certified Accounts Clerk, LCCI Accounting Certificate, Hong Kong Certificate of Education and the Unspecified ones.

Minimum Qualification or Education Requirements of Supervisors

2.19 Table 8 and Figure 4 show that the minimum qualification or education requirements of Supervisors reported by employers of the 4 sectors were widely distributed. It is noted that employers of all the 4 sectors preferred their Supervisors to possess higher qualifications and that on average 64% of employers preferred their Supervisors to possess Sub-degree or above qualifications.

Table 8 : Minimum Qualification or Education Requirements of Supervisors

| | <u>Accounting Firms</u> | <u>Government Departments and Subvented Organizations</u> | <u>Commerce and Services</u> | <u>Industry</u> | <u>Overall</u> |
|---|-----------------------------|---|--------------------------------------|-----------------|----------------|
| Full Member of HKICPA@ and/or Other Professional Bodies | 24% | 8% | 4% | 1% | 5% |
| HKICPA Graduate | 12% | 21% | 7% | 4% | 7% |
| Relevant Degree | 55% | 50% | 33% | 33% | 34% |
| Other Degrees | - | - | 8% | - | 7% |
| Sub-degrees | 5% | 4% | 12% | 10% | 11% |
| HKAAT Graduate | 3% | - | 7% | 4% | 6% |
| HKAAT Certified Accounts Clerk | - | - | 3% | 11% | 3% |
| LCCI Accounting Certificate | - | 13% | 21% | 29% | 21% |
| HKCEE | - | - | 3% | 1% | 3% |
| Others* | 1% | 4% | 2% | 7% | 3% |
| Total | 100% | 100% | 100% | 100% | 100% |

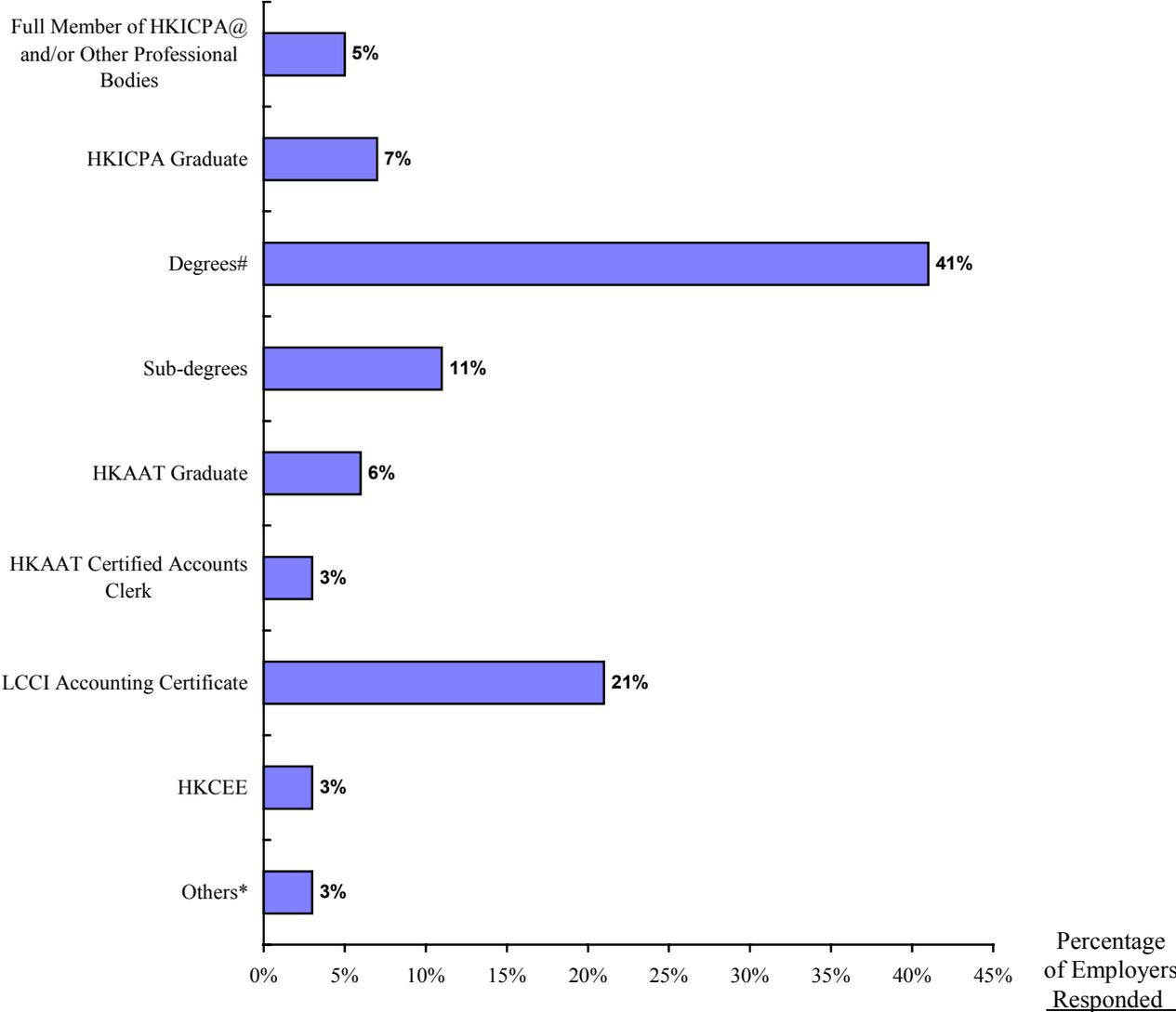
@ HKICPA is formerly known as HKSA.

* Others included qualifications of the Unspecified ones.

(Detailed figures are shown in Appendix 15)

Figure 4: Minimum Qualification or Education Requirements of Supervisors

Minimum Qualification or Education Requirements



@ HKICPA is formerly known as HKSA.

Degrees included Relevant Degree and Other Degrees.

* Others included qualifications of the Unspecified ones.

Minimum Qualification or Education Requirements of Clerks

2.20 Table 9 and Figure 5 show the distribution of minimum qualification or education requirements of clerks as reported by employers. It is noted that the minimum qualification or education requirements of clerks reported by employers were quite different from various sectors. 38% of Employers of accounting firms reported that their accounting clerks should possess relevant degree whereas 60% of employers in Commerce and Services Sector and 68% of employers in Industry Sector said that their accounting clerks should possess LCCI Accounting Certificate qualification. The minimum qualification or education requirements of clerks reported by employers of accounting firms are higher. It is the general practice of accounting firms to recruit mainly university graduates as trainees at the clerical level and provide them with practical training for the attainment of professional qualifications.

Table 9 : Minimum Qualification or Education Requirements of Clerks

| | <u>Accounting Firms</u> | <u>Government Departments and Subvented Organizations</u> | <u>Commerce and Services</u> | <u>Industry</u> | <u>Overall</u> |
|---|-----------------------------|---|--------------------------------------|--------------------|--------------------|
| Full Member of HKICPA@ and/or Other Professional Bodies | - | - | - | - | - |
| HKICPA Graduate | - | - | - | - | - |
| Relevant Degree | 38% | 21% | 2% | - | 4% |
| Other Degrees | 2% | - | - | - | - |
| Sub-degrees | 13% | - | 3% | - | 3% |
| HKAAT Graduate | 3% | - | 1% | - | 1% |
| HKAAT Certified Accounts Clerk | 4% | - | 4% | - | 4% |
| LCCI Accounting Certificate | 25% | 38% | 60% | 68% | 59% |
| HKCEE | 15% | 37% | 28% | 30% | 27% |
| Others* | - | 4% | 2% | 2% | 2% |
| Total | <u>100%</u> | <u>100%</u> | <u>100%</u> | <u>100%</u> | <u>100%</u> |

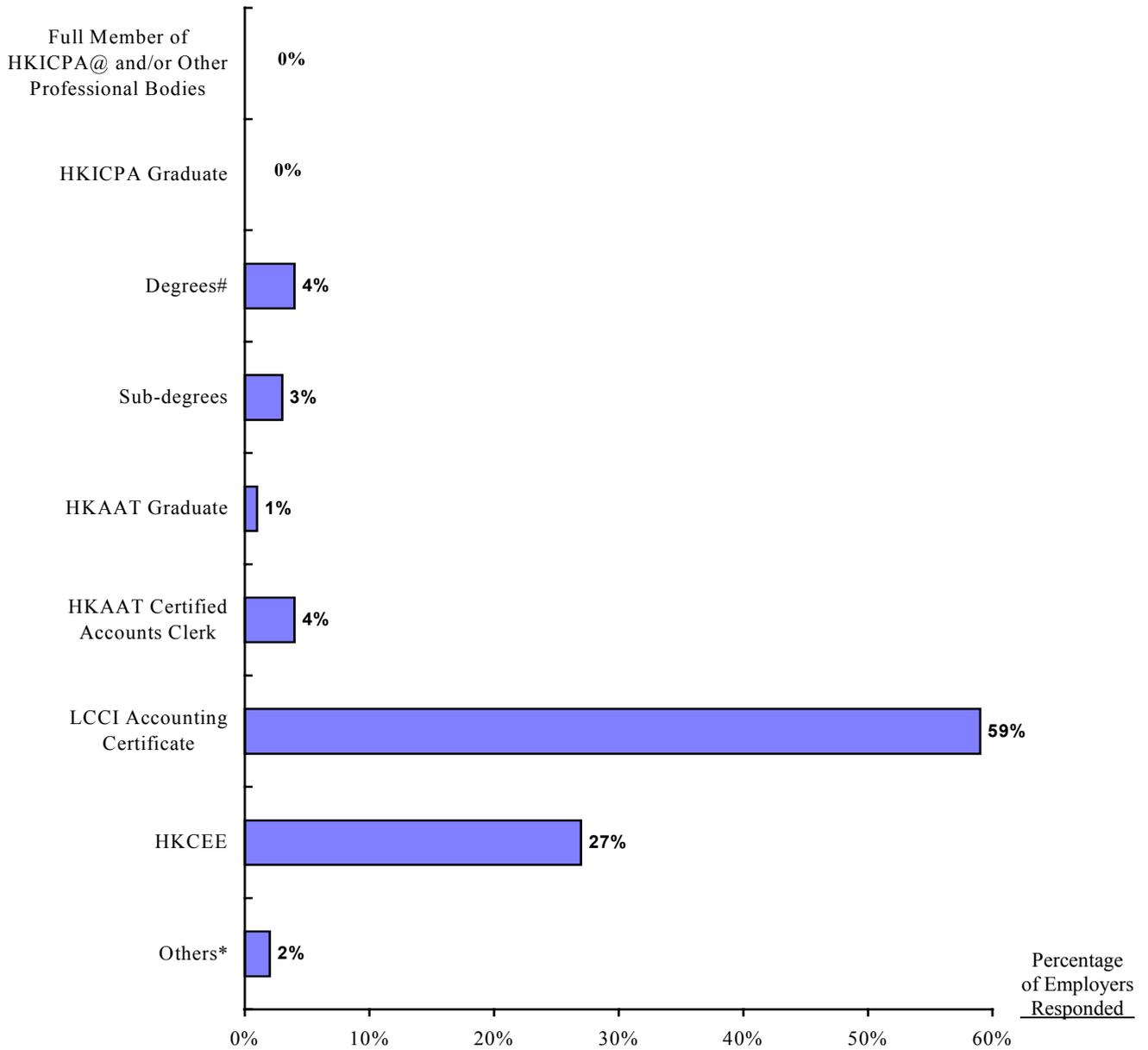
@ HKICPA is formerly known as HKSA.

* Others included qualifications of the Unspecified ones.

(Detailed figures are shown in Appendix 16)

Figure 5: Minimum Qualification or Education Requirements of Clerks

Minimum Qualification or Education Requirements



@ HKICPA is formerly known as HKSA.

Degrees included Relevant Degree and Other Degrees.

* Others included qualifications of the Unspecified ones.

Minimum Qualification or Education Requirements
of Trainers/Teachers

2.21 Table 10 and Figure 6 show that Trainers/Teachers in accounting firms and tertiary educational institutions (including those under government departments and subvented organizations) should be full members of HKICPA and/or other professional bodies. A majority of Trainers/Teachers in the Commerce and Services Sector were accounting teachers of secondary schools and private commercial schools and the minimum qualification requirements were mainly relevant degree.

Table 10 : Minimum Qualification or Education Requirements
of Trainers/Teachers

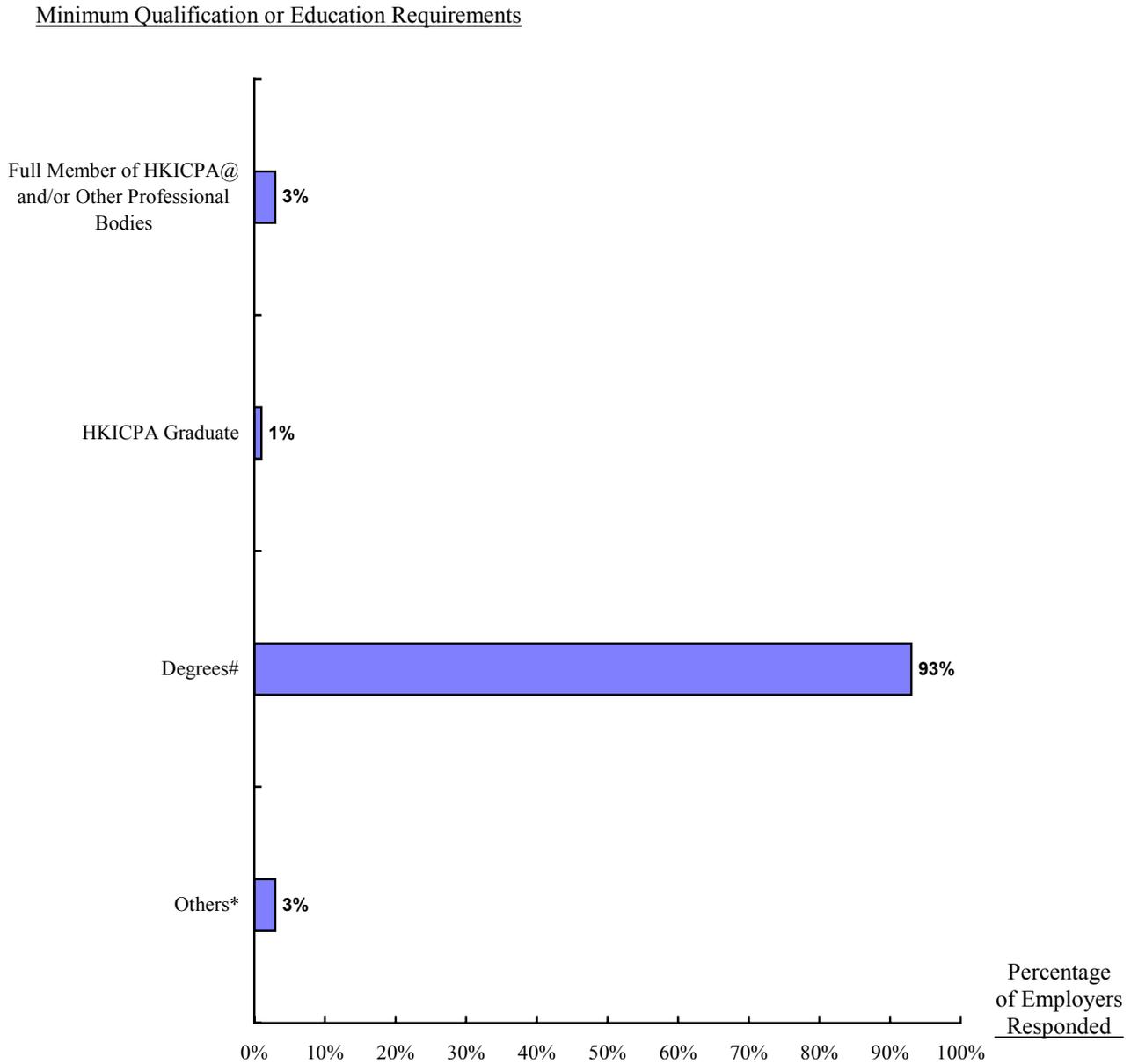
| | <u>Accounting Firms</u> | <u>Government Departments and Subvented Organizations</u> | <u>Commerce and Services</u> | <u>Industry</u> | <u>Overall</u> |
|--|-----------------------------|---|--------------------------------------|-----------------|-----------------------|
| Full Member of HKICPA@ and/or Other Professional Bodies | 38% | 30% | - | - | 3% |
| HKICPA Graduate | - | - | 1% | - | 1% |
| Relevant Degree | 25% | 40% | 98% | - | 92% |
| Other Degrees | - | 10% | 1% | - | 1% |
| Others* | 37% | 20% | - | - | 3% |
| Total | 100% | 100% | 100% | - | 100% |

@ HKICPA is formerly known as HKSA.

* Others included qualifications of Sub-degrees, HKAAT Graduate, HKAAT Certified Accounts Clerk, LCCI Accounting Certificate, Hong Kong Certificate of Education and the Unspecified ones.

(Detailed figures are shown in Appendix 17)

Figure 6: Minimum Qualification or Education Requirements of Trainers/Teachers



@ HKICPA is formerly known as HKSA.

Degrees included Relevant Degree and Other Degrees.

* Others included qualifications of Sub-degrees, HKAAT Graduate, HKAAT Certified Accounts Clerk, LCCI Accounting Certificate, Hong Kong Certificate of Education and the Unspecified ones.

Promotion and Recruitment Pattern

2.22 Table 11 below shows the promotion and recruitment patterns of accounting personnel in the past 12 months:

Table 11 : Promotion/Recruitment
Pattern in the Past 12 Months

| | <u>Accounting Firms</u> | <u>Government Departments and Subvented Organizations</u> | <u>Commerce and Services</u> | <u>Industry</u> | <u>Total</u> |
|----------------------------|-----------------------------|---|--------------------------------------|-----------------------|-------------------------|
| <u>Senior Manager</u> | | | | | |
| No. of Internal Promotions | 100 (68%) | 8 (44%) | 97 (13%) | 12 (71%) | 217 (24%) |
| No. of Outside Recruits | 46 (32%) | 10 (56%) | 629 (87%) | 5 (29%) | 690 (76%) |
| Total | 146 (100%) | 18 (100%) | 726 (100%) | 17 (100%) | 907 (100%) |
| <u>Manager</u> | | | | | |
| No. of Internal Promotions | 232 (72%) | 9 (53%) | 446 (35%) | 14 (5%) | 701 (37%) |
| No. of Outside Recruits | 91 (28%) | 8 (47%) | 815 (65%) | 294 (95%) | 1 208 (63%) |
| Total | 323 (100%) | 17 (100%) | 1 261 (100%) | 308 (100%) | 1 909 (100%) |

| | <u>Accounting Firms</u> | <u>Government Departments and Subvented Organizations</u> | <u>Commerce and Services</u> | <u>Industry</u> | <u>Total</u> |
|----------------------------|-------------------------------|---|--------------------------------------|-----------------------------|-------------------------------|
| <u>Supervisor</u> | | | | | |
| No. of Internal Promotions | 667 (58%) | 11 (20%) | 290 (19%) | 54 (18%) | 1 022 (33%) |
| No. of Outside Recruits | 488 (42%) | 43 (80%) | 1 273 (81%) | 251 (82%) | 2 055 (67%) |
| Total | 1 155 (100%) | 54 (100%) | 1 563 (100%) | 305 (100%) | 3 077 (100%) |
| <u>Clerk</u> | | | | | |
| No. of Internal Promotions | - (-) | - (-) | - (-) | - (-) | - (-) |
| No. of Outside Recruits | 2 226 (100%) | 53 (100%) | 4 318 (100%) | 615 (100%) | 7 212 (100%) |
| Total | 2 226 (100%) | 53 (100%) | 4 318 (100%) | 615 (100%) | 7 212 (100%) |
| <u>Trainer/Teacher</u> | | | | | |
| No. of Internal Promotions | 4 (57%) | - (-) | - (-) | - (-) | 4 (13%) |
| No. of Outside Recruits | 3 (43%) | 24 (100%) | - (-) | - (-) | 27 (87%) |
| Total | 7 (100%) | 24 (100%) | - (-) | - (-) | 31 (100%) |

2.23 It is observed that in accounting firms most of their Senior Managers, Managers and Supervisors were promoted from within. As for the Commerce and Services and Industry Sectors, the majority of Senior Managers, Managers and Supervisors were recruited from outside. Detailed figures are shown in Appendices 18 to 24.

Experience Mix and Sources of Recruits in Accountancy in the Past 12 Months

2.24 Tables 12 to 14 below summarize the experience mix and sources of recruits in accountancy in the past 12 months.

Table 12: Experience Mix of Recruits in the Past 12 Months by Job Level

| | <u>No. of Inexperienced Accounting Staff</u> | (%) | <u>No. of Experienced Accounting Staff</u> | (%) | <u>Total No. of Recruits</u> | (%) |
|-----------------|--|--------------|--|--------------|--------------------------------------|---------------|
| Senior Manager | - | (-) | 690 | (100%) | 690 | (100%) |
| Manager | - | (-) | 1 208 | (100%) | 1 208 | (100%) |
| Supervisor | 237 | (12%) | 1 818 | (88%) | 2 055 | (100%) |
| Clerk | 2 262 | (31%) | 4 950 | (69%) | 7 212 | (100%) |
| Trainer/Teacher | - | (-) | 27 | (100%) | 27 | (100%) |
| Total | <u>2 499</u> | (22%) | <u>8 693</u> | (78%) | <u>11 192</u> | (100%) |

Table 13: No. of Inexperienced Accounting Staff Recruited by Employers in the Past 12 Months with % of Total New Recruits Analysed by Sector by Job Level

| | <u>Senior Manager</u> | <u>Manager</u> | <u>Supervisor</u> | <u>Clerk</u> | <u>Trainer/ Teacher</u> | <u>Total</u> |
|--|---------------------------|----------------|------------------------------|--------------------------------|-----------------------------|---------------------------------------|
| Accounting Firms | - | - | - | 1 420 (63.8%) | - | 1 420 (49.8%) |
| Government Departments and Subvented Organizations | - | - | - | 3 (5.7%) | - | 3 (2.2%) |
| Commerce and Services | - | - | 32 (2.5%) | 729 (16.9%) | - | 761 (10.8%) |
| Industry | - | - | 205 (81.7%) | 110 (17.9%) | - | 315 (27.0%) |
| Total No. of Inexperienced Accounting Staff Recruited | <u>-</u> | <u>-</u> | <u>237</u> (11.5%) | <u>2 262</u> (31.4%) | <u>-</u> | <u>2 499</u> (22.3%) |

Table 14: Sources of Recruits in the Past 12 Months

| <u>Inexperienced Accounting Staff</u> | <u>No. of Recruits</u> | <u>%</u> |
|--|------------------------|-------------|
| Degree Holder or Above in HK | | |
| - Accounting | 1 035 | 9% |
| - Non-Accounting | 152 | 1% |
| Sub-degree Holder in HK | 551 | 5% |
| Secondary School Leaver | 473 | 4% |
| Graduate from Outside HK | 288 | 3% |
| | ----- | |
| Sub-total | 2 499 | |
| | ----- | |
| <u>Experienced Accounting Staff</u> | | |
| Degree Holder or Above in HK | | |
| - Accounting | 1 855 | 17% |
| - Non-Accounting | 70 | 1% |
| Sub-degree Holder in HK | 792 | 7% |
| Secondary School Leaver | 3 226 | 29% |
| Graduate from Outside HK | 329 | 3% |
| Full Member of HKICPA* and/or Other Professional Bodies | 1 494 | 13% |
| Others | 927 | 8% |
| | ----- | |
| Sub-total | 8 693 | |
| | ----- | |
| | ----- | ----- |
| Total | 11 192 | 100% |
| | ===== | ===== |

* HKICPA is formerly known as HKSA

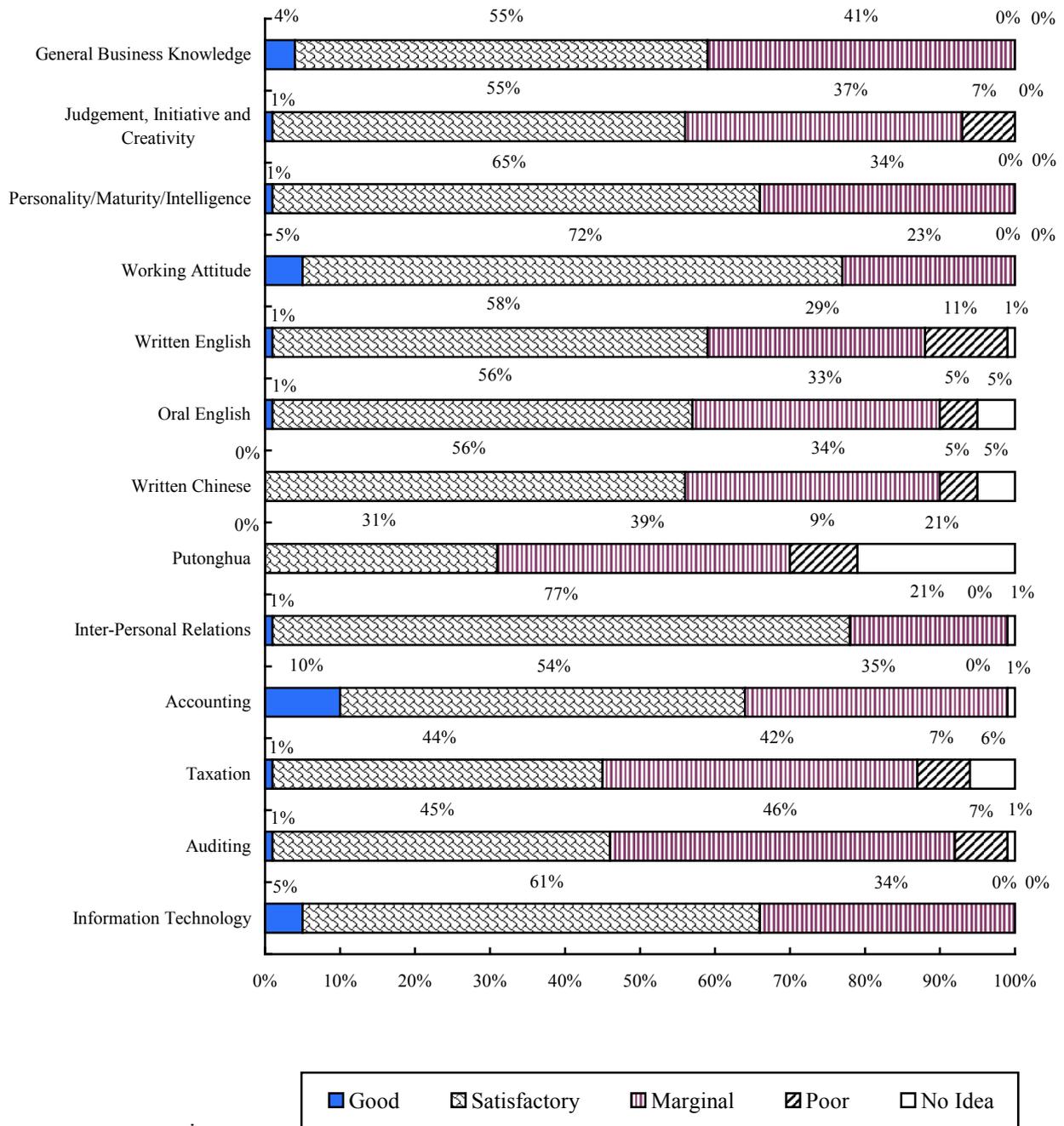
2.25 Table 12 shows that about 78% of the total new recruits in the past 12 months were experienced accounting staff. It should be noted that employers recruited more experienced people to fill their managerial and supervisory positions. In addition, 69% of the clerical vacancies in the past 12 months were also filled by people with relevant experience.

2.26 Table 13 indicates that accounting firm employers and industry employers were more willing to take on inexperienced accounting staff compared with the other two sectors. During the past 12 months, 63.8% of the new clerical recruits in the Accounting Firms Sector and 81.7% of new supervisory recruits in the Industry Sector were inexperienced accounting staff.

Competency of Inexperienced Degree Holders Recruited

2.27 In the survey, employers who had recruited inexperienced degree holders in the past 12 months were asked to rate their competencies in areas as shown in Figures 7 to 10(a).

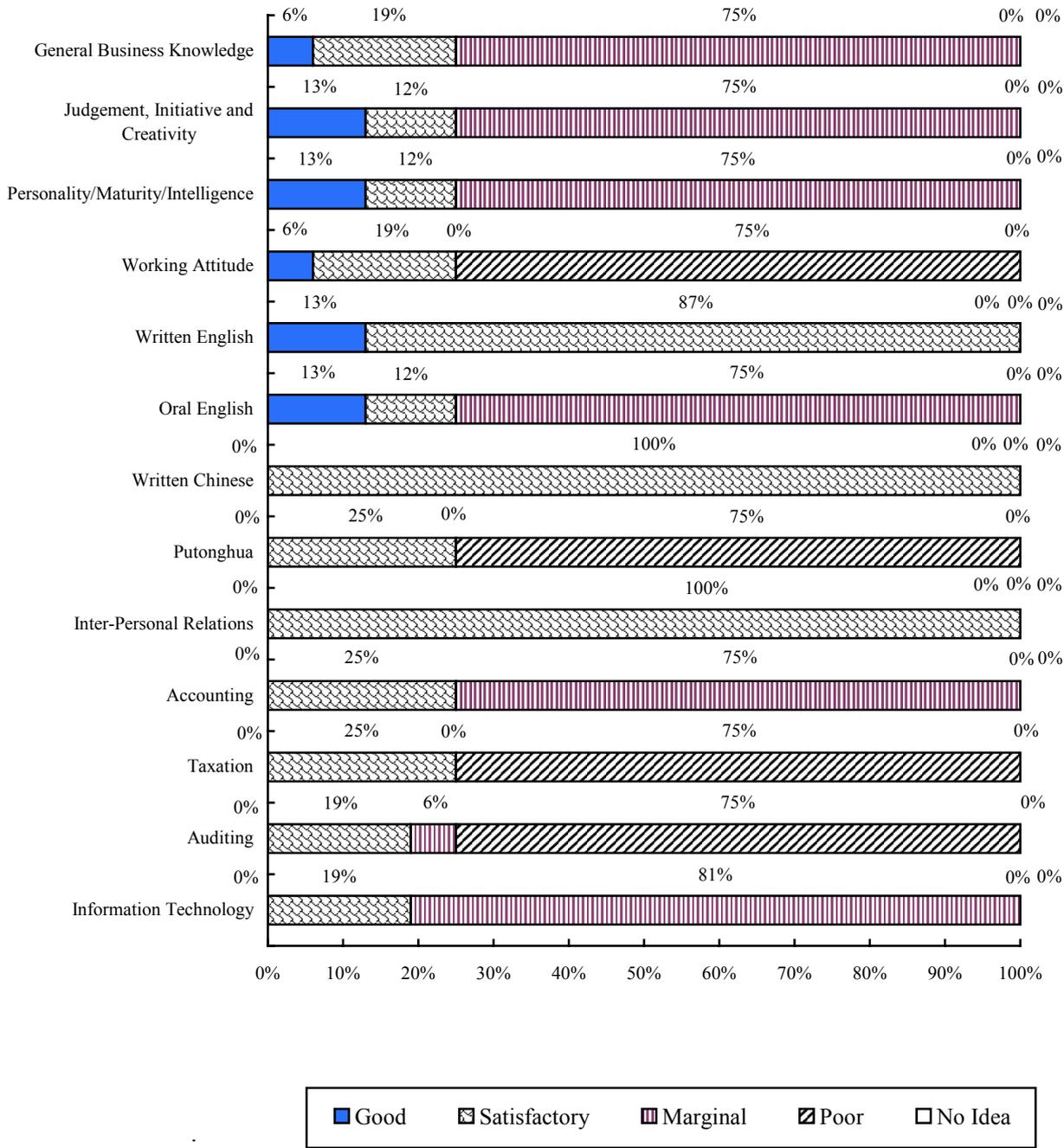
Figure 7 : Competency of Inexperienced Accounting Degree Holders Recruited by Accounting Firms in the Past 12 Months



Note:

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited inexperienced accounting degree holders in the past 12 months}} \times 100\%$$

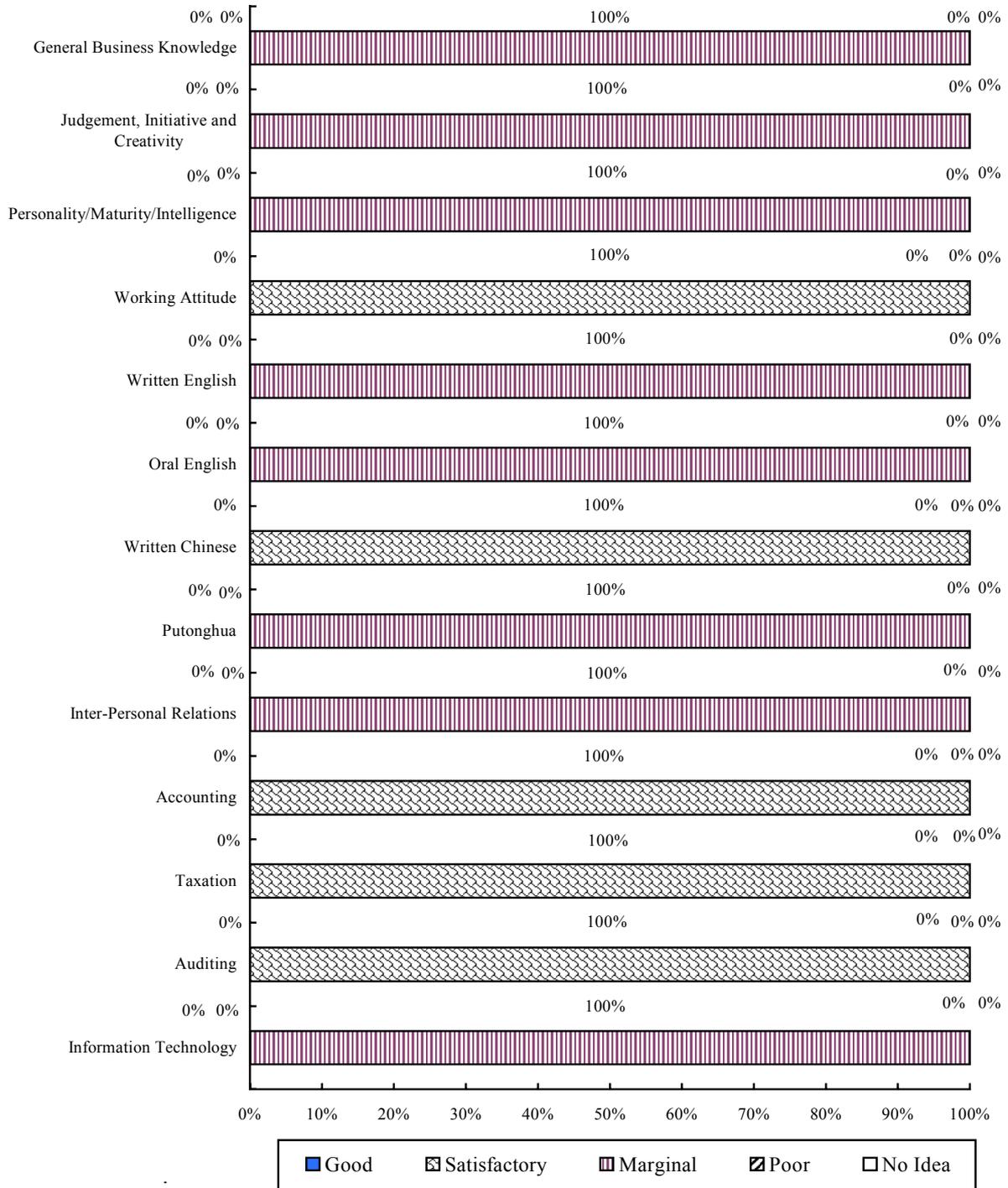
Figure 7(a) : Competency of Inexperienced Non-Accounting Degree Holders Recruited by Accounting Firms in the Past 12 Months



Note:

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited inexperienced non-accounting degree holders in the past 12 months}} \times 100\%$$

Figure 8 : Competency of Inexperienced Accounting Degree Holders Recruited by Government Departments and Subvented Organizations in the Past 12 Months



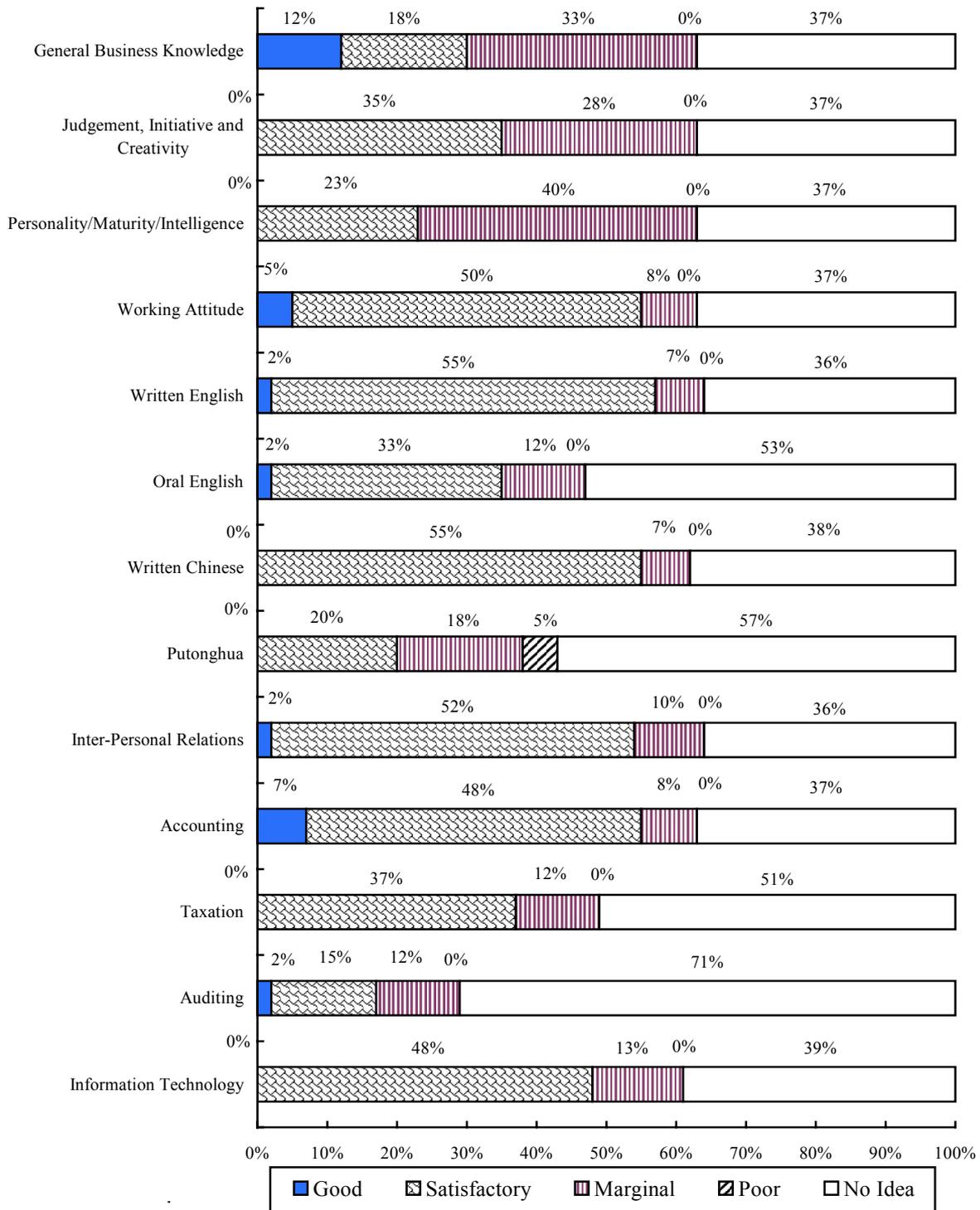
Note:

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited inexperienced accounting degree holders in the past 12 months}} \times 100\%$$

**Figure 8(a) : Competency of Inexperienced Non-Accounting
Degree Holders Recruited by Government Departments
and Subvented Organizations in the Past 12 Months**

Since the Government Departments and Subvented Organizations have not recruited any inexperienced non-accounting degree holders in the past 12 months, they have not provided such data.

