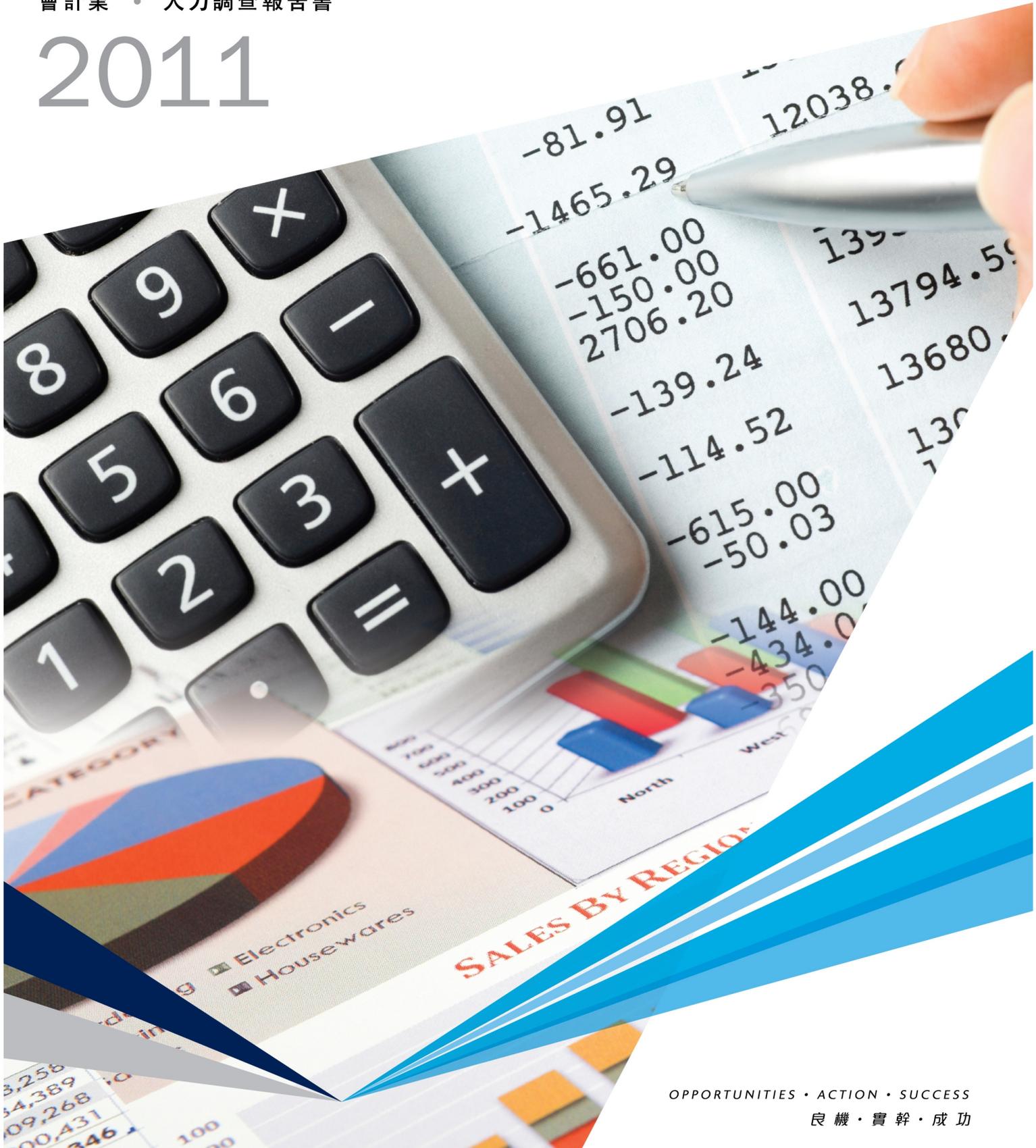


ACCOUNTANCY
MANPOWER SURVEY REPORT
會計業 · 人力調查報告書

2011



2011 MANPOWER SURVEY REPORT

ACCOUNTANCY SECTOR

會計業

2011 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

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The 2011 Manpower Survey Report of the Accountancy Sector

Executive Summary

Objective

1. In the first quarter of 2011, the Accountancy Training Board conducted a survey to collect the latest manpower information on the accountancy sector with the aim of furnishing users with information on the manpower situation and training needs of personnel in the Accountancy Sector.

Scope of the Survey

2. The Training Board decided on the sampling frame to cover accounting firms, some government departments and large subvented organizations, commerce and services establishments with ten or more employees and industrial establishments with ten or more employees. Employers of the sampled establishments were requested to report only the manpower statistics of employees engaged in functions related to accounting, auditing, taxation, financial or accountancy training in their establishments. Using the stratified random sampling method, a sample of 1 469 establishments were subsequently selected from the central register maintained by the Census and Statistics Department.

3. The survey covered samples of 263 accounting firms, 33 government departments and subvented organizations, 962 commerce and services establishments and 211 industrial establishments within the specified frame. Data collected from these branches were grossed up statistically to give an overall picture of the manpower situation of the accountancy sector with the exception of the branch “Government Departments and Subvented Organizations” where the figures were actual manpower statistics of 33 government departments and subvented organizations.

Survey Findings

Existing Manpower Structure

4. The survey revealed that in January 2011, 98 394 persons were engaged in the accountancy sector, with 19 929 (20.3%) in accounting firms, 5 595 (5.7%) in government departments and subvented organizations, 66 934 (68.0%) in commerce and services establishments, and 5 936 (6.0%) in industrial establishments. In terms of job levels, there were 2 804 (2.8%) Partners/Principals/Directors, 11 061 (11.2%) Senior Managers, 6 116 (6.2%) Managers, 22 753 (23.1%) Supervisors/Seniors, 54 739 (55.6%) Clerks/Associates and 921 (0.9%) Trainers/Teachers.

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

(i) Partner/Principal/Director

Owners, partners, principals or directors of accounting firms who are responsible for the administration and management of accounting firms.

(ii) Senior Manager/Manager

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.

Senior Managers should normally have no less than 5 years' managerial experience in accountancy.

Managers have less than 5 years' managerial experience in accountancy.

Principal jobs include chief accountants, financial accountants, group accountants, management accountants, auditors, chief financial officers, treasurers and controllers, etc.

(iii) Supervisor/Senior

Persons who normally perform some of the functions of Senior Managers/Managers as listed above. They are usually under the supervision of a manager and are often in charge of one or more subordinates. They include assistants to managerial posts, e.g. assistants to cost accountants, audit supervisors/seniors and chief clerks, etc.