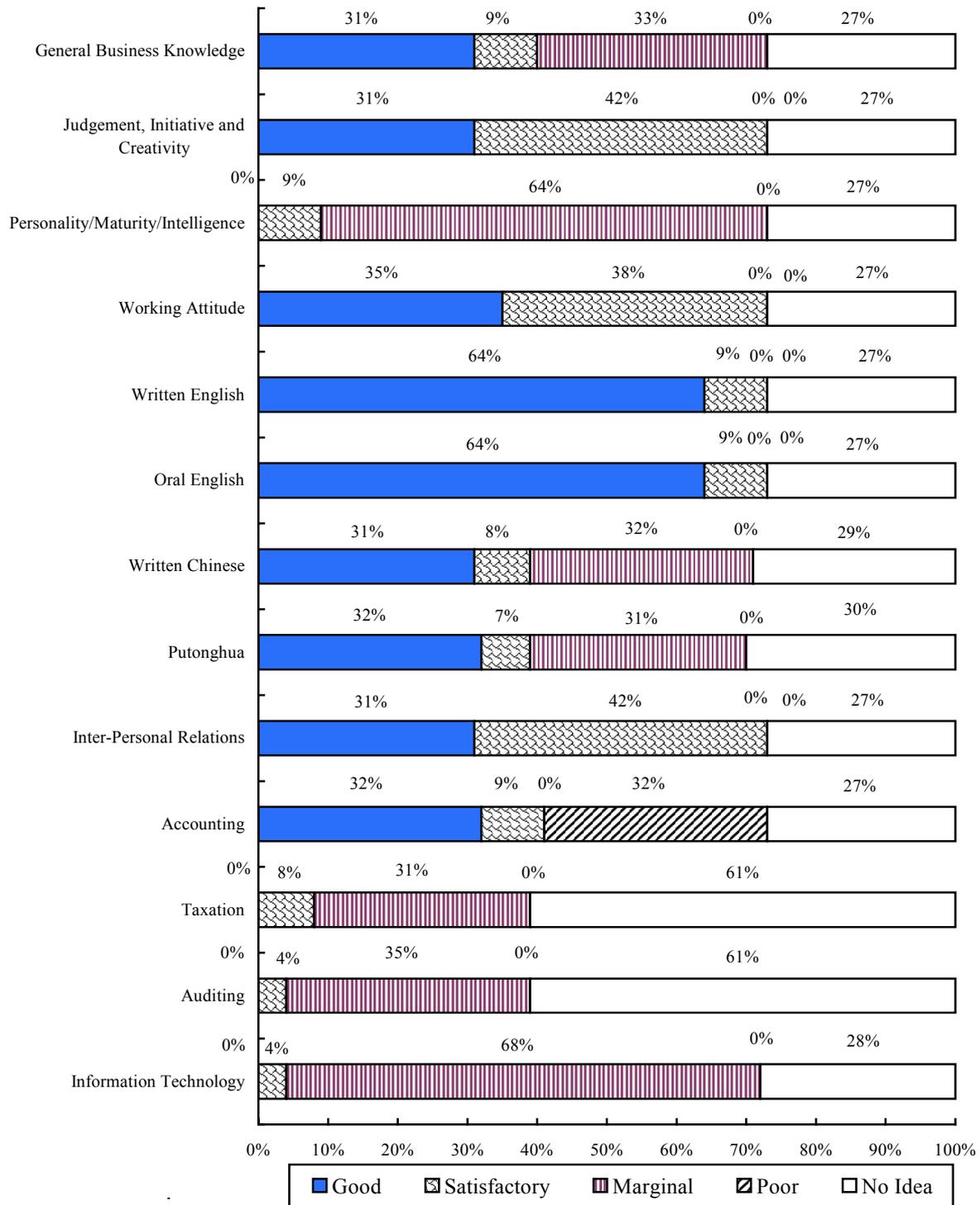
Figure 9: Competency of Inexperienced Accounting Degree Holders Recruited by Commerce and Services Establishments in the past 12 Months



Note:

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited inexperienced accounting degree holders in the past 12 months}} \times 100\%$$

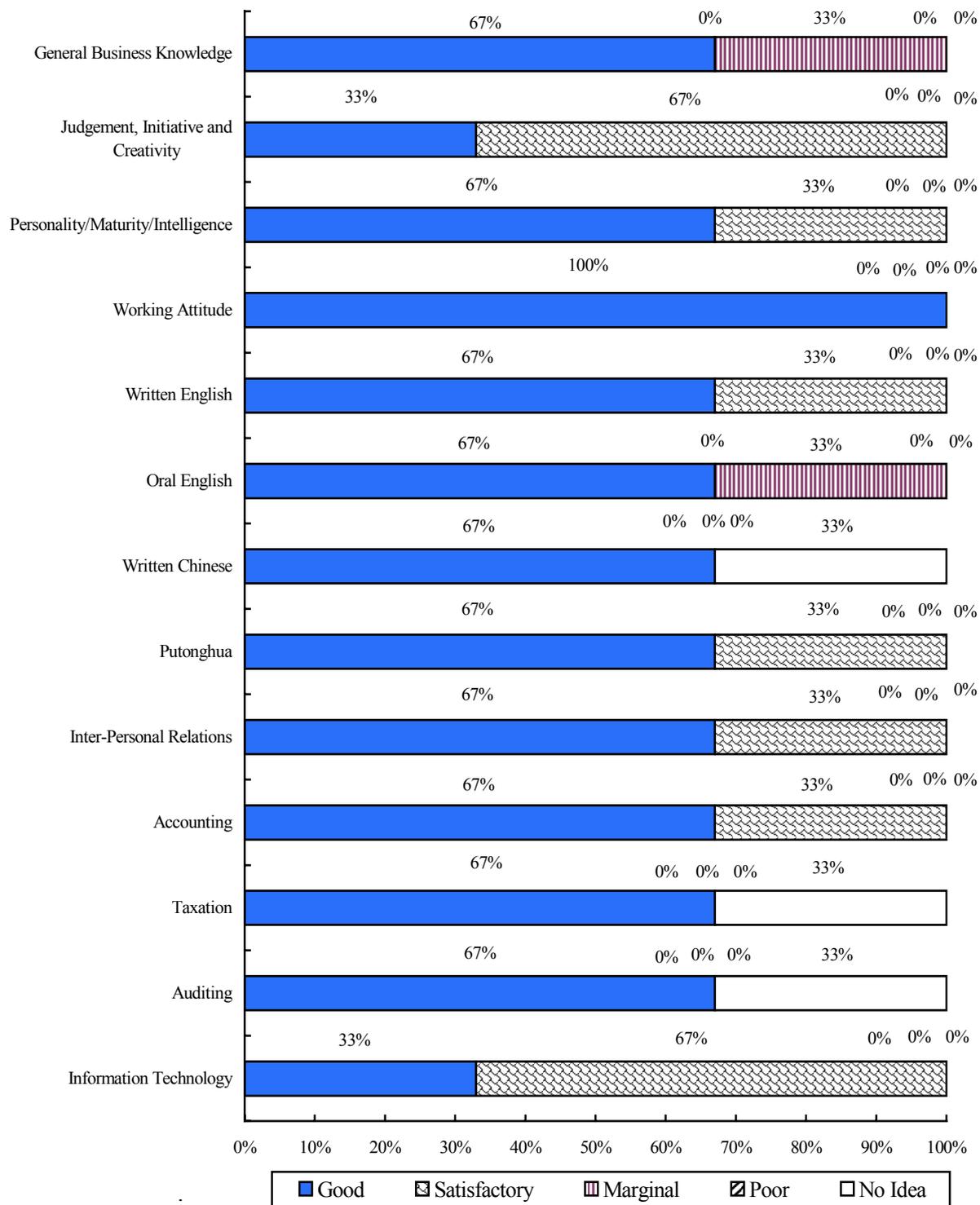
Figure 9(a): Competency of Inexperienced Non-Accounting Degree Holders Recruited by Commerce and Services Establishments in the past 12 Months



Note:

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited inexperienced non-accounting degree holders in the past 12 months}} \times 100\%$$

Figure 10 : Competency of Inexperienced Accounting Degree Holders Recruited by Industrial Establishments in the Past 12 Months



Note:

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited inexperienced accounting degree holders in the past 12 months}} \times 100\%$$

Figure 10 (a): Competency of Inexperienced Non-Accounting Degree Holders Recruited by Industrial Establishments in the Past 12 Months

Since the Industrial Establishments have not recruited inexperienced non-accounting degree holders in the past 12 months, they have not provided such data.

2.28 Figure 7 and Appendix 25 indicate that accounting firms' employers were generally satisfied with the performance of their inexperienced accounting degree holder recruits in 2 areas including "Working Attitude" and "Inter-Personal Relations" skills.

2.29 Figure 7(a) and Appendix 25(a) indicate that inexperienced non-accounting degree holders working in accounting firms had good communication skills such as "Written English", "Written Chinese" and "Inter-personal Relations". However, their technical skills in accounting-related functions are weaker than the inexperienced accounting degree holders working in accounting firms.

2.30 Referring to Figure 8 and Appendix 26, employers of the government departments and subvented organizations were satisfied with the performance of inexperienced accounting degree holder recruits in most areas.

2.31 Figure 9 and Appendix 27 show that the commerce and services employers were prudent in rating the performance of their inexperienced accounting degree holder recruits as they specified "No Idea" in most areas.

2.32 Figure 9(a) and Appendix 27(a) show that employers of the commerce and services establishments were satisfied with the performance of their inexperienced non-accounting degree holders recruits in most areas, namely "Judgement, Initiative and Creativity", "Working Attitude", "Written English", "Oral English" and "Inter-Personal Relations".

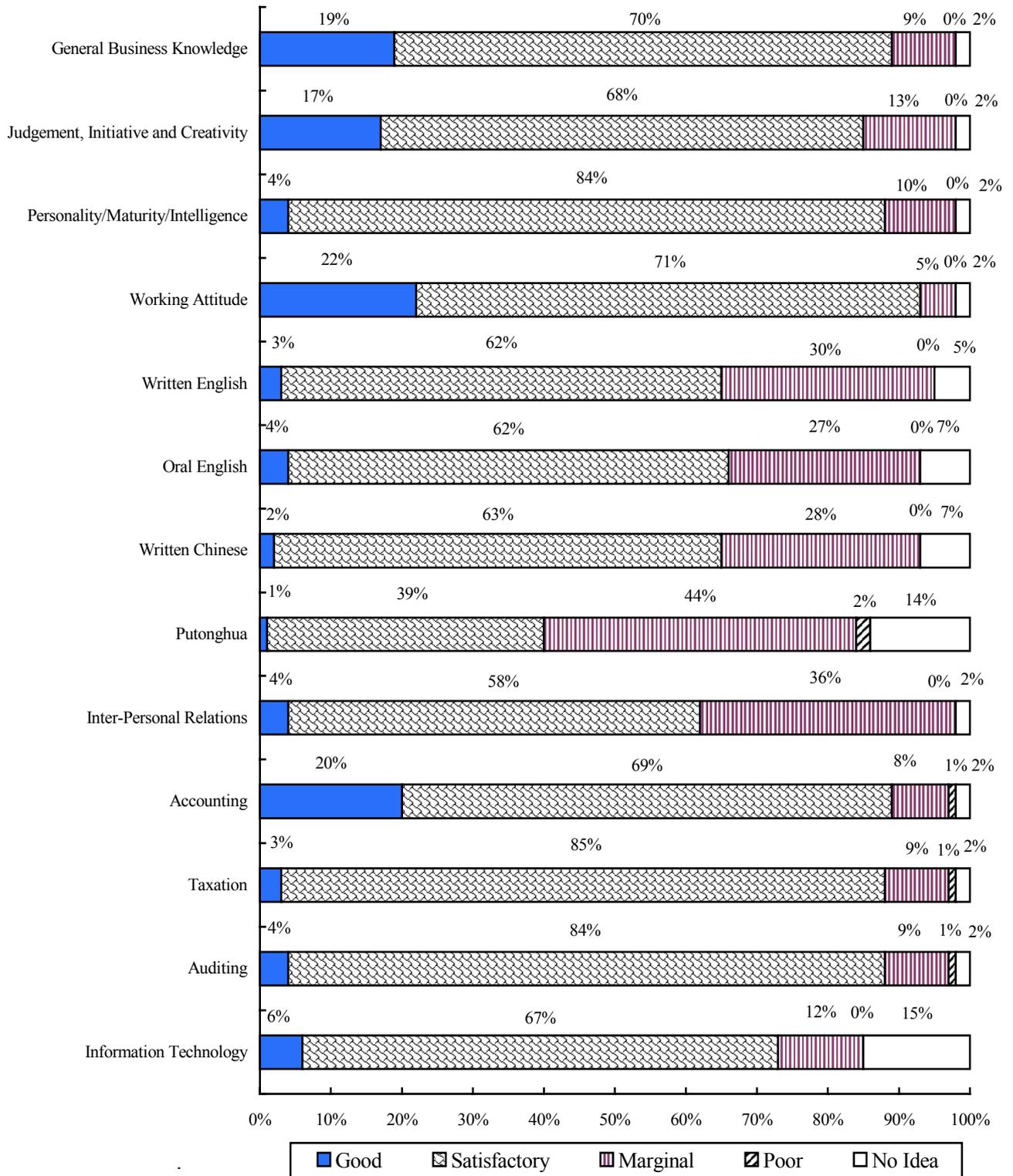
2.33 Figure 10 and Appendix 28 show that employers of the industrial establishments rated the performance of their inexperienced accounting degree holder recruits "Good" in most areas.

2.34 In general, employers in all the four sectors were satisfied with the competencies of inexperienced degree holder recruits in the communications skills.

Competency of Experienced Degree Holders Recruited

2.35 In order to help understand the training needs of experienced accounting staff, employers were also asked to rate the competencies of their experienced degree holders recruited in the past 12 months in various areas. The respective ratings are shown in Figures 11 to 18.

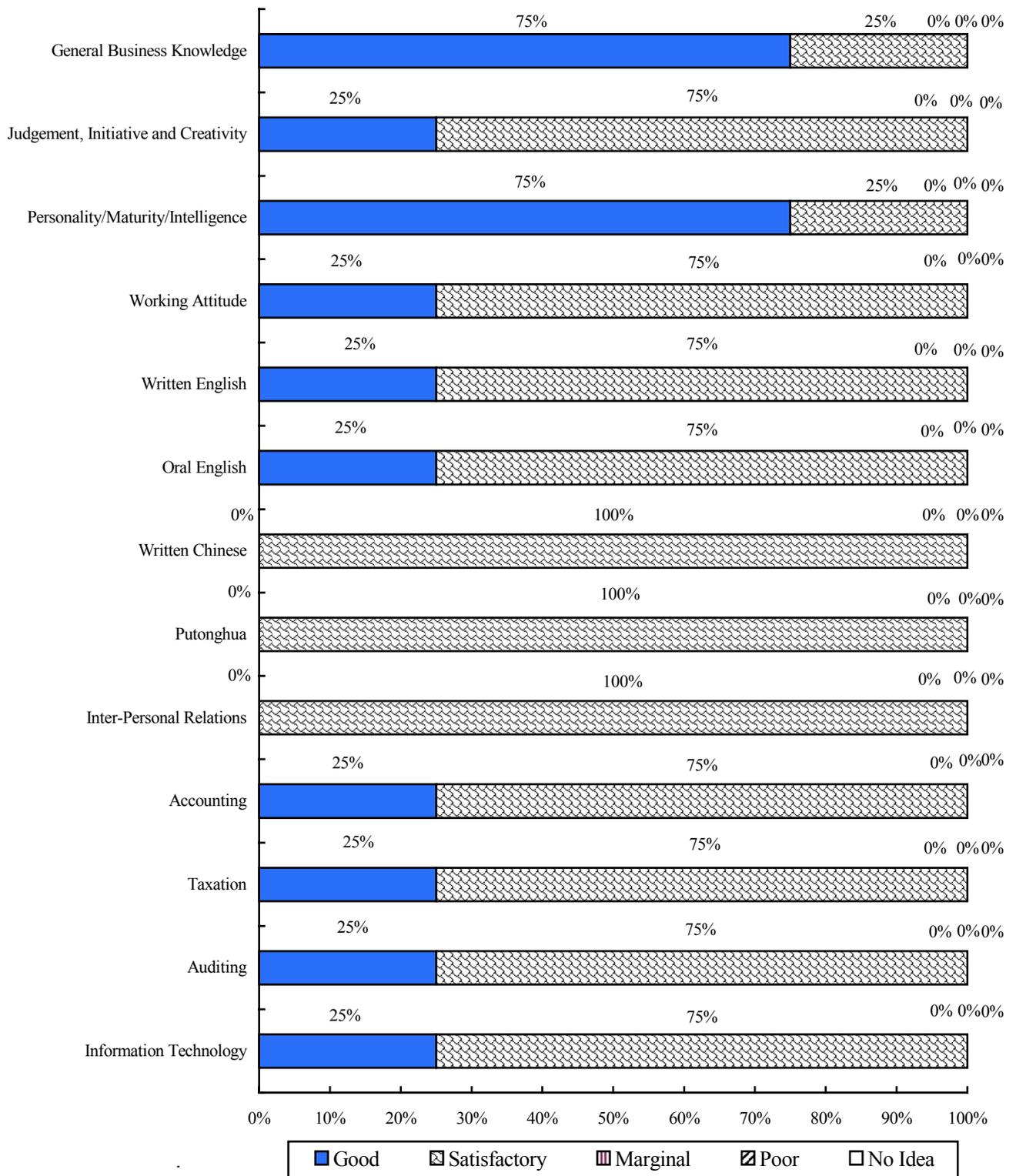
Figure 11 : Competency of Experienced Accounting Degree Holders Recruited by Accounting Firms in the Past 12 Months



Note:

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited experienced accounting degree holders in the past 12 months}} \times 100\%$$

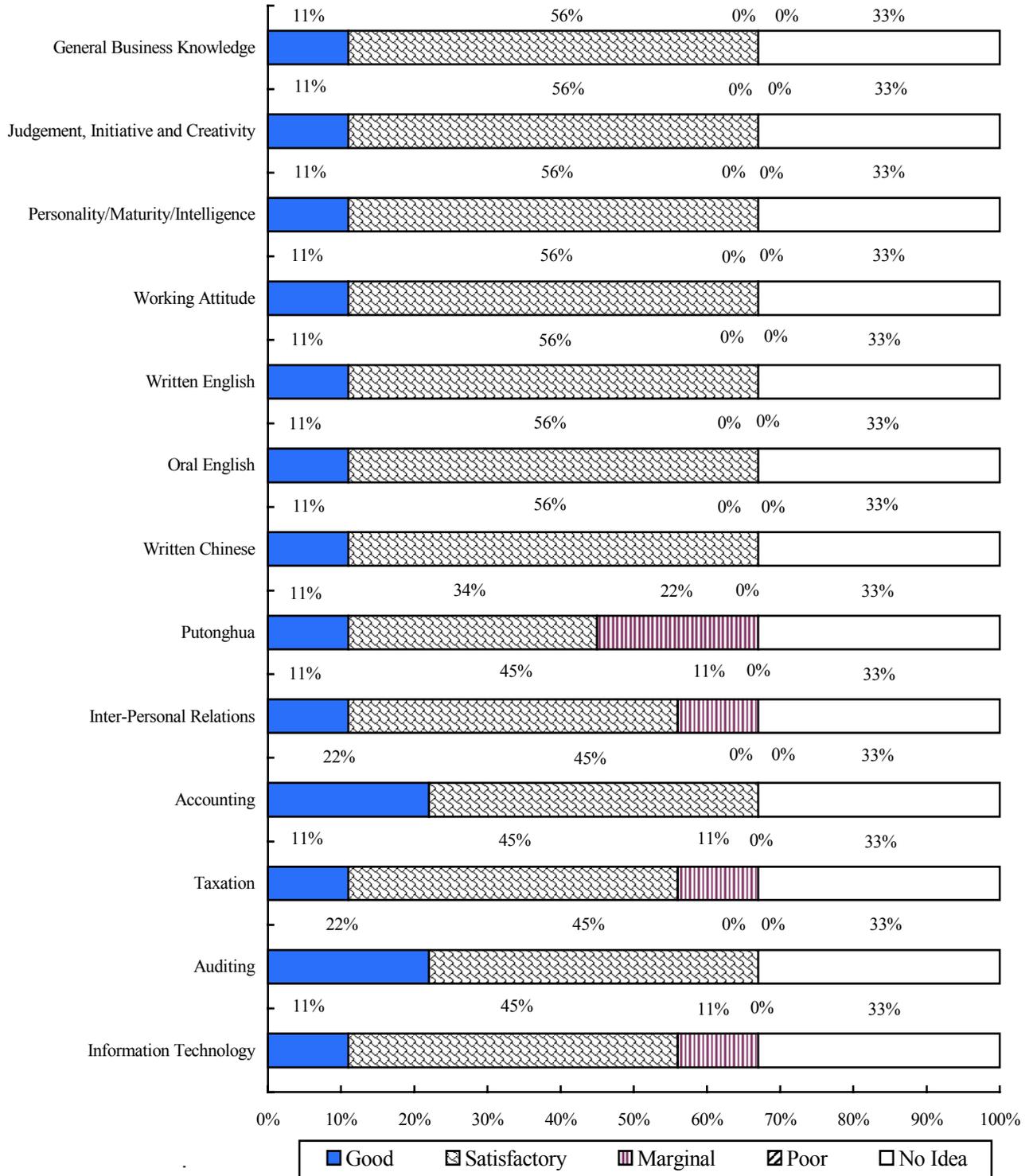
Figure 11 (a) : Competency of Experienced Non-Accounting Degree Holders Recruited by Accounting Firms in the Past 12 Months



Note:

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited experienced non-accounting degree holders in the past 12 months}} \times 100\%$$

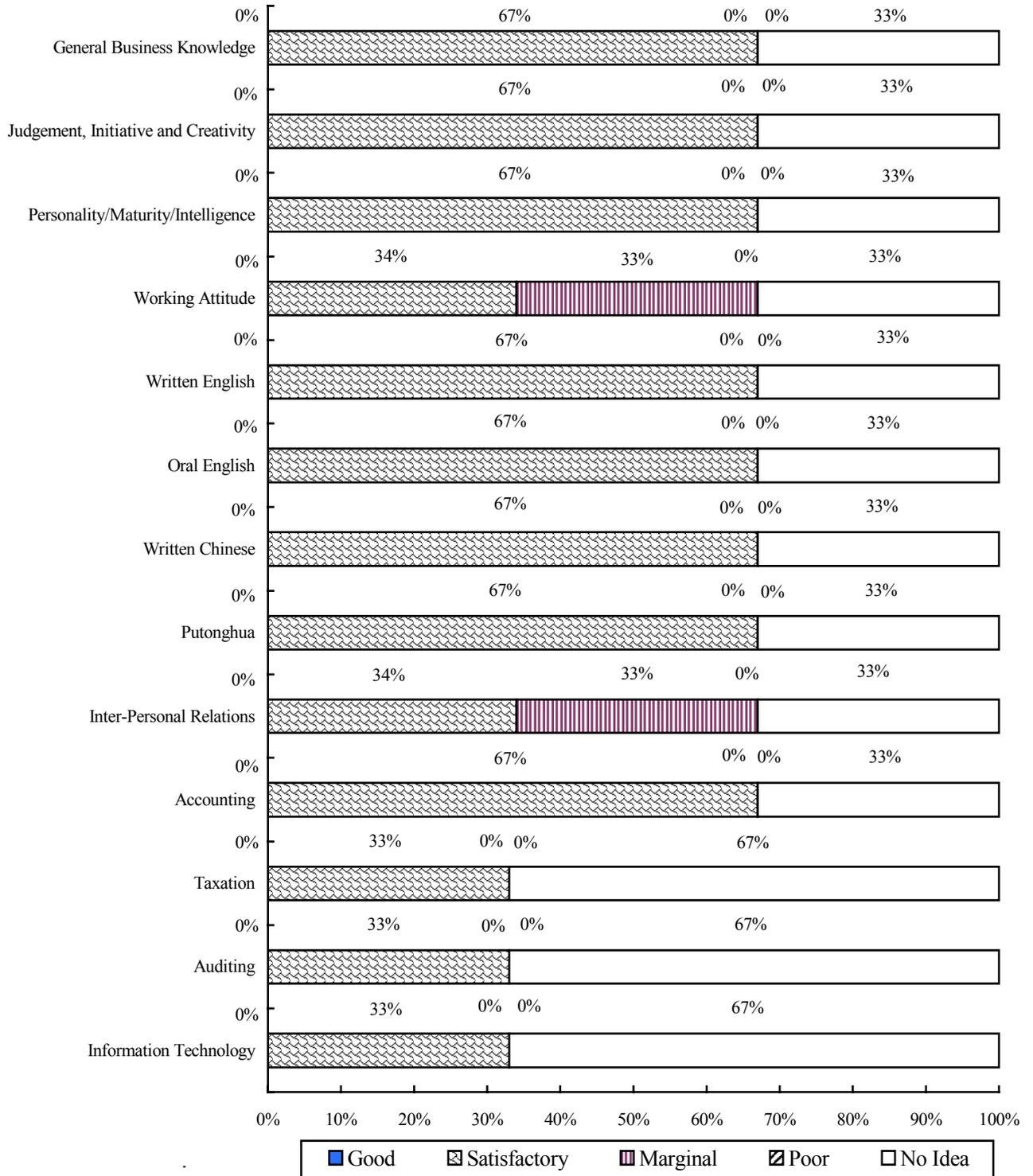
Figure 12 : Competency of Experienced Accounting Degree Holders Recruited by Government Departments and Subvented Organizations in the Past 12 Months



Note:

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited experienced accounting degree holders in the past 12 months}} \times 100\%$$

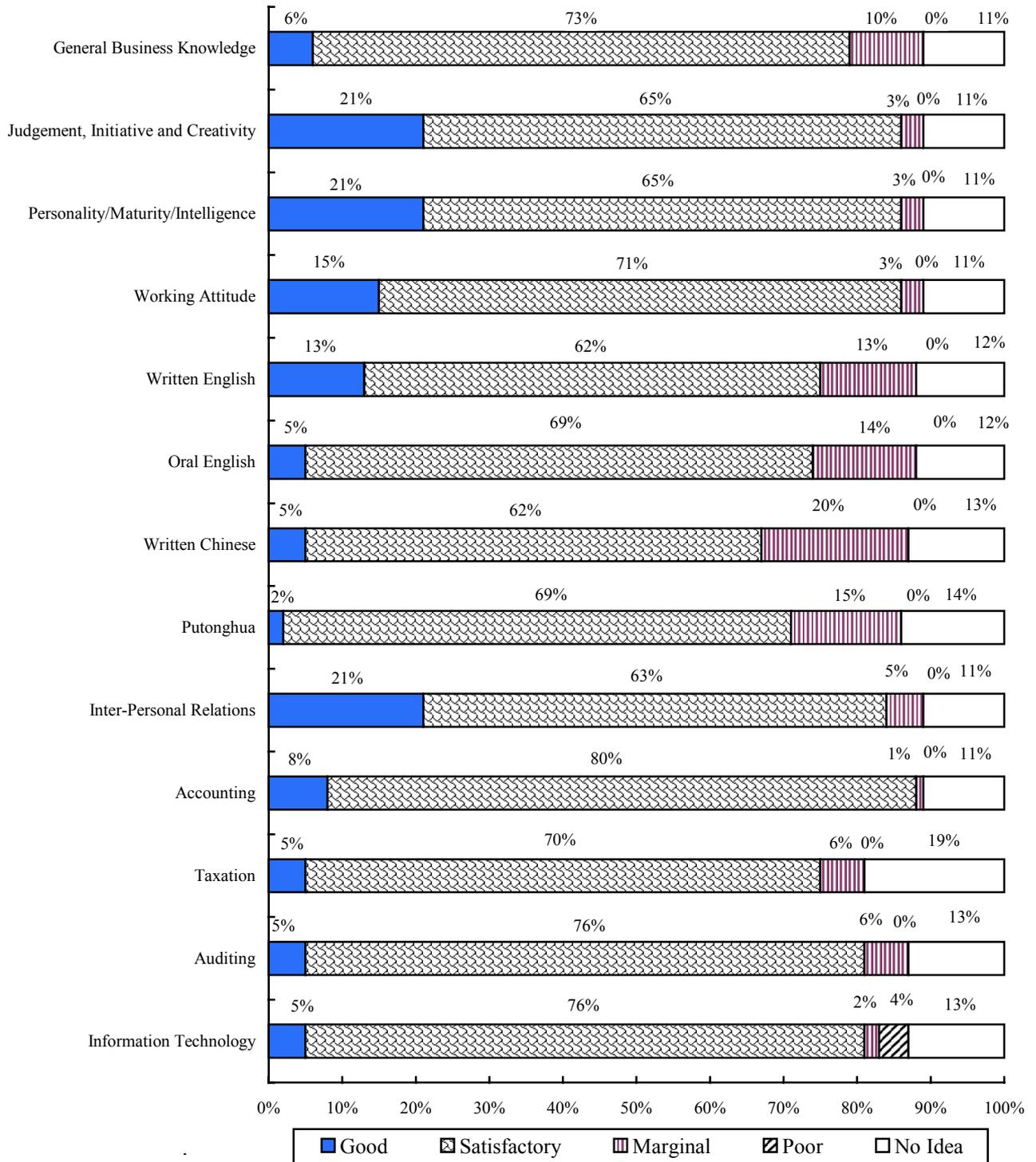
Figure 12(a) : Competency of Experienced Non-Accounting Degree Holders Recruited by Government Departments and Subvented Organizations in the Past 12 Months



Note:

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited experienced non-accounting degree holders in the past 12 months}} \times 100\%$$

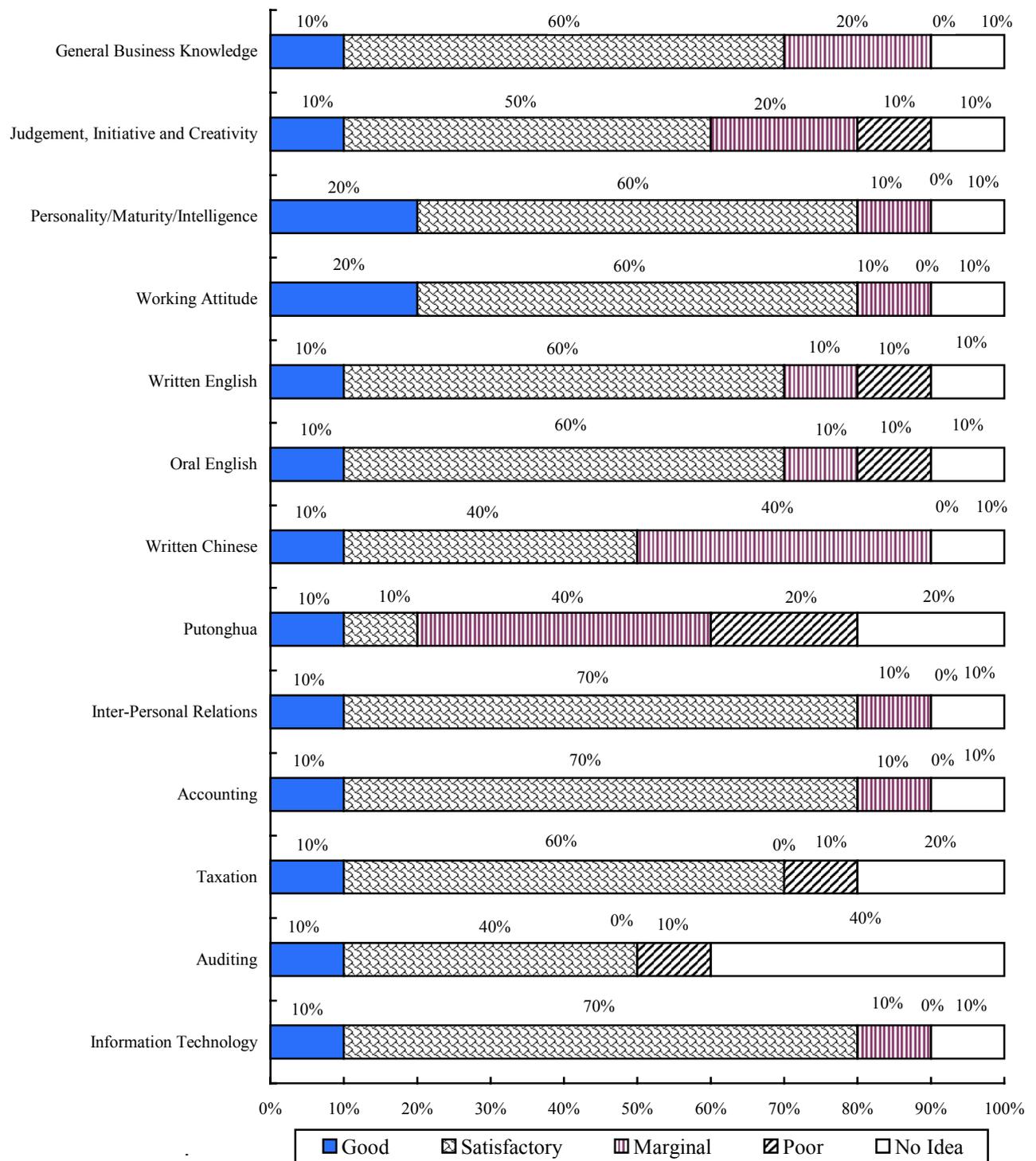
Figure 13 : Competency of Experienced Accounting Degree Holders Recruited by Commerce and Services Establishments in the Past 12 Months



Note:

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited experienced accounting degree holders in the past 12 months}} \times 100\%$$

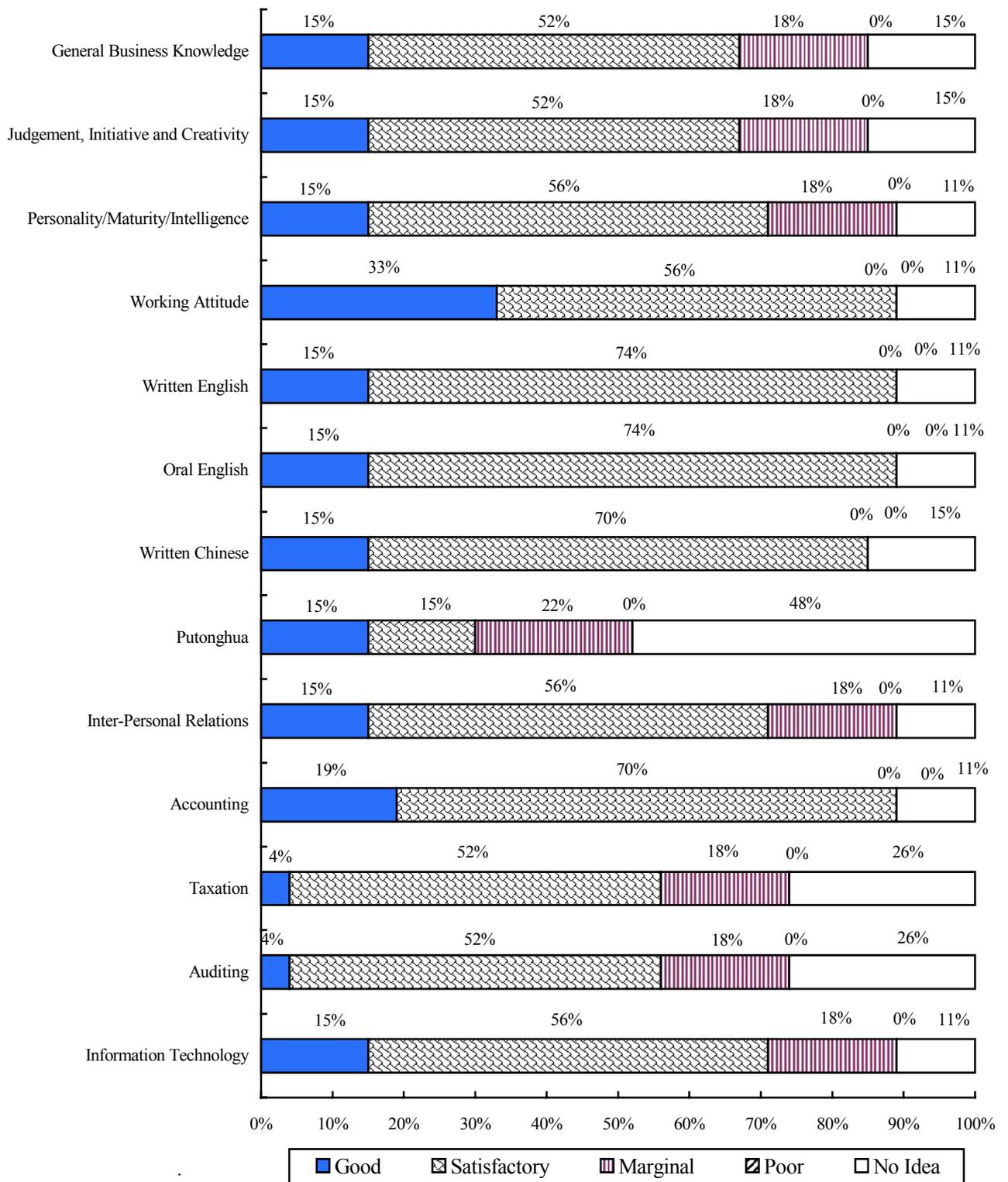
Figure 13(a): Competency of Experienced Non-Accounting Degree Holders Recruited by Commerce and Services Establishments in the Past 12 Months



Note:

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited experienced non-accounting degree holders in the past 12 months}} \times 100\%$$

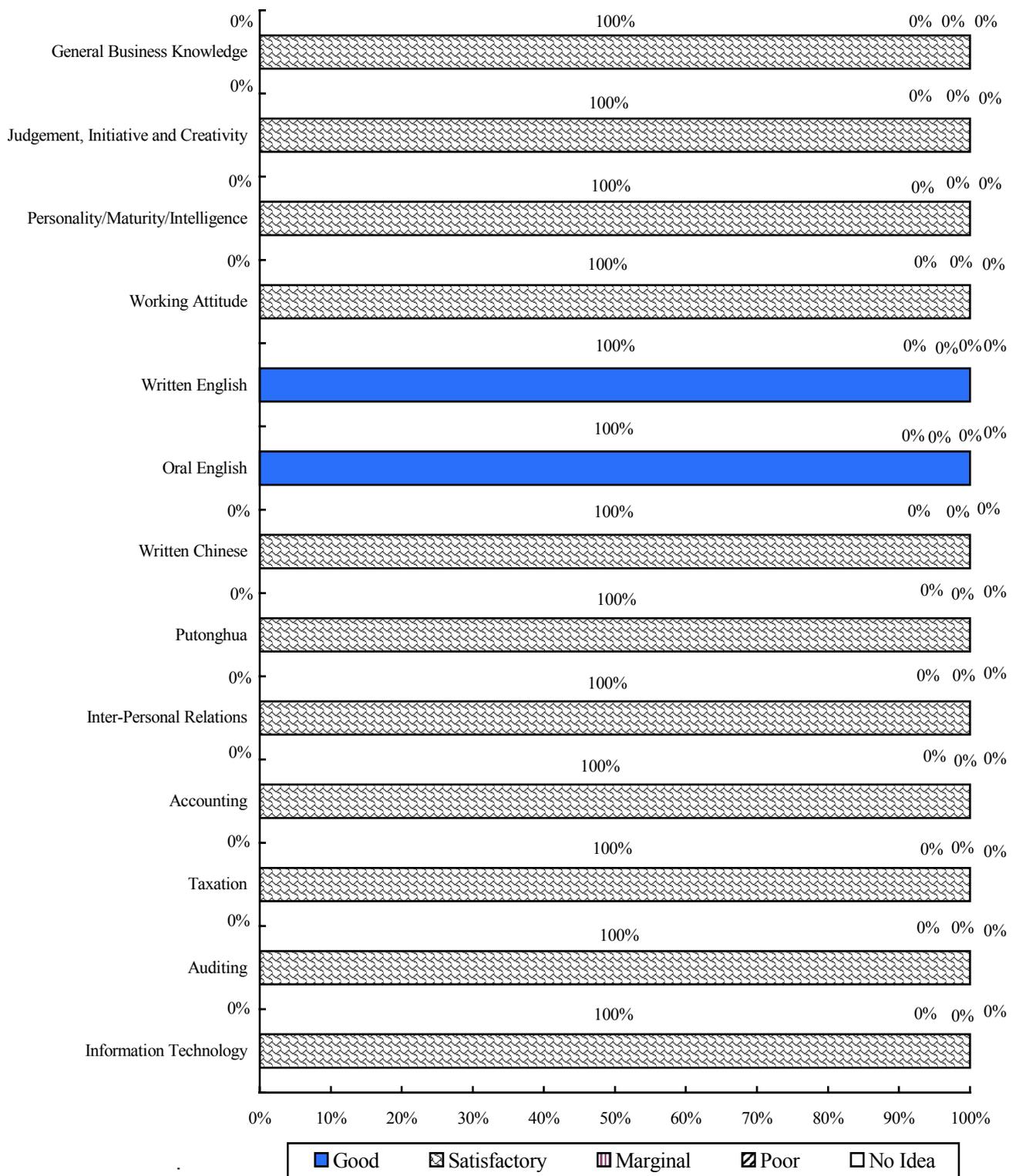
Figure 14 : Competency of Experienced Accounting Degree Holders Recruited by Industrial Establishments in the Past 12 Months



Note:

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited experienced accounting degree holders in the past 12 months}} \times 100\%$$

Figure 14(a): Competency of Experienced Non-Accounting Degree Holders Recruited by Industrial Establishments in the Past 12 Months



Note:

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited experienced non-accounting degree holders in the past 12 months}} \times 100\%$$

2.36 Figure 11 and Appendix 37 show that most of the employers of the Accounting Firms Sector were satisfied with the performance of experienced accounting degree holder recruits in all areas except “Putonghua”.