(iv) Clerk/Associate

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

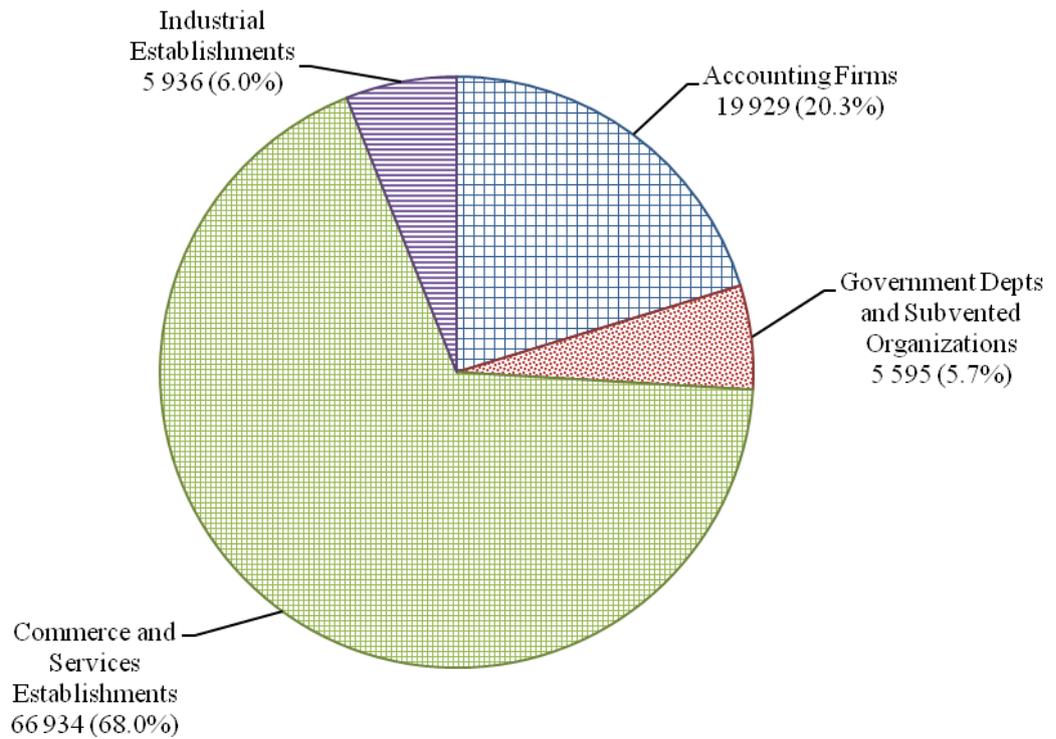
(v) Trainer/Teacher

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

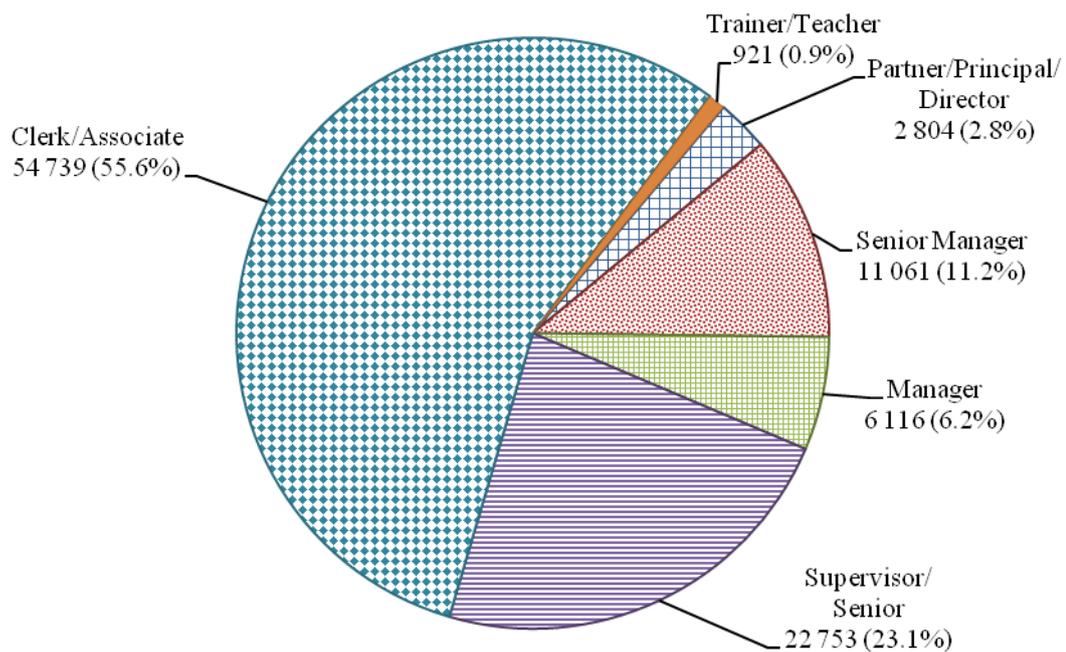
6. Figures 1 and 2 below show the manpower structure and the distribution of persons engaged by branch and by job level.

Figure 1: Manpower Structure

By Branch
Total: 98 394



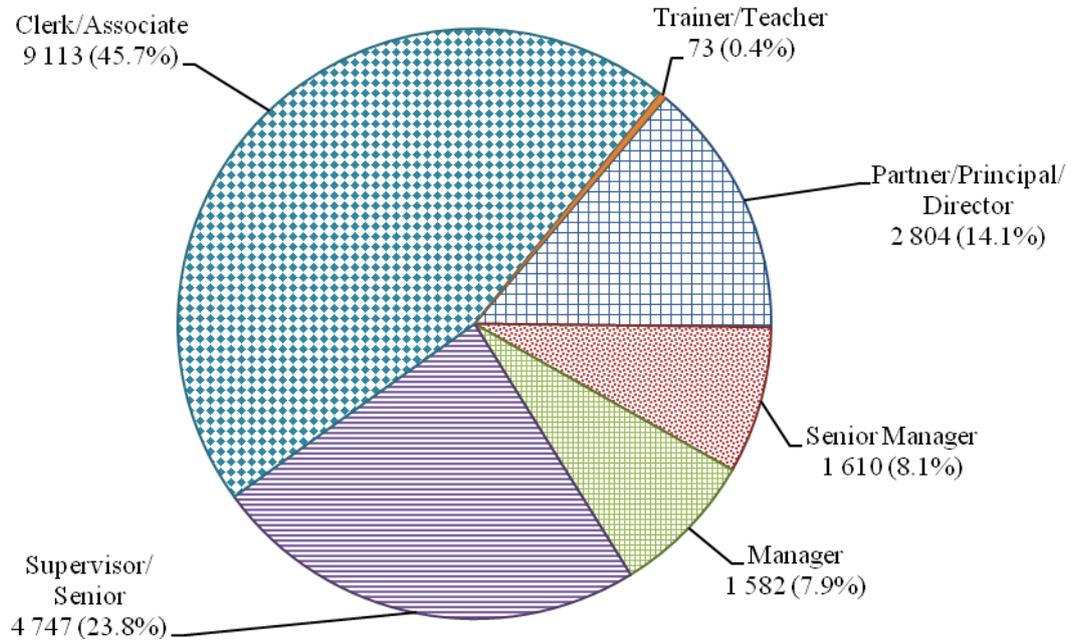
By Job Level
Total: 98 394



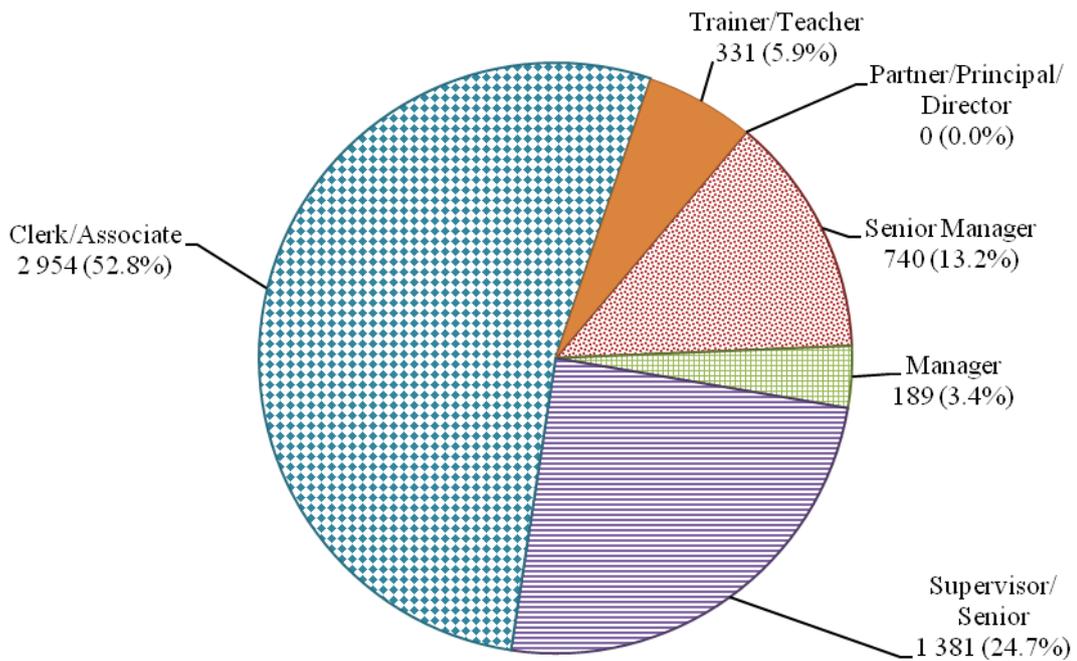
Remarks: Total percentage may not equal 100% due to rounding.

Figure 2 : No. of Persons Engaged
by Branch and by Job Level

Accounting Firms
Total: 19 929



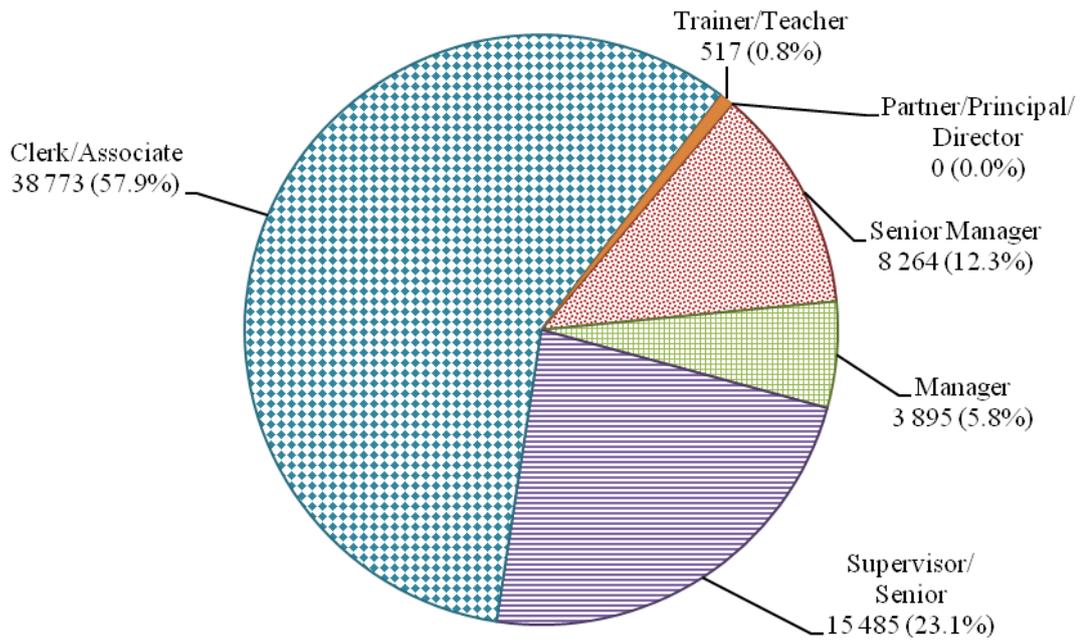
Government Departments and Subvented Organizations
Total: 5 595