2.37 Figure 11(a) and Appendix 37(a) show that most of the employers of the Accounting Firms Sector were satisfied with the performance of the experienced non-accounting degree holder recruits. Though they were not graduates from accounting disciplines, they had good performance in accounting-related functions.

2.38 Figure 12 and Appendix 38 indicate that most of the employers in the Government Departments and Subvented Organizations Sector were satisfied with the overall performance of experienced accounting degree holder recruits, again with the exception of “Putonghua”.

2.39 Figure 12(a) and Appendix 38(a) show that about one-third of the employers in the Government Departments and Subvented Organizations Sector were prudent in evaluating the competency of their experienced non-accounting degree holder recruits as they reported ‘No Idea’ on various skills and areas.

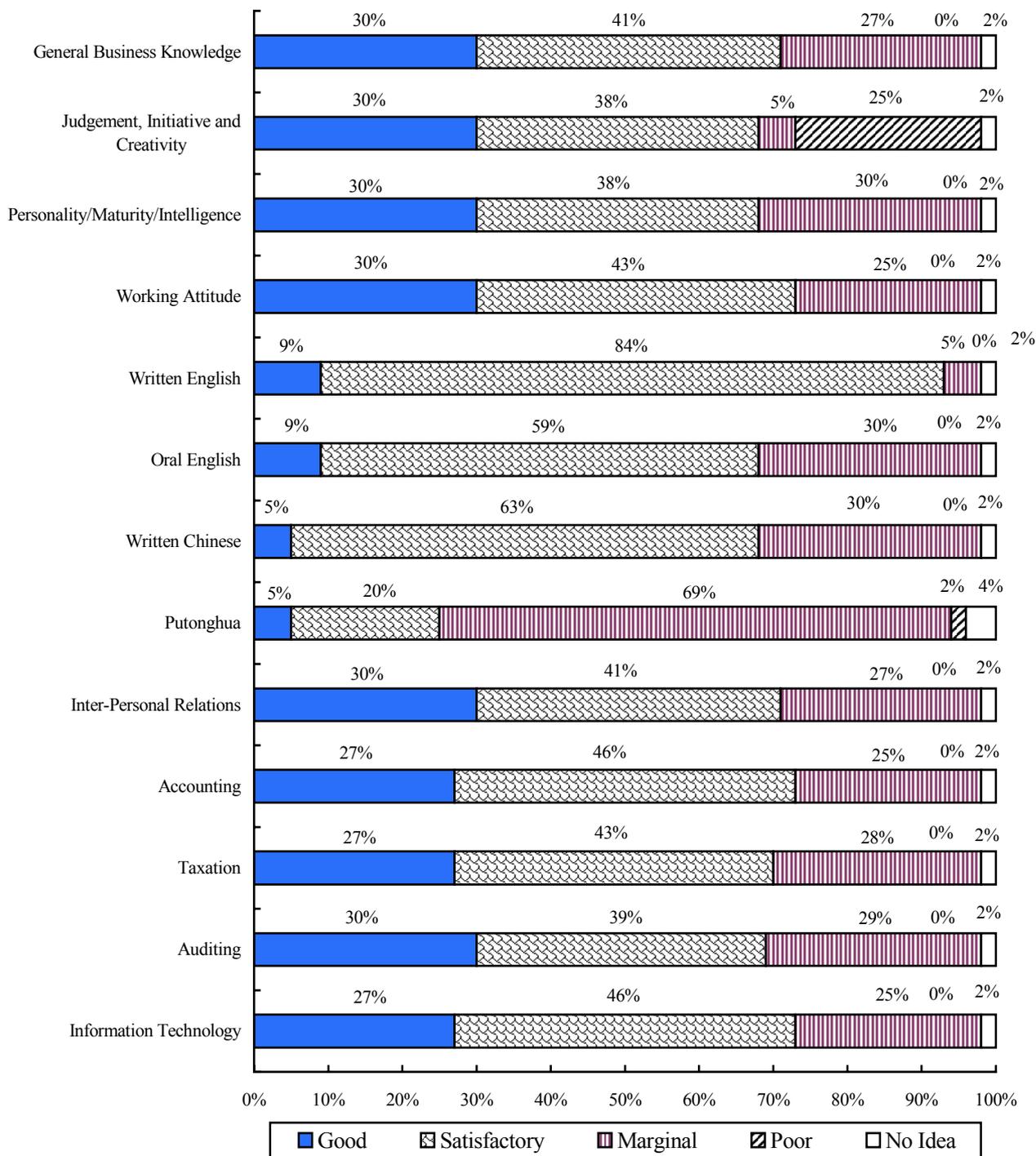
2.40 Figure 13 and Appendix 39 show that 4% of the employers of the Commerce and Services Sector rated their experienced accounting degree holder recruits “Poor” in the area of “Information Technology”. About 12% of employers on average in this sector reported “No Idea” on the competency level in various areas.

2.41 Figure 13(a) and Appendix 39(a) show that some of the employers of the Commerce and Services Sector rated “Poor” in the performance of their experienced non-accounting degree holder recruits. It is noted that these recruits should improve their job skills in the following areas: “Judgement, Initiative and Creativity”, “Written English”, “Oral English”, “Putonghua”, “Taxation” and “Auditing”.

2.42 Figure 14 and Appendix 40, and Figure 14(a) and Appendix 40(a) show that most of the employers of the Industry Sector were satisfied with the performance of their experienced accounting and non-accounting degree holder recruits in most areas. Again “Putonghua” was singled out as weakness for experienced accounting degree holder recruits.

2.43 In this survey, employers were also requested to rate the competency level of their experienced recruits who were the full members of the Hong Kong Institute of Certified Public Accountants (HKICPA) and/or of other professional bodies. Figures 15 to 18 and Appendices 49 to 52 show that all these recruits had high competency level in most areas.

**Figure 15 : Competency of Experienced Accounting Personnel
(Full Member of HKICPA* and/or Other Professional Bodies)
Recruited by Accounting Firms in the Past 12 Months**

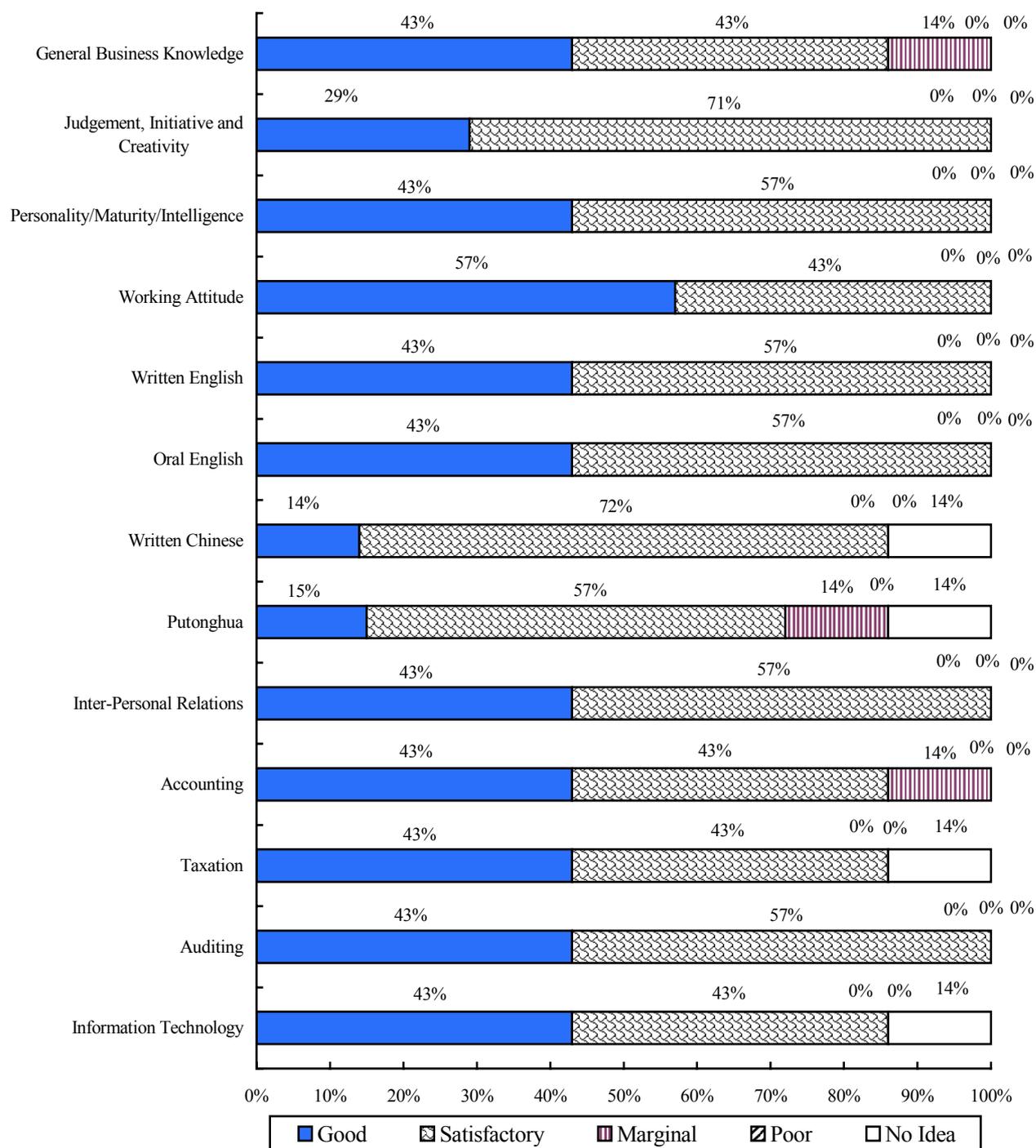


Note:

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited experienced accounting personnel (full member of HKICPA* and/or other professional bodies) in the past 12 months}} \times 100\%$$

* HKICPA is formerly known as HKSA

**Figure 16 : Competency of Experienced Accounting Personnel
(Full Member of HKICPA* and/or Other Professional Bodies)
Recruited by Government Departments and
Subvented Organizations in the Past 12 Months**

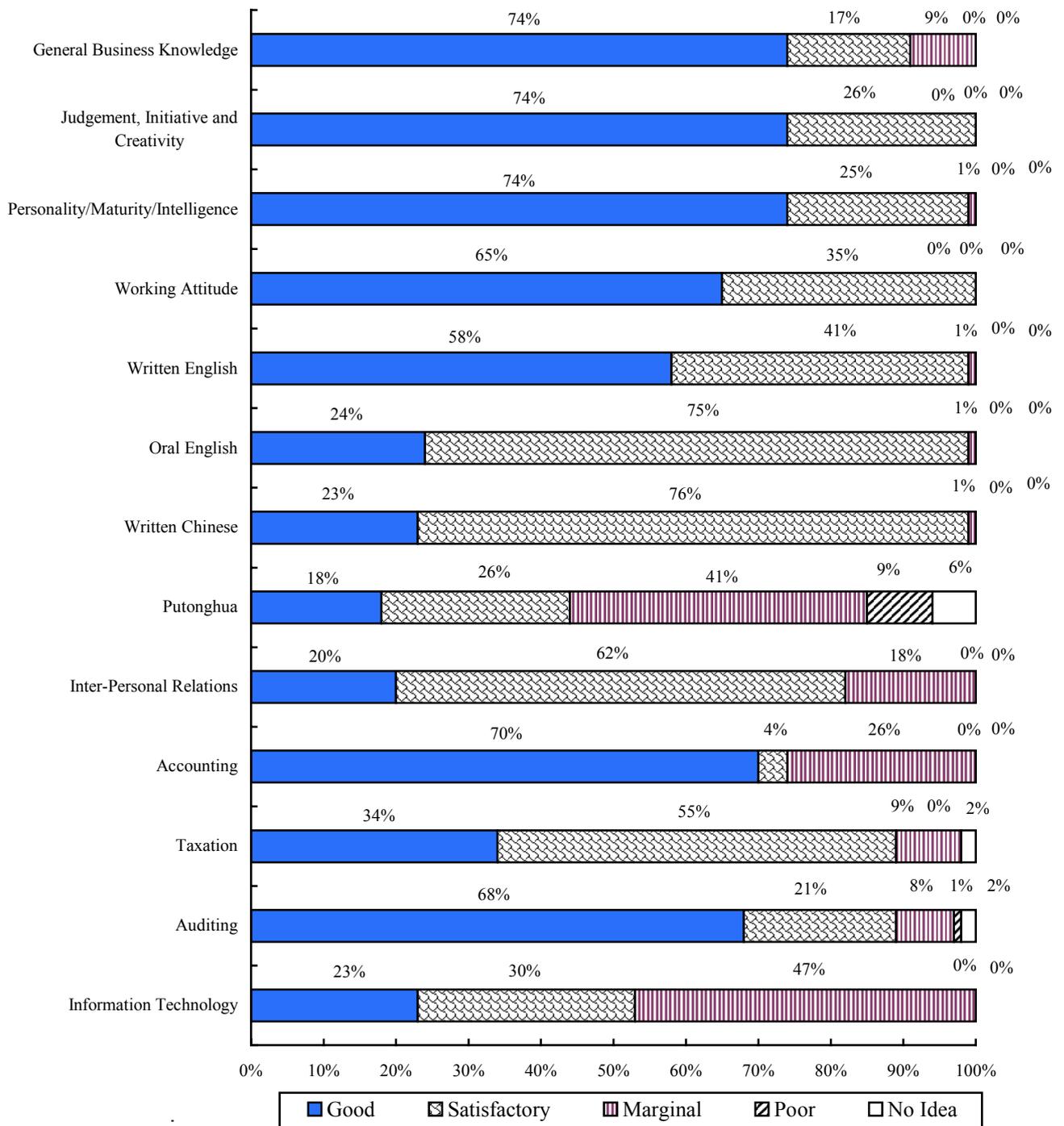


Note:

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited experienced accounting personnel (full member of HKICPA* and/or other professional bodies) in the past 12 months}} \times 100\%$$

* HKICPA is formerly known as HKSA

**Figure 17 : Competency of Experienced Accounting Personnel
(Full Member of HKICPA* and/or Other Professional Bodies)
Recruited by Commerce and Services Establishments
in the Past 12 Months**

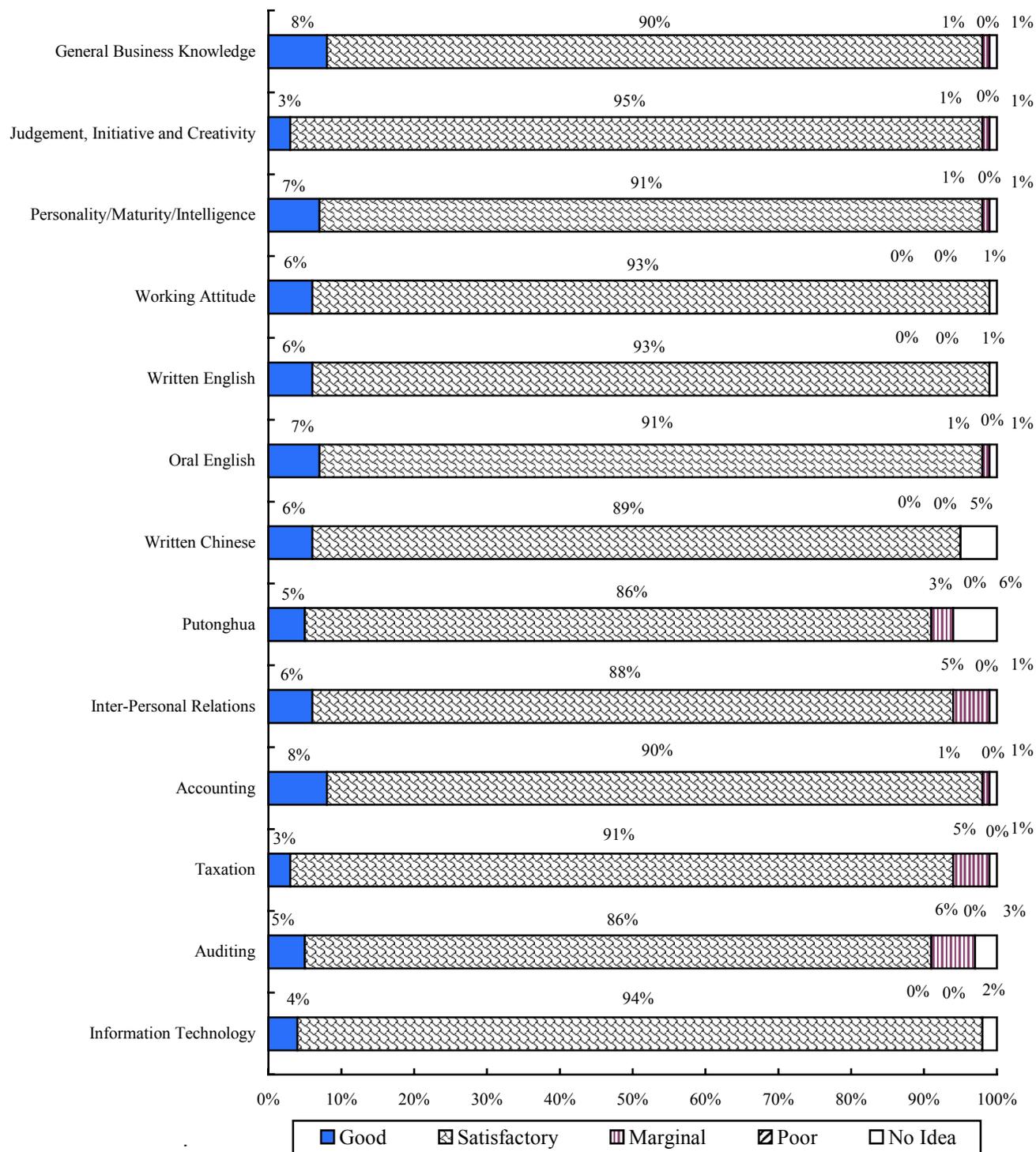


Note:

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited experienced accounting personnel (full member of HKICPA* and/or other professional bodies) in the past 12 months}} \times 100\%$$

* HKICPA is formerly known as HKSA

**Figure 18 : Competency of Experienced Accounting Personnel
(Full Member of HKICPA* and/or Other Professional Bodies)
Recruited by Industrial Establishments in the Past 12 Months**



Note:

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited experienced accounting personnel (full member of HKICPA* and/or other professional bodies) in the past 12 months}} \times 100\%$$

* HKICPA is formerly known as HKSA

Number of Persons Left in the Past 12 Months

2.44 As indicated in Table 15, the overall average staff turnover rate was high in 2004. It seemed that people participated in the market actively during the economic recovery. Accounting Firms and Industry Sectors recorded the highest staff turnover rate (22% and 23%) among the 4 sectors.

Table 15: Number of Persons Leaving in the Past 12 Months by Reason by Sector

| | <u>Accounting Firms</u> | <u>Government Departments and Subvented Organizations</u> | <u>Commerce and Services</u> | <u>Industry</u> | <u>Total</u> | <u>%</u> |
|-------------------------------------|-----------------------------|---|--------------------------------------|-----------------|---------------|-------------|
| Taking up an accounting position | 1 399 | 44 | 3 832 | 298 | 5 573 | 50% |
| Taking up a non-accounting position | 99 | 4 | 286 | 4 | 393 | 4% |
| Emigration/ Repatriation | 56 | 9 | 30 | 7 | 102 | 1% |
| Retirement | 15 | 244 | 41 | 2 | 302 | 3% |
| Retrenchment | 25 | - | 235 | 178 | 438 | 4% |
| Others | 350 | 21 | 892 | 14 | 1 277 | 11% |
| Unknown | 750 | 67 | 1 272 | 974 | 3 063 | 27% |
| Total | 2 694 | 389 | 6 588 | 1 477 | 11 148 | 100% |
| Average Turnover in 2004 | 22% | 8% | 11% | 23% | 13% | |

(Detailed figures are set out in Appendix 53)

Forecast of Manpower in 2005

2.45 Tables 16 and 17 show the forecast of accountancy manpower in the next year. The forecast included vacancies at the time of the survey. The anticipated manpower growth is 0.8% in 2005.

(See Appendix 54 for more analysis)

Table 16 : Manpower Growth by Sector

| | <u>Existing Manpower</u> | <u>Current Vacancies</u> | <u>Current Workforce*</u> | <u>2005 Forecast</u> |
|---|------------------------------|------------------------------|-------------------------------|--------------------------|
| Accounting Firms (Growth %) | 12 110 | 468 | 12 578 | 12 752 (1.4%) |
| Government Departments and Subvented Organizations (Growth %) | 4 985 | 38 | 5 023 | 5 024 (-) |
| Commerce and Services (Growth %) | 59 464 | 992 | 60 456 | 60 957 (0.8%) |
| Industry (Growth %) | 6 352 | 30 | 6 382 | 6 387 (0.1%) |
| | ----- | ----- | ----- | ----- |
| Total | 82 911 | 1 528 | 84 439 | 85 120 |
| | ===== | ===== | ===== | ===== |
| Growth (%) | | | | (0.8%) |
| Growth (number) | | | | 681 |

(* Current workforce is the existing manpower plus current vacancies.)

Table 17 : Manpower Growth by Job Level

| | <u>Current Workforce</u> | <u>2005 Forecast</u> |
|-------------------------------|------------------------------|--------------------------|
| Senior Manager (Growth %) | 11 759 | 11 728 (-0.3%) |
| Manager (Growth %) | 5 549 | 5 624 (1.4%) |
| Supervisor (Growth %) | 19 842 | 19 875 (0.2%) |
| Clerk (Growth %) | 46 735 | 47 339 (1.3%) |
| Trainer/Teacher (Growth %) | 554 | 554 (-) |
| Total | <u>84 439</u> | <u>85 120</u> |
| (Growth %) | | (0.8%) |

Recruitment Pattern in the Next 12 Months

2.46 Table 18 shows that employers in the 4 sectors would expect to recruit 2 864 accounting personnel to cover possible replacements and additional new posts in the next 12 months. (Detailed analyses are shown in Appendices 55 to 60). Of the 2 864 new recruits, 664 would be inexperienced accounting staff in the coming year.

Table 18 : Recruitment Mix in the Next 12 Months

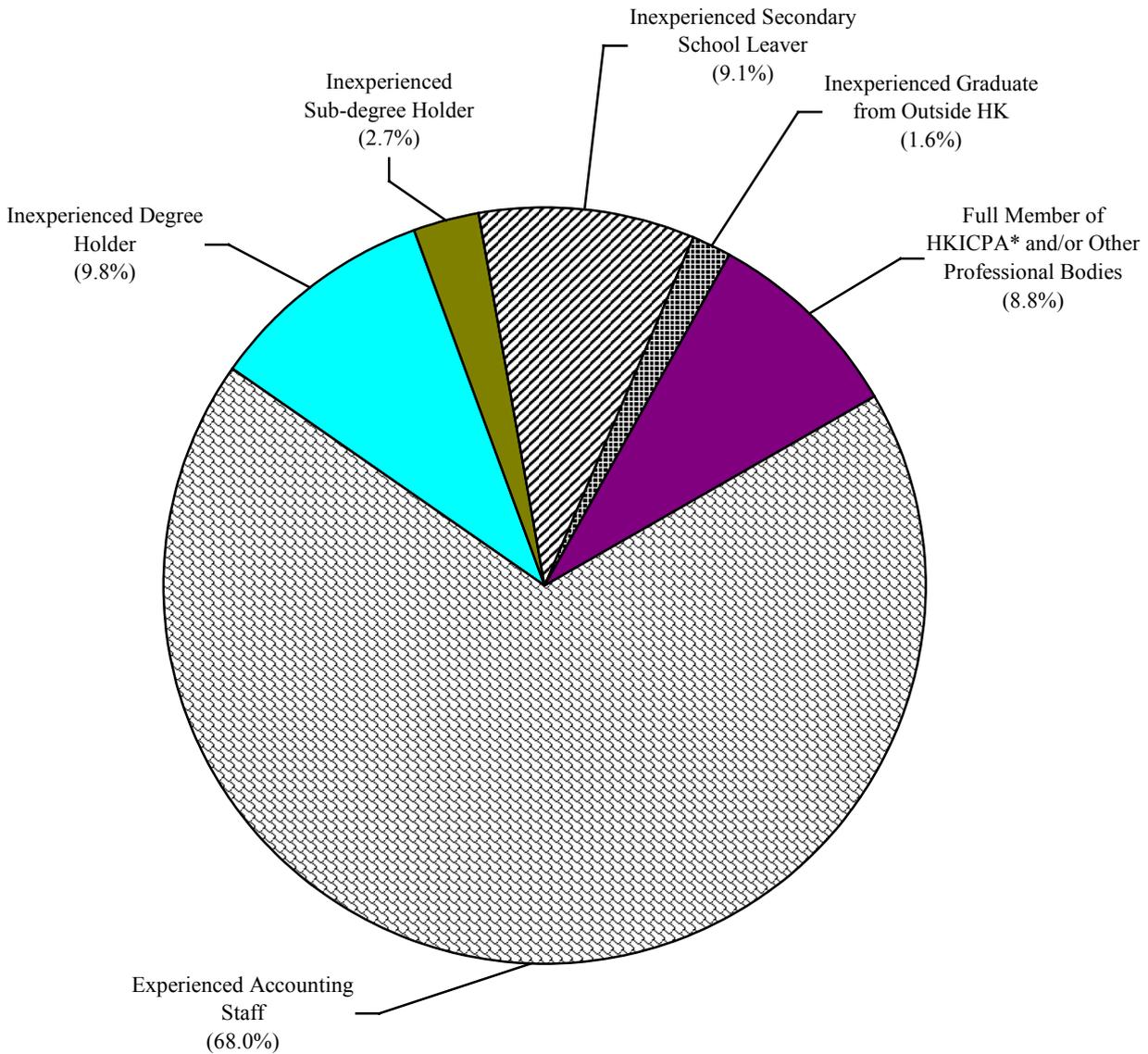
| | No. of Inexperienced Accounting Staff | (%) | No. of Experienced Accounting Staff | (%) | Expected No. of Recruits | (%) |
|-----------------|--|-------------|--|-------------|--------------------------------|--------------|
| Senior Manager | - | - | 82 | (100) | 82 | (100) |
| Manager | - | - | 177 | (100) | 177 | (100) |
| Supervisor | 2 | (1) | 253 | (99) | 255 | (100) |
| Clerk | 662 | (28) | 1 681 | (72) | 2 343 | (100) |
| Trainer/Teacher | - | - | 7 | (100) | 7 | (100) |
| Total | 664 | (23) | 2 200 | (77) | 2 864 | (100) |

Table 19 : Sources of Recruits in the Next 12 Months

| | Expected No. of Recruits | (%) |
|--|-----------------------------|------------|
| Inexperienced Degree Holder | 280 | 9.8 |
| Inexperienced Sub-degree Holder | 76 | 2.7 |
| Inexperienced Secondary School Leaver | 262 | 9.1 |
| Inexperienced Graduate from Outside HK | 46 | 1.6 |
| Other inexperienced Accounting Staff | - | - |
| Full Member of HKICPA* and/or Other Professional Bodies | 251 | 8.8 |
| Experienced Accounting Staff | 1 949 | 68.0 |
| Total | 2 864 | 100 |

* HKICPA is formerly known as HKSA

Figure 19 : Sources of Recruits in 2005



* HKICPA is formerly known as HKSA

2.47 Figure 19 above shows that a substantial number of recruits in the next 12 months were experienced accounting staff, 9.1% were inexperienced secondary school leavers and 9.8% were inexperienced degree holders.

Recruitment Difficulty Experienced by Employers in the Past 12 months

2.48 Appendix 61 shows that employers in the 4 sectors had experienced slight difficulties in recruiting their accounting staff at all job levels in the past 12 months. From Table 20 below, it is noted that 16.3% of accounting firm employers experienced difficulty in recruiting their clerks and 4.2% indicated that supervisory positions were difficult to fill. The employers of the government departments and subvented organizations had problems in recruiting trainer/teacher positions and the supervisory positions. In Table 21, it is observed that in general, most of the accounting positions were difficult to fill because of either the lack of candidates with relevant experience and training or the fact that the working conditions and remuneration package could not meet the suitable candidates' expectations.

Table 20 : Recruitment Difficulty Experienced
by Employers of Different Sectors

| <u>Sector</u> | <u>Senior Manager</u> | <u>Manager</u> | <u>Supervisor</u> | <u>Clerk</u> | <u>Trainer/ Teacher</u> |
|---|---------------------------|----------------|-------------------|--------------|-----------------------------|
| Accounting Firms | 0.3% | 2.3% | 4.2% | 16.3% | - |
| Government Departments and Subvented Organizations | - | 5.6% | 8.3% | 4.2% | 30.0% |
| Commerce and Services | 5.1% | 1.3% | 1.1% | 4.6% | - |
| Industry | 1.0% | 4.5% | 0.3% | 3.1% | - |
| All Sectors | 4.0% | 1.7% | 1.2% | 4.9% | 1.6% |

Table 21 : Reasons for Recruitment Difficulty by Job Level

| <u>Reason</u> | <u>Senior Manager</u> | <u>Manager</u> | <u>Supervisor</u> | <u>Clerk</u> | <u>Trainer/ Teacher</u> |
|--|---------------------------|----------------|-------------------|--------------|-----------------------------|
| General Labour Shortage in Hong Kong | - | - | - | 1% | - |
| Insufficient Accountancy Graduates from Tertiary Institutions | - | - | - | 7.5% | - |
| Lack of Candidates with Relevant Experience and Training | 89.6% | 96.8% | 54.5% | 75.1% | - |
| Working Conditions/ Remuneration Package Could Not Meet Recruits' Expectations | 97.7% | 52.6% | 79% | 35.9% | 100% |
| Other Reasons | - | 0.8% | 18.9% | 3.5% | - |

Establishments' Involvement in Mainland China Operations

2.49 In August 2004, 1 067 locally employed accounting staff worked on stationed basis while 11 127 worked on travelling basis in the Mainland China (Appendices 67 to 72).

2.50 Appendix 73 shows that 30 additional accounting staff would be needed to cope with Mainland China operations and 2 872 existing accounting staff would need special training for Mainland China operations.

Number of Part-time Accounting Staff Employed

2.51 Appendix 74 shows that in addition to the 82 911 full-time accounting staff in the accountancy sector, the 4 sectors also employed 2 632 part-time staff to perform the accounting and related functions. The distribution of part-time accounting staff at various job levels is shown in Table 22.

Table 22 : Number of Part-time Accounting Staff
by Sector by Job Level

| | <u>Senior Manager</u> | <u>Manager</u> | <u>Supervisor</u> | <u>Clerk</u> | <u>Trainer/ Teacher</u> | <u>Total</u> |
|---|---------------------------|------------------|-------------------|---------------------|-----------------------------|---------------------|
| Accounting Firms | 377 | 35 | 47 | 238 | - | 697 |
| Government Departments and Subvented Organizations | - | 1 | - | 4 | 72 | 77 |
| Commerce and Services | - | - | 198 | 1 467 | 17 | 1 682 |
| Industry | - | - | - | 176 | - | 176 |
| Total | <u>377</u> | <u>36</u> | <u>245</u> | <u>1 885</u> | <u>89</u> | <u>2 632</u> |

SECTION III

CONCLUSIONS

Survey Findings

3.1 Having analyzed the survey findings, the Training Board accepts that the findings represent the manpower and training situation of the accounting personnel in the specified establishments, which were in the majority larger establishments. The Training Board believes that smaller establishments not covered by the survey may be in similar situation as their larger counterparts. Therefore, the Training Board considers that the survey findings are likely to apply also to the small establishments, and that the quantified needs are the bottom-line manpower and training requirements of the accountancy profession.

Hong Kong Economic Outlook*

3.2 The signing of the Closer Economic Partnership Arrangement (CEPA) between Mainland China and the Hong Kong Special Administrative Region in June 2003 has given a significant impact on the Hong Kong economy. The CEPA covered three main areas of cooperation: trade in goods, trade in services, and trade in investment facilitation. Under the CEPA agreement, 273 Hong Kong manufactured product items exported to the Mainland with zero-tariff and 18 services sectors such as accounting, banking, securities, insurance and legal services, etc. were allowed to access to the Mainland market. In addition, the “Individual Travel Scheme” for Mainland visitors implemented in July 2003 also speeded up the revival of the Hong Kong’s Tourism Industry following the SARS outbreak.

3.3 Hong Kong and the Mainland have had close economic ties in recent years. The Mainland is now Hong Kong’s largest export market and the largest source of inward foreign direct investment and inbound tourists. Mainland’s exports grew at the rapid rate of 34.5% year-on-year in the first ten months of 2004. Trade-related services such as trade finance, transportation, port shipment and legal services also grew rapidly in 2004 along with the buoyant trade in goods in Mainland. With a total of 258 Mainland companies (including H-shares and red-chips) listed in Hong Kong at the end of 2003, Hong Kong is also a key fund-raising centre for Mainland enterprises. In the first ten months of 2004, total funds raised by Mainland companies amounted to HK\$59 billion. As a result of the strong interest in Mainland enterprises to participate in the Hong Kong stock market, Hong Kong business services such as accounting, legal and banking have benefited greatly.

* Source: Hang Seng Economic Monthly July and November/December 2004 Editions

3.4 Hong Kong had a broad-based economic recovery in 2004. With sustained strength in both the external sectors and domestic demand, the economy consistently performed stronger than expected. Although there are uncertainties (e.g. the deviation of interest rates between US and Hong Kong, and the volatility in domestic demand and services exports, etc.) facing the Hong Kong economy in 2005, the short-term economic outlook of Hong Kong is expected to be positive. Furthermore, with the continuing cooperations in trade in goods, trade in services and trade in investment facilitation under the CEPA, together with the expected growth of the Mainland economy in 2005, etc., all these factors are expected to bring enormous opportunities to Hong Kong and sustain Hong Kong's economic growth over the medium term.

Impacts on Manpower in the Accountancy Sector#

3.5 Under the CEPA framework of 2003, the Ministry of Finance (MOF) announced a set of "additional rules" to supplement the Provisional Procedures for Examining and Approving the Registration of Foreign Nationality CPAs in China adopted in 1998. The MOF has also made corresponding amendments to the Provisional Rules on Temporary Performance of Audit Services in China by Accounting Firms of Hong Kong, Macau and Taiwan promulgated in 1994.

3.6 In compliance with the additional rules and corresponding amendments to the Provisional Procedures and Rules made by the MOF, CPA firms and individual CPAs interested in entering the Mainland market can go through the following channels:

- (i) With China's World Trade Organization (WTO) accession, the capital flow among member states especially in the form of cross-country merger and acquisition activities, coupled with the drive of top-notch mainland-listed enterprises to integrate with the world economy, all these are set to accelerate the demand for high-quality, integrated, cross-country accounting services in a bid to promote greater recognition in the international market. The "Big Four" international accounting firms, with their extensive experience in market competition, advanced auditing techniques, strong international back-up, multinational business network, excellent reputation, and quality and convenient service, have entered the Mainland market by establishing cooperative joint ventures some years ago;
- (ii) Small and medium accounting firms which do not have establishments in the Mainland can undertake audit services, if they are entrusted by clients in the region where their firms are located by clients outside China to conduct auditing services for them temporarily in the Mainland. They should apply in writing to the Finance Department for the permit to conduct auditing services temporarily;
- (iii) For individual CPAs interested in entering the Mainland market, they may invest in a local indigenous accounting firm, become a partner and share its profits; and

Source: "Business Alert-China Inside YRD" from Hong Kong Trade Development Council

- (iv) The CEPA agreement has set out detailed provisions for the liberalisation of consultancy services in the Mainland China. Most of the Hong Kong professionals offering financial consultancy service have worked for the “Big Four”. According to the statistics of the relevant industry associations, the scope of service of these Hong Kong-invested consultancy companies primarily cover accounting and consultancy, tax services, consultancy on offshore investment by Mainland entities, company secretary services, and listing and financing services.