Remarks: Total percentage may not equal 100% due to rounding.

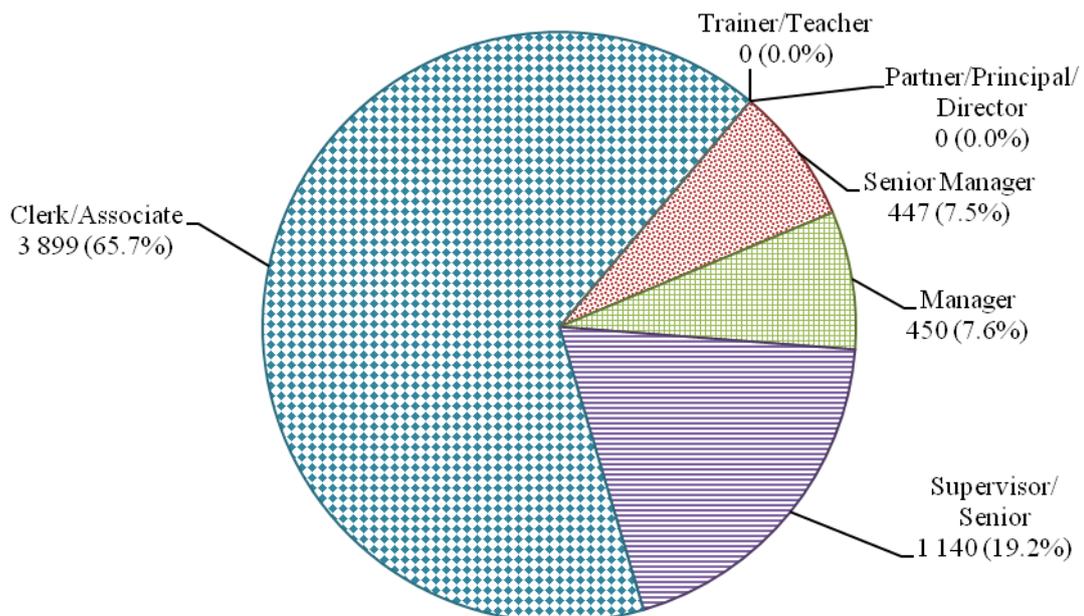
Commerce and Services Establishments

Total: 66 934



Industrial Establishments

Total: 5 936



Remarks: Total percentage may not equal 100% due to rounding.

Comparison of the Manpower Structure of Accounting Personnel between 2011 and 2009

7. At the time of the survey, 98 394 full-time accounting personnel were engaged in the four branches. Persons engaged have increased by 2 876 persons, or 3.0% when compared with figure in the 2009 Survey. Table 1 and table 2 show the distribution of accounting personnel by branch and by job level respectively in two surveys.

Table 1: Distribution of Accounting Personnel by Branch

<u>Branch</u>	<u>Number of Accounting Personnel (%)</u>	
	<u>2009</u>	<u>2011</u>
Accounting Firms	18 994 (19.9%)	19 929 (20.3%)
Government Departments and Subvented Organizations	5 195 (5.4%)	5 595 (5.7%)
Commerce and Services Establishments	65 501 (68.6%)	66 934 (68.0%)
Industrial Establishments	5 828 (6.1%)	5 936 (6.0%)
All Branches	95 518 (100%)	98 394 (100%)

Table 2: Distribution of Accounting Personnel by Job Level

<u>Job Level</u>	<u>Number of Accounting Personnel (%)</u>	
	<u>2009</u>	<u>2011</u>
Partner/Principal/Director	2 739 (2.9%)	2 804 (2.8%)
Senior Manager	12 529 (13.1%)	11 061 (11.2%)
Manager	4 147 (4.3%)	6 116 (6.2%)
Sub-total of Managerial Level	19 415 (20.3%)	19 981 (20.3%)
Supervisor/Senior	22 487 (23.6%)	22 753 (23.1%)
Clerk/Associate	52 760 (55.2%)	54 739 (55.6%)
Trainer/Teacher	856 (0.9%)	921 (0.9%)
Total	95 518 (100%)	98 394 (100%)

Remarks: Total percentage may not equal 100% due to rounding.