3.7 Owing to the enormous business development opportunities in the Mainland China, the Hong Kong establishments and the accountancy professionals’ involvement in Mainland China operations becomes greater. According to the survey findings of the 2004 Manpower Survey, there were 1 067 locally employed accounting staff worked on “Stationed Basis” in the Mainland China, which was an increase by 294% of those as reported in the 2002 Manpower Survey (271 employees working full-time). Furthermore, there were 11 127 local accounting employees working on “Travelling Basis” in the Mainland China in August 2004 as compared with the 13 664 accounting employees working on part-time basis in August 2002. There was a trend that more and more Hong Kong accounting employees have to station in the Mainland China to provide accounting and related services. In addition, business entities in the Mainland China inclined to employ accounting graduates from China as junior accounting personnel, therefore, the demand for Hong Kong accounting employees working on part-time basis in the Mainland had decreased in the past 2 years.

Manpower Changes

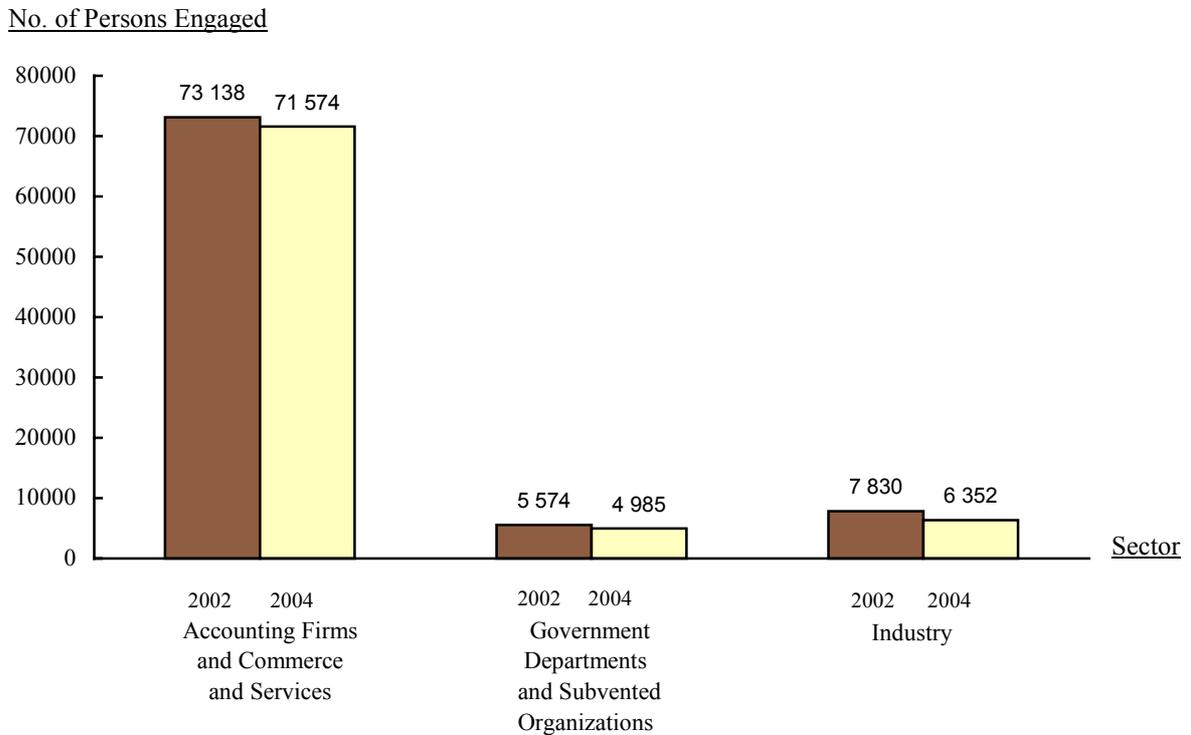
3.8 The coverage of the Accounting Firms Sector and the Commerce and Services Sector in the 2004 survey and that in the 2002 survey were different. In the 2004 survey, the scope of the Accounting Firms Sector was expanded to include commercial firms providing bookkeeping and accounting-related services to the community. These commercial firms were included in the Commerce and Services Sector in the previous 2002 survey. For comparison purpose, the manpower statistics of the Accounting Firms Sector and the Commerce and Services Sector will be grouped together.

3.9 The total number of full-time persons engaged in the 4 sectors of the accountancy profession was 82 911 at the time of the survey. Compared with the 86 542 persons engaged in the accountancy profession in the 2002 survey, the manpower has decreased by 3 631 persons (4.2%). Table 23 and Figure 20 show the changes by sector and by job level.

Table 23 : Manpower Changes

| | <u>Senior Manager</u> | <u>Manager</u> | <u>Supervisor</u> | <u>Clerk</u> | <u>Trainer/ Teacher</u> | <u>Total</u> |
|---|---------------------------|-----------------|-------------------|----------------|-----------------------------|----------------|
| <u>Accounting Firms</u> | | | | | | |
| 2004 | 2 559 | 999 | 2 661 | 5 841 | 50 | 12 110 |
| 2002 | 2 427 | 1 214 | 3 024 | 6 610 | 31 | 13 306 |
| <u>Commerce and Services</u> | | | | | | |
| 2004 | 7 920 | 3 885 | 14 499 | 32 855 | 305 | 59 464 |
| 2002 | 7 291 | 4 854 | 12 112 | 35 128 | 447 | 59 832 |
| <u>Sub-total</u> | | | | | | |
| 2004 | 10 479 | 4 884 | 17 160 | 38 696 | 355 | 71 574 |
| 2002 | 9 718 | 6 068 | 15 136 | 41 738 | 478 | 73 138 |
| <u>Government Departments and Subvented Organizations</u> | | | | | | |
| 2004 | 670 | 211 | 1 219 | 2 693 | 192 | 4 985 |
| 2002 | 738 | 316 | 1 439 | 2 862 | 219 | 5 574 |
| <u>Industry</u> | | | | | | |
| 2004 | 544 | 309 | 1 292 | 4 207 | - | 6 352 |
| 2002 | 677 | 336 | 1 872 | 4 945 | - | 7 830 |
| <u>Total</u> | | | | | | |
| 2004 | 11 693 | 5 404 | 19 671 | 45 596 | 547 | 82 911 |
| 2002 | 11 133 | 6 720 | 18 447 | 49 545 | 697 | 86 542 |
| (Change %) | (5.0%) | (-19.6%) | (6.6%) | (-8.0%) | (-21.5%) | (-4.2%) |

Figure 20: Manpower Changes (2002 - 2004)



3.10 Following China’s accession to the WTO in December 2001 and the implementation of CEPA in January 2004, there are enormous business development opportunities for the accountancy profession in the Mainland. Accounting firms including the “Big Four” and the small and medium practitioners (SMPs) have expanded their operations to the Mainland or even established subsidiaries in the Mainland to capture businesses in the past few years. Generally speaking, the number of accounting personnel engaged in the accountancy profession should have increased over the past 2 years. However, the survey findings showed that there was about 4.2% decrease in accounting personnel over the past 2 years. This can be explained by the fact that accounting personnel recruited in Hong Kong but placed to work in the Mainland might be classified as employees of the Mainland entities. Therefore, according to the parameter of the 2004 Manpower Survey, these employees were not included in the manpower statistics of the accountancy profession. Furthermore, subsequent to the SARS outbreak and the economic downturn, business establishments had laid off quite a number of accounting staff. Though Hong Kong has been entering the economic recovery in 2004 and business establishments had resumed their recruitment exercises, the total number of accounting personnel had not been restored to the 2002 level.

3.11 With regard to the manpower changes at the various job levels, the reasons are summarized as follows:

(i) Senior Managers and Managers

In the past 2 years, the number of senior managers had increased by 5% (from 11 133 in 2002 to 11 693 in 2004) whereas the number of managers had decreased by 19.6% (from 6 720 in 2002 to 5 404 in 2004). There was a tendency to promote managers to senior managers, and some establishments had made use of the opportunity to simplify the organization structure and reduce the number of managers;

(ii) Supervisors

In the past 2 years, the number of supervisors had increased by 6.6% (from 18 447 in 2002 to 19 671 in 2004). As a result of the simplified organization structure and the decrease in the number of managers, the senior managers would give instructions direct to supervisors. Therefore, supervisors who were the middle management in the organizations had increased by 1 224 persons over the past 2 years;

(iii) Clerks

The number of clerks had decreased by 8% (from 49 545 in 2002 to 45 596 in 2004) in the past 2 years. The computerization of accounting procedures had reduced the demand for clerical staff. In addition, some experienced clerks had been promoted to supervisors with additional responsibilities. There was a trend that the number of accounting clerks had decreased year by year. The survey findings showed that the clerks had decreased by 8% from August 2002 to August 2004 whereas the decrease was 5.8% from August 2000 to August 2002; and

(iv) Trainers/Teachers

As a result of the SARS outbreak and low business activities during the economic downturn, demand for accounting courses/training programmes had decreased; hence, the number of trainers/teachers had dropped by 21.5% (from 697 in 2002 to 547 in 2004) in the past 2 years.

Manpower Structure of Accounting Personnel in 2004

3.12 At the time of the survey, 82 911 full-time accounting personnel were engaged in the 4 sectors. Of the 82 911 accounting personnel, 12 110 persons (14.6%) were in the Accounting Firms Sector, 4 985 persons (6.0%) were in the Government Departments and Subvented Organizations Sector, 59 464 persons (71.7%) in the Commerce and Services Sector and 6 352 persons (7.7%) were in the Industry Sector. In terms of job levels, 11 693 persons (14.1%) were senior managers, 5 404 persons (6.5%) were managers, 19 671 persons (23.7%) were supervisors, 45 596 persons (55.0%) were clerks and 547 persons (0.7%) were trainers/teachers.

Vacancies

3.13 The survey reported a number of 1 528 vacancies in August 2004 (Table 3) representing 1.8% of the current workforce of 84 439 accounting employees. The Training Board believes that following the implementation of the CEPA, some Hong Kong accounting personnel were recruited to work in the Mainland. In addition, Hong Kong was entering the economic recovery stage in 2004, some commercial establishments, having contracted out their operations in the years of economic recession, had expanded their operations to seize the business opportunities. Therefore the demand for accounting personnel was high. This can be evidenced by the survey findings, that the vacancy rates were high in the Accounting Firms Sector and the Commerce and Services Sector. The vacancy rates of these 2 sectors were 0.6% and 1.2% of the current workforce respectively.

Wastage

3.14 During the past 12 months, 1 235 accounting personnel were reported to have either left the accounting field (including retrenchment), emigrated, retired or repatriated as shown in Table 24 below. The wastage of 1 235 persons represents 1.5% of the current workforce of 84 439 in 2004. However, it is expected that the wastage rate should be higher if the 4 340 accounting personnel who had resigned for “Other Reasons” and “Reasons Unknown” were taken into account. The Training Board decided to adopt a 1.5% wastage rate to be on the conservative side.

Table 24 : No. of Accounting Personnel Leaving in the Past 12 Months

| <u>Reason</u> | <u>Number of Resignations</u> | |
|---|-------------------------------|---------|
| Taking up an accounting position | 5 573 | |
| Taking up a non-accounting position | 393 |) |
| | |) |
| Emigration/Repatriation | 102 |) |
| | |) 1 235 |
| Retirement | 302 |) |
| | |) |
| Retrenchment | 438 |) |
| Other Reasons | 1 277 | |
| Reasons Unknown | 3 063 | |
| Total | 11 148 | |
| | | |
| Overall average staff turnover rate in 2004 | 13.2% | |

Staff Turnover

3.15 The overall average staff turnover rate in 2004 was 13.2%. Generally speaking, at the time of economic recovery, people have more choices in selecting jobs with better working conditions/remuneration package. Therefore, the average staff turnover rate is higher than those in times of economic recession. In Table 12, it is noted that the total number of recruits reported by employers in the 2004 survey was 11 192 which were recruited to fill up the 11 148 vacant job positions in the 12 months prior to the survey. The Training Board believes that accounting firms are still good training grounds for inexperienced accounting graduates. It is evidenced by the high staff turnover rate of 22% recorded in the Accounting Firms Sector (Table 15). In addition, 50% of the persons leaving in the past 12 months took up another accounting positions. It seems that there are more career development opportunities in accounting firms for accounting professionals. A detailed analysis is given in Appendix 53.

3.16 Generally speaking, employers in the 4 sectors had experienced slight difficulties in recruiting their accounting staff at all job levels in the past 12 months as evidenced by the percentages listed in Table 20. The two main reasons for recruitment difficulty are “Lack of Candidates with Relevant Experience and Training” and “Working Conditions/Remuneration Package Could Not Meet Recruits’ Expectations” (Table 21).

Forecast of Manpower Growth

3.17 Employers forecast that the total number of accounting personnel would increase from 84 439 in 2004 to 85 120 in 2005, representing a growth rate of 0.8% (Table 16). The Training Board considers that given the current uncertainty of the future economic situation, it is difficult for employers to make forecast. Many responding employers were therefore reluctant to estimate their future manpower needs beyond 2005. Moreover, for those who did, they forecast only a modest manpower growth.

3.18 The forecast workforce of 85 120 (Table 16) means that employers expected the net demand of accountancy manpower in the next 12 months to be 2 209 persons:

| | |
|---|--------------|
| Forecast Workforce in August 2005 | 85 120 |
| Current Workforce in August 2004 | 84 439 |
| Forecast net increase | <hr/> 681 |
| Add: Inputs to fill existing 2004 vacancies | 1 528 |
| <hr/> | <hr/> |
| Total | 2 209 |
| | <hr/> <hr/> |

Projection of Manpower

3.19 Employers were requested to forecast their manpower requirements for the next 12 months by job level (Appendix 54). The manpower forecast reported by employers was summarized as follows:

| | <u>Current Workforce in 2004</u> | <u>2005 Forecast</u> | <u>Average Annual Growth (Rate)</u> |
|-----------------|--|--------------------------|---|
| Senior Manager | 11 759 | 11 728 | |
| Manager | 5 549 | 5 624 | |
| | ----- | ----- | |
| | 17 308 | 17 352 | 44 (0.3%) |
| Supervisor | 19 842 | 19 875 | 33 (0.2%) |
| Clerk | 46 735 | 47 339 | 604 (1.3%) |
| Trainer/Teacher | 554 | 554 | - (-) |

3.20 In accordance with employers' forecast, manpower projections are then translated into projected additional manpower requirements for 2005 by job level as shown in Table 25 below:

Table 25: Projected Additional
Training Requirements for 2005

| <u>Employers' Forecast</u> | <u>Projected Additional Training Requirements for 2005</u> |
|---|--|
| <u>Job Level</u> | |
| Managerial | 44 |
| Supervisory | 33 |
| Clerical | 604 |
| Trainer/Teacher | - |
| | ----- |
| Sub-total | 681 |
| <u>Replacement for Wastage*</u> | |
| Estimated at 1.5% of the current workforce of 84 439 per annum | 1 267 |
| Total | 1 948 ===== |

* Wastage refers to those employees who left the accountancy field due to retrenchment, retirement, emigration/repatriation or taking up a non-accounting position in Hong Kong. Establishments have to recruit staff as replacement for the wastage.

3.21 Table 25 above shows that in 2005, the accountancy sector would need to recruit 1 948 to cope with the demand from manpower growth and to replace those leaving the sector permanently through retrenchment, retirement, emigration/repatriation and taking up a non-accounting position in Hong Kong.

Manpower Projection for 2005-2007 by the Labour Market Analysis Approach

3.22 Apart from the employers' forecast, the Labour Market Analysis (LMA) Approach has been used to project the manpower of the Accountancy Sector for the years 2005-2007. A detailed description of the LMA approach is given in Appendix 75. The projected manpower requirements for 2005-2007 are summarized as follows:

Projected Manpower for 2005-2007

| Year | Actual | Projected (LMA) | Projected (EF) |
|--------------|--|---------------------------|--------------------------|
| 2004 | 84,439 | | |
| 2005f | | 82,570 (-2.2%)* | 85,120 (0.8%)* |
| 2006f | | 85,005 (2.9%)** | |
| 2007f | | 87,549 (3%)** | |
| * | As percentage increase / decrease of the actual manpower against 2004 | | |
| ** | As percentage increase / decrease of the projected manpower against the year before, i.e. 2005 and 2006 respectively | | |
| LMA | Labour Market Analysis | | |
| EF | Employers' forecast (at the date of survey) | | |

3.23 Having reviewed the figures of the projected manpower, the Training Board decided to use the employers' forecast to calculate the projected additional training requirements for 2005 (Table 25).

Demand for Inexperienced Accounting Staff

3.24 In the survey, employers were requested to estimate the number of inexperienced accounting staff they would recruit in the next 12 months. Table 26 below shows the result:

Table 26: Demand for Inexperienced Accounting Staff
in the Next 12 Months

| | |
|---------------------------|------------|
| Degree Holder | 280 |
| Sub-degree Holder | 76 |
| Secondary School Leaver | 262 |
| Graduates from Outside HK | 46 |
| Total | 664 |

Supply from Educational/Training Institutions

3.25 Based on the information provided by the University Grants Committee of Hong Kong (UGC) and the Hong Kong Institute of Vocational Education (IVE), the planned number of graduates in accountancy is summed up in Table 27. It is estimated that there will be 2 365 accounting graduates in 2004/05, 2 225 in 2005/06 and 1 986 in 2006/07.

Table 27 : Supply of Accounting Graduates

| | <u>Estimated Number of Graduates</u> | | |
|--------------|--------------------------------------|--------------|--------------|
| | 2004/05 | 2005/06 | 2006/07 |
| Degree | 967 | 978 | 933 |
| Sub-Degree | 1 398 | 1 247 | 1 053 |
| Total | 2 365 | 2 225 | 1 986 |

3.26 The manpower supply of and demand for local accounting graduates in the next 12 months are presented below:

Table 28 : Supply of and Demand for Local Accounting Graduates in the Next 12 Months

| | <u>Estimated No. of Graduates in 2004/05</u> | <u>Employers' Demand for Inexperienced Accounting Staff</u> |
|--------------|--|---|
| Degree | 967 | 280 |
| Sub-Degree | 1 398 | 76 |
| Total | 2 365 ===== | 356 ===== |

3.27 It appears from Table 28 that the supply of 2 365 local accounting graduates from tertiary educational institutions and secondary school leavers in the next 12 months should be able to meet the demand. Nevertheless, it should be noted that the net manpower growth for the next year as shown in paragraph 3.18 above is 2 209. Added to this is a wastage of about 1.5% of the current workforce (approximately 1 267 persons). Therefore, the required number of fresh input to the accountancy sector should be 3 476 (2 209 + 1 267). The shortfall would be recruited from secondary school leavers, graduates from outside Hong Kong or even graduates of non-accounting disciplines. Table 29 below shows the planned number of accountancy-related disciplines for 2004/05.

Table 29 : Supply of Graduates in Accountancy - Related Disciplines

| | <u>Estimated No. of Graduates in 2004/05</u> |
|--------------|--|
| Degree | 1 390 |
| Sub-Degree | 1 283 |
| Total | 2 673 ===== |

SECTION IV

RECOMMENDATIONS

Utilization of the 2004 Manpower Survey Report

4.1 The 2004 Manpower Survey Report was compiled with the aim to furnishing users with information on manpower situation and training needs of in-service personnel in the Accountancy Sector. Users are advised to take note that after the fieldwork of the Survey, there might be changes in the business environment which might have some effects on the manpower supply and demand situation in the Accountancy Sector.

Future Surveys

4.2 The Training Board considers that the current practice of conducting manpower surveys at a 2-year interval is useful in building a series of historical data for comparison and for projecting future manpower requirements. As Hong Kong's economy is changing so rapidly, it is essential that the manpower demand and supply situation must be closely monitored through biennial manpower surveys to enable the Training Board to recommend measures to meet training requirements of the accountancy sector.

Manpower Demand of the Accountancy Sector

4.3 Based on the manpower forecast for the next year made by employers, the Training Board has projected the future manpower and training requirements for the next year by job level. The projected additional training requirements for 2005 will be 1 948 accounting personnel which are analysed below:

Table 30: Projected Additional Training Requirements for 2005

| <u>Employers' Forecast</u> | <u>Projected Additional Training Requirements for 2005</u> |
|--|--|
| <u>Job Level</u> | |
| Managerial | 44 |
| Supervisory | 33 |
| Clerical | 604 |
| Trainer/Teacher | - |
| Sub-total | 681 |
| <u>Replacement for Wastage</u> | |
| Estimated at 1.5% of the current workforce of 84 439 per annum | 1 267 |
| Total | 1 948 |
| | ===== |

4.4 The Training Board believes that following China's WTO accession, the implementation of the CEPA and the strong interest of Mainland entities to raise funds in Hong Kong, there will be high demand for professionals such as accounting practitioners, financial planners and analysts as well as lawyers, etc. to provide professional services.

4.5 The Training Board further considers that in order for Hong Kong to maintain its status as an international financial centre, employers should make long-term plans on their manpower training and development. As the accounting function is important for all business entities, accounting personnel should upgrade themselves continuously in order to meet the increasing demand for high level job skills and knowledge in the business community.

4.6 The Training Board recommends that employers should provide more systematic in-house training and sponsor their accounting personnel to take external training courses. Such programmes and courses should aim not only to upgrade and update their job skills and knowledge to meet the job requirements in the accountancy profession, but also to furnish employees with knowledge in various trades. Staff training becomes a lifelong learning process for employees' self-development.

Training Programmes

4.7 At present, some large accounting firms such as the "Big Four" have their own staff training departments to provide in-house training to their employees. Small and medium accounting firms rely mainly on external training institutions. In view of the needs of accounting personnel, some educational/training institutions have developed a wide spectrum of training programmes for accounting personnel. Some of the training programmes are eligible for Government subsidies, e.g. the Continuing Education Fund. Accounting personnel are advised to make good use of these subsidies in developing their career in the accountancy profession.

4.8 On the basis of employers' rating on the competence level of their accounting employees in various knowledge and skill areas in the 2004 survey, the Training Board recommends that training programmes on information technology, problem solving and decision making, language skills such as English and Putonghua, and technical skills on taxation as well as auditing should be developed for accounting personnel with a view to enhancing their overall performance in the accountancy profession.

4.9 Following the China's WTO accession and the implementation of the CEPA commencing January 2004, more and more accounting personnel will participate in the accounting and related business activities in the Mainland China. Individual CPAs have to pass the Chinese CPA examinations and joined the Chinese Institute of Certified Public Accountants (CICPA) before they can practise in the accountancy profession in the Mainland. The Training Board recommends that educational/training institutions can develop training courses to help Hong Kong accounting personnel sit for the Chinese CPA examinations. In addition, efforts should be made to achieve the mutual recognition of the accounting professional qualifications between Hong Kong and the Mainland.

4.10 Owing to the closer cooperation among business entities in Hong Kong and the Mainland, accounting professionals have to modify their scope of business in order to meet the current needs of business entities. In addition to the traditional services such as accounting, taxation and auditing services provided to business firms, the consultancy services on merger and acquisition, financial analysis, securities and investment advice, insurance and legal services, etc. are the trends of the services to be provided by accountancy professionals. The Training Board recommends that educational/training institutions to develop appropriate training programmes and workshops to help accounting professionals capitalize on the business opportunities in the changing business environment.

Promotion of Accountancy Career and Training

4.11 The Training Board will promote the career prospects and training opportunities of the accountancy profession by visiting commercial and industrial establishments and by giving talks to secondary 5 school leavers.

Accountancy Conferences and Seminars

4.12 The Training Board recommends to organize accountancy conferences and seminars regularly. The objectives are to provide a forum for accounting personnel at different levels to share their valuable experiences and skills, and to discuss issues concerning the development of the accountancy profession.

Membership List
(as at 31.3.2005)

Chairman:

Mr John Henley Rasheed (nominated by a major international accounting firm)

Members:

Ms May Chan (representing the Director of Accounting Services)

Ms Susanna Chan (representing the Executive Director of the Vocational Training Council)

Mr William Chan (ad personam)

Mr Dennis Chung (nominated by The Hong Kong Association of Accounting Technicians Limited)

Mr Nicholas John Deal (nominated by the Hong Kong General Chamber of Commerce)

Mr Philip Fung (nominated by the Hong Kong Institute of Certified Public Accountants)

Professor Simon Ho (nominated by the Hong Kong Baptist University)

Mr Raymond Kwok (nominated by the Employers' Federation of Hong Kong)

Mr Danny Lau (representing the Commissioner for Labour)

Mr Kennedy Liu (nominated by the Hong Kong Institute of Certified Public Accountants)

Mr James Lu (nominated by a commerce and services establishment)

| | |
|--------------------|--|
| Mr Lincoln Soo, JP | (nominated by The Chinese General Chamber of Commerce) |
| Mr Richard Sun | (nominated by The Chinese Manufacturers' Association of Hong Kong) |
| Ms Vivian Sun | (nominated by the Federation of Hong Kong Industries) |
| Mr Joseph Yau | (ad personam) |
| Mr David Yip | (nominated by the City University of Hong Kong) |
| Mr Francis Yuen | (nominated by The Hong Kong Institute of Company Secretaries) |

Secretary:

| | |
|-----------------|-------------------------------|
| Miss Betty Wong | (Vocational Training Council) |
|-----------------|-------------------------------|

Terms of Reference

1. To determine the manpower demand of the industry, including the collection and analysis of relevant manpower and student/trainee statistics and information on socio-economic, technological and labour market developments.
2. To assess and review whether the manpower supply for the industry matches with the manpower demand.
3. To recommend to the Vocational Training Council the development of vocational education and training facilities to meet the assessed manpower demand.
4. To advise the Hong Kong Institute of Vocational Education (IVE) and training & development centres on the direction and strategic development of their programmes in the relevant disciplines.
5. To advise on the course planning, curriculum development and quality assurance systems of the IVE and training & development centres.
6. To prescribe job specifications for the principal jobs in the industry defining the skills, knowledge and training required.
7. To advise on training programmes for the principal jobs in the industry specifying the time a trainee needs to spend on each skill elements.
8. To tender advice in respect of skill assessments, trade tests and certification for in-service workers, apprentices and trainees, for the purpose of ascertaining that the specified skill standards have been attained.
9. To advise on the conduct of skill competitions in key trades in the industry for the promotion of vocational education and training as well as participation in international competitions.
10. To liaise with relevant bodies on matters pertaining to the development and promotion of vocational education and training in the industry, including employers, employers' associations, trade unions, professional institutions, training and educational institutions and government departments.
11. To organize seminars/conferences/symposia on vocational education and training for the industry.
12. To advise on the publicity relating to the activities of the Training Board and relevant vocational education and training programmes of the VTC.
13. To submit to the Council an annual report on the Training Board's work and its recommendations on the strategies for programmes in the relevant disciplines.
14. To undertake any other functions delegated by the Council in accordance with Section 7 of the Vocational Training Council Ordinance.

Distribution of Survey Samples
調查樣本的分布情況

| | <u>Employment Size</u> 僱員人數 | <u>Size of Frame</u> (as at March 2004) 機構數目 (二 四年三月時) | <u>Sample Size</u> 樣本數目 |
|---|--|---|----------------------------|
| Accounting Firms 會計師事務所 | 1 - 49 | 1 867 | 245 |
| | 50 - 499 | 15 | 13 |
| | 500 and over 500人及以上 | 4 | 4 |
| | | ----- 1 886 | ----- 262 |
| Government Departments and Subvented Organizations 政府部門及資助機構 | All sizes with a relatively substantial number of accounting employees 人數不一，但僱有相 當多會計人員 | 33 --- | 33 --- |
| Commerce and Services 商業及服務行業機構 | 10 - 19 | 16 078 | 131 |
| | 20 - 99 | 10 526 | 239 |
| | 100 - 199 | 964 | 105 |
| | 200 - 499 | 488 | 155 |
| | 500 and over 500人及以上 | 253 | 253 |
| | ----- 28 309 | ----- 883 | |
| Industry 工業機構 | 10 - 19 | 3 108 | 44 |
| | 20 - 99 | 2 105 | 86 |
| | 100 - 199 | 212 | 30 |
| | 200 - 499 | 100 | 36 |
| | 500 and over 500人及以上 | 44 | 44 |
| | ----- 5 569 | ----- 240 | |
| | Total 總數 | 35 797 ===== | 1 418 ===== |

Survey Procedures

- (1) One week before the survey, a copy of the printed questionnaire together with explanatory notes (Appendix 5) was sent to each selected establishment.
- (2) During the survey period, interviewing officers of the Census and Statistics Department visited each selected establishment to collect the questionnaire and, where necessary, to assist the completion.
- (3) After the survey, questionnaires collected were scrutinized and rechecked with respondents in case of doubts. They were then processed by the Census and Statistics Department.

Analysis of Responses
調查反應分析

Questionnaires Completed
填妥的調查表

| | <u>Branch</u> 機構類別 | <u>Employment</u> Size 僱員人數 | <u>No. of</u> Establishments Selected 選定機構數目 | <u>With</u> Accounting Staff 僱有會計人員 的機構數目 | <u>Without</u> Accounting Staff 未僱有會計人員 的機構數目 | <u>Establishments</u> Closed or Not Yet Started Operations 已停業或未開業 的機構 | <u>Establishments</u> Moved or Not Contacted or No Response 已搬遷，無法 接觸或沒有 回覆的機構 |
|----|--|-----------------------------------|---|---|---|---|--|
| 78 | Accounting Firms 會計師事務所 | All Sizes 人數不一 | 262 | 229 | 5 | 8 | 20 |
| | Government Departments and Subvented Organizations 政府部門及資助機構 | All Sizes 人數不一 | 33 | 32 | - | - | 1 |
| | Commerce and Services 商業及服務行業機構 | 10 and Over 10 人及以上 | 883 | 633 | 151 | 15 | 84 |
| | Industry 工業機構 | 10 and Over 10 人及以上 | 240 | 147 | 60 | 17 | 16 |
| | Total 總數 | | <u>1 418</u> ===== | <u>1 041</u> ===== | <u>216</u> ===== | <u>40</u> ===== | <u>121</u> ===== |

Our Reference
本局檔號 : AC/4/2 (2004)
Your Reference
來函檔號 :
Telephone No.
電話 : 2836 1726
Facsimile No.
圖文傳真 : 2893 5879

19th August 2004

Dear Sir/Madam,

2004 Manpower Survey of the
Accountancy Sector

I am writing to solicit your cooperation in the 2004 Manpower Survey to be conducted by the Accountancy Training Board of the Vocational Training Council.

The Accountancy Training Board is appointed by the Chief Executive of the Hong Kong Special Administrative Region to be responsible for training matters in the accountancy field. To enable it to assess the manpower situation of the sector and formulate training plans, the Training Board has been conducting manpower surveys on a biennial basis. The 2004 Manpower Survey will be conducted from 26th August 2004 to 30th September 2004.

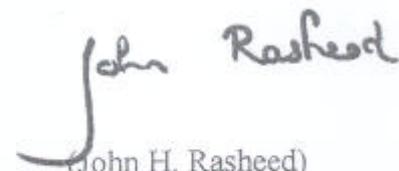
I enclose one copy each of the survey questionnaire and explanatory notes for your reference and completion. During the survey period, an officer of the Census and Statistics Department will call at your office to see you or your authorized representative. The officer will answer any queries you may have, and collect the completed questionnaire for data processing.

I wish to assure you that the information collected will be handled in strict confidence and will be published only in the form of statistical summaries without reference to individual establishments.

The Manpower Survey Report will be uploaded on the VTC website at actb.vtc.edu.hk. You may download the Survey Report when it is ready. Kindly provide us with your e-mail address in the enclosed questionnaire and you will be informed of the release of the Survey Report in due course.

Should you have any queries in connection with the survey, please contact the Manpower Statistics Section of the Census and Statistics Department by telephoning 2887 5358.

Yours faithfully,



(John H. Rasheed)
Chairman
Accountancy Training Board

JHR/pt

2004 Manpower Survey of the Accountancy Sector

Explanatory Notes

This survey deals with the training needs of the persons engaged in accounting, auditing, financial functions or accountancy training in your organization. In the appended questionnaire, all references to senior managers (including working proprietors and partners), managers, supervisors, clerks and trainers are restricted to those who are principally engaged (50% or more of the time) in some or all of these areas of responsibility. The grades of staff are distinguished in terms of duties an employee performs rather than the seniority or title he happens to hold. Senior managers, managers, supervisors, clerks and trainers are defined as follows:

Senior Managers/Managers

Persons responsible for some or all of the following functions:

- (1) supervision and co-ordination of the activities of accounting, auditing and financial personnel,
- (2) establishment and implementation of accounting, auditing and financial policies,
- (3) design, evaluation, and implementation of accounting systems,
- (4) preparation and consolidation of financial or costing reports,
- (5) preparation of budgets and forecasts,
- (6) implementation of budgetary control, cash control and credit control,
- (7) internal control and audit, and
- (8) treasury control and administration.

They are normally professionally qualified persons and can include chief accountants, financial accountants, group accountants, management accountants, auditors, chief financial officers, treasurers and controllers.

Senior Manager has no less than 5 years' managerial experience.

Manager has less than 5 years' managerial experience.

Supervisors

Persons who normally perform some of the functions listed above. They are usually under the control of a manager, and are often themselves in charge of one or more subordinates. They can include assistants to the managerial posts, e.g. assistant to cost accountants, audit supervisors and chief clerks.

Clerks

Persons who are normally engaged in compiling, classifying and recording data, verifying records, posting entries, balancing books and preparing reports. They can include accounting clerks and data input clerks and junior audit staff.

Trainers/Teachers

Persons who are engaged to train or teach people to perform accounting functions.

2. The number of persons who left in the past 12 months (mid-August 2003 to mid-August 2004) by reasons:

(I) Leaving of the company is initiated by the employee

| | <u>Senior Manager</u> | <u>Manager</u> | <u>Supervisor</u> | <u>Clerk</u> | <u>Trainer/ Teacher</u> |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| (a) Taking up an accounting position in Hong Kong | <input type="text"/> 175 | <input type="text"/> 179 | <input type="text"/> 183 | <input type="text"/> 187 | <input type="text"/> 191 |
| (b) Taking up a non-accounting position in Hong Kong | <input type="text"/> 195 | <input type="text"/> 199 | <input type="text"/> 203 | <input type="text"/> 207 | <input type="text"/> 211 |
| (c) Emigration/Repatriation | <input type="text"/> 215 | <input type="text"/> 219 | <input type="text"/> 223 | <input type="text"/> 227 | <input type="text"/> 231 |
| (d) Retirement | <input type="text"/> 235 | <input type="text"/> 239 | <input type="text"/> 243 | <input type="text"/> 247 | <input type="text"/> 251 |
| (e) Others (Please specify) | <input type="text"/> 255 | <input type="text"/> 259 | <input type="text"/> 263 | <input type="text"/> 267 | <input type="text"/> 271 |

| | | | | | |
|-----------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| For Official Use Only | <input type="text"/> 275 | <input type="text"/> 279 | <input type="text"/> 283 | <input type="text"/> 287 | <input type="text"/> 291 |
|-----------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|

(II) Leaving of the company is initiated by the company

| | <u>Senior Manager</u> | <u>Manager</u> | <u>Supervisor</u> | <u>Clerk</u> | <u>Trainer/ Teacher</u> |
|--------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| (a) Retrenchment | <input type="text"/> 295 | <input type="text"/> 299 | <input type="text"/> 303 | <input type="text"/> 307 | <input type="text"/> 311 |
| (b) Others (Please specify) | <input type="text"/> 315 | <input type="text"/> 319 | <input type="text"/> 323 | <input type="text"/> 327 | <input type="text"/> 331 |

| | | | | | |
|-----------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| For Official Use Only | <input type="text"/> 335 | <input type="text"/> 339 | <input type="text"/> 343 | <input type="text"/> 347 | <input type="text"/> 351 |
| | <input type="text"/> 355 | <input type="text"/> 359 | <input type="text"/> 363 | <input type="text"/> 367 | <input type="text"/> 371 |
| | | | | | <input type="text"/> 375 |

4. The number of outside recruits by source in the past 12 months (mid-August 2003 to mid-August 2004):

(I) In-experienced Accounting Personnel
(i.e. Accounting-related employees who had less than one year working experience in accounting-related functions)

| | <u>Senior Manager</u> | <u>Manager</u> | <u>Supervisor</u> | <u>Clerk</u> | <u>Trainer/ Teacher</u> |
|-------------------------------------|---|---|---|---|---|
| (a) Degree or above in Hong Kong | | | | | |
| - Accounting | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 417 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 421 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 425 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 429 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 433 |
| - Non-accounting | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 437 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 441 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 445 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 449 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 453 |
| (b) Sub-degree in Hong Kong | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 457 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 461 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 465 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 469 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 473 |
| (c) Secondary school (HKAL/HKCE) | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 477 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 481 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 485 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 489 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 493 |
| (d) Graduate from outside Hong Kong | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 497 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 501 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 505 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 509 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 513 |
| For Official Use Only | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 517 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 521 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 525 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 529 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 533 |

(II) Experienced Accounting Personnel
(i.e. Accounting-related employees who had one year or above working experience in accounting-related functions)

| | <u>Senior Manager</u> | <u>Manager</u> | <u>Supervisor</u> | <u>Clerk</u> | <u>Trainer/ Teacher</u> |
|--|---|---|---|---|---|
| (a) Degree or above in Hong Kong | | | | | |
| - Accounting | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 537 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 541 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 545 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 549 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 553 |
| - Non-accounting | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 557 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 561 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 565 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 569 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 573 |
| (b) Sub-degree in Hong Kong | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 577 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 581 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 585 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 589 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 593 |
| (c) Secondary school (HKAL/HKCE) | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 597 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 601 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 605 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 609 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 613 |
| (d) Graduate from outside Hong Kong | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 617 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 621 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 625 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 629 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 633 |
| (e) Full membership of HKSA | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 637 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 641 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 645 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 649 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 653 |
| (f) Full membership of professional bodies other than HKSA | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 657 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 661 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 665 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 669 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 673 |
| For Official Use Only | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 677 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 681 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 685 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 689 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 693 |
| | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 697 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 701 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 705 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 709 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 713 |
| | | | | | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 717 |

5. If you have recruited **In-experienced Accounting Personnel** in the past 12 months, as reported in question 4(I), please rate their character and competency on average in the following areas. If you have not, please go to question 6.

| | <u>Degree or above in Hong Kong*</u> | | <u>Sub-degree in Hong Kong*</u> | <u>Secondary school (HKAL/HKCE)*</u> | <u>Graduate from outside Hong Kong*</u> |
|--|--|-----------------------------|-------------------------------------|--|---|
| | <u>Accounting</u> | <u>Non-accounting</u> | | | |
| <u>General</u> | | | | | |
| (a) General business knowledge | <input type="text"/> 718 | <input type="text"/> 719 | <input type="text"/> 720 | <input type="text"/> 721 | <input type="text"/> 722 |
| (b) Judgement, initiative and creativity | <input type="text"/> 723 | <input type="text"/> 724 | <input type="text"/> 725 | <input type="text"/> 726 | <input type="text"/> 727 |
| (c) Personality/ Maturity/ Intelligence | <input type="text"/> 728 | <input type="text"/> 729 | <input type="text"/> 730 | <input type="text"/> 731 | <input type="text"/> 732 |
| (d) Working attitude | <input type="text"/> 733 | <input type="text"/> 734 | <input type="text"/> 735 | <input type="text"/> 736 | <input type="text"/> 737 |
| <u>Communication Skills</u> | | | | | |
| (e) Written English | <input type="text"/> 738 | <input type="text"/> 739 | <input type="text"/> 740 | <input type="text"/> 741 | <input type="text"/> 742 |
| (f) Oral English | <input type="text"/> 743 | <input type="text"/> 744 | <input type="text"/> 745 | <input type="text"/> 746 | <input type="text"/> 747 |
| (g) Written Chinese | <input type="text"/> 748 | <input type="text"/> 749 | <input type="text"/> 750 | <input type="text"/> 751 | <input type="text"/> 752 |
| (h) Putonghua | <input type="text"/> 753 | <input type="text"/> 754 | <input type="text"/> 755 | <input type="text"/> 756 | <input type="text"/> 757 |
| (i) Inter-personal relations | <input type="text"/> 758 | <input type="text"/> 759 | <input type="text"/> 760 | <input type="text"/> 761 | <input type="text"/> 762 |
| <u>Technical Skills</u> | | | | | |
| (j) Accounting | <input type="text"/> 763 | <input type="text"/> 764 | <input type="text"/> 765 | <input type="text"/> 766 | <input type="text"/> 767 |
| (k) Taxation | <input type="text"/> 768 | <input type="text"/> 769 | <input type="text"/> 770 | <input type="text"/> 771 | <input type="text"/> 772 |
| (l) Auditing | <input type="text"/> 773 | <input type="text"/> 774 | <input type="text"/> 775 | <input type="text"/> 776 | <input type="text"/> 777 |
| (m) Information technology | <input type="text"/> 778 | <input type="text"/> 779 | <input type="text"/> 780 | <input type="text"/> 781 | <input type="text"/> 782 |
| <u>Other Skills</u> | | | | | |
| (Please specify) | <input type="text"/> 783 | <input type="text"/> 784 | <input type="text"/> 785 | <input type="text"/> 786 | <input type="text"/> 787 |
| _____ | <input type="text"/> 788 | <input type="text"/> 789 | <input type="text"/> 790 | <input type="text"/> 791 | <input type="text"/> 792 |
| _____ | <input type="text"/> 793 | <input type="text"/> 794 | <input type="text"/> 795 | <input type="text"/> 796 | <input type="text"/> 797 |

* Code

- 1 Good
- 2 Satisfactory
- 3 Marginal
- 4 Poor

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798

6. If you have recruited **Experienced Accounting Personnel** in the past 12 months, as reported in question 4(II), please rate their character and competency on average in the following areas. If you have not, please go to question 7.

| | Degree or above in <u>Hong Kong*</u> | Sub-degree in <u>Hong Kong*</u> | Secondary school <u>(HKAL/HKCE)*</u> | Graduate from outside <u>Hong Kong*</u> | Full membership of <u>HKSA*</u> | Full membership of professional bodies other than <u>HKSA*</u> | |
|--|--|------------------------------------|--|--|---------------------------------------|--|-----------------------------|
| | Non- Accounting | Accounting | | | | | |
| <u>General</u> | | | | | | | |
| (a) General business knowledge | <input type="text"/> 799 | <input type="text"/> 800 | <input type="text"/> 801 | <input type="text"/> 802 | <input type="text"/> 803 | <input type="text"/> 804 | <input type="text"/> 805 |
| (b) Judgement, initiative and creativity | <input type="text"/> 806 | <input type="text"/> 807 | <input type="text"/> 808 | <input type="text"/> 809 | <input type="text"/> 810 | <input type="text"/> 811 | <input type="text"/> 812 |
| (c) Personality/ Maturity/ Intelligence | <input type="text"/> 813 | <input type="text"/> 814 | <input type="text"/> 815 | <input type="text"/> 816 | <input type="text"/> 817 | <input type="text"/> 818 | <input type="text"/> 819 |
| (d) Working attitude | <input type="text"/> 820 | <input type="text"/> 821 | <input type="text"/> 822 | <input type="text"/> 823 | <input type="text"/> 824 | <input type="text"/> 825 | <input type="text"/> 826 |
| <u>Communication Skills</u> | | | | | | | |
| (e) Written English | <input type="text"/> 827 | <input type="text"/> 828 | <input type="text"/> 829 | <input type="text"/> 830 | <input type="text"/> 831 | <input type="text"/> 832 | <input type="text"/> 833 |
| (f) Oral English | <input type="text"/> 834 | <input type="text"/> 835 | <input type="text"/> 836 | <input type="text"/> 837 | <input type="text"/> 838 | <input type="text"/> 839 | <input type="text"/> 840 |
| (g) Written Chinese | <input type="text"/> 841 | <input type="text"/> 842 | <input type="text"/> 843 | <input type="text"/> 844 | <input type="text"/> 845 | <input type="text"/> 846 | <input type="text"/> 847 |
| (h) Putonghua | <input type="text"/> 848 | <input type="text"/> 849 | <input type="text"/> 850 | <input type="text"/> 851 | <input type="text"/> 852 | <input type="text"/> 853 | <input type="text"/> 854 |
| (i) Inter-personal relations | <input type="text"/> 855 | <input type="text"/> 856 | <input type="text"/> 857 | <input type="text"/> 858 | <input type="text"/> 859 | <input type="text"/> 860 | <input type="text"/> 861 |
| <u>Technical Skills</u> | | | | | | | |
| (j) Accounting | <input type="text"/> 862 | <input type="text"/> 863 | <input type="text"/> 864 | <input type="text"/> 865 | <input type="text"/> 866 | <input type="text"/> 867 | <input type="text"/> 868 |
| (k) Taxation | <input type="text"/> 869 | <input type="text"/> 870 | <input type="text"/> 871 | <input type="text"/> 872 | <input type="text"/> 873 | <input type="text"/> 874 | <input type="text"/> 875 |
| (l) Auditing | <input type="text"/> 876 | <input type="text"/> 877 | <input type="text"/> 878 | <input type="text"/> 879 | <input type="text"/> 880 | <input type="text"/> 881 | <input type="text"/> 882 |
| (m) Information technology | <input type="text"/> 883 | <input type="text"/> 884 | <input type="text"/> 885 | <input type="text"/> 886 | <input type="text"/> 887 | <input type="text"/> 888 | <input type="text"/> 889 |
| <u>Other Skills</u> | | | | | | | |
| (Please specify) | | | | | | | |
| _____ | <input type="text"/> 890 | <input type="text"/> 891 | <input type="text"/> 892 | <input type="text"/> 893 | <input type="text"/> 894 | <input type="text"/> 895 | <input type="text"/> 896 |
| _____ | <input type="text"/> 897 | <input type="text"/> 898 | <input type="text"/> 899 | <input type="text"/> 900 | <input type="text"/> 901 | <input type="text"/> 902 | <input type="text"/> 903 |
| _____ | <input type="text"/> 904 | <input type="text"/> 905 | <input type="text"/> 906 | <input type="text"/> 907 | <input type="text"/> 908 | <input type="text"/> 909 | <input type="text"/> 910 |

* Code

- 1 Good
- 2 Satisfactory
- 3 Marginal
- 4 Poor

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911

7. Have you experienced any difficulty in filling the accounting positions in the past 12 months (mid-August 2003 to mid-August 2004)?

| | <u>Senior Manager</u> | <u>Manager</u> | <u>Supervisor</u> | <u>Clerk</u> | <u>Trainer/ Teacher</u> |
|--|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| (a) Yes | <input type="checkbox"/> 912 | <input type="checkbox"/> 913 | <input type="checkbox"/> 914 | <input type="checkbox"/> 915 | <input type="checkbox"/> 916 |
| (b) No | <input type="checkbox"/> 917 | <input type="checkbox"/> 918 | <input type="checkbox"/> 919 | <input type="checkbox"/> 920 | <input type="checkbox"/> 921 |
| (c) Have not recruited or tried to recruit in the past 12 months | <input type="checkbox"/> 922 | <input type="checkbox"/> 923 | <input type="checkbox"/> 924 | <input type="checkbox"/> 925 | <input type="checkbox"/> 926 |

8. If you have experienced recruitment difficulty in the past 12 months, please state the reasons. You may wish to choose more than 1 box for each job level. If you have not, please go to question 9.

| | <u>Senior Manager</u> | <u>Manager</u> | <u>Supervisor</u> | <u>Clerk</u> | <u>Trainer/ Teacher</u> |
|---|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| (a) General labour shortage in Hong Kong | <input type="checkbox"/> 927 | <input type="checkbox"/> 928 | <input type="checkbox"/> 929 | <input type="checkbox"/> 930 | <input type="checkbox"/> 931 |
| (b) Insufficient accountancy graduates from tertiary institutions | <input type="checkbox"/> 932 | <input type="checkbox"/> 933 | <input type="checkbox"/> 934 | <input type="checkbox"/> 935 | <input type="checkbox"/> 936 |
| (c) Lack of candidates with relevant experience and training | <input type="checkbox"/> 937 | <input type="checkbox"/> 938 | <input type="checkbox"/> 939 | <input type="checkbox"/> 940 | <input type="checkbox"/> 941 |
| (d) Working conditions/ remuneration package could not meet recruits' expectations | <input type="checkbox"/> 942 | <input type="checkbox"/> 943 | <input type="checkbox"/> 944 | <input type="checkbox"/> 945 | <input type="checkbox"/> 946 |
| (e) Others (Please specify) | <input type="checkbox"/> 947 | <input type="checkbox"/> 948 | <input type="checkbox"/> 949 | <input type="checkbox"/> 950 | <input type="checkbox"/> 951 |

| | | | | | |
|-----------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| For Official Use Only | <input type="checkbox"/> 952 | <input type="checkbox"/> 953 | <input type="checkbox"/> 954 | <input type="checkbox"/> 955 | <input type="checkbox"/> 956 |
| | <input type="checkbox"/> 957 | <input type="checkbox"/> 958 | | | |

9. The forecast number of recruits (including replacements) in your organization in the next 12 months (mid-August 2004 to mid-August 2005) by source:

(I) In-experienced Accounting Personnel

| | <u>Senior Manager</u> | <u>Manager</u> | <u>Supervisor</u> | <u>Clerk</u> | <u>Trainer/ Teacher</u> |
|----------------------------------|--|--|--|--|--|
| (a) Degree or above in Hong Kong | | | | | |
| - Accounting | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 959 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 963 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 967 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 971 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 975 |
| - Non-accounting | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 979 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 983 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 987 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 991 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 995 |
| (b) Sub-degree in Hong Kong | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 999 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1003 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1007 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1011 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1015 |
| (c) Secondary school (HKAL/HKCE) | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1019 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1023 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1027 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1031 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1035 |
| (d) Graduate from outside HK | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1039 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1043 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1047 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1051 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1055 |

| | | | | | |
|-----------------------|--|--|--|--|--|
| For Official Use Only | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1059 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1063 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1067 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1071 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1075 |
|-----------------------|--|--|--|--|--|

(II) Experienced Accounting Personnel

| | <u>Senior Manager</u> | <u>Manager</u> | <u>Supervisor</u> | <u>Clerk</u> | <u>Trainer/ Teacher</u> |
|--|--|--|--|--|--|
| (a) Degree or above in Hong Kong | | | | | |
| - Accounting | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1079 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1083 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1087 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1091 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1095 |
| - Non-accounting | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1099 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1103 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1107 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1111 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1115 |
| (b) Sub-degree in Hong Kong | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1119 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1123 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1127 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1131 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1135 |
| (c) Secondary school (HKAL/HKCE) | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1139 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1143 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1147 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1151 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1155 |
| (d) Graduate from outside HK | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1159 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1163 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1167 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1171 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1175 |
| (e) Full membership of HKSA | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1179 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1183 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1187 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1191 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1195 |
| (f) Full membership of professional bodies other than HKSA | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1199 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1203 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1207 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1211 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1215 |

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| For Official Use Only | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1219 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1223 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1227 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1231 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1235 | |
| | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1239 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1243 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1247 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1251 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1255 | |
| | <input type="text"/> <input type="text"/> 1259 | <input type="text"/> <input type="text"/> 1260 | <input type="text"/> <input type="text"/> 1261 | <input type="text"/> <input type="text"/> 1262 | <input type="text"/> <input type="text"/> <input type="text"/> 1263 | <input type="text"/> <input type="text"/> 1264 |

10. The minimum qualification or education at each job level. Please choose only 1 box for each job level.

| | <u>Senior Manager</u> | <u>Manager</u> | <u>Supervisor</u> | <u>Clerk</u> | <u>Trainer/ Teacher</u> |
|--|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| (a) Full membership of HKSA | <input type="checkbox"/> 1265 | <input type="checkbox"/> 1266 | <input type="checkbox"/> 1267 | <input type="checkbox"/> 1268 | <input type="checkbox"/> 1269 |
| (b) Full membership of professional bodies other than HKSA | <input type="checkbox"/> 1270 | <input type="checkbox"/> 1271 | <input type="checkbox"/> 1272 | <input type="checkbox"/> 1273 | <input type="checkbox"/> 1274 |
| (c) HKSA graduate or equivalent | <input type="checkbox"/> 1275 | <input type="checkbox"/> 1276 | <input type="checkbox"/> 1277 | <input type="checkbox"/> 1278 | <input type="checkbox"/> 1279 |
| (d) Relevant business/accounting degree | <input type="checkbox"/> 1280 | <input type="checkbox"/> 1281 | <input type="checkbox"/> 1282 | <input type="checkbox"/> 1283 | <input type="checkbox"/> 1284 |
| (e) Other degrees | <input type="checkbox"/> 1285 | <input type="checkbox"/> 1286 | <input type="checkbox"/> 1287 | <input type="checkbox"/> 1288 | <input type="checkbox"/> 1289 |
| (f) Sub-degrees | <input type="checkbox"/> 1290 | <input type="checkbox"/> 1291 | <input type="checkbox"/> 1292 | <input type="checkbox"/> 1293 | <input type="checkbox"/> 1294 |
| (g) HKAAT graduate | <input type="checkbox"/> 1295 | <input type="checkbox"/> 1296 | <input type="checkbox"/> 1297 | <input type="checkbox"/> 1298 | <input type="checkbox"/> 1299 |
| (h) HKAAT - Certified Accounts Clerk | <input type="checkbox"/> 1300 | <input type="checkbox"/> 1301 | <input type="checkbox"/> 1302 | <input type="checkbox"/> 1303 | <input type="checkbox"/> 1304 |
| (i) LCCI accounting certificate | <input type="checkbox"/> 1305 | <input type="checkbox"/> 1306 | <input type="checkbox"/> 1307 | <input type="checkbox"/> 1308 | <input type="checkbox"/> 1309 |
| (j) Secondary school (HKAL/HKCE) | <input type="checkbox"/> 1310 | <input type="checkbox"/> 1311 | <input type="checkbox"/> 1312 | <input type="checkbox"/> 1313 | <input type="checkbox"/> 1314 |
| (k) Others (Please specify) | <input type="checkbox"/> 1315 | <input type="checkbox"/> 1316 | <input type="checkbox"/> 1317 | <input type="checkbox"/> 1318 | <input type="checkbox"/> 1319 |

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11. The number of employees as reported in question 1 by range of monthly salary:

$$\text{Monthly Salary} = \frac{\text{annual basic salary} + \text{annual bonus} + \text{annual housing benefits} + \text{other regular allowance}}{12}$$

| <u>Range</u> | <u>Senior Manager</u> | <u>Manager</u> | <u>Supervisor</u> | <u>Clerk</u> | <u>Trainer/Teacher</u> |
|---------------------------|---|---|---|---|---|
| (a) HK\$5,999 and under | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1326 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1330 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1334 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1338 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1342 |
| (b) HK\$6,000-\$9,999 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1346 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1350 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1354 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1358 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1362 |
| (c) HK\$10,000-\$19,999 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1366 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1370 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1374 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1378 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1382 |
| (d) HK\$20,000-\$29,999 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1386 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1390 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1394 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1398 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1402 |
| (e) HK\$30,000-\$49,999 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1406 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1410 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1414 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1418 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1422 |
| (f) HK\$50,000-\$99,999 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1426 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1430 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1434 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1438 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1442 |
| (g) HK\$100,000 and above | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1446 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1450 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1454 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1458 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1462 |

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12. Number of Hong Kong accounting employees who have to work (on HK payroll) in Mainland China:

| | <u>Current</u> | <u>2005</u> | | | | | | | | | | | | | | | | |
|----------------------------|--|-------------|--|--|--|------|--|--|--|--|--|--|--|--|------|--|--|--|
| (a) <u>Senior Manager</u> | | | | | | | | | | | | | | | | | | |
| - Stationed Basis | <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr> <tr><td colspan="4" style="text-align: center; font-size: 8px;">1487</td></tr> </table> | | | | | 1487 | | | | <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr> <tr><td colspan="4" style="text-align: center; font-size: 8px;">1490</td></tr> </table> | | | | | 1490 | | | |
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| 1487 | | | | | | | | | | | | | | | | | | |
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| 1490 | | | | | | | | | | | | | | | | | | |
| - Travelling Basis | <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr> <tr><td colspan="4" style="text-align: center; font-size: 8px;">1493</td></tr> </table> | | | | | 1493 | | | | <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr> <tr><td colspan="4" style="text-align: center; font-size: 8px;">1496</td></tr> </table> | | | | | 1496 | | | |
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| 1493 | | | | | | | | | | | | | | | | | | |
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| 1496 | | | | | | | | | | | | | | | | | | |
| (b) <u>Manager</u> | | | | | | | | | | | | | | | | | | |
| - Stationed Basis | <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr> <tr><td colspan="4" style="text-align: center; font-size: 8px;">1499</td></tr> </table> | | | | | 1499 | | | | <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr> <tr><td colspan="4" style="text-align: center; font-size: 8px;">1502</td></tr> </table> | | | | | 1502 | | | |
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| 1499 | | | | | | | | | | | | | | | | | | |
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| - Travelling Basis | <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr> <tr><td colspan="4" style="text-align: center; font-size: 8px;">1505</td></tr> </table> | | | | | 1505 | | | | <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr> <tr><td colspan="4" style="text-align: center; font-size: 8px;">1508</td></tr> </table> | | | | | 1508 | | | |
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| 1505 | | | | | | | | | | | | | | | | | | |
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| 1508 | | | | | | | | | | | | | | | | | | |
| (c) <u>Supervisor</u> | | | | | | | | | | | | | | | | | | |
| - Stationed Basis | <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr> <tr><td colspan="4" style="text-align: center; font-size: 8px;">1511</td></tr> </table> | | | | | 1511 | | | | <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr> <tr><td colspan="4" style="text-align: center; font-size: 8px;">1514</td></tr> </table> | | | | | 1514 | | | |
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| - Travelling Basis | <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr> <tr><td colspan="4" style="text-align: center; font-size: 8px;">1517</td></tr> </table> | | | | | 1517 | | | | <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr> <tr><td colspan="4" style="text-align: center; font-size: 8px;">1520</td></tr> </table> | | | | | 1520 | | | |
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| 1520 | | | | | | | | | | | | | | | | | | |
| (d) <u>Clerk</u> | | | | | | | | | | | | | | | | | | |
| - Stationed Basis | <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr> <tr><td colspan="4" style="text-align: center; font-size: 8px;">1523</td></tr> </table> | | | | | 1523 | | | | <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr> <tr><td colspan="4" style="text-align: center; font-size: 8px;">1526</td></tr> </table> | | | | | 1526 | | | |
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| 1526 | | | | | | | | | | | | | | | | | | |
| - Travelling Basis | <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr> <tr><td colspan="4" style="text-align: center; font-size: 8px;">1529</td></tr> </table> | | | | | 1529 | | | | <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr> <tr><td colspan="4" style="text-align: center; font-size: 8px;">1532</td></tr> </table> | | | | | 1532 | | | |
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| 1529 | | | | | | | | | | | | | | | | | | |
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| 1532 | | | | | | | | | | | | | | | | | | |
| (e) <u>Trainer/Teacher</u> | | | | | | | | | | | | | | | | | | |
| - Stationed Basis | <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr> <tr><td colspan="4" style="text-align: center; font-size: 8px;">1535</td></tr> </table> | | | | | 1535 | | | | <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr> <tr><td colspan="4" style="text-align: center; font-size: 8px;">1538</td></tr> </table> | | | | | 1538 | | | |
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| - Travelling Basis | <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr> <tr><td colspan="4" style="text-align: center; font-size: 8px;">1541</td></tr> </table> | | | | | 1541 | | | | <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr> <tr><td colspan="4" style="text-align: center; font-size: 8px;">1544</td></tr> </table> | | | | | 1544 | | | |
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| | | |
| 1547 | 1548 | 1549 |

13. Effect on your Hong Kong accounting personnel as a result of Mainland China operations:

| | <u>Current</u> | <u>2005</u> | |
|--|--|--|---|
| (a) How many additional accounting employees do you need to recruit? | <input type="text"/> <input type="text"/> <input type="text"/> 1550 | <input type="text"/> <input type="text"/> <input type="text"/> 1553 | |
| (b) Number of existing accounting employees to be trained to deal with Mainland China operations in terms of control, communication skills and Mainland China regulations. | <input type="text"/> <input type="text"/> <input type="text"/> 1556 | <input type="text"/> <input type="text"/> <input type="text"/> 1559 | |
| (c) Any other effects? (Please specify) | <input type="text"/> <input type="text"/> <input type="text"/> 1562 | <input type="text"/> <input type="text"/> <input type="text"/> 1565 | For Official Use only <input type="text"/> 1568 |

14. If your company employs part-time staff to perform the accounting-related duties in addition to the total number of full-time accounting-related employees reported in question 1, please state the total number of these part-time staff (including working proprietors/partners) in the following spaces:

| | <u>Present no. of full-time accounting employees (reported in q.1)</u> | <u>No. of part-time accounting employees</u> | For Official Use only |
|---------------------|--|---|--|
| (a) Senior Manager | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1569 | <input type="text"/> 1573 |
| (b) Manager | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1574 | <input type="text"/> 1578 |
| (c) Supervisor | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1579 | <input type="text"/> 1583 |
| (d) Clerk | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1584 | <input type="text"/> 1588 |
| (e) Trainer/Teacher | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1589 | <input type="text"/> 1593 <input type="text"/> 1594 |

End of Questionnaire
Thank you for your co-operation

The completed questionnaire will be collected by an officer from the Census and Statistics Department.

Current Number of Employees
現有僱員人數

| | <u>Senior Manager</u> 高級經理 | <u>Manager</u> 經理 | <u>Supervisor</u> 主管 | <u>Clerk</u> 文員 | <u>Trainer/Teacher</u> 培訓人員 | <u>Total</u> 總數 |
|--|-------------------------------|-----------------------|-------------------------|------------------------|--------------------------------|------------------------|
| Accounting Firms 會計師事務所 | 2 559 | 999 | 2 661 | 5 841 | 50 | 12 110 |
| Government Departments and Subvented Organizations 政府部門及資助機構 | 670 | 211 | 1 219 | 2 693 | 192 | 4 985 |
| 94 Commerce and Services 商業及服務行業機構 | 7 920 | 3 885 | 14 499 | 32 855 | 305 | 59 464 |
| Industry 工業機構 | 544 | 309 | 1 292 | 4 207 | - | 6 352 |
| Total 總數 | <u>11 693</u> ===== | <u>5 404</u> ===== | <u>19 671</u> ===== | <u>45 596</u> ===== | <u>547</u> ==== | <u>82 911</u> ===== |

Current Number of Vacancies
現有空缺數目

| | <u>Accounting Firms</u> 會計師事務所 | <u>Government Departments and Subvented Organizations</u> 政府部門及資助機構 | <u>Commerce and Services</u> 商業及服務行業機構 | <u>Industry</u> 工業機構 | <u>Total</u> 總數 |
|------------------------------------|-----------------------------------|--|---|-------------------------|--------------------|
| <u>Senior Manager</u> 高級經理 | | | | | |
| Existing Manpower 現有人力 | 2 559 | 670 | 7 920 | 544 | 11 693 |
| No. of Current Vacancies 現有空缺數目 | 2 | 4 | 57 | 3 | 66 |
| <u>Manager</u> 經理 | | | | | |
| Existing Manpower 現有人力 | 999 | 211 | 3 885 | 309 | 5 404 |
| No. of Current Vacancies 現有空缺數目 | 9 | 9 | 127 | - | 145 |
| <u>Supervisor</u> 主管 | | | | | |
| Existing Manpower 現有人力 | 2 661 | 1 219 | 14 499 | 1 292 | 19 671 |
| No. of Current Vacancies 現有空缺數目 | 57 | 7 | 86 | 21 | 171 |

| | <u>Accounting Firms</u> 會計師 事務所 | <u>Government Departments and Subvented Organizations</u> 政府部門及 資助機構 | <u>Commerce and Services</u> 商業及服務 行業機構 | <u>Industry</u> 工業機構 | <u>Total</u> 總數 |
|---------------------------------------|---|--|---|-------------------------|--------------------|
| <u>Clerk</u> 文員 | | | | | |
| Existing Manpower 現有人力 | 5 841 | 2 693 | 32 855 | 4 207 | 45 596 |
| No. of Current Vacancies 現有空缺數目 | 400 | 11 | 722 | 6 | 1 139 |
| <u>Trainer/Teacher</u> 培訓人員 | | | | | |
| Existing Manpower 現有人力 | 50 | 192 | 305 | - | 547 |
| No. of Current Vacancies 現有空缺數目 | - | 7 | - | - | 7 |
| <u>Total</u> 總數 | | | | | |
| Existing Manpower 現有人力 | 12 110 | 4 985 | 59 464 | 6 352 | 82 911 |
| No. of Current Vacancies 現有空缺數目 | 468 | 38 | 992 | 30 | 1 528 |

Distribution of Senior Managers by Total Monthly Income Range
按每月總收入幅度劃分的高級經理人員分布情況

| | | Current Workforce of Senior Managers <u>in Sector</u> 機構內的高級經理 (包括空缺) 總數 | \$5,999 and <u>Under</u> 及以下 | \$6,000 to 至 <u>\$9,999</u> | \$10,000 to 至 <u>\$19,999</u> | \$20,000 to 至 <u>\$29,999</u> | \$30,000 to 至 <u>\$49,999</u> | \$50,000 <u>and Over</u> 及以上 | <u>Unspecified</u> 未有說明 |
|----|--|---|---------------------------------------|-----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|------------------------------------|----------------------------|
| 97 | Accounting Firms 會計師事務所 | 2 561 | - | - | 28 | 596 | 744 | 837 | 356 |
| | Government Departments and Subvented Organizations 政府部門及資助機構 | 674 | - | - | - | - | 20 | 631 | 23 |
| | Commerce and Services 商業及服務行業機構 | 7 977 | - | - | 51 | 1 376 | 3 280 | 2 375 | 895 |
| | Industry 工業機構 | 547 | - | - | 11 | 57 | 253 | 149 | 77 |
| | Total 總數 | 11 759 | - | - | 90 | 2 029 | 4 297 | 3 992 | 1 351 |

Distribution of Managers by Total Monthly Income Range
按每月總收入幅度劃分的經理人員分布情況

86

| | Current Workforce of Managers in Sector 機構內的 經理 (包括空缺) 總數 | \$5,999 and Under 及以下 | \$6,000 to 至 \$9,999 | \$10,000 to 至 \$19,999 | \$20,000 to 至 \$29,999 | \$30,000 to 至 \$49,999 | \$50,000 and Over 及以上 | Unspecified 未有說明 |
|--|--|--------------------------------|----------------------------|------------------------------|------------------------------|------------------------------|-----------------------------|---------------------|
| Accounting Firms 會計師事務所 | 1 008 | - | - | 13 | 214 | 448 | 118 | 215 |
| Government Departments and Subvented Organizations 政府部門及資助機構 | 220 | - | - | - | 5 | 82 | 93 | 40 |
| Commerce and Services 商業及服務行業機構 | 4 012 | - | - | 192 | 1 898 | 1 055 | 163 | 704 |
| Industry 工業機構 | 309 | - | - | 76 | 79 | 119 | 14 | 21 |
| | ----- | - | - | ---- | ----- | ----- | ----- | ----- |
| Total 總數 | 5 549 | - | - | 281 | 2 196 | 1 704 | 388 | 980 |
| | ===== | = | = | ===== | ===== | ===== | ===== | ===== |

Distribution of Supervisors by Total Monthly Income Range
按每月總收入幅度劃分的主管人員分布情況

66

| | Current Workforce of Supervisors in Sector 機構內的 主管 (包括空缺) 總數 | \$5,999 and Under 及以下 | \$6,000 to 至 \$9,999 | \$10,000 to 至 \$19,999 | \$20,000 to 至 \$29,999 | \$30,000 to 至 \$49,999 | \$50,000 and Over 及以上 | Unspecified 未有說明 |
|--|---|--------------------------------|----------------------------|------------------------------|------------------------------|------------------------------|-----------------------------|---------------------|
| Accounting Firms 會計師事務所 | 2 718 | - | 44 | 723 | 1 324 | 111 | 1 | 515 |
| Government Departments and Subvented Organizations 政府部門及資助機構 | 1 226 | - | - | 103 | 293 | 789 | 5 | 36 |
| Commerce and Services 商業及服務行業機構 | 14 585 | - | 470 | 8 080 | 3 673 | 1 017 | 4 | 1 341 |
| Industry 工業機構 | 1 313 | - | - | 634 | 550 | 31 | 4 | 94 |
| Total 總數 | 19 842 | - | 514 | 9 540 | 5 840 | 1 948 | 14 | 1 986 |

Distribution of Clerks by Total Monthly Income Range
按每月總收入幅度劃分的文員分布情況

| | Current Workforce of Clerks <u>in Sector</u> 機構內的 文員 (包括空缺) 總數 | \$5,999 and <u>Under</u> 及以下 | \$6,000 to 至 <u>\$9,999</u> | \$10,000 to 至 <u>\$19,999</u> | \$20,000 to 至 <u>\$29,999</u> | \$30,000 to 至 <u>\$49,999</u> | \$50,000 and Over 及以上 | <u>Unspecified</u> 未有說明 |
|--|---|---------------------------------------|-----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-----------------------------|----------------------------|
| 100 Accounting Firms 會計師事務所 | 6 241 | 84 | 2 988 | 2 491 | 42 | - | - | 636 |
| Government Departments and Subvented Organizations 政府部門及資助機構 | 2 704 | - | 71 | 2 118 | 454 | 18 | - | 43 |
| Commerce and Services 商業及服務行業機構 | 33 577 | 167 | 14 410 | 15 642 | 941 | - | - | 2 417 |
| Industry 工業機構 | 4 213 | 27 | 1 578 | 2 105 | 81 | 1 | - | 421 |
| Total 總數 | 46 735 | 278 | 19 047 | 22 356 | 1 518 | 19 | - | 3 517 |

Distribution of Trainers/Teachers by Total Monthly Income Range
按每月總收入幅度劃分的培訓人員分布情況

| | Current Workforce of Trainers/ Teachers in Sector 機構內的 培訓人員 (包括空缺) 總數 | \$5,999 and <u>Under</u> 及以下 | \$6,000 to 至 <u>\$9,999</u> | \$10,000 to 至 <u>\$19,999</u> | \$20,000 to 至 <u>\$29,999</u> | \$30,000 to 至 <u>\$49,999</u> | \$50,000 and Over 及以上 | <u>Unspecified</u> 未有說明 |
|--|---|---------------------------------------|-----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-----------------------------|----------------------------|
| 101 Accounting Firms 會計師事務所 | 50 | - | - | - | - | 16 | 11 | 23 |
| Government Departments and Subvented Organizations 政府部門及資助機構 | 199 | - | - | 3 | 6 | 19 | 129 | 42 |
| Commerce and Services 商業及服務行業機構 | 305 | - | - | 131 | 66 | 54 | 50 | 4 |
| Industry 工業機構 | - | - | - | - | - | - | - | - |
| Total 總數 | 554 | - | - | 134 | 72 | 89 | 190 | 69 |

Minimum Qualification or Education Requirements of Senior Managers
高級經理人員最低的資歷或教育程度要求

| | Full Member of HKICPA* and/or Other Professional Bodies | HKICPA Graduate | Relevant Business/ Accounting Degree | Other Degrees | Sub-degree | HKAAT Graduate | HKAAT Certified Accounts Clerk | LCCI Accounting Certificate | Hong Kong Certificate of Education | Others | Unspecified | Total |
|--|--|--------------------|---|------------------|------------|--------------------------|---|-----------------------------------|--|--------|-------------|-------|
| | 香港會計師公會 及其他專業 團體的會員資格 | 香港會計 師公會 畢業生 | 商科 / 會計學位 | 其他 學位 | 副學位 | 香港專業 會計員協 會 畢業生 | 香港專業 會計員協會 會計認可 文員 | 倫敦商會 會計證書 | 香港中學 會考證書 | 其他 | 未有說明 | 總數 |
| Accounting Firms 會計師事務所 | 90% | 2% | 6% | - | - | - | - | - | - | - | 2% | 100% |
| Government Departments and Subvented Organizations 政府部門及 資助機構 | 59% | 4% | 33% | - | - | - | - | - | - | - | 4% | 100% |
| Commerce and Services 商業及服務 行業機構 | 54% | 6% | 37% | - | 1% | - | - | - | - | - | 2% | 100% |
| Industry 工業機構 | 70% | 6% | 16% | - | - | - | - | - | - | - | 8% | 100% |

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Minimum Qualification or Education Requirements of Managers
經理人員最低的資歷或教育程度要求

| | Full Member of HKICPA* and/or Other Professional Bodies | HKICPA Graduate | Relevant Business/ Accounting Degree | Other Degrees | Sub-degree ^s 副學位 | HKAAT Graduate | HKAAT Certified Accounts Clerk | LCCI Accounting Certificate | Hong Kong Certificate of Education | Others | Unspecified | Total |
|--|--|--------------------|---|------------------|-----------------------------------|--------------------------|---|-----------------------------------|--|--------|-------------|-------|
| | 香港會計師公會 及 或其他專業 團體的會員資格 | 香港會計 師公會 畢業生 | 商科 / 會計學位 | 其他 學位 | | 香港專業 會計員協 會 畢業生 | 香港專業 會計員協會 會計認可 文員 | 倫敦商會 會計證書 | 香港中學 會考證書 | 其他 | 未有說明 | 總數 |
| Accounting Firms 會計師事務所 | 83% | 3% | 8% | - | - | - | - | - | - | - | 6% | 100% |
| Government Departments and Subvented Organizations 政府部門及 資助機構 | 61% | 6% | 22% | 6% | - | - | - | - | - | - | 5% | 100% |
| Commerce and Services 商業及服務 行業機構 | 32% | 17% | 34% | 3% | 8% | - | - | - | 1% | - | 5% | 100% |
| Industry 工業機構 | 20% | 6% | 60% | - | 13% | - | - | - | - | - | 1% | 100% |

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Minimum Qualification or Education Requirements of Supervisors
主管人員最低的資歷或教育程度要求

| | Full Member of HKICPA* and/or Other Professional Bodies | HKICPA Graduate | Relevant Business/ Accounting Degree | Other Degrees | Sub-degree ^s 副學位 | HKAAT Graduate | HKAAT Certified Accounts Clerk | LCCI Accounting Certificate | Hong Kong Certificate of Education | Others | Unspecified | Total |
|--|--|--------------------|---|------------------|-----------------------------------|--------------------------|---|-----------------------------------|--|--------|-------------|-------|
| | 香港會計師公會 及 或其他專業 團體的會員資格 | 香港會計 師公會 畢業生 | 商科 / 會計學位 | 其他 學位 | | 香港專業 會計員協 會 畢業生 | 香港專業 會計員協會 會計認可 文員 | 倫敦商會 會計證書 | 香港中學 會考證書 | 其他 | 未有說明 | 總數 |
| Accounting Firms 會計師事務所 | 24% | 12% | 55% | - | 5% | 3% | - | - | - | - | 1% | 100% |
| Government Departments and Subvented Organizations 政府部門及 資助機構 | 8% | 21% | 50% | - | 4% | - | - | 13% | - | - | 4% | 100% |
| Commerce and Services 商業及服務 行業機構 | 4% | 7% | 33% | 8% | 12% | 7% | 3% | 21% | 3% | - | 2% | 100% |
| Industry 工業機構 | 1% | 4% | 33% | - | 10% | 4% | 11% | 29% | 1% | - | 7% | 100% |

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Minimum Qualification or Education Requirements of Clerks
 文員最低的資歷或教育程度要求

| | <u>Full Member of HKICPA* and/or Other Professional Bodies</u> | <u>HKICPA Graduate</u> | <u>Relevant Business/ Accounting Degree</u> | <u>Other Degrees</u> | <u>Sub-degree</u> | <u>HKAAT Graduate</u> | <u>HKAAT Certified Accounts Clerk</u> | <u>LCCI Accounting Certificate</u> | <u>Hong Kong Certificate of Education</u> | <u>Others</u> | <u>Unspecified</u> | <u>Total</u> |
|--|--|----------------------------|---|--------------------------|-------------------|---------------------------|---|--|---|---------------|--------------------|--------------|
| | 香港會計師公會 及 或其他專業 團體的會員資格 | 香港會計 師公會 畢業生 | 商科 / 會計學位 | 其他 學位 | 副學位 | 香港專業 會計員協 會 畢業生 | 香港專業 會計員協會 會計認可 文員 | 倫敦商會 會計證書 | 香港中學 會考證書 | 其他 | 未有說明 | 總數 |
| Accounting Firms 會計師事務所 | - | - | 38% | 2% | 13% | 3% | 4% | 25% | 15% | - | - | 100% |
| Government Departments and Subvented Organizations 政府部門及 資助機構 | - | - | 21% | - | - | - | - | 38% | 37% | - | 4% | 100% |
| Commerce and Services 商業及服務 行業機構 | - | - | 2% | - | 3% | 1% | 4% | 60% | 28% | - | 2% | 100% |
| Industry 工業機構 | - | - | - | - | - | - | - | 68% | 30% | - | 2% | 100% |

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Minimum Qualification or Education Requirements of Trainers/Teachers
培訓人員最低的資歷或教育程度要求

| | Full Member of HKICPA* and/or Other Professional <u>Bodies</u> | HKICPA <u>Graduate</u> | Relevant Business/ Accounting <u>Degree</u> | Other <u>Degrees</u> | <u>Sub-degree</u> ^s 副學位 | HKAAT <u>Graduate</u> | HKAAT Certified Accounts <u>Clerk</u> | LCCI Accounting <u>Certificate</u> | Hong Kong Certificate <u>of Education</u> | <u>Others</u> | <u>Unspecified</u> | <u>Total</u> |
|--|---|---------------------------|--|-------------------------|--|--------------------------|--|--|---|---------------|--------------------|--------------|
| | 香港會計師公會 及其他專業 團體的會員資格 | 香港會計 師公會 畢業生 | 商科 / 會計學位 | 其他 學位 | | 香港專業 會計員協 會 畢業生 | 香港專業 會計員協會 會計認可 文員 | 倫敦商會 會計證書 | 香港中學 會考證書 | 其他 | 未有說明 | 總數 |
| Accounting Firms 會計師事務所 | 38% | - | 25% | - | - | - | - | - | - | - | 37% | 100% |
| Government Departments and Subvented Organizations 政府部門及 資助機構 | 30% | - | 40% | 10% | - | - | - | - | - | 20% | - | 100% |
| Commerce and Services 商業及服務 行業機構 | - | 1% | 98% | 1% | - | - | - | - | - | - | - | 100% |
| Industry 工業機構 | - | - | - | - | - | - | - | - | - | - | - | - |