Number of Vacancies in the Accountancy Sector

8. In January 2011, there were 1 479 vacancies in the four branches, representing 1.5% of the manpower demand of 99 873. Manpower demand is defined as the existing manpower plus vacancies. The distribution of vacancies is shown in Table 3 and the comparison of the vacancies in 2009 and 2011 Surveys is shown in Table 4.

Table 3: Number of Vacancies with Percentage of Manpower Demand by Job Level

	<u>Partner/ Principal/ Director</u>	<u>Senior Manager</u>	<u>Manager</u>	<u>Supervisor/ Senior</u>	<u>Clerk/ Associate</u>	<u>Trainer/ Teacher</u>	<u>Total*</u>
Accounting Firms	4	23	52	164	526	2	771 (0.8%)
Government Departments and Subvented Organizations	-	4	3	27	13	19	66 (0.1%)
Commerce and Services Establishments	-	21	37	77	455	-	590 (0.6%)
Industrial Establishments	-	-	4	3	45	-	52 (0.1%)
Total**	4 (0.1%)	48 (0.4%)	96 (1.5%)	271 (1.2%)	1 039 (1.9%)	21 (2.2%)	1 479 (1.5%)
Manpower Demand	2 808	11 109	6 212	23 024	55 778	942	99 873

* As a percentage of total manpower demand.

** As a percentage of manpower demand in a job level.

Table 4: Comparison of Vacancies

<u>Job Level</u>	<u>2009</u>			<u>2011</u>		
	<u>Number of Vacancies</u>	<u>Manpower Demand</u>	<u>Percentage to Manpower Demand</u>	<u>Number of Vacancies</u>	<u>Manpower Demand</u>	<u>Percentage to Manpower Demand</u>
Partner/Principal/ Director	-	2 739	-	4	2 808	0.1%
Senior Manager	23	12 552	0.2%	48	11 109	0.4%
Manager	34	4 181	0.8%	96	6 212	1.5%
Sub-total of Managerial Level	57	19 472	0.3%	148	20 129	0.7%
Supervisor/Senior	213	22 700	0.9%	271	23 024	1.2%
Clerk/Associate	307	53 067	0.6%	1 039	55 778	1.9%
Trainer/Teacher	4	860	0.5%	21	942	2.2%
Total	581	96 099	0.6%	1 479	99 873	1.5%

Manpower Growth

9. Employers forecast that the accountancy sector would require 689 additional employees by January 2013 or an increase of 0.7% when compared with the manpower demand of 2011.

Minimum Education Requirement of Accounting Employees

10. As reported by the respondents, 32.7% of the accounting positions required the job holders to possess a university degree or above, 16.4% to possess a sub-degree education level and 45.2% of the accounting positions required matriculants or secondary 5 graduates.

Professional Qualifications Requirement of Accounting Employees

11. Employers generally preferred their employees at managerial level and staff members engaging in training/teaching functions to possess professional qualifications. A total of 30.7% of the accounting personnel at various job levels were required to possess professional qualifications.

Employees' Minimum Requirement on Year(s) of Experience in the Industry

12. Employers indicated that about 76.0% of managerial job holders should possess a minimum of 6 years to 10 years or above experience in the industry. For clerical staff, the majority of them were those who had less than 3 years of experience.

Staff Turnover

13. Employers reported that 9 550 employees left the companies in the 12 months prior to the manpower survey. During the same period, 8 256 employees were recruited to fill the vacancies. The staff turnover rate of the accountancy sector was 9.7%.

Internal Promotion

14. The Survey showed that job levels of Manager and Supervisor/Senior had relatively better internal promotion opportunity. 80.3% of the total recruits of Managers were promoted from Supervisors/Seniors and 70.3% of the total recruits of Senior Managers were promoted from Managers.

Reasons of Recruitment Difficulties

15. Employers reported that the main reasons of recruitment difficulties were “lack of candidates with relevant experience and training” and “working conditions/remuneration package could not meet recruits’ expectations”. The rates of these two reasons to total reasons were 45.3% and 45.1% respectively.