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No. of Internal Promotions
by Job Level by Sector
各類機構各技能等級的
內部晉升人數

| | <u>Accounting Firms</u> 會計師事務所 | <u>Government Departments and Subvented Organizations</u> 政府部門及資助機構 | <u>Commerce and Services</u> 商業及服務行業機構 | <u>Industry</u> 工業機構 | <u>Total</u> 總數 |
|--|-----------------------------------|--|---|-------------------------|--------------------|
| <u>Senior Manager</u> 高級經理 | | | | | |
| Present Number of Persons Engaged | 2 559 | 670 | 7 920 | 544 | 11 693 |
| No. of Internal Promotions in Past 12 Months 過去一年獲內部晉升的人數 | 100 | 8 | 97 | 12 | 217 |
| <u>Manager</u> 經理 | | | | | |
| Present Number of Persons Engaged | 999 | 211 | 3 885 | 309 | 5 404 |
| No. of Internal Promotions in Past 12 Months 過去一年獲內部晉升的人數 | 232 | 9 | 446 | 14 | 701 |
| <u>Supervisor</u> 主管 | | | | | |
| Present Number of Persons Engaged | 2 661 | 1 219 | 14 499 | 1 292 | 19 671 |
| No. of Internal Promotions in Past 12 Months | 667 | 11 | 290 | 54 | 1 022 |

| | <u>Accounting Firms</u> 會計師 事務所 | <u>Government Departments and Subvented Organizations</u> 政府部門及 資助機構 | <u>Commerce and Services</u> 商業及服 務 行業機構 | <u>Industry</u> 工業機構 | <u>Total</u> 總數 |
|--|---|--|---|-------------------------|--------------------|
| 過去一年獲內部 晉升的人數 | | | | | |
| <u>Clerk</u> 文員 | | | | | |
| Present Number of Persons Engaged | 5 841 | 2 693 | 32 855 | 4 207 | 45 596 |
| No. of Internal Promotions in Past 12 Months 過去一年獲內部 晉升的人數 | - | - | - | - | - |
| <u>Trainer/Teacher</u> 培訓人員 | | | | | |
| Present Number of Persons Engaged | 50 | 192 | 305 | - | 547 |
| No. of Internal Promotions in Past 12 Months 過去一年獲內部 晉升的人數 | 4 | - | - | - | 4 |
| <u>Total</u> 總數 | | | | | |
| Present Number of Persons Engaged | 12 110 | 4 985 | 59 464 | 6 352 | 82 911 |
| No. of Internal Promotions in Past 12 Months 過去一年獲內部 晉升的人數 | 1 003 | 28 | 833 | 80 | 1 944 |

Recruitment Pattern of Senior Managers in the Past 12 Months by Sector
過去一年各類機構招聘高級經理人員的情況

| | Inexperienced Accounting Staff 無經驗會計人員 | | | | | | Experienced Accounting Staff 有經驗會計人員 | | | | | | Unclassified 未能分類 | Total 總數 | |
|--|--|-------------------------------|--------------------------------------|-----------------------------------|--------------------------------|------------|--------------------------------------|----------------------|-----------------------------------|-----------------------------------|--------------------------------|--|----------------------|-------------|--------|
| | Degree Holder or Above in HK | | Sub- degree Holder in HK | Secondar y School Leaver | Graduate from Outside HK | Others | Degree Holder or Above in HK | | Sub- degree Holder in HK | Secondar y School Leaver | Graduate from Outside HK | Full Member of HKICPA* and/or Other Professional Bodies | | | Others |
| | 本地學士 或以上 | | 本地 副學位 | 中學 畢業生 | 外地 畢業生 | 其他 | 本地學士 或以上 | | 本地 副學位 | 中學 畢業生 | 外地 畢業生 | 香港會計師公會及 或其他專業團體的會員資 格 | | | 其他 |
| | Actg [#] 會計系 | Non-Actg [?] 非會計系 | | | | | Actg 會計系 | Non-Actg 非會計 系 | | | | | | | |
| Accounting Firms 會計師事務所 | - | - | - | - | - | - | 2 | - | - | 10 | 28 | - | 6 | 46 | |
| Government Departments and Subvented Organizations 政府部門及資助機構 | - | - | - | - | - | - | - | - | - | 2 | 8 | - | - | 10 | |
| Commerce and Services 商業及服務行業機構 | - | - | - | - | - | 191 | 1 | - | - | 64 | 347 | 24 | 2 | 629 | |
| Industry 工業機構 | - | - | - | - | - | 2 | - | - | - | - | 3 | - | - | 5 | |
| Total 總數 | - == | - == | - == | - == | - == | 193 === | 3 == | - == | - == | 76 == | 386 === | 24 == | 8 == | 690 === | |

Actg: Accounting

? Non-Actg: Non-Accounting

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Recruitment Pattern of Managers in the Past 12 Months by Sector
過去一年各類機構招聘經理人員的情況

110

| | Inexperienced Accounting Staff 無經驗會計人員 | | | | | | Experienced Accounting Staff 有經驗會計人員 | | | | | | Unclassified | Total | |
|---|--|--------------------------------------|-------------------------------|--------------------------------|---------|---------|--------------------------------------|-------------------------------|-------------------------------|-----------------------------------|--|------------|--------------|----------|----------------|
| | Degree Holder or Above in HK | Sub- degree Holder in HK | Secondary School Leaver | Graduate from Outside HK | Others | | Degree Holder or Above in HK | Sub-degree Holder in HK | Secondary School Leaver | Graduate from Outside HK | Full Member of HKICPA* and/or Other Professional Bodies | Others | | | |
| | 本地學士 或以上 | 本地 副學位 | 中學 畢業生 | 外地 畢業生 | 其他 | | 本地學士 或以上 | 本地 副學位 | 中學 畢業生 | 外地 畢業生 | 香港會計師公會及／或 其他專業團體的會員資格 | 其他 | | | |
| | Actg [#] 會計系 | Non-Actg ^Δ 非會計系 | | | | | Actg 會計系 | Non-Actg 非會計系 | | | | | | | |
| Accounting Firms 會計師事務所 | - | - | - | - | - | - | 6 | 5 | 1 | - | 26 | 32 | - | 21 | 91 |
| Government Departments and Subvented Organizations 政府部門及資助機構 | - | - | - | - | - | - | 2 | 3 | - | - | - | 3 | - | - | 8 |
| Commerce and Services 商業及服務行業機構 | - | - | - | - | - | - | 75 | 12 | 100 | 5 | 4 | 397 | 200 | 22 | 815 |
| Industry 工業機構 | - | - | - | - | - | - | 11 | - | - | - | 5 | 278 | - | - | 294 |
| Total 總數 | - == | - == | - == | - == | - == | - == | 94 == | 20 == | 101 === | 5 == | 35 == | 710 === | 200 === | 43 == | 1 208 ===== |

Actg: Accounting

Δ Non-Actg: Non-Accounting

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Recruitment Pattern of Supervisors in the Past 12 Months by Sector
過去一年各類機構招聘主管人員的情況

| | Inexperienced Accounting Staff 無經驗會計人員 | | | | | | Experienced Accounting Staff 有經驗會計人員 | | | | | | Unclassified | Total | |
|--|--|----------------------------------|-------------------------------|-----------------------------------|---------|---------|--------------------------------------|-------------------------------|-------------------------------|-----------------------------------|--|------------|--------------|------------|----------------|
| | Degree Holder or Above in HK | Sub-degree Holder in HK | Secondary School Leaver | Graduate from Outside HK | Others | | Degree Holder or Above in HK | Sub-degree Holder in HK | Secondary School Leaver | Graduate from Outside HK | Full Member of HKICPA* and/or Other Professional Bodies | Others | | | |
| | 本地學士 或以上 | 本地 副學位 | 中學 畢業生 | 外地 畢業生 | 其他 | | 本地學士 或以上 | 本地 副學位 | 中學 畢業生 | 外地 畢業生 | 香港會計師公會及 其他專業團體的會員資 格 | 其他 | 未能分類 | 總數 | |
| | Actg [#] 會計系 | Non-Actg [?] 非會計系 | | | | | Actg 會計系 | Non-Actg 非會計系 | | | | | | | |
| Accounting Firms 會計師事務所 | - | - | - | - | - | - | 120 | 16 | 3 | 2 | 66 | 152 | - | 129 | 488 |
| Government Departments and Subvented Organizations 政府部門及資助機構 | - | - | - | - | - | - | 19 | 12 | - | 1 | 7 | 4 | - | - | 43 |
| Commerce and Services 商業及服務行業機構 | 25 | 6 | 1 | - | - | - | 470 | 7 | 236 | 276 | 82 | 140 | - | 30 | 1 273 |
| Industry 工業機構 | 1 | - | 204 | - | - | - | 22 | 1 | 3 | 2 | 2 | 16 | - | - | 251 |
| Total 總數 | 26 == | 6 == | 205 === | - == | - == | - == | 631 === | 36 == | 242 === | 281 === | 157 === | 312 === | - == | 159 === | 2 055 ===== |

Actg: Accounting

? Non-Actg: Non-Accounting

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Recruitment Pattern of Clerks in the Past 12 Months by Sector
過去一年各類機構招聘文員的情況

| | Inexperienced Accounting Staff 無經驗會計人員 | | | | | | Experienced Accounting Staff 有經驗會計人員 | | | | | | | Unclassified | Total |
|--|--|----------------------------------|-------------------------------|--------------------------------|-------------|---------|--------------------------------------|-------------------------------|-------------------------------|--------------------------------|--|----------|-------------|--------------|----------------|
| | Degree Holder or Above in HK | Sub-degree Holder in HK | Secondary School Leaver | Graduate from Outside HK | Other s | | Degree Holder or Above in HK | Sub-degree Holder in HK | Secondary School Leaver | Graduate from Outside HK | Full Member of HKICPA* and/or Other Professional Bodies | Others | | | |
| | 本地學士 或以上 | 本地 副學位 | 中學 畢業生 | 外地 畢業生 | 其他 | | 本地學士 或以上 | 本地 副學位 | 中學 畢業生 | 外地 畢業生 | 香港會計師公會及 其他專業團體的會員資 格 | 其他 | 未能分類 | 總數 | |
| | Actg [#] 會計 系 | Non-Actg [?] 非會計系 | | | | | Actg 會計系 | Non-Actg 非會計系 | | | | | | | |
| Accounting Firms 會計師事務所 | 932 | 72 | 110 | 122 | 184 | - | 552 | 3 | 25 | 79 | 34 | 47 | - | 66 | 2 226 |
| Government Departments and Subvented Organizations 政府部門及資助機構 | 3 | - | - | - | - | - | 28 | 4 | 4 | 6 | 6 | 2 | - | - | 53 |
| Commerce and Services 商業及服務行業機構 | 71 | 74 | 236 | 244 | 104 | - | 329 | 4 | 395 | 2 394 | 10 | 30 | 400 | 27 | 4 318 |
| Industry 工業機構 | 3 | - | - | 107 | - | - | 13 | - | 25 | 461 | 3 | 3 | - | - | 615 |
| Total 總數 | 1 009 ==== | 146 ==== | 346 ==== | 473 ==== | 288 ==== | - == | 922 ==== | 11 == | 449 ==== | 2 940 ===== | 53 == | 82 == | 400 ==== | 93 == | 7 212 ===== |

Actg: Accounting

? Non-Actg: Non-Accounting

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Recruitment Pattern of Trainers/Teachers in the Past 12 Months by Sector
過去一年各類機構招聘培訓人員的情況

| | Inexperienced Accounting Staff 無經驗會計人員 | | | | | | Experienced Accounting Staff 有經驗會計人員 | | | | | | Unclassified | Total | |
|---|--|-------------------------------|-------------------------|-------------------------|--------------------------|--------|--------------------------------------|------------------|-------------------------|-------------------------|--------------------------|---|--------------|-------|--------|
| | Degree Holder or Above in HK | | Sub-degree Holder in HK | Secondary School Leaver | Graduate from Outside HK | Others | Degree Holder or Above in HK | | Sub-degree Holder in HK | Secondary School Leaver | Graduate from Outside HK | Full Member of HKICPA* and/or Other Professional Bodies | | | Others |
| | 本地學士或以上 | | 本地副學位 | 中學畢業生 | 外地畢業生 | 其他 | 本地學士或以上 | | 本地副學位 | 中學畢業生 | 外地畢業生 | 香港會計師公會及或其他專業團體的會員資格 | | | 其他 |
| | Actg [#] 會計系 | Non-Actg [?] 非會計系 | | | | | Actg 會計系 | Non-Actg 非會計系 | | | | | | | |
| Accounting Firms 會計師事務所 | - | - | - | - | - | - | 3 | - | - | - | - | - | - | - | 3 |
| Government Departments and Subvented Organizations 政府部門及資助機構 | - | - | - | - | - | - | 12 | - | - | - | 8 | 4 | - | - | 24 |
| Commerce and Services 商業及服務行業機構 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Industry 工業機構 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total 總數 | - | - | - | - | - | - | 15 | - | - | - | 8 | 4 | - | - | 27 |

Actg: Accounting

? Non-Actg: Non-Accounting

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Overall Recruitment Pattern in the Past 12 Months by Job Level
過去一年各技能等級的整體招聘情況

| | Inexperienced Accounting Staff 無經驗會計人員 | | | | | | Experienced Accounting Staff 有經驗會計人員 | | | | | | Unclassified 未能分類 | Total 總數 | |
|-------------------------|--|-------------------------------|--|--|---|--------------|--|------------------|--|--|---|--|----------------------|--------------|-----------------|
| | Degree Holder or Above in HK 本地學士 或以上 | | Sub-degree Holder in HK 本地 副學位 | Secondary School Leaver 中學 畢業生 | Graduate from Outside HK 外地 畢業生 | Others 其他 | Degree Holder or Above in HK 本地學士 或以上 | | Sub-degree Holder in HK 本地 副學位 | Secondary School Leaver 中學 畢業生 | Graduate from Outside HK 外地 畢業生 | Full Member of HKICPA* and/or Other Professional Bodies 香港會計師公會及 或 其他專業團體的會員資格 | | | Others 其他 |
| | Actg [#] 會計系 | Non-Actg ^Δ 非會計系 | | | | | Actg 會計系 | Non-Actg 非會計系 | | | | | | | |
| Senior Manager 高級經理 | - | - | - | - | - | - | 193 | 3 | - | - | 76 | 386 | 24 | 8 | 690 |
| Manager 經理 | - | - | - | - | - | - | 94 | 20 | 101 | 5 | 35 | 710 | 200 | 43 | 1 208 |
| Supervisor 主管 | 26 | 6 | 205 | - | - | - | 631 | 36 | 242 | 281 | 157 | 312 | - | 159 | 2 055 |
| Clerk 文員 | 1 009 | 146 | 346 | 473 | 288 | - | 922 | 11 | 449 | 2 940 | 53 | 82 | 400 | 93 | 7 212 |
| Trainer/Teacher 培訓人員 | - | - | - | - | - | - | 15 | - | - | - | 8 | 4 | - | - | 27 |
| Total 總數 | 1 035 ===== | 152 ===== | 551 ===== | 473 ===== | 288 ===== | - ===== | 1 855 ===== | 70 ===== | 792 ===== | 3 226 ===== | 329 ===== | 1 494 ===== | 624 ===== | 303 ===== | 11 192 ===== |

Actg: Accounting

Δ Non-Actg: Non-Accounting

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Competency of Inexperienced Accounting Degree Holders Recruited
by Accounting Firms in the Past 12 Months

會計師事務所過去一年所聘無經驗的會計系學位人士的表現

| | Good 良好 | Satisfactory 滿意 | Marginal 不過不失 | Poor 差劣 | No Idea 不知道 |
|---|------------|--------------------|------------------|------------|----------------|
| General Business Knowledge 基本商業知識 | 4% | 55% | 41% | - | - |
| Judgement, Initiative and Creativity 判斷力、自發性及創意 | 1% | 55% | 37% | 7% | - |
| Personality/Maturity/Intelligence 性格 / 成熟程度 / 才智 | 1% | 65% | 34% | - | - |
| Working Attitude 工作態度 | 5% | 72% | 23% | - | - |
| Written English 英文書寫能力 | 1% | 58% | 29% | 11% | 1% |
| Oral English 英語會話 | 1% | 56% | 33% | 5% | 5% |
| Written Chinese 中文書寫能力 | - | 56% | 34% | 5% | 5% |
| Putonghua 普通話 | - | 31% | 39% | 9% | 21% |
| Inter-Personal Relations 人際關係 | 1% | 77% | 21% | - | 1% |
| Accounting 會計 | 10% | 54% | 35% | - | 1% |
| Taxation 稅務 | 1% | 44% | 42% | 7% | 6% |
| Auditing 核數 | 1% | 45% | 46% | 7% | 1% |
| Information Technology 資訊科技 | 5% | 61% | 34% | - | - |
| Other Skills 其他技能 | - | - | - | - | - |

Note:

註：

填寫該評級的機構數目

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited inexperienced accounting degree holders in the past 12 months}} \times 100\%$$

百分率 = $\frac{\text{過去一年僱用無經驗的會計系學位人士的機構總數}}{\text{過去一年僱用無經驗的會計系學位人士的機構總數}}$ x 100%

Competency of Inexperienced Non-Accounting Degree Holders Recruited
by Accounting Firms in the Past 12 Months

會計師事務所過去一年所聘無經驗的非會計系學位人士的表現

| | Good 良好 | Satisfactory 滿意 | Marginal 不過不失 | Poor 差劣 | No Idea 不知道 |
|---|------------|--------------------|------------------|------------|----------------|
| General Business Knowledge 基本商業知識 | 6% | 19% | 75% | - | - |
| Judgement, Initiative and Creativity 判斷力、自發性及創意 | 13% | 12% | 75% | - | - |
| Personality/Maturity/Intelligence 性格 / 成熟程度 / 才智 | 13% | 12% | 75% | - | - |
| Working Attitude 工作態度 | 6% | 19% | - | 75% | - |
| Written English 英文書寫能力 | 13% | 87% | - | - | - |
| Oral English 英語會話 | 13% | 12% | 75% | - | - |
| Written Chinese 中文書寫能力 | - | 100% | - | - | - |
| Putonghua 普通話 | - | 25% | - | 75% | - |
| Inter-Personal Relations 人際關係 | - | 100% | - | - | - |
| Accounting 會計 | - | 25% | 75% | - | - |
| Taxation 稅務 | - | 25% | - | 75% | - |
| Auditing 核數 | - | 19% | 6% | 75% | - |
| Information Technology 資訊科技 | - | 19% | 81% | - | - |
| Other Skills 其他技能 | - | - | - | - | - |

Note:

註：

填寫該評級的機構數目

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited inexperienced non-accounting degree holders in the past 12 months}} \times 100\%$$

百分率 = 過去一年僱用無經驗的非會計系學位人士的機構總數

Competency of Inexperienced Accounting Degree Holders Recruited by
Government Departments and Subvented Organizations in the Past 12 Months
政府部門及資助機構過去一年所聘無經驗的會計系學位人士的表現

| | Good 良好 | Satisfactory 滿意 | Marginal 不過不失 | Poor 差劣 | No Idea 不知道 |
|---|------------|--------------------|------------------|------------|----------------|
| General Business Knowledge 基本商業知識 | - | - | 100% | - | - |
| Judgement, Initiative and Creativity 判斷力、自發性及創意 | - | - | 100% | - | - |
| Personality/Maturity/Intelligence 性格 / 成熟程度 / 才智 | - | - | 100% | - | - |
| Working Attitude 工作態度 | - | 100% | - | - | - |
| Written English 英文書寫能力 | - | - | 100% | - | - |
| Oral English 英語會話 | - | - | 100% | - | - |
| Written Chinese 中文書寫能力 | - | 100% | - | - | - |
| Putonghua 普通話 | - | - | 100% | - | - |
| Inter-Personal Relations 人際關係 | - | - | 100% | - | - |
| Accounting 會計 | - | 100% | - | - | - |
| Taxation 稅務 | - | 100% | - | - | - |
| Auditing 核數 | - | 100% | - | - | - |
| Information Technology 資訊科技 | - | - | 100% | - | - |
| Other Skills 其他技能 | - | - | - | - | - |

Note:

註：

填寫該評級的機構數目

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited inexperienced accounting degree holders in the past 12 months}} \times 100\%$$

百分率 = 過去一年僱用無經驗的會計系學位人士的機構總數

Competency of Inexperienced Non-Accounting Degree Holders Recruited by
Government Departments and Subvented Organizations in the Past 12 Months
政府部門及資助機構過去一年所聘無經驗的非會計系學位人士的表現

The Government Departments and Subvented Organizations have not recruited inexperienced non-accounting degree holders in the past 12 months.
政府部門及資助機構過去一年未有聘用無經驗的非會計系學位人士。

Competency of Inexperienced Accounting Degree Holders Recruited by
Commerce and Services Establishments in the Past 12 Months
商業及服務行業機構過去一年所聘無經驗的會計系學位人士的表現

| | Good 良好 | Satisfactory 滿意 | Marginal 不過不失 | Poor 差劣 | No Idea 不知道 |
|---|------------|--------------------|------------------|------------|----------------|
| General Business Knowledge 基本商業知識 | 12% | 18% | 33% | - | 37% |
| Judgement, Initiative and Creativity 判斷力、自發性及創意 | - | 35% | 28% | - | 37% |
| Personality/Maturity/Intelligence 性格 / 成熟程度 / 才智 | - | 23% | 40% | - | 37% |
| Working Attitude 工作態度 | 5% | 50% | 8% | - | 37% |
| Written English 英文書寫能力 | 2% | 55% | 7% | - | 36% |
| Oral English 英語會話 | 2% | 33% | 12% | - | 53% |
| Written Chinese 中文書寫能力 | - | 55% | 7% | - | 38% |
| Putonghua 普通話 | - | 20% | 18% | 5% | 57% |
| Inter-Personal Relations 人際關係 | 2% | 52% | 10% | - | 36% |
| Accounting 會計 | 7% | 48% | 8% | - | 37% |
| Taxation 稅務 | - | 37% | 12% | - | 51% |
| Auditing 核數 | 2% | 15% | 12% | - | 71% |
| Information Technology 資訊科技 | - | 48% | 13% | - | 39% |
| Other Skills 其他技能 | - | - | - | - | - |

Note:
註：

填寫該評級的機構數目

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited inexperienced accounting degree holders in the past 12 months}} \times 100\%$$

百分率
過去一年僱用無經驗的會計系學位人士的機構總數

Competency of Inexperienced Non-Accounting Degree Holders Recruited by
Commerce and Services Establishments in the Past 12 Months
商業及服務行業機構過去一年所聘無經驗的非會計系學位人士的表現

| | Good 良好 | Satisfactory 滿意 | Marginal 不過不失 | Poor 差劣 | No Idea 不知道 |
|---|------------|--------------------|------------------|------------|----------------|
| General Business Knowledge 基本商業知識 | 31% | 9% | 33% | - | 27% |
| Judgement, Initiative and Creativity 判斷力、自發性及創意 | 31% | 42% | - | - | 27% |
| Personality/Maturity/Intelligence 性格 / 成熟程度 / 才智 | - | 9% | 64% | - | 27% |
| Working Attitude 工作態度 | 35% | 38% | - | - | 27% |
| Written English 英文書寫能力 | 64% | 9% | - | - | 27% |
| Oral English 英語會話 | 64% | 9% | - | - | 27% |
| Written Chinese 中文書寫能力 | 31% | 8% | 32% | - | 29% |
| Putonghua 普通話 | 32% | 7% | 31% | - | 30% |
| Inter-Personal Relations 人際關係 | 31% | 42% | - | - | 27% |
| Accounting 會計 | 32% | 9% | - | 32% | 27% |
| Taxation 稅務 | - | 8% | 31% | - | 61% |
| Auditing 核數 | - | 4% | 35% | - | 61% |
| Information Technology 資訊科技 | - | 4% | 68% | - | 28% |
| Other Skills 其他技能 | - | - | - | - | - |

Note:
註：

填寫該評級的機構數目

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited inexperienced non-accounting degree holders in the past 12 months}} \times 100\%$$

百分率
過去一年僱用無經驗的非會計系學位人士的機構總數

Competency of Inexperienced Accounting Degree Holders Recruited by
Industrial Establishments in the Past 12 Months
工業機構過去一年所聘無經驗的會計系學位人士的表現

| | Good 良好 | Satisfactory 滿意 | Marginal 不過不失 | Poor 差劣 | No Idea 不知道 |
|---|------------|--------------------|------------------|------------|----------------|
| General Business Knowledge 基本商業知識 | 67% | - | 33% | - | - |
| Judgement, Initiative and Creativity 判斷力、自發性及創意 | 33% | 67% | - | - | - |
| Personality/Maturity/Intelligence 性格 / 成熟程度 / 才智 | 67% | 33% | - | - | - |
| Working Attitude 工作態度 | 100% | - | - | - | - |
| Written English 英文書寫能力 | 67% | 33% | - | - | - |
| Oral English 英語會話 | 67% | - | 33% | - | - |
| Written Chinese 中文書寫能力 | 67% | - | - | - | 33% |
| Putonghua 普通話 | 67% | 33% | - | - | - |
| Inter-Personal Relations 人際關係 | 67% | 33% | - | - | - |
| Accounting 會計 | 67% | 33% | - | - | - |
| Taxation 稅務 | 67% | - | - | - | 33% |
| Auditing 核數 | 67% | - | - | - | 33% |
| Information Technology 資訊科技 | 33% | 67% | - | - | - |
| Other Skills 其他技能 | - | - | - | - | - |

Note:
註：

填寫該評級的機構數目

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited inexperienced accounting degree holders in the past 12 months}} \times 100\%$$

百分率 = 過去一年僱用無經驗的會計系學位人士的機構總數

Competency of Inexperienced Non-Accounting Degree Holders Recruited by
Industrial Establishments in the Past 12 Months

工業機構過去一年所聘無經驗的非會計系學位人士的表現

The Industrial Establishments have not recruited inexperienced non-accounting degree holders in the past 12 months.

工業機構過去一年未有聘用無經驗的非會計系學位人士。

Competency of Inexperienced Sub-Degree Holders
Recruited by Accounting Firms in the Past 12 Months
會計師事務所過去一年所聘無經驗的副學位人士的表現

| | Good 良好 | Satisfactory 滿意 | Marginal 不過不失 | Poor 差劣 | No Idea 不知道 |
|---|------------|--------------------|------------------|------------|----------------|
| General Business Knowledge 基本商業知識 | 5% | 54% | 38% | 3% | - |
| Judgement, Initiative and Creativity 判斷力、自發性及創意 | 17% | 32% | 51% | - | - |
| Personality/Maturity/Intelligence 性格 / 成熟程度 / 才智 | 25% | 30% | 43% | 2% | - |
| Working Attitude 工作態度 | 12% | 78% | 8% | 2% | - |
| Written English 英文書寫能力 | - | 33% | 62% | - | 5% |
| Oral English 英語會話 | - | 35% | 57% | - | 8% |
| Written Chinese 中文書寫能力 | 5% | 55% | 35% | - | 5% |
| Putonghua 普通話 | 17% | 12% | 50% | 6% | 15% |
| Inter-Personal Relations 人際關係 | 8% | 82% | 3% | 2% | 5% |
| Accounting 會計 | - | 37% | 55% | 3% | 5% |
| Taxation 稅務 | - | 25% | 55% | 10% | 10% |
| Auditing 核數 | - | 28% | 38% | 7% | 27% |
| Information Technology 資訊科技 | 3% | 57% | 32% | - | 8% |
| Others Skills 其他技能 | - | - | - | - | - |

Note:
註：

填寫該評級的機構數目

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited inexperienced sub-degree holders in the past 12 months}} \times 100\%$$

百分率 = 過去一年僱用無經驗的副學位人士的機構總數

Competency of Inexperienced Sub-Degree Holders Recruited by
Government Departments and Subvented Organizations in the Past 12 months
政府部門及資助機構過去一年所聘無經驗的副學位人士的表現

The Government Departments and Subvented Organizations have not recruited inexperienced sub-degree holders in the past 12 months.

政府部門及資助機構過去一年未有聘用無經驗的副學位人士。

Competency of Inexperienced Sub-Degree Holders Recruited by
Commerce and Services Establishments in the Past 12 Months
商業及服務行業機構過去一年所聘無經驗的副學位人士的表現

| | Good 良好 | Satisfactory 滿意 | Marginal 不過不失 | Poor 差劣 | No Idea 不知道 |
|---|------------|--------------------|------------------|------------|----------------|
| General Business Knowledge 基本商業知識 | 47% | 33% | 20% | - | - |
| Judgement, Initiative and Creativity 判斷力、自發性及創意 | 12% | 67% | 21% | - | - |
| Personality/Maturity/Intelligence 性格 / 成熟程度 / 才智 | 12% | 59% | 24% | 5% | - |
| Working Attitude 工作態度 | 13% | 80% | 7% | - | - |
| Written English 英文書寫能力 | 12% | 19% | 63% | - | 6% |
| Oral English 英語會話 | 1% | 28% | 65% | 5% | 1% |
| Written Chinese 中文書寫能力 | 1% | 86% | 12% | - | 1% |
| Putonghua 普通話 | 11% | 59% | 22% | 5% | 3% |
| Inter-Personal Relations 人際關係 | 1% | 77% | 21% | - | 1% |
| Accounting 會計 | 1% | 87% | 12% | - | - |
| Taxation 稅務 | 1% | 13% | 3% | - | 83% |
| Auditing 核數 | - | 13% | 12% | 2% | 73% |
| Information Technology 資訊科技 | 1% | 82% | 3% | 14% | - |
| Other Skills 其他技能 | - | - | - | - | - |

Note:

註：

填寫該評級的機構數目

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited inexperienced sub-degree holders in the past 12 months}} \times 100\%$$

百分率
過去一年僱用無經驗的副學位人士的機構總數

Competency of Inexperienced Sub-Degree Holders Recruited
by Industrial Establishments in the Past 12 Months
工業機構過去一年所聘無經驗的副學位人士的表現

| | Good 良好 | Satisfactory 滿意 | Marginal 不過不失 | Poor 差劣 | No Idea 不知道 |
|---|------------|--------------------|------------------|------------|----------------|
| General Business Knowledge 基本商業知識 | - | 100% | - | - | - |
| Judgement, Initiative and Creativity 判斷力、自發性及創意 | - | 100% | - | - | - |
| Personality/Maturity/Intelligence 性格 / 成熟程度 / 才智 | - | 100% | - | - | - |
| Working Attitude 工作態度 | - | 100% | - | - | - |
| Written English 英文書寫能力 | - | 100% | - | - | - |
| Oral English 英語會話 | - | 100% | - | - | - |
| Written Chinese 中文書寫能力 | - | 100% | - | - | - |
| Putonghua 普通話 | - | - | 100% | - | - |
| Inter-Personal Relations 人際關係 | - | 100% | - | - | - |
| Accounting 會計 | - | 100% | - | - | - |
| Taxation 稅務 | - | 100% | - | - | - |
| Auditing 核數 | - | 100% | - | - | - |
| Information Technology 資訊科技 | - | 100% | - | - | - |
| Other Skills 其他技能 | - | - | - | - | - |

Note:
註：

填寫該評級的機構數目

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited inexperienced sub-degree holders in the past 12 months}} \times 100\%$$

百分率 = 過去一年僱用無經驗的副學位人士的機構總數

Competency of Inexperienced Secondary School Leavers
Recruited by Accounting Firms in the Past 12 Months
 會計師事務所過去一年所聘無經驗的中學畢業生的表現

| | Good 良好 | Satisfactory 滿意 | Marginal 不過不失 | Poor 差劣 | No Idea 不知道 |
|---|------------|--------------------|------------------|------------|----------------|
| General Business Knowledge 基本商業知識 | - | 52% | 39% | 9% | - |
| Judgement, Initiative and Creativity 判斷力、自發性及創意 | 1% | 45% | 39% | 15% | - |
| Personality/Maturity/Intelligence 性格 / 成熟程度 / 才智 | - | 46% | 52% | 2% | - |
| Working Attitude 工作態度 | 12% | 55% | 31% | 2% | - |
| Written English 英文書寫能力 | - | 12% | 82% | 6% | - |
| Oral English 英語會話 | - | 31% | 59% | 10% | - |
| Written Chinese 中文書寫能力 | - | 60% | 37% | 3% | - |
| Putonghua 普通話 | - | 11% | 68% | 8% | 13% |
| Inter-Personal Relations 人際關係 | - | 66% | 24% | - | 10% |
| Accounting 會計 | 3% | 48% | 38% | - | 11% |
| Taxation 稅務 | - | 36% | 33% | 16% | 15% |
| Auditing 核數 | - | 46% | 18% | 21% | 15% |
| Information Technology 資訊科技 | 2% | 40% | 47% | - | 11% |
| Other Skills 其他技能 | - | - | - | - | - |

Note:

註：

填寫該評級的機構數目

Percentages = $\frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited inexperienced secondary school leavers in the past 12 months}} \times 100\%$
 百分率 = $\frac{\text{填寫該評級的機構數目}}{\text{過去一年僱用無經驗的中學畢業生的機構總數}} \times 100\%$

Competency of Inexperienced Secondary School Leavers Recruited by
Government Departments and Subvented Organizations in the Past 12 Months
政府部門及資助機構過去一年所聘無經驗的中學畢業生的表現

The Government Departments and Subvented Organizations have not recruited inexperienced secondary school leavers in the past 12 months.