Number of Hong Kong Accounting Employees Having to Work in the Mainland

16. The Survey revealed that there were 5 700 accounting employees who had to work in the Mainland during the survey period. Of these, 391 (6.9%) were on Stationed Basis and 5 309 (93.1%) were on Travelling Basis.

Accounting Function Moved Out of Hong Kong

17. 28 943 establishments (98.7%) indicated that they had not moved their accounting function outside Hong Kong. Among the 230 establishments which had moved their accounting function outside Hong Kong, 17 of them reported that they had transferred over 10% of their accounting employees to the subsidiaries outside Hong Kong as a result of the move.

Comparison of Training Expenses of the Previous Year and Training Budget for the Next Year

18. The Survey revealed that 228 (0.9%) establishments had increased their staff training expenses in 2010 compared with the figure in 2009. With regard to the training budget for 2011, 489 (1.9%) establishments indicated that they would increase their staff training budget for 2011 while 25 540 (97.5%) and 25 303 (96.6%) establishments would keep their in-house and external staff training budget unchanged respectively.

Number of Part-time Accounting Staff Employed

19. In addition to 98 394 full-time staff in the accountancy sector, the four branches also employed 2 264 part-time staff to help perform accounting related functions.

Recommendations

20. The business environment was volatile in the past two years after the financial tsunami in 2008. Companies are still cautious although there have been signs of a mild economic recovery. The moderate growth in manpower demand as shown in the survey findings is considered to be consistent with the actual economic situation in Hong Kong. There will probably be a steady economic growth in Hong Kong notwithstanding the ups and downs during different phases of the business cycle. The manpower demand in the coming two years is expected to remain stable.

21. On the other hand, more and more companies are moving their accounting function back to the Mainland though the number is not large at the moment. The accounting function is basically supportive in nature. Therefore, it is believed that if more and more companies are moving their accounting function to locations like China or India so as to cut cost, the manpower demand might be affected to a certain extent.

22. As the establishments selected for the survey have sufficient representation, the Training Board recommends that the survey results could be used as a reference when employers formulate manpower training and development strategies for their employees with specific recommendations as follows:

- (i) Employers should help plan the career paths of individual employee. Specific guidelines on their training and development as well as the promotion routes should be conveyed to each employee. The provision of a better prospect to accounting employees would be an effective strategy to attract and retain talents.
- (ii) Besides systematic in-house training programmes provided to their employees, employers should make good use of services provided by external training course providers and utilize government support such as the Continuing Education Fund.
- (iii) In addition to traditional accounting, auditing and taxation subjects, a wider spectrum of training programmes should be provided to accounting employees. The provision of training to employees not only upgrades the job knowledge and skills of employees, it also broadens and deepens the exposures of employees to different trades/industries. With regard to training courses/programmes, the following topics are recommended:

I: Types/Topics of Training for Partners/Principals/Directors

- 1. Principles and Practices of Management
- 2. Updates of Accounting Standards
- 3. Auditing
- 4. Problem Solving & Decision Making
- 5. Tax Compliance and Planning

II: Types/Topics of Training for Senior Managers

- 1. Principles and Practices of Management
- 2. Problem Solving & Decision Making
- 3. Risk Management
- 4. Leadership
- 5. Financial Accounting

III: Types/Topics of Training for Managers

- 1. Updates of Accounting Standards
- 2. Problem Solving & Decision Making
- 3. Principles and Practices of Management
- 4. Marketing Management
- 5. Leadership

IV: Types/Topics of Training for Supervisors/Seniors

1. Financial Accounting
2. Updates of Accounting Standards
3. Financial Management
4. Auditing
5. Cost and Management Accounting

V: Types/Topics of Training for Clerks/Associates

1. Financial Accounting
2. Updates of Accounting Standards
3. English Writing
4. Cost and Management Accounting
5. Cross-exposure to Other Accounting Functions

VI: Types/Topics of Training for Trainers/Teachers

1. Financial Accounting
2. Updates of Accounting Standards
3. Auditing
4. Internal Control, Compliance and Corporate Governance
5. Cost and Management Accounting

- (iv) There is a need to organize accountancy seminars regularly. Topics of seminars related to career development for junior accounting personnel and/or students of tertiary institutions/secondary schools could help promote the career prospects in the accounting sector and provide young accounting personnel with training opportunities. Seminars related to the business environment of China are also recommended, in particular for personnel in commerce and services establishments.