政府部門及資助機構過去一年未有聘用無經驗的中學畢業生。

Competency of Inexperienced Secondary School Leavers
Recruited by Commerce and Services Establishments in the Past 12 Months
商業及服務行業機構過去一年所聘無經驗的中學畢業生的表現

| | Good 良好 | Satisfactory 滿意 | Marginal 不過不失 | Poor 差劣 | No Idea 不知道 |
|---|------------|--------------------|------------------|------------|----------------|
| General Business Knowledge 基本商業知識 | 1% | 15% | 74% | 1% | 9% |
| Judgement, Initiative and Creativity 判斷力、自發性及創意 | 1% | 20% | 77% | 1% | 1% |
| Personality/Maturity/Intelligence 性格 / 成熟程度 / 才智 | 1% | 43% | 55% | - | 1% |
| Working Attitude 工作態度 | 8% | 37% | 54% | - | 1% |
| Written English 英文書寫能力 | 1% | 10% | 61% | 2% | 26% |
| Oral English 英語會話 | 1% | 11% | 60% | 2% | 26% |
| Written Chinese 中文書寫能力 | 1% | 25% | 59% | 1% | 14% |
| Putonghua 普通話 | - | 11% | 60% | 3% | 26% |
| Inter-Personal Relations 人際關係 | 1% | 43% | 55% | - | 1% |
| Accounting 會計 | 1% | 27% | 64% | 2% | 6% |
| Taxation 稅務 | 1% | 5% | 4% | 55% | 35% |
| Auditing 核數 | 1% | 5% | 4% | 55% | 35% |
| Information Technology 資訊科技 | 1% | 13% | 8% | 54% | 24% |
| Other Skills 其他技能 | - | - | - | - | - |

Note:
註：

填寫該評級的機構數目

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited inexperienced secondary school leavers in the past 12 months}} \times 100\%$$

百分率 = 過去一年僱用無經驗的中學畢業生的機構總數

Competency of Inexperienced Secondary School Leavers
Recruited by Industrial Establishments in the Past 12 Months
工業機構過去一年所聘無經驗的中學畢業生的表現

| | Good 良好 | Satisfactory 滿意 | Marginal 不過不失 | Poor 差劣 | No Idea 不知道 |
|---|------------|--------------------|------------------|------------|----------------|
| General Business Knowledge 基本商業知識 | - | 74% | 11% | 14% | 1% |
| Judgement, Initiative and Creativity 判斷力、自發性及創意 | - | 74% | 11% | 14% | 1% |
| Personality/Maturity/Intelligence 性格 / 成熟程度 / 才智 | 1% | 76% | 22% | - | 1% |
| Working Attitude 工作態度 | 2% | 27% | 70% | - | 1% |
| Written English 英文書寫能力 | 1% | 70% | 20% | 8% | 1% |
| Oral English 英語會話 | - | 4% | 87% | 8% | 1% |
| Written Chinese 中文書寫能力 | - | 89% | 10% | - | 1% |
| Putonghua 普通話 | - | 4% | 86% | 8% | 2% |
| Inter-Personal Relations 人際關係 | - | 77% | 8% | 14% | 1% |
| Accounting 會計 | - | 73% | 4% | 22% | 1% |
| Taxation 稅務 | - | - | 73% | 8% | 19% |
| Auditing 核數 | - | - | 73% | 8% | 19% |
| Information Technology 資訊科技 | - | - | 91% | 8% | 1% |
| Other Skills 其他技能 | - | - | - | - | - |

Note:
註：

填寫該評級的機構數目

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited inexperienced secondary school leavers in the past 12 months}} \times 100\%$$

百分率 = 過去一年僱用無經驗的中學畢業生的機構總數

Competency of Experienced Accounting Degree Holders Recruited
by Accounting Firms in the Past 12 Months
會計師事務所過去一年所聘有經驗的會計系學位人士的表現

| | Good 良好 | Satisfactory 滿意 | Marginal 不過不失 | Poor 差劣 | No Idea 不知道 |
|---|------------|--------------------|------------------|------------|----------------|
| General Business Knowledge 基本商業知識 | 19% | 70% | 9% | - | 2% |
| Judgement, Initiative and Creativity 判斷力、自發性及創意 | 17% | 68% | 13% | - | 2% |
| Personality/Maturity/Intelligence 性格 / 成熟程度 / 才智 | 4% | 84% | 10% | - | 2% |
| Working Attitude 工作態度 | 22% | 71% | 5% | - | 2% |
| Written English 英文書寫能力 | 3% | 62% | 30% | - | 5% |
| Oral English 英語會話 | 4% | 62% | 27% | - | 7% |
| Written Chinese 中文書寫能力 | 2% | 63% | 28% | - | 7% |
| Putonghua 普通話 | 1% | 39% | 44% | 2% | 14% |
| Inter-Personal Relations 人際關係 | 4% | 58% | 36% | - | 2% |
| Accounting 會計 | 20% | 69% | 8% | 1% | 2% |
| Taxation 稅務 | 3% | 85% | 9% | 1% | 2% |
| Auditing 核數 | 4% | 84% | 9% | 1% | 2% |
| Information Technology 資訊科技 | 6% | 67% | 12% | - | 15% |
| Other Skills 其他技能 | - | - | - | - | - |

Note:
註：

填寫該評級的機構數目

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited experienced accounting degree holders in the past 12 months}} \times 100\%$$

百分率 = 過去一年僱用有經驗的會計系學位人士的機構總數

Competency of Experienced Non-Accounting Degree Holders Recruited
by Accounting Firms in the Past 12 Months
會計師事務所過去一年所聘有經驗的非會計系學位人士的表現

| | Good 良好 | Satisfactory 滿意 | Marginal 不過不失 | Poor 差劣 | No Idea 不知道 |
|---|------------|--------------------|------------------|------------|----------------|
| General Business Knowledge 基本商業知識 | 75% | 25% | - | - | - |
| Judgement, Initiative and Creativity 判斷力、自發性及創意 | 25% | 75% | - | - | - |
| Personality/Maturity/Intelligence 性格 / 成熟程度 / 才智 | 75% | 25% | - | - | - |
| Working Attitude 工作態度 | 25% | 75% | - | - | - |
| Written English 英文書寫能力 | 25% | 75% | - | - | - |
| Oral English 英語會話 | 25% | 75% | - | - | - |
| Written Chinese 中文書寫能力 | - | 100% | - | - | - |
| Putonghua 普通話 | - | 100% | - | - | - |
| Inter-Personal Relations 人際關係 | - | 100% | - | - | - |
| Accounting 會計 | 25% | 75% | - | - | - |
| Taxation 稅務 | 25% | 75% | - | - | - |
| Auditing 核數 | 25% | 75% | - | - | - |
| Information Technology 資訊科技 | 25% | 75% | - | - | - |
| Other Skills 其他技能 | - | - | - | - | - |

Note:
註：

填寫該評級的機構數目

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited experienced non-accounting degree holders in the past 12 months}} \times 100\%$$

百分率 = 過去一年僱用有經驗的非會計系學位人士的機構總數

Competency of Experienced Accounting Degree Holders Recruited by
Government Departments and Subvented Organizations in the Past 12 Months
政府部門及資助機構過去一年所聘有經驗的會計系學位人士的表現

| | Good 良好 | Satisfactory 滿意 | Marginal 不過不失 | Poor 差劣 | No Idea 不知道 |
|---|------------|--------------------|------------------|------------|----------------|
| General Business Knowledge 基本商業知識 | 11% | 56% | - | - | 33% |
| Judgement, Initiative and Creativity 判斷力、自發性及創意 | 11% | 56% | - | - | 33% |
| Personality/Maturity/Intelligence 性格 / 成熟程度 / 才智 | 11% | 56% | - | - | 33% |
| Working Attitude 工作態度 | 11% | 56% | - | - | 33% |
| Written English 英文書寫能力 | 11% | 56% | - | - | 33% |
| Oral English 英語會話 | 11% | 56% | - | - | 33% |
| Written Chinese 中文書寫能力 | 11% | 56% | - | - | 33% |
| Putonghua 普通話 | 11% | 34% | 22% | - | 33% |
| Inter-Personal Relations 人際關係 | 11% | 45% | 11% | - | 33% |
| Accounting 會計 | 22% | 45% | - | - | 33% |
| Taxation 稅務 | 11% | 45% | 11% | - | 33% |
| Auditing 核數 | 22% | 45% | - | - | 33% |
| Information Technology 資訊科技 | 11% | 45% | 11% | - | 33% |
| Other Skills 其他技能 | - | - | - | - | - |

Note:
註：

填寫該評級的機構數目

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited experienced accounting degree holders in the past 12 months}} \times 100\%$$

百分率 = 過去一年僱用有經驗的會計系學位人士的機構總數

Competency of Experienced Non-Accounting Degree Holders Recruited by
Government Departments and Subvented Organizations in the Past 12 Months
政府部門及資助機構過去一年所聘有經驗的非會計系學位人士的表現

| | Good 良好 | Satisfactory 滿意 | Marginal 不過不失 | Poor 差劣 | No Idea 不知道 |
|---|------------|--------------------|------------------|------------|----------------|
| General Business Knowledge 基本商業知識 | - | 67% | - | - | 33% |
| Judgement, Initiative and Creativity 判斷力、自發性及創意 | - | 67% | - | - | 33% |
| Personality/Maturity/Intelligence 性格 / 成熟程度 / 才智 | - | 67% | - | - | 33% |
| Working Attitude 工作態度 | - | 34% | 33% | - | 33% |
| Written English 英文書寫能力 | - | 67% | - | - | 33% |
| Oral English 英語會話 | - | 67% | - | - | 33% |
| Written Chinese 中文書寫能力 | - | 67% | - | - | 33% |
| Putonghua 普通話 | - | 67% | - | - | 33% |
| Inter-Personal Relations 人際關係 | - | 34% | 33% | - | 33% |
| Accounting 會計 | - | 67% | - | - | 33% |
| Taxation 稅務 | - | 33% | - | - | 67% |
| Auditing 核數 | - | 33% | - | - | 67% |
| Information Technology 資訊科技 | - | 33% | - | - | 67% |
| Other Skills 其他技能 | - | - | - | - | - |

Note:
註：

填寫該評級的機構數目

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited experienced non-accounting degree holders in the past 12 months}} \times 100\%$$

百分率 = 過去一年僱用有經驗的非會計系學位人士的機構總數

Competency of Experienced Accounting Degree Holders Recruited by
Commerce and Services Establishments in the Past 12 Months
商業及服務行業機構過去一年所聘有經驗的會計系學位人士的表現

| | Good 良好 | Satisfactory 滿意 | Marginal 不過不失 | Poor 差劣 | No Idea 不知道 |
|---|------------|--------------------|------------------|------------|----------------|
| General Business Knowledge 基本商業知識 | 6% | 73% | 10% | - | 11% |
| Judgement, Initiative and Creativity 判斷力、自發性及創意 | 21% | 65% | 3% | - | 11% |
| Personality/Maturity/Intelligence 性格 / 成熟程度 / 才智 | 21% | 65% | 3% | - | 11% |
| Working Attitude 工作態度 | 15% | 71% | 3% | - | 11% |
| Written English 英文書寫能力 | 13% | 62% | 13% | - | 12% |
| Oral English 英語會話 | 5% | 69% | 14% | - | 12% |
| Written Chinese 中文書寫能力 | 5% | 62% | 20% | - | 13% |
| Putonghua 普通話 | 2% | 69% | 15% | - | 14% |
| Inter-Personal Relations 人際關係 | 21% | 63% | 5% | - | 11% |
| Accounting 會計 | 8% | 80% | 1% | - | 11% |
| Taxation 稅務 | 5% | 70% | 6% | - | 19% |
| Auditing 核數 | 5% | 76% | 6% | - | 13% |
| Information Technology 資訊科技 | 5% | 76% | 2% | 4% | 13% |
| Other Skills 其他技能 | - | - | - | - | - |

Note:
註：

填寫該評級的機構數目

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited experienced accounting degree holders in the past 12 months}} \times 100\%$$

百分率 = 過去一年僱用有經驗的會計系學位人士的機構總數

Competency of Experienced Non-Accounting Degree Holders Recruited by
Commerce and Services Establishments in the Past 12 Months
商業及服務行業機構過去一年所聘有經驗的非會計系學位人士的表現

| | Good 良好 | Satisfactory 滿意 | Marginal 不過不失 | Poor 差劣 | No Idea 不知道 |
|---|------------|--------------------|------------------|------------|----------------|
| General Business Knowledge 基本商業知識 | 10% | 60% | 20% | - | 10% |
| Judgement, Initiative and Creativity 判斷力、自發性及創意 | 10% | 50% | 20% | 10% | 10% |
| Personality/Maturity/Intelligence 性格 / 成熟程度 / 才智 | 20% | 60% | 10% | - | 10% |
| Working Attitude 工作態度 | 20% | 60% | 10% | - | 10% |
| Written English 英文書寫能力 | 10% | 60% | 10% | 10% | 10% |
| Oral English 英語會話 | 10% | 60% | 10% | 10% | 10% |
| Written Chinese 中文書寫能力 | 10% | 40% | 40% | - | 10% |
| Putonghua 普通話 | 10% | 10% | 40% | 20% | 20% |
| Inter-Personal Relations 人際關係 | 10% | 70% | 10% | - | 10% |
| Accounting 會計 | 10% | 70% | 10% | - | 10% |
| Taxation 稅務 | 10% | 60% | - | 10% | 20% |
| Auditing 核數 | 10% | 40% | - | 10% | 40% |
| Information Technology 資訊科技 | 10% | 70% | 10% | - | 10% |
| Other Skills 其他技能 | - | - | - | - | - |

Note:

註：

填寫該評級的機構數目

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited experienced non-accounting degree holders in the past 12 months}} \times 100\%$$

百分率 = 過去一年僱用有經驗的非會計系學位人士的機構總數

Competency of Experienced Accounting Degree Holders Recruited by
Industrial Establishments in the Past 12 Months
工業機構過去一年所聘有經驗的會計系學位人士的表現

| | Good 良好 | Satisfactory 滿意 | Marginal 不過不失 | Poor 差劣 | No Idea 不知道 |
|---|------------|--------------------|------------------|------------|----------------|
| General Business Knowledge 基本商業知識 | 15% | 52% | 18% | - | 15% |
| Judgement, Initiative and Creativity 判斷力、自發性及創意 | 15% | 52% | 18% | - | 15% |
| Personality/Maturity/Intelligence 性格 / 成熟程度 / 才智 | 15% | 56% | 18% | - | 11% |
| Working Attitude 工作態度 | 33% | 56% | - | - | 11% |
| Written English 英文書寫能力 | 15% | 74% | - | - | 11% |
| Oral English 英語會話 | 15% | 74% | - | - | 11% |
| Written Chinese 中文書寫能力 | 15% | 70% | - | - | 15% |
| Putonghua 普通話 | 15% | 15% | 22% | - | 48% |
| Inter-Personal Relations 人際關係 | 15% | 56% | 18% | - | 11% |
| Accounting 會計 | 19% | 70% | - | - | 11% |
| Taxation 稅務 | 4% | 52% | 18% | - | 26% |
| Auditing 核數 | 4% | 52% | 18% | - | 26% |
| Information Technology 資訊科技 | 15% | 56% | 18% | - | 11% |
| Other Skills 其他技能 | - | - | - | - | - |

Note:
註：

填寫該評級的機構數目

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited experienced accounting degree holders in the past 12 months}} \times 100\%$$

百分率 = 過去一年僱用有經驗的會計系學位人士的機構總數

Competency of Experienced Non-Accounting Degree Holders Recruited by
Industrial Establishments in the Past 12 Months
工業機構過去一年所聘有經驗的非會計系學位人士的表現

| | Good 良好 | Satisfactory 滿意 | Marginal 不過不失 | Poor 差劣 | No Idea 不知道 |
|---|------------|--------------------|------------------|------------|----------------|
| General Business Knowledge 基本商業知識 | - | 100% | - | - | - |
| Judgement, Initiative and Creativity 判斷力、自發性及創意 | - | 100% | - | - | - |
| Personality/Maturity/Intelligence 性格 / 成熟程度 / 才智 | - | 100% | - | - | - |
| Working Attitude 工作態度 | - | 100% | - | - | - |
| Written English 英文書寫能力 | 100% | - | - | - | - |
| Oral English 英語會話 | 100% | - | - | - | - |
| Written Chinese 中文書寫能力 | - | 100% | - | - | - |
| Putonghua 普通話 | - | 100% | - | - | - |
| Inter-Personal Relations 人際關係 | - | 100% | - | - | - |
| Accounting 會計 | - | 100% | - | - | - |
| Taxation 稅務 | - | 100% | - | - | - |
| Auditing 核數 | - | 100% | - | - | - |
| Information Technology 資訊科技 | - | 100% | - | - | - |
| Other Skills 其他技能 | - | - | - | - | - |

Note:
註：

填寫該評級的機構數目

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited experienced non-accounting degree holders in the past 12 months}} \times 100\%$$

百分率 = 過去一年僱用有經驗的非會計系學位人士的機構總數

Competency of Experienced Sub-Degree Holders
Recruited by Accounting Firms in the Past 12 Months
會計師事務所過去一年所聘有經驗的副學位人士的表現

| | Good 良好 | Satisfactory 滿意 | Marginal 不過不失 | Poor 差劣 | No Idea 不知道 |
|---|------------|--------------------|------------------|------------|----------------|
| General Business Knowledge 基本商業知識 | 16% | 84% | - | - | - |
| Judgement, Initiative and Creativity 判斷力、自發性及創意 | 5% | 69% | 26% | - | - |
| Personality/Maturity/Intelligence 性格 / 成熟程度 / 才智 | 16% | 63% | 21% | - | - |
| Working Attitude 工作態度 | 21% | 58% | 21% | - | - |
| Written English 英文書寫能力 | 32% | 58% | 10% | - | - |
| Oral English 英語會話 | 26% | 53% | 11% | - | 10% |
| Written Chinese 中文書寫能力 | 5% | 84% | 11% | - | - |
| Putonghua 普通話 | - | 63% | 26% | - | 11% |
| Inter-Personal Relations 人際關係 | 11% | 68% | 21% | - | - |
| Accounting 會計 | 11% | 89% | - | - | - |
| Taxation 稅務 | 5% | 69% | 26% | - | - |
| Auditing 核數 | 16% | 84% | - | - | - |
| Information Technology 資訊科技 | 5% | 95% | - | - | - |
| Other Skills 其他技能 | - | - | - | - | - |

Note:
註：

填寫該評級的機構數目

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited experienced sub-degree holders in the past 12 months}} \times 100\%$$

百分率 = 過去一年僱用有經驗的副學位人士的機構總數

Competency of Experienced Sub-Degree Holders Recruited by
Government Departments and Subvented Organizations in the Past 12 Months
政府部門及資助機構過去一年所聘有經驗的副學位人士的表現

| | Good 良好 | Satisfactory 滿意 | Marginal 不過不失 | Poor 差劣 | No Idea 不知道 |
|---|------------|--------------------|------------------|------------|----------------|
| General Business Knowledge 基本商業知識 | - | 100% | - | - | - |
| Judgement, Initiative and Creativity 判斷力、自發性及創意 | - | 100% | - | - | - |
| Personality/Maturity/Intelligence 性格 / 成熟程度 / 才智 | - | 100% | - | - | - |
| Working Attitude 工作態度 | - | 100% | - | - | - |
| Written English 英文書寫能力 | - | 100% | - | - | - |
| Oral English 英語會話 | - | 100% | - | - | - |
| Written Chinese 中文書寫能力 | - | 100% | - | - | - |
| Putonghua 普通話 | - | - | 100% | - | - |
| Inter-Personal Relations 人際關係 | - | 100% | - | - | - |
| Accounting 會計 | - | 100% | - | - | - |
| Taxation 稅務 | - | - | - | - | 100% |
| Auditing 核數 | - | 100% | - | - | - |
| Information Technology 資訊科技 | - | 100% | - | - | - |
| Other Skills 其他技能 | - | - | - | - | - |

Note:
註：

填寫該評級的機構數目

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited experienced sub-degree holders in the past 12 months}} \times 100\%$$

百分率 = 過去一年僱用有經驗的副學位人士的機構總數

Competency of Experienced Sub-Degree Holders Recruited by
Commerce and Services Establishments in the Past 12 Months
商業及服務行業機構過去一年所聘有經驗的副學位人士的表現

| | Good 良好 | Satisfactory 滿意 | Marginal 不過不失 | Poor 差劣 | No Idea 不知道 |
|---|------------|--------------------|------------------|------------|----------------|
| General Business Knowledge 基本商業知識 | 1% | 36% | 63% | - | - |
| Judgement, Initiative and Creativity 判斷力、自發性及創意 | - | 55% | 45% | - | - |
| Personality/Maturity/Intelligence 性格 / 成熟程度 / 才智 | - | 97% | 3% | - | - |
| Working Attitude 工作態度 | 44% | 56% | - | - | - |
| Written English 英文書寫能力 | - | 35% | 65% | - | - |
| Oral English 英語會話 | - | 33% | 65% | 1% | 1% |
| Written Chinese 中文書寫能力 | - | 36% | 63% | - | 1% |
| Putonghua 普通話 | - | 31% | 45% | 21% | 3% |
| Inter-Personal Relations 人際關係 | 1% | 96% | 3% | - | - |
| Accounting 會計 | 42% | 56% | 2% | - | - |
| Taxation 稅務 | - | 28% | 42% | 1% | 29% |
| Auditing 核數 | - | 28% | 41% | 1% | 30% |
| Information Technology 資訊科技 | - | 35% | 43% | - | 22% |
| Other Skills 其他技能 | - | - | - | - | - |

Note:

註：

填寫該評級的機構數目

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited experienced sub-degree holders in the past 12 months}} \times 100\%$$

百分率 = 過去一年僱用有經驗的副學位人士的機構總數

Competency of Experienced Sub-Degree Holders Recruited
by Industrial Establishments in the Past 12 Months
工業機構過去一年所聘有經驗的副學位人士的表現

| | Good 良好 | Satisfactory 滿意 | Marginal 不過不失 | Poor 差劣 | No Idea 不知道 |
|---|------------|--------------------|------------------|------------|----------------|
| General Business Knowledge 基本商業知識 | - | 95% | - | - | 5% |
| Judgement, Initiative and Creativity 判斷力、自發性及創意 | - | 90% | 5% | - | 5% |
| Personality/Maturity/Intelligence 性格 / 成熟程度 / 才智 | - | 95% | 5% | - | - |
| Working Attitude 工作態度 | - | 100% | - | - | - |
| Written English 英文書寫能力 | - | 95% | 5% | - | - |
| Oral English 英語會話 | - | 90% | 10% | - | - |
| Written Chinese 中文書寫能力 | - | 95% | - | - | 5% |
| Putonghua 普通話 | - | 95% | 5% | - | - |
| Inter-Personal Relations 人際關係 | - | 100% | - | - | - |
| Accounting 會計 | - | 100% | - | - | - |
| Taxation 稅務 | - | 90% | - | 5% | 5% |
| Auditing 核數 | - | 90% | 5% | - | 5% |
| Information Technology 資訊科技 | - | 95% | 5% | - | - |
| Other Skills 其他技能 | - | - | - | - | - |

Note:
註：

填寫該評級的機構數目

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited experienced sub-degree holders in the past 12 months}} \times 100\%$$

百分率 = 過去一年僱用有經驗的副學位人士的機構總數

Competency of Experienced Secondary School Leavers
 Recruited by Accounting Firms in the Past 12 Months
 會計師事務所過去一年所聘有經驗的中學畢業生的表現

| | Good 良好 | Satisfactory 滿意 | Marginal 不過不失 | Poor 差劣 | No Idea 不知道 |
|---|------------|--------------------|------------------|------------|----------------|
| General Business Knowledge 基本商業知識 | 7% | 40% | 6% | 47% | - |
| Judgement, Initiative and Creativity 判斷力、自發性及創意 | 7% | 40% | 2% | 51% | - |
| Personality/Maturity/Intelligence 性格 / 成熟程度 / 才智 | 7% | 40% | 6% | 47% | - |
| Working Attitude 工作態度 | 29% | 18% | 6% | 47% | - |
| Written English 英文書寫能力 | 6% | 38% | 9% | 47% | - |
| Oral English 英語會話 | 2% | 20% | 31% | 47% | - |
| Written Chinese 中文書寫能力 | 4% | 45% | 7% | 44% | - |
| Putonghua 普通話 | 47% | 15% | 16% | 22% | - |
| Inter-Personal Relations 人際關係 | 4% | 65% | 31% | - | - |
| Accounting 會計 | 7% | 38% | 55% | - | - |
| Taxation 稅務 | - | 42% | 11% | 44% | 3% |
| Auditing 核數 | - | 40% | 9% | 47% | 4% |
| Information Technology 資訊科技 | 5% | 15% | 76% | - | 4% |
| Other Skills 其他技能 | - | - | - | - | - |

Note:

註：

填寫該評級的機構數目

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited experienced secondary school leavers in the past 12 months}} \times 100\%$$
 百分率 = $\frac{\text{過去一年僱用有經驗的中學畢業生的機構總數}}{\text{過去一年僱用有經驗的中學畢業生的機構總數}}$

Competency of Experienced Secondary School Leavers Recruited by
Government Departments and Subvented Organizations in the Past 12 Months
政府部門及資助機構過去一年所聘有經驗的中學畢業生的表現

| | Good 良好 | Satisfactory 滿意 | Marginal 不過不失 | Poor 差劣 | No Idea 不知道 |
|---|------------|--------------------|------------------|------------|----------------|
| General Business Knowledge 基本商業知識 | 40% | 40% | 20% | - | - |
| Judgement, Initiative and Creativity 判斷力、自發性及創意 | 40% | 40% | 20% | - | - |
| Personality/Maturity/Intelligence 性格 / 成熟程度 / 才智 | 40% | 40% | 20% | - | - |
| Working Attitude 工作態度 | 40% | 60% | - | - | - |
| Written English 英文書寫能力 | 40% | 40% | 20% | - | - |
| Oral English 英語會話 | 40% | 40% | 20% | - | - |
| Written Chinese 中文書寫能力 | 20% | 60% | 20% | - | - |
| Putonghua 普通話 | - | 20% | 80% | - | - |
| Inter-Personal Relations 人際關係 | 40% | 60% | - | - | - |
| Accounting 會計 | 40% | 60% | - | - | - |
| Taxation 稅務 | 40% | 20% | - | - | 40% |
| Auditing 核數 | 20% | 40% | - | - | 40% |
| Information Technology 資訊科技 | 20% | 60% | - | - | 20% |
| Other Skills 其他技能 | - | - | - | - | - |

Note:
註：

填寫該評級的機構數目

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited experienced secondary school leavers in the past 12 months}} \times 100\%$$

百分率 = $\frac{\text{過去一年僱用有經驗的中學畢業生的機構總數}}{\text{過去一年僱用有經驗的中學畢業生的機構總數}}$ x 100%

Competency of Experienced Secondary School Leavers
Recruited by Commerce and Services Establishments in the Past 12 Months
商業及服務行業機構過去一年所聘有經驗的中學畢業生的表現

| | Good 良好 | Satisfactory 滿意 | Marginal 不過不失 | Poor 差劣 | No Idea 不知道 |
|---|------------|--------------------|------------------|------------|----------------|
| General Business Knowledge 基本商業知識 | 4% | 64% | 25% | - | 7% |
| Judgement, Initiative and Creativity 判斷力、自發性及創意 | 4% | 63% | 27% | - | 6% |
| Personality/Maturity/Intelligence 性格 / 成熟程度 / 才智 | 2% | 56% | 28% | 6% | 8% |
| Working Attitude 工作態度 | 8% | 56% | 30% | - | 6% |
| Written English 英文書寫能力 | - | 42% | 44% | 5% | 9% |
| Oral English 英語會話 | - | 35% | 49% | 5% | 11% |
| Written Chinese 中文書寫能力 | 4% | 35% | 40% | 13% | 8% |
| Putonghua 普通話 | 3% | 9% | 45% | 8% | 35% |
| Inter-Personal Relations 人際關係 | 5% | 51% | 24% | 10% | 10% |
| Accounting 會計 | 6% | 51% | 36% | 1% | 6% |
| Taxation 稅務 | 3% | 28% | 20% | 17% | 32% |
| Auditing 核數 | - | 31% | 11% | 21% | 37% |
| Information Technology 資訊科技 | 2% | 42% | 31% | 12% | 13% |
| Other Skills 其他技能 | - | - | - | - | - |

Note:
註：

填寫該評級的機構數目

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited experienced secondary school leavers in the past 12 months}} \times 100\%$$

百分率 = 過去一年僱用有經驗的中學畢業生的機構總數

Competency of Experienced Secondary School Leavers
Recruited by Industrial Establishments in the Past 12 Months
工業機構過去一年所聘有經驗的中學畢業生的表現

| | Good 良好 | Satisfactory 滿意 | Marginal 不過不失 | Poor 差劣 | No Idea 不知道 |
|---|------------|--------------------|------------------|------------|----------------|
| General Business Knowledge 基本商業知識 | 7% | 42% | 41% | - | 10% |
| Judgement, Initiative and Creativity 判斷力、自發性及創意 | - | 68% | 32% | - | - |
| Personality/Maturity/Intelligence 性格 / 成熟程度 / 才智 | 9% | 78% | 12% | - | 1% |
| Working Attitude 工作態度 | 3% | 97% | - | - | - |
| Written English 英文書寫能力 | 9% | 46% | 33% | - | 12% |
| Oral English 英語會話 | 9% | 28% | 51% | - | 12% |
| Written Chinese 中文書寫能力 | 14% | 44% | 30% | - | 12% |
| Putonghua 普通話 | 10% | 20% | 45% | - | 25% |
| Inter-Personal Relations 人際關係 | 11% | 69% | 19% | - | 1% |
| Accounting 會計 | 16% | 75% | 9% | - | - |
| Taxation 稅務 | 9% | 36% | 3% | - | 52% |
| Auditing 核數 | 9% | 37% | 3% | - | 51% |
| Information Technology 資訊科技 | 9% | 29% | 48% | - | 14% |
| Other Skills 其他技能 | - | - | - | - | - |

Note:
註：

填寫該評級的機構數目

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited experienced secondary school leavers in the past 12 months}} \times 100\%$$

百分率 = 過去一年僱用有經驗的中學畢業生的機構總數

Competency of Experienced Accounting Personnel
(Full Member of HKICPA* and/or Other Professional Bodies)
Recruited by Accounting Firms in the Past 12 Months
會計師事務所過去一年所聘有經驗會計人員
(香港會計師公會及 或其他專業團體的會員資格) 的表現

| | Good 良好 | Satisfactory 滿意 | Marginal 不過不失 | Poor 差劣 | No Idea 不知道 |
|---|------------|--------------------|------------------|------------|----------------|
| General Business Knowledge 基本商業知識 | 30% | 41% | 27% | - | 2% |
| Judgement, Initiative and Creativity 判斷力、自發性及創意 | 30% | 38% | 5% | 25% | 2% |
| Personality/Maturity/Intelligence 性格 / 成熟程度 / 才智 | 30% | 38% | 30% | - | 2% |
| Working Attitude 工作態度 | 30% | 43% | 25% | - | 2% |
| Written English 英文書寫能力 | 9% | 84% | 5% | - | 2% |
| Oral English 英語會話 | 9% | 59% | 30% | - | 2% |
| Written Chinese 中文書寫能力 | 5% | 63% | 30% | - | 2% |
| Putonghua 普通話 | 5% | 20% | 69% | 2% | 4% |
| Inter-Personal Relations 人際關係 | 30% | 41% | 27% | - | 2% |
| Accounting 會計 | 27% | 46% | 25% | - | 2% |
| Taxation 稅務 | 27% | 43% | 28% | - | 2% |
| Auditing 核數 | 30% | 39% | 29% | - | 2% |
| Information Technology 資訊科技 | 27% | 46% | 25% | - | 2% |
| Other Skills 其他技能 | - | - | - | - | - |

Note:

註：

填寫該評級的機構數目

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited experienced accounting personnel (full member of HKICPA* and/or other professional bodies) in the past 12 months}} \times 100\%$$

過去一年僱用有經驗會計人員
(香港會計師公會及 或其他專業團體的會員資格) 的機構總數

* HKICPA is formerly known as HKSA
HKICPA前名為HKSA

Competency of Experienced Accounting Personnel
(Full Member of HKICPA* and/or Other Professional Bodies) Recruited by
Government Departments and Subvented Organizations in the Past 12 Months
政府部門及資助機構過去一年所聘有經驗會計人員
(香港會計師公會及 或其他專業團體的會員資格) 的表現

| | Good 良好 | Satisfactory 滿意 | Marginal 不過不失 | Poor 差劣 | No Idea 不知道 |
|---|------------|--------------------|------------------|------------|----------------|
| General Business Knowledge 基本商業知識 | 43% | 43% | 14% | - | - |
| Judgement, Initiative and Creativity 判斷力、自發性及創意 | 29% | 71% | - | - | - |
| Personality/Maturity/Intelligence 性格 / 成熟程度 / 才智 | 43% | 57% | - | - | - |
| Working Attitude 工作態度 | 57% | 43% | - | - | - |
| Written English 英文書寫能力 | 43% | 57% | - | - | - |
| Oral English 英語會話 | 43% | 57% | - | - | - |
| Written Chinese 中文書寫能力 | 14% | 72% | - | - | 14% |
| Putonghua 普通話 | 15% | 57% | 14% | - | 14% |
| Inter-Personal Relations 人際關係 | 43% | 57% | - | - | - |
| Accounting 會計 | 43% | 43% | 14% | - | - |
| Taxation 稅務 | 43% | 43% | - | - | 14% |
| Auditing 核數 | 43% | 57% | - | - | - |
| Information Technology 資訊科技 | 43% | 43% | - | - | 14% |
| Other Skills 其他技能 | - | - | - | - | - |

Note:
註：

填寫該評級的機構數目

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited experienced accounting personnel (full member of HKICPA* and/or other professional bodies) in the past 12 months}} \times 100\%$$

百分率 = 過去一年僱用有經驗會計人員 (香港會計師公會及 或其他專業團體的會員資格) 的機構總數

* HKICPA is formerly known as HKSA
HKICPA前名為HKSA

Competency of Experienced Accounting Personnel
(Full Member of HKICPA* and/or Other Professional Bodies) Recruited by
Commerce and Services Establishments in the Past 12 Months
商業及服務行業機構過去一年所聘有經驗會計人員
(香港會計師公會及 或其他專業團體的會員資格) 的表現

| | Good 良好 | Satisfactory 滿意 | Marginal 不過不失 | Poor 差劣 | No Idea 不知道 |
|---|------------|--------------------|------------------|------------|----------------|
| General Business Knowledge 基本商業知識 | 74% | 17% | 9% | - | - |
| Judgement, Initiative and Creativity 判斷力、自發性及創意 | 74% | 26% | - | - | - |
| Personality/Maturity/Intelligence 性格 / 成熟程度 / 才智 | 74% | 25% | 1% | - | - |
| Working Attitude 工作態度 | 65% | 35% | - | - | - |
| Written English 英文書寫能力 | 58% | 41% | 1% | - | - |
| Oral English 英語會話 | 24% | 75% | 1% | - | - |
| Written Chinese 中文書寫能力 | 23% | 76% | 1% | - | - |
| Putonghua 普通話 | 18% | 26% | 41% | 9% | 6% |
| Inter-Personal Relations 人際關係 | 20% | 62% | 18% | - | - |
| Accounting 會計 | 70% | 4% | 26% | - | - |
| Taxation 稅務 | 34% | 55% | 9% | - | 2% |
| Auditing 核數 | 68% | 21% | 8% | 1% | 2% |
| Information Technology 資訊科技 | 23% | 30% | 47% | - | - |
| Other Skills 其他技能 | - | - | - | - | - |

Note:
註：

填寫該評級的機構數目

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited experienced accounting personnel (full member of HKICPA* and/or other professional bodies) in the past 12 months}} \times 100\%$$
 百分率 =
$$\frac{\text{過去一年僱用有經驗會計人員 (香港會計師公會及 或其他專業團體的會員資格) 的機構總數}}{\text{過去一年僱用有經驗會計人員 (香港會計師公會及 或其他專業團體的會員資格) 的機構總數}} \times 100\%$$

* HKICPA is formerly known as HKSA
HKICPA 前名為 HKSA

Competency of Experienced Accounting Personnel
(Full Member of HKICPA* and/or Other Professional Bodies) Recruited by
Industrial Establishments in the Past 12 Months
工業機構過去一年所聘有經驗會計人員
(香港會計師公會及 或其他專業團體的會員資格) 的表現

| | Good 良好 | Satisfactory 滿意 | Marginal 不過不失 | Poor 差劣 | No Idea 不知道 |
|---|------------|--------------------|------------------|------------|----------------|
| General Business Knowledge 基本商業知識 | 8% | 90% | 1% | - | 1% |
| Judgement, Initiative and Creativity 判斷力、自發性及創意 | 3% | 95% | 1% | - | 1% |
| Personality/Maturity/Intelligence 性格 / 成熟程度 / 才智 | 7% | 91% | 1% | - | 1% |
| Working Attitude 工作態度 | 6% | 93% | - | - | 1% |
| Written English 英文書寫能力 | 6% | 93% | - | - | 1% |
| Oral English 英語會話 | 7% | 91% | 1% | - | 1% |
| Written Chinese 中文書寫能力 | 6% | 89% | - | - | 5% |
| Putonghua 普通話 | 5% | 86% | 3% | - | 6% |
| Inter-Personal Relations 人際關係 | 6% | 88% | 5% | - | 1% |
| Accounting 會計 | 8% | 90% | 1% | - | 1% |
| Taxation 稅務 | 3% | 91% | 5% | - | 1% |
| Auditing 核數 | 5% | 86% | 6% | - | 3% |
| Information Technology 資訊科技 | 4% | 94% | - | - | 2% |
| Other Skills 其他技能 | - | - | - | - | - |

Note:

註：

填寫該評級的機構數目

$$\text{Percentages} = \frac{\text{No. of establishments giving the respective ratings}}{\text{Total no. of establishments having recruited experienced accounting personnel (full member of HKICPA* and/or other professional bodies) in the past 12 months}} \times 100\%$$

百分率 = $\frac{\text{過去一年僱用有經驗會計人員 (香港會計師公會及 或其他專業團體的會員資格) 的機構總數}}{\text{過去一年僱用有經驗會計人員 (香港會計師公會及 或其他專業團體的會員資格) 的機構總數}} \times 100\%$

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Number of Persons Leaving in the Past 12 Months
by Reason by Job Level by Sector

過去一年各類機構各技能等級
的離職人數及離職原因

| | <u>Accounting Firms</u> 會計師 事務所 | <u>Government Departments and Subvented Organizations</u> 政府部門及 資助機構 | <u>Commerce and Services</u> 商業及服務 行業機構 | <u>Industry</u> 工業機構 | <u>Total</u> 總數 |
|--|---|--|---|-------------------------|--------------------|
| <u>Senior Manager</u> 高級經理 | | | | | |
| Taking up an accounting position 轉任其他機構的 會計職位 | 60 | 1 | 444 | 3 | 508 |
| Taking up a non- accounting position 轉業 | 3 | - | 5 | - | 8 |
| Emigration/Repatriation 移民/回國 | 15 | 2 | 1 | - | 18 |
| Retirement 退休 | 1 | 38 | 7 | - | 46 |
| Retrenchment 裁員 | 2 | - | 5 | - | 7 |
| Others 其他 | 15 | 2 | 79 | 3 | 99 |
| Unknown 理由不詳 | 26 | 3 | 28 | 139 | 196 |
| <u>Manager</u> 經理 | | | | | |
| Taking up an accounting position 轉任其他機構的 會計職位 | 45 | 4 | 575 | 6 | 630 |
| Taking up a non- accounting position 轉業 | 4 | - | 129 | - | 133 |
| Emigration/Repatriation 移民/回國 | 3 | 1 | 5 | - | 9 |
| Retirement 退休 | 12 | 6 | 4 | - | 22 |

| | <u>Accounting Firms</u> 會計師 事務所 | <u>Government Departments and Subvented Organizations</u> 政府部門及 資助機構 | <u>Commerce and Services</u> 商業及服務 行業機構 | <u>Industry</u> 工業機構 | <u>Total</u> 總數 |
|--|---|--|---|-------------------------|--------------------|
| Retrenchment 裁員 | - | - | 26 | 68 | 94 |
| Others 其他 | 59 | - | 12 | 1 | 72 |
| Unknown 理由不詳 | 68 | 10 | 158 | 141 | 377 |
| <u>Supervisor</u> 主管 | | | | | |
| Taking up an accounting position 轉任其他機構的 會計職位 | 355 | 18 | 462 | 64 | 899 |
| Taking up a non- accounting position 轉業 | 50 | 1 | 11 | - | 62 |
| Emigration/Repatriation 移民／回國 | 17 | - | 2 | 7 | 26 |
| Retirement 退休 | 2 | 84 | 5 | 1 | 92 |
| Retrenchment 裁員 | 3 | - | 40 | 12 | 55 |
| Others 其他 | 165 | 14 | 258 | 1 | 438 |
| Unknown 理由不詳 | 308 | 16 | 515 | 285 | 1 124 |
| <u>Clerk</u> 文員 | | | | | |
| Taking up an accounting position 轉任其他機構的 會計職位 | 939 | 10 | 2 351 | 225 | 3 525 |
| Taking up a non- accounting position 轉業 | 42 | 3 | 141 | 4 | 190 |
| Emigration/Repatriation 移民／回國 | 21 | 2 | 22 | - | 45 |
| Retirement 退休 | - | 114 | 25 | 1 | 140 |
| Retrenchment 裁員 | 20 | - | 164 | 98 | 282 |

| | <u>Accounting Firms</u> 會計師 事務所 | <u>Government Departments and Subvented Organizations</u> 政府部門及 資助機構 | <u>Commerce and Services</u> 商業及服務 行業機構 | <u>Industry</u> 工業機構 | <u>Total</u> 總數 |
|--|---|--|---|-------------------------|--------------------|
| Others 其他 | 111 | 3 | 543 | 9 | 666 |
| Unknown 理由不詳 | 345 | 35 | 571 | 409 | 1 360 |
| <u>Trainer/Teacher</u> 培訓人員 | | | | | |
| Taking up an accounting position 轉任其他機構的 會計職位 | - | 11 | - | - | 11 |
| Taking up a non- accounting position 轉業 | - | - | - | - | - |
| Emigration/Repatriation 移民/回國 | - | 4 | - | - | 4 |
| Retirement 退休 | - | 2 | - | - | 2 |
| Retrenchment 裁員 | - | - | - | - | - |
| Others 其他 | - | 2 | - | - | 2 |
| Unknown 理由不詳 | 3 | 3 | - | - | 6 |
| <u>Total</u> 總數 | | | | | |
| Taking up an accounting position 轉任其他機構的 會計職位 | 1 399 | 44 | 3 832 | 298 | 5 573 |
| Taking up a non- accounting position 轉業 | 99 | 4 | 286 | 4 | 393 |
| Emigration/Repatriation 移民/回國 | 56 | 9 | 30 | 7 | 102 |
| Retirement 退休 | 15 | 244 | 41 | 2 | 302 |
| Retrenchment 裁員 | 25 | - | 235 | 178 | 438 |
| Others 其他 | 350 | 21 | 892 | 14 | 1 277 |

| | <u>Accounting Firms</u> 會計師 事務所 | <u>Government Departments and Subvented Organizations</u> 政府部門及 資助機構 | <u>Commerce and Services</u> 商業及服務 行業機構 | <u>Industry</u> 工業機構 | <u>Total</u> 總數 |
|-----------------|---|--|---|-------------------------|--------------------|
| Unknown 理由不詳 | 750 —— | 67 —— | 1 272 —— | 974 —— | 3 063 —— |
| Total 總數 | 2 694 ===== | 389 ===== | 6 588 ===== | 1 477 ===== | 11 148 ===== |

Forecast of Manpower in 2005

二 五年的人力預測

| | <u>Accounting Firms</u> 會計師 事務所 | <u>Government Departments and Subvented Organizations</u> 政府部門及 資助機構 | <u>Commerce and Services</u> 商業及服務 行業機構 | <u>Industry</u> 工業機構 | <u>Total</u> 總數 |
|-------------------------------|---|--|---|-------------------------|--------------------|
| <u>Senior Manager</u> 高級經理 | | | | | |
| Existing Manpower 現有人力 | 2 559 | 670 | 7 920 | 544 | 11 693 |
| 2005 Forecast 二 五年人力預測 | 2 540 | 675 | 7 976 | 537 | 11 728 |
| <u>Manager</u> 經理 | | | | | |
| Existing Manpower 現有人力 | 999 | 211 | 3 885 | 309 | 5 404 |
| 2005 Forecast 二 五年人力預測 | 1 019 | 220 | 4 065 | 320 | 5 624 |
| <u>Supervisor</u> 主管 | | | | | |
| Existing Manpower 現有人力 | 2 661 | 1 219 | 14 499 | 1 292 | 19 671 |
| 2005 Forecast 二 五年人力預測 | 2 743 | 1 226 | 14 588 | 1 318 | 19 875 |

| | <u>Accounting Firms</u> 會計師 事務所 | <u>Government Departments and Subvented Organizations</u> 政府部門及 資助機構 | <u>Commerce and Services</u> 商業及服務 行業機構 | <u>Industry</u> 工業機構 | <u>Total</u> 總數 |
|--------------------------------|---|--|---|-------------------------|--------------------|
| <u>Clerk</u> 文員 | | | | | |
| Existing Manpower 現有人力 | 5 841 | 2 693 | 32 855 | 4 207 | 45 596 |
| 2005 Forecast 二 五年人力預測 | 6 400 | 2 704 | 34 023 | 4 212 | 47 339 |
| <u>Trainer/Teacher</u> 培訓人員 | | | | | |
| Existing Manpower 現有人力 | 50 | 192 | 305 | - | 547 |
| 2005 Forecast 二 五年人力預測 | 50 | 199 | 305 | - | 554 |
| <u>Total</u> 總數 | | | | | |
| Existing Manpower 現有人力 | 12 110 | 4 985 | 59 464 | 6 352 | 82 911 |
| 2005 Forecast 二 五年人力預測 | 12 752 | 5 024 | 60 957 | 6 387 | 85 120 |

Target Candidates for Recruitment of Senior Managers in the Next 12 Months by Sector
未來一年各類機構擬聘為高級經理人員的目標人選

157

| | Inexperienced Accounting Staff 無經驗會計人員 | | | | | Experienced Accounting Staff 有經驗會計人員 | | | | | | Unclassified 未能分類 | Total 總數 |
|--|--|--|--|---|--------------|--|--|--|---|--|--------------|----------------------|-------------|
| | Degree Holder or Above in HK 本地學士 或以上 | Sub-degree Holder in HK 本地 副學位 | Secondary School Leaver 中學 畢業生 | Graduate from Outside HK 外地 畢業生 | Others 其他 | Degree Holder or Above in HK 本地學士 或以上 | Sub-degree Holder in HK 本地 副學位 | Secondary School Leaver 中學 畢業生 | Graduate from Outside HK 外地 畢業生 | Full Member of HKICPA* and/or Other Professional Bodies 香港會計師公會及 或其他專業團體的會員資格 | Others 其他 | | |
| | Actg [#] 會計系 | Non-Actg ^Δ 非會計系 | | | | Actg 會計系 | Non-Actg 非會計系 | | | | | | |
| Accounting Firms 會計師事務所 | - | - | - | - | - | - | - | - | - | 4 | - | - | 4 |
| Government Departments and Subvented Organizations 政府部門及資助機構 | - | - | - | - | - | - | - | - | 1 | 4 | - | - | 5 |
| Commerce and Services 商業及服務行業機構 | - | - | - | - | - | 17 | - | - | - | 52 | - | - | 69 |
| Industry 工業機構 | - | - | - | - | - | 1 | - | - | - | 3 | - | - | 4 |
| Total 總數 | - = | - = | - = | - = | - = | 18 == | - = | - = | - = | 1 = | 63 == | - = | 82 = |

Actg: Accounting

Δ Non-Actg: Non-Accounting

* HKICPA is formerly known as HKSA
HKICPA 前名為 HKSA

Target Candidates for Recruitment of Managers in the Next 12 Months by Sector
未來一年各類機構擬聘為經理人員的目標人選

158

| | Inexperienced Accounting Staff 無經驗會計人員 | | | | | | Experienced Accounting Staff 有經驗會計人員 | | | | | | Unclassified 未能分類 | Total 總數 | |
|--|--|-------------------------------|--|--|---|--------------|--|------------------|--|--|---|---|----------------------|-------------|--------------|
| | Degree Holder or Above in HK 本地學士 或以上 | | Sub-degree Holder in HK 本地 副學位 | Secondary School Leaver 中學 畢業生 | Graduate from Outside HK 外地 畢業生 | Others 其他 | Degree Holder or Above in HK 本地學士 或以上 | | Sub-degree Holder in HK 本地 副學位 | Secondary School Leaver 中學 畢業生 | Graduate from Outside HK 外地 畢業生 | Full Member of HKICPA* and/or Other Professional Bodies 香港會計師公會及／或 其他專業團體的會員資格 | | | Others 其他 |
| | Actg [#] 會計系 | Non-Actg ^Δ 非會計系 | | | | | Actg 會計系 | Non-Actg 非會計系 | | | | | | | |
| Accounting Firms 會計師事務所 | - | - | - | - | - | - | 5 | - | - | - | 2 | 13 | - | - | 20 |
| Government Departments and Subvented Organizations 政府部門及資助機構 | - | - | - | - | - | - | - | - | - | - | - | 9 | - | - | 9 |
| Commerce and Services 商業及服務行業機構 | - | - | - | - | - | - | 36 | - | - | - | - | 112 | - | - | 148 |
| Industry 工業機構 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total 總數 | - | - | - | - | - | - | 41 | - | - | - | 2 | 134 | - | - | 177 |
| | = | = | = | = | = | = | == | = | = | = | = | === | = | = | === |

Actg: Accounting

Δ Non-Actg: Non-Accounting

* HKICPA is formerly known as HKSA
HKICPA 前名為 HKSA

Target Candidates for Recruitment of Supervisors in the Next 12 Months by Sector
未來一年各類機構擬聘為主管人員的目標人選

| | Inexperienced Accounting Staff 無經驗會計人員 | | | | | | Experienced Accounting Staff 有經驗會計人員 | | | | | | Unclassified 未能分類 | Total 總數 | |
|--|--|-------------------------------|--|--|---|--------------|--|--------|--|--|---|---|----------------------|-------------|--------------|
| | Degree Holder or Above in HK 本地學士 或以上 | | Sub-degree Holder in HK 本地 副學位 | Secondary School Leaver 中學 畢業生 | Graduate from Outside HK 外地 畢業生 | Others 其他 | Degree Holder or Above in HK 本地學士 或以上 | | Sub-degree Holder in HK 本地 副學位 | Secondary School Leaver 中學 畢業生 | Graduate from Outside HK 外地 畢業生 | Full Member of HKICPA* and/or Other Professional Bodies 香港會計師公會及／或 其他專業團體的會員資格 | | | Others 其他 |
| | Actg [#] 會計系 | Non-Actg ^Δ 非會計系 | | | | Actg 會計系 | Non-Actg 非會計系 | | | | | | | | |
| Accounting Firms 會計師事務所 | - | - | - | - | - | - | 52 | - | - | - | 1 | 25 | - | - | 78 |
| Government Departments and Subvented Organizations 政府部門及資助機構 | - | - | - | - | - | - | 4 | - | 1 | - | - | 1 | - | - | 6 |
| Commerce and Services 商業及服務行業機構 | 1 | - | - | 1 | - | - | 100 | - | 7 | 9 | - | 26 | - | 1 | 145 |
| Industry 工業機構 | - | - | - | - | - | - | 25 | - | - | - | - | 1 | - | - | 26 |
| Total 總數 | 1 = | - = | - = | 1 = | - = | - = | 181 === | - = | 8 = | 9 = | 1 = | 53 == | - = | 1 = | 255 === |

Actg: Accounting

Δ Non-Actg: Non-Accounting

* HKICPA is formerly known as HKSA
HKICPA 前名為 HKSA

Target Candidates for Recruitment of Clerks in the Next 12 Months by Sector
未來一年各類機構擬聘為文員的目標人選

| | Inexperienced Accounting Staff 無經驗會計人員 | | | | | | Experienced Accounting Staff 有經驗會計人員 | | | | | | Unclassified 未能分類 | Total 總數 | |
|--|--|-------------------------------|--|--|---|--------------|--|------------------|--|--|---|---|----------------------|-------------|----------------|
| | Degree Holder or Above in HK 本地學士 或以上 | | Sub-degree Holder in HK 本地 副學位 | Secondary School Leaver 中學 畢業生 | Graduate from Outside HK 外地 畢業生 | Others 其他 | Degree Holder or Above in HK 本地學士 或以上 | | Sub-degree Holder in HK 本地 副學位 | Secondary School Leaver 中學 畢業生 | Graduate from Outside HK 外地 畢業生 | Full Member of HKICPA* and/or Other Professional Bodies 香港會計師公會及／或 其他專業團體的會員資格 | | | Others 其他 |
| | Actg [#] 會計系 | Non-Actg ^Δ 非會計系 | | | | | Actg 會計系 | Non-Actg 非會計系 | | | | | | | |
| Accounting Firms 會計師事務所 | 272 | 2 | 65 | 31 | 46 | - | 131 | - | 27 | 28 | - | - | - | - | 602 |
| Government Departments and Subvented Organizations 政府部門及資助機構 | - | - | - | - | - | - | 8 | 1 | 1 | 2 | - | - | - | - | 12 |
| Commerce and Services 商業及服務行業機構 | 1 | - | 11 | 228 | - | - | 224 | - | 139 | 1 043 | - | 1 | - | 58 | 1 705 |
| Industry 工業機構 | 4 | - | - | 2 | - | - | - | - | - | 18 | - | - | - | - | 24 |
| Total 總數 | 277 === | 2 = | 76 == | 261 === | 46 === | - = | 363 === | 1 = | 167 === | 1 091 ===== | - = | 1 = | - = | 58 == | 2 343 ===== |

Actg: Accounting

Δ Non-Actg: Non-Accounting

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Target Candidates for Recruitment of Trainers/Teachers in the Next 12 Months by Sector
未來一年各類機構擬聘為培訓人員的目標人選

161

| | Inexperienced Accounting Staff 無經驗會計人員 | | | | | | Experienced Accounting Staff 有經驗會計人員 | | | | | | Unclassified 未能分類 | Total 總數 | |
|--|--|-------------------------------|--|--|---|--------------|--|------------------|--|--|---|---|----------------------|-------------|--------------|
| | Degree Holder or Above in HK 本地學士 或以上 | | Sub-degree Holder in HK 本地 副學位 | Secondary School Leaver 中學 畢業生 | Graduate from Outside HK 外地 畢業生 | Others 其他 | Degree Holder or Above in HK 本地學士 或以上 | | Sub-degree Holder in HK 本地 副學位 | Secondary School Leaver 中學 畢業生 | Graduate from Outside HK 外地 畢業生 | Full Member of HKICPA* and/or Other Professional Bodies 香港會計師公會及／或 其他專業團體的會員資格 | | | Others 其他 |
| | Actg [#] 會計系 | Non-Actg ^Δ 非會計系 | | | | | Actg 會計系 | Non-Actg 非會計系 | | | | | | | |
| Accounting Firms 會計師事務所 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Government Departments and Subvented Organizations 政府部門及資助機構 | - | - | - | - | - | - | 5 | - | - | - | 2 | - | - | - | 7 |
| Commerce and Services 商業及服務行業機構 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Industry 工業機構 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total 總數 | - | - | - | - | - | - | 5 | - | - | - | 2 | - | - | - | 7 |
| | = | = | = | = | = | = | = | = | = | = | = | = | = | = | = |

Actg: Accounting

Δ Non-Actg: Non-Accounting

* HKICPA is formerly known as HKSA
HKICPA 前名為 HKSA

Target Candidates for Recruitment in the Next 12 Months by Job Level
未來一年各技能等級擬招聘的目標人選

| | Inexperienced Accounting Staff 無經驗會計人員 | | | | | | Experienced Accounting Staff 有經驗會計人員 | | | | | | Unclassified 未能分類 | Total 總數 | |
|-------------------------|--|--|--|---|--------------|--------|--|--|--|---|---|--------------|----------------------|-------------|----------------|
| | Degree Holder or Above in HK 本地學士 或以上 | Sub-degree Holder in HK 本地 副學位 | Secondary School Leaver 中學 畢業生 | Graduate from Outside HK 外地 畢業生 | Others 其他 | | Degree Holder or Above in HK 本地學士 或以上 | Sub-degree Holder in HK 本地 副學位 | Secondary School Leaver 中學 畢業生 | Graduate from Outside HK 外地 畢業生 | Full Member of HKICPA* and/or Other Professional Bodies 香港會計師公會及／或 其他專業團體的會員資格 | Others 其他 | | | |
| | Actg [#] 會計系 | Non-Actg ^Δ 非會計系 | | | | | Actg 會計系 | Non-Actg 非會計系 | | | | | | | |
| Senior Manager 高級經理 | - | - | - | - | - | - | 18 | - | - | - | 1 | 63 | - | - | 82 |
| Manager 經理 | - | - | - | - | - | - | 41 | - | - | - | 2 | 134 | - | - | 177 |
| Supervisor 主管 | 1 | - | - | 1 | - | - | 181 | - | 8 | 9 | 1 | 53 | - | 1 | 255 |
| Clerk 文員 | 277 | 2 | 76 | 261 | 46 | - | 363 | 1 | 167 | 1 091 | - | 1 | - | 58 | 2 343 |
| Trainer/Teacher 培訓人員 | - | - | - | - | - | - | 5 | - | - | - | 2 | - | - | - | 7 |
| Total 總數 | 278 === | 2 = | 76 == | 262 === | 46 == | - = | 608 === | 1 = | 175 === | 1 100 ===== | 6 = | 251 === | - = | 59 == | 2 864 ===== |

Actg: Accounting

Δ Non-Actg: Non-Accounting

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Recruitment Difficulty of
Employers by Sector
各類機構僱主在招聘僱員方面
所遇到的困難

| | Senior Manager Positions 高級經理職位 | Manager Positions 經理職位 | Supervisory Positions 主管職位 | Clerical Positions 文員職位 | Trainer/ Teacher Positions 培訓人員 職位 |
|--|--|------------------------------|----------------------------------|-------------------------------|--|
| Accounting Firms 會計師事務所 | 0.3% | 2.3% | 4.2% | 16.3% | - |
| Government Departments and Subvented Organizations 政府部門及 資助機構 | - | 5.6% | 8.3% | 4.2% | 30.0% |
| Commerce and Services 商業及服務 行業機構 | 5.1% | 1.3% | 1.1% | 4.6% | - |
| Industry 工業機構 | 1.0% | 4.5% | 0.3% | 3.1% | - |
| Overall 本業整體情況 | 4.0% ===== | 1.7% ===== | 1.2% ===== | 4.9% ===== | 1.6% ===== |

Note: Percentages = $\frac{\text{Total no. of establishments responded with a positive answer}}{\text{Total no. of establishments with accounting employees at the respective job levels}} \times 100\%$
 註：百分率 = $\frac{\text{認為有招聘困難的機構總數}}{\text{僱有該技能等級會計人員的機構總數}} \times 100\%$

Reasons for the Recruitment Difficulty of
Senior Manager Positions Analysed by Sector
各類機構高級經理職位出現
招聘困難的原因

| | <u>Accounting Firms</u> 會計師事務所 | <u>Government Departments and Subvented Organizations</u> 政府部門及資助機構 | <u>Commerce and Services</u> 商業及服務行業機構 | <u>Industry</u> 工業機構 | <u>Overall</u> 本業整體情況 |
|--|-----------------------------------|--|---|-------------------------|--------------------------|
| General Labour Shortage in Hong Kong 香港普遍勞工短缺 | - | - | - | - | - |
| Insufficient Accountancy Graduates from Tertiary Institutions 專上院校會計畢業生不足 | - | - | - | - | - |
| Lack of Candidates with Relevant Experience and Training 職位申請人缺乏相關經驗及訓練 | - | - | 90.5% | 100% | 89.6% |
| Working Conditions/ Remuneration Package Could Not Meet Recruits' Expectations 服務條件 / 薪酬未能符合求職者要求 | 100% | - | 99.2% | - | 97.7% |
| Other Reasons 其他原因 | - | - | - | - | - |

填覆該項原因的機構總數

Note : Percentage s = $\frac{\text{Total no. of establishm ents giving the respective reasons}}{\text{Total no. of establishm ents having recruitmen t difficulty at the Senior Manager position}} \times 100\%$
註：百分率 = $\frac{\text{在招聘高級經理人員方面遇到困難的機構總數}}{\text{填覆該項原因的機構總數}} \times 100\%$

Reasons for the Recruitment Difficulty of
Manager Positions Analysed by Sector
各類機構經理職位出現
招聘困難的原因

| | Accounting Firms 會計師 事務所 | Government Departments and Subvented Organizations 政府部門及 資助機構 | Commerce and Services 商業及服務 行業機構 | Industry 工業機構 | Overall 本業整 體情況 |
|--|-----------------------------------|--|--|------------------|-----------------------|
| General Labour Shortage in Hong Kong 香港普遍勞工短缺 | - | - | - | - | - |
| Insufficient Accountancy Graduates from Tertiary Institutions 專上院校會計畢業 生不足 | - | - | - | - | - |
| Lack of Candidates with Relevant Experience and Training 職位申請人缺乏 相關經驗及訓練 | 14.3% | 100% | 99.1% | 100% | 96.8% |
| Working Conditions/ Remuneration Package Could Not Meet Recruits' Expectations 服務條件 / 薪酬未 能符合求職者要求 | 57.1% | 100% | 54.5% | - | 52.6% |
| Other Reasons 其他原因 | 28.6% | - | - | - | 0.8% |

填覆該項原因的機構總數

Note : Percentages = $\frac{\text{Total no. of establishments giving the respective reasons}}{\text{Total no. of establishments having recruitment difficulty at the Manager position}} \times 100\%$
註：百分率 = $\frac{\text{在招聘經理人員方面遇到困難的機構總數}}{\text{填覆該項原因的機構總數}} \times 100\%$

Reasons for the Recruitment Difficulty of
Supervisory Positions Analysed by Sector
各類機構主管職位出現
招聘困難的原因

| | Accounting Firms 會計師 事務所 | Government Departments and Subvented Organizations 政府部門及 資助機構 | Commerce and Services 商業及服務 行業機構 | Industry 工業機構 | Overall 本業整 體情況 |
|--|-----------------------------------|--|--|------------------|-----------------------|
| General Labour Shortage in Hong Kong 香港普遍勞工短缺 | - | - | - | - | - |
| Insufficient Accountancy Graduates from Tertiary Institutions 專上院校會計畢業 生不足 | - | - | - | - | - |
| Lack of Candidates with Relevant Experience and Training 職位申請人缺乏 相關經驗及訓練 | 88.9% | 50% | 45.5% | 100% | 54.5% |
| Working Conditions/ Remuneration Package Could Not Meet Recruits' Expectations 服務條件 / 薪酬未 能符合求職者要求 | 40.7% | 100% | 87.5% | 100% | 79% |
| Other Reasons 其他原因 | - | - | 24.1% | - | 18.9% |

填覆該項原因的機構總數

Note : Percentage s = $\frac{\text{Total no. of establishm ents giving the respective reasons}}{\text{Total no. of establishm ents having recruitmen t difficulty at the Supervisor y position}} \times 100\%$
註：百分率 = $\frac{\text{在招聘主管人員方面遇到困難的機構總數}}{\text{填覆該項原因的機構總數}} \times 100\%$

Reasons for the Recruitment Difficulty of
Clerical Positions Analysed by Sector
各類機構文員職位出現
招聘困難的原因

| | Accounting Firms 會計師 事務所 | Government Departments and Subvented Organizations 政府部門及 資助機構 | Commerce and Services 商業及服務 行業機構 | Industry 工業機構 | Overall 本業整 體情況 |
|--|-----------------------------------|--|--|------------------|-----------------------|
| General Labour Shortage in Hong Kong 香港普遍勞工短缺 | 4.3% | - | 0.5% | - | 1% |
| Insufficient Accountancy Graduates from Tertiary Institutions 專上院校會計畢業 生不足 | 4.3% | - | 8.8% | - | 7.5% |
| Lack of Candidates with Relevant Experience and Training 職位申請人缺乏 相關經驗及訓練 | 90.6% | 100% | 70.3% | 95.9% | 75.1% |
| Working Conditions/ Remuneration Package Could Not Meet Recruits' Expectations 服務條件 / 薪酬未 能符合求職者要求 | 21.6% | - | 33% | 94.6% | 35.9% |
| Other Reasons 其他原因 | 2.2% | - | 3.7% | 4.1% | 3.5% |

填覆該項原因的機構總數

Note : Percentages = $\frac{\text{Total no. of establishments giving the respective reasons}}{\text{Total no. of establishments having recruitment difficulty at the Clerical position}} \times 100\%$
註：百分率 = $\frac{\text{在招聘文員方面遇到困難的機構總數}}{\text{填覆該項原因的機構總數}} \times 100\%$

Reasons for the Recruitment Difficulty of
Trainer/Teacher Positions Analysed by Sector
各類機構培訓人員職位出現
招聘困難的原因

| | <u>Accounting Firms</u> 會計師事務所 | <u>Government Departments and Subvented Organizations</u> 政府部門及資助機構 | <u>Commerce and Services</u> 商業及服務行業機構 | <u>Industry</u> 工業機構 | <u>Overall</u> 本業整體情況 |
|--|-----------------------------------|--|---|-------------------------|--------------------------|
| General Labour Shortage in Hong Kong 香港普遍勞工短缺 | - | - | - | - | - |
| Insufficient Accountancy Graduates from Tertiary Institutions 專上院校會計畢業生不足 | - | - | - | - | - |
| Lack of Candidates with Relevant Experience and Training 職位申請人缺乏相關經驗及訓練 | - | - | - | - | - |
| Working Conditions/ Remuneration Package Could Not Meet Recruits' Expectations 服務條件 / 薪酬未能符合求職者要求 | - | 100% | - | - | 100% |
| Other Reasons 其他原因 | - | - | - | - | - |

填覆該項原因的機構總數

Note : Percentage s = $\frac{\text{Total no. of establishments giving the respective reasons}}{\text{Total no. of establishments having recruitment difficulty at the Trainer/Teacher position}} \times 100\%$
註：百分率 = $\frac{\text{在招聘培訓人員方面遇到困難的機構總數}}{\text{在招聘培訓人員方面遇到困難的機構總數}} \times 100\%$

Number of Hong Kong Accounting Employees Having to
Work in Mainland China by Job Level by Sector
各類機構各技能等級在內地工作的本地會計僱員人數

| Senior Manager 高級經理 | Stationed Basis 長駐 | | Travelling Basis 非長駐 | | Total 總數 | |
|--|-----------------------|-------------|-------------------------|----------------|----------------------|----------------|
| | <u>Current</u> 現時 | <u>2005</u> | <u>Current</u> 現時 | <u>2005</u> | <u>Current</u> 現時 | <u>2005</u> |
| Accounting Firms 會計師事務所 | 22 | 22 | 581 | 591 | 603 | 613 |
| Government Departments and Subvented Organizations 政府部門及 資助機構 | - | - | - | - | - | - |
| Commerce and Services 商業及服務 行業機構 | 287 | 290 | 2 159 | 2 156 | 2 446 | 2 446 |
| Industry 工業機構 | 6 | 6 | 127 | 116 | 133 | 122 |
| Sub-total 小計 | 315 === | 318 === | 2 867 ===== | 2 863 ===== | 3 182 ===== | 3 181 ===== |

Number of Hong Kong Accounting Employees Having to
Work in Mainland China by Job Level by Sector
各類機構各技能等級在內地工作的本地會計僱員人數

| Manager 經理 | Stationed Basis 長駐 | | Travelling Basis 非長駐 | | Total 總數 | |
|--|-----------------------|-------------|-------------------------|----------------|----------------------|----------------|
| | <u>Current</u> 現時 | <u>2005</u> | <u>Current</u> 現時 | <u>2005</u> | <u>Current</u> 現時 | <u>2005</u> |
| Accounting Firms 會計師事務所 | - | - | 321 | 327 | 321 | 327 |
| Government Departments and Subvented Organizations 政府部門及 資助機構 | - | - | 1 | 1 | 1 | 1 |
| Commerce and Services 商業及服務 行業機構 | 274 | 274 | 611 | 719 | 885 | 993 |
| Industry 工業機構 | 6 | 6 | 14 | 25 | 20 | 31 |
| Sub-total 小計 | 280 ==== | 280 ==== | 947 ==== | 1 072 ===== | 1 227 ===== | 1 352 ===== |

Number of Hong Kong Accounting Employees Having to
Work in Mainland China by Job Level by Sector
各類機構各技能等級在內地工作的本地會計僱員人數

| Supervisor 主管 | Stationed Basis 長駐 | | Travelling Basis 非長駐 | | Total 總數 | |
|--|-----------------------|-------------|-------------------------|----------------|----------------------|----------------|
| | <u>Current</u> 現時 | <u>2005</u> | <u>Current</u> 現時 | <u>2005</u> | <u>Current</u> 現時 | <u>2005</u> |
| Accounting Firms 會計師事務所 | - | - | 798 | 838 | 798 | 838 |
| Government Departments and Subvented Organizations 政府部門及 資助機構 | - | - | 1 | 1 | 1 | 1 |
| Commerce and Services 商業及服務 行業機構 | 51 | 51 | 2 152 | 2 157 | 2 203 | 2 208 |
| Industry 工業機構 | 5 | 5 | 270 | 270 | 275 | 275 |
| Sub-total 小計 | 56 == | 56 == | 3 221 ===== | 3 266 ===== | 3 277 ===== | 3 322 ===== |

Number of Hong Kong Accounting Employees Having to
Work in Mainland China by Job Level by Sector
各類機構各技能等級在內地工作的本地會計僱員人數

| Clerk 文員 | Stationed Basis 長駐 | | Travelling Basis 非長駐 | | Total 總數 | |
|--|-----------------------|-------------|-------------------------|----------------|----------------------|----------------|
| | <u>Current</u> 現時 | <u>2005</u> | <u>Current</u> 現時 | <u>2005</u> | <u>Current</u> 現時 | <u>2005</u> |
| Accounting Firms 會計師事務所 | - | - | 1 740 | 1 740 | 1 740 | 1 740 |
| Government Departments and Subvented Organizations 政府部門及 資助機構 | - | - | - | - | - | - |
| Commerce and Services 商業及服務 行業機構 | 414 | 414 | 2 255 | 2 289 | 2 669 | 2 703 |
| Industry 工業機構 | 2 | 2 | 91 | 91 | 93 | 93 |
| Sub-total 小計 | 416 === | 416 === | 4 086 ===== | 4 120 ===== | 4 502 ===== | 4 536 ===== |

Number of Hong Kong Accounting Employees Having to
Work in Mainland China by Job Level by Sector
各類機構各技能等級在內地工作的本地會計僱員人數

| Trainer/Teacher 培訓人員 | Stationed Basis 長駐 | | Travelling Basis 非長駐 | | Total 總數 | |
|--|-----------------------|-------------|-------------------------|-------------|----------------------|-------------|
| | <u>Current</u> 現時 | <u>2005</u> | <u>Current</u> 現時 | <u>2005</u> | <u>Current</u> 現時 | <u>2005</u> |
| Accounting Firms 會計師事務所 | - | - | 1 | 1 | 1 | 1 |
| Government Departments and Subvented Organizations 政府部門及 資助機構 | - | - | 5 | 5 | 5 | 5 |
| Commerce and Services 商業及服務 行業機構 | - | - | - | - | - | - |
| Industry 工業機構 | - | - | - | - | - | - |
| Sub-total 小計 | - == | - == | 6 == | 6 == | 6 == | 6 == |

Number of Hong Kong Accounting Employees Having to
Work in Mainland China by Job Level by Sector
各類機構各技能等級在內地工作的本地會計僱員人數

| All Job Levels 所有技能等級 | Stationed Basis 長駐 | | Travelling Basis 非長駐 | | Total 總數 | |
|--|-----------------------|----------------|-------------------------|-----------------|----------------------|-----------------|
| | <u>Current</u> 現時 | <u>2005</u> | <u>Current</u> 現時 | <u>2005</u> | <u>Current</u> 現時 | <u>2005</u> |
| Accounting Firms 會計師事務所 | 22 | 22 | 3 441 | 3 497 | 3 463 | 3 519 |
| Government Departments and Subvented Organizations 政府部門及 資助機構 | - | - | 7 | 7 | 7 | 7 |
| Commerce and Services 商業及服務 行業機構 | 1 026 | 1 029 | 7 177 | 7 321 | 8 203 | 8 350 |
| Industry 工業機構 | 19 | 19 | 502 | 502 | 521 | 521 |
| Total 總數 | 1 067 ===== | 1 070 ===== | 11 127 ===== | 11 327 ===== | 12 194 ===== | 12 397 ===== |

Effects of China Operations on Hong Kong
Accounting Personnel by Sector
中國內地業務對各類機構本地會計人員的影響

| <u>Sector</u> 機構類別 | <u>Number of Additional Accounting Recruits</u> 須增聘的會計人員數目 | | <u>Number of Existing Accounting Employees Needed Special Training for China Operations</u> 須接受內地業務專門訓練的現職會計人員數目 | |
|--|---|-------------|---|----------------|
| | <u>Current</u> 現時 | <u>2005</u> | <u>Current</u> 現時 | <u>2005</u> |
| Accounting Firms 會計師事務所 | 20 | 29 | 1 352 | 1 388 |
| Government Departments and Subvented Organizations 政府部門及資助機構 | - | - | 2 | 2 |
| Commerce and Services 商業及服務行業機構 | 9 | 31 | 1 414 | 1 476 |
| Industry 工業機構 | 1 | 2 | 104 | 106 |
| | — | — | — | — |
| Total 總數 | 30 == | 62 == | 2 872 ===== | 2 972 ===== |

Number of Part-time Accounting Staff Employed
兼職會計僱員人數

| | <u>Accounting Firms</u> 會計師事務所 | <u>Government Departments and Subvented Organizations</u> 政府部門及資助機構 | <u>Commerce and Services</u> 商業及服務行業機構 | <u>Industry</u> 工業機構 | <u>Total</u> 總數 |
|--|-----------------------------------|--|---|-------------------------|--------------------|
| <u>Senior Manager</u> 高級經理 | | | | | |
| Existing Manpower 現有人力 | 2 559 | 670 | 7 920 | 544 | 11 693 |
| No. of Part-time Accounting Staff Employed 兼職會計僱員人數 | 377 | - | - | - | 377 |
| <u>Manager</u> 經理 | | | | | |
| Existing Manpower 現有人力 | 999 | 211 | 3 885 | 309 | 5 404 |
| No. of Part-time Accounting Staff Employed 兼職會計僱員人數 | 35 | 1 | - | - | 36 |
| <u>Supervisor</u> 主管 | | | | | |
| Existing Manpower 現有人力 | 2 661 | 1 219 | 14 499 | 1 292 | 19 671 |
| No. of Part-time Accounting Staff Employed 兼職會計僱員人數 | 47 | - | 198 | - | 245 |

| | <u>Accounting Firms</u> 會計師 事務所 | <u>Government Departments and Subvented Organizations</u> 政府部門及 資助機構 | <u>Commerce and Services</u> 商業及服務 行業機構 | <u>Industry</u> 工業機構 | <u>Total</u> 總數 |
|--|---|--|---|-------------------------|--------------------|
| <u>Clerk</u> 文員 | | | | | |
| Existing Manpower 現有人力 | 5 841 | 2 693 | 32 855 | 4 207 | 45 596 |
| No. of Part-time Accounting Staff Employed 兼職會計僱員人數 | 238 | 4 | 1 467 | 176 | 1 885 |
| <u>Trainer/Teacher</u> 培訓人員 | | | | | |
| Existing Manpower 現有人力 | 50 | 192 | 305 | - | 547 |
| No. of Part-time Accounting Staff Employed 兼職會計僱員人數 | - | 72 | 17 | - | 89 |
| <u>Total</u> 總數 | | | | | |
| Existing Manpower 現有人力 | 12 110 | 4 985 | 59 464 | 6 352 | 82 911 |
| No. of Part-time Accounting Staff Employed 兼職會計僱員人數 | 697 | 77 | 1 682 | 176 | 2 632 |

Manpower Projection for the Accountancy Sector 2005 / 2007

Using the Labour Market Analysis (LMA) Approach

The LMA approach

1. LMA first examines a group of key statistical data collected by a reliable and independent authority that reflect important changes in the local economy, demography and labour market. It then selects some of the data as independent variables to build a statistical model that can be used to project manpower requirements in the economic sector under study.

2. Statistical modelling is applied to the Accountancy Sector. The building of a statistical model comprises two main steps. The first step is called ‘Diagnostic’ because two sets of statistical data are tested to select independent variables as determinants. Set I comprises nine core statistics in the National Accounts (e.g. Gross Domestic Products (GDP) and its components) of Hong Kong. These statistics provide information about our key economic activities. Set II comprises 42 economic indicators with more disaggregate information about the economy. Such information includes consumption, investment, trade, tourism, property and related activities, and information about the labour market, etc. From these two sets, some determinants can be found. To minimize Types I & II* and other errors, these determinants are statistically tested for correlation (mutual dependence among determinants), multi-collinearity (interdependence among many determinants), and orthogonality (independence among determinants) before they are grouped into principal components. The second step of statistical modelling is called ‘Prognostic’ because these principal components are used to build and maintain the statistical models for manpower projection.

Manpower Projection in the Accountancy Sector

3. In the Accountancy Sector, 8 determinants have been identified from the 51 economic indicators. The manpower requirements in the Accountancy Sector can thus be explained by grouping these determinants into Principal Components:

- 1) Gross domestic fixed capital formation [*GDFCF*],
- 2) Composite consumer price index [*CCPI*],
- 3) Electricity consumption [*ECI*],
- 4) Export of services in volume index [*XSER*],
- 5) Exports of goods in volume index [*XGDS*],
- 6) Loan and advance [*LA*],
- 7) Number of visitor arrival [*VA*],
- 8) Retail sales in volume index [*RSVOL*].

* There are two kinds of errors that can be made in significance testing. Type I error is that a true null hypothesis can be incorrectly rejected. Type II error is that a false null hypothesis can fail to be rejected.

4. At the ‘Diagnostic’ step, Principal Component Analysis (PCA) has been used to group these eight determinants into four Principal Components (PCs). From recursive tests and regression analysis, it is found that the four PCs can explain most of the variability (90%) of the variance (total information) in the manpower requirements in the past 20 years; therefore, these PCs can safely be used to project the manpower requirements in the near future. For the Accountancy Sector, the PCs comprise the four determinants of *GDFCF*, *LA*, *VA* and *RSVOL* with as their subsets the other four determinants of *CCPI*, *ECI*, *XSER* and *XGDS*. At the second ‘Prognostic’ step, Principal Component Regression (PCR) technique is then applied to build the statistical model. The model indicates that there is a strong positive correlation between manpower and the four PCs. The adjusted R-square worked out to be 0.9069 indicates that 91% of the variation of the manpower requirements can be explained by the four PCs at the 5% level of significance.

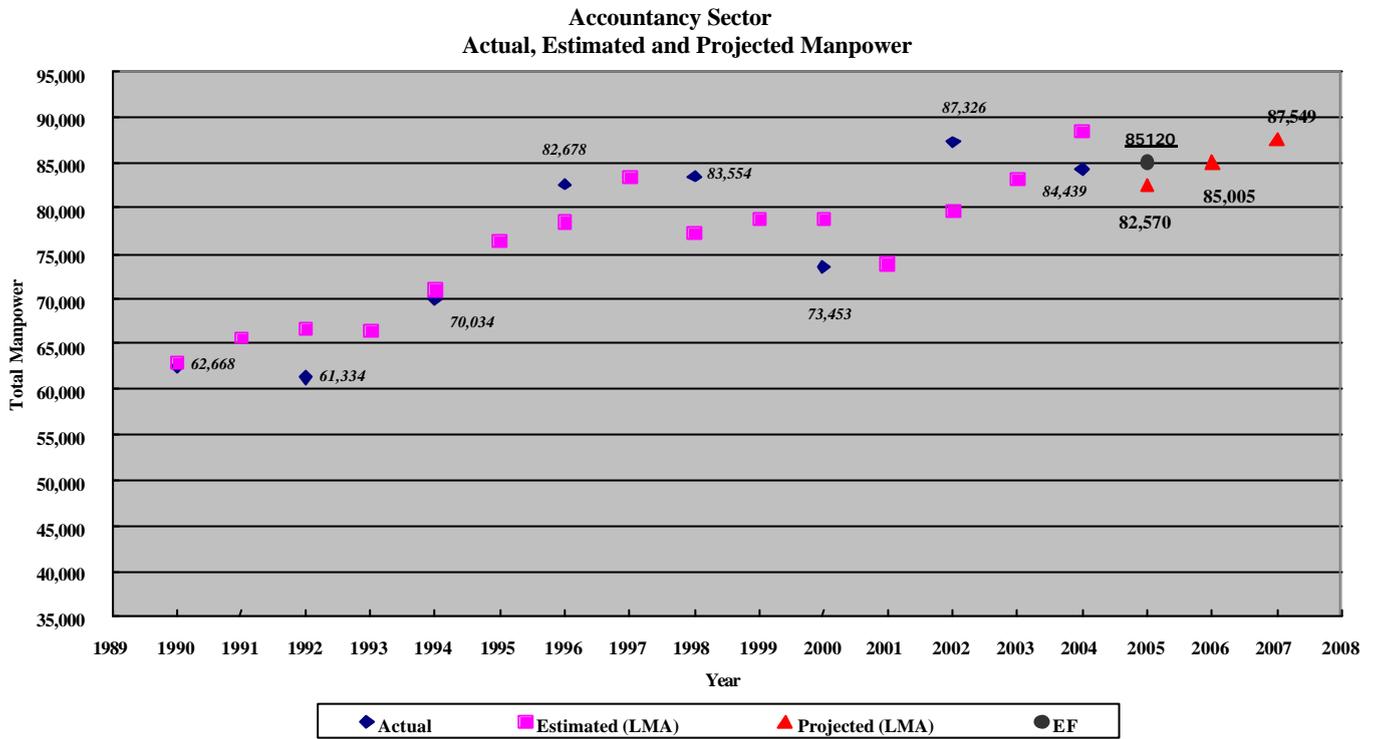
Summary of Manpower Projection by Using Different Methods

5 The manpower projection of the Accountancy Sector for 2005-2007 is worked out using two methods, summary as in Table 1.

Table 1: Summary of Manpower Projections

| Year | Actual | Projected (LMA) | Projected (EF) |
|--------------|--|----------------------------|---------------------------|
| 2004 | 84,439 | | |
| 2005f | | 82,570 (-2.2%)* | 85,120 (0.8%)* |
| 2006f | | 85,005 (2.9%)** | |
| 2007f | | 87,549 (3%)** | |
| * | As percentage increase / decrease of the actual manpower against 2004 | | |
| ** | As percentage increase / decrease of the projected manpower against the year before, i.e. 2005 and 2006 respectively | | |
| LMA | Labour Market Analysis | | |
| EF | Employers’ forecast (at the date of survey) | | |

Figure 1: Summary of manpower projection by different methods



6. The manpower projection using the LMA approach shows a moderately optimistic manpower trend. This approach has the advantage of objectively as well as possibility of regular updating when quarterly / monthly statistical data become available. The employers' forecast, based on the educated guess and personal experiences of the respondents, illustrates also an optimistic manpower situation of the year ahead.