SECTION I

SURVEY PURPOSE AND SCOPE

The Training Board

1.1 The Accountancy Training Board (ACTB) 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 memberships of the Training Board and the Working Party on 2011 Manpower Survey are listed in Appendices 1 and 1a. A focus group comprising practitioners from accounting firms, commerce and services establishments, industrial establishments, subvented organizations, an academic and representatives from the field of human resources or consultancy firms was set up to give expert advice on various aspects of the manpower situation of the accountancy profession. Its membership list is listed in Appendix 1b. The terms of reference of the Training Board are given in Appendix 2.

Purpose of the Survey

1.2 The Training Board conducted the 2011 Manpower Survey in the first half of 2011 with the following objectives:

- (i) To assess the manpower and training needs of principal jobs in the accountancy 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 accountancy profession.

1.3 Similar to the arrangement of the 2007 and 2009 Manpower Surveys, the ACTB agreed to synchronize its 2011 Manpower Survey with the Manpower Surveys of the Banking and Finance Industry and Insurance Industry. The fieldwork of these three surveys were planned to be carried out from 10 January 2011 to 10 March 2011. However, the fieldwork of the survey of the Accountancy Sector had been extended to end of June for inclusion of respondents with a large number of accounting personnel. Survey findings of these three surveys are expected to provide comprehensive manpower statistics which would help the community formulate manpower training and development strategies for the entire financial services sector.

Scope of the Survey

1.4 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. With the advice of the Census and Statistics Department (C&SD), the Training Board narrowed down the sampling frame to cover all accounting firms, some government departments, large subvented organizations, all commerce and services establishments with ten or more employees and industrial establishments with ten or more employees. Using the stratified random sampling method, a sample of 1 469 establishments was subsequently selected from the central register maintained by the C&SD. It is believed that the establishments selected had sufficient representation of the accountancy sector. The distribution of establishments in the survey sample is shown in Appendix 3.

Procedures of the Survey

1.5 The fieldwork of the manpower survey commenced on 10 January 2011. One week before the survey, a copy of the printed questionnaire together with the explanatory notes (Appendix 4) was sent to each selected establishment. The reference date of the manpower data was fixed on 3 January 2011. During the survey period, interviewing officers of the C&SD visited each selected establishment to collect the questionnaire and, where necessary, to assist the completion. The fieldwork of the survey was so much longer than expected that the cut-off date for the survey was extended to end of June 2011 with a view to improving the response rate and thus to enhancing the reliability of the survey findings. Completed questionnaires were scrutinized and rechecked with respondents in case of doubts. The data collected were processed by the C&SD.

1.6 After the cut-off date, data obtained from the selected establishments were statistically grossed up (except for the branch 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 branches.

Analysis of Survey Respondents

1.7 The responses to the survey are analysed in Appendix 5. Out of the 1 469 establishments selected, 1 259 completed and returned the questionnaires, 71 establishments declined to answer the questionnaires and the effective response rate of the survey is 94.7%. Of the remaining 139 establishments, 30 either closed, temporarily ceased operations or merged with other establishments and 109 either moved or could not be contacted.

1.8 Of the 1 259 respondents, 121 (of which 99 were respondents from the branch “Commerce and Services Establishments”) indicated that they did not have any accounting personnel because their accounting function was 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

1.9 A summary of the survey findings and their analyses are presented in Section II of the survey report while the Training Board’s recommendations are listed in Section III of the survey report.

SECTION II

SUMMARY 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 following four branches:

- (a) accounting firms;
- (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 ten or more employees including those involved in the wholesale, retail and import/export trades, restaurants and hotels, transport, storage and communications, information and communications, finance, insurance, real estate and business services, community, commercial and secondary schools, educational and personal services; and
- (d) industrial establishments with ten or more employees including those involved in public utilities, manufacturing and construction businesses.

2.2 In this report, all references to the terms “Partner/Principal/Director”, “Senior Manager”, “Manager”, “Supervisor/Senior”, “Clerk/Associate” and “Trainer/Teacher” refer to those performing accounting, auditing, taxation, corporate restructuring and insolvency, corporate finance, company liquidation, accountancy training or other accounting related functions.

2.3 In the survey, in addition to Trainer/Teacher, the Training Board specified five job levels (viz. Partner/Principal/Director, Senior Manager, Manager, Supervisor/Senior and Clerk/Associate). 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. Details of job duties of various job levels are listed in the explanatory notes of Appendix 4.

Survey Findings of Core Manpower Statistics

(Appendix 6 – Table 1)

2.4 As at 3 January 2011, 98 394 full-time accounting personnel were engaged in the four branches spreading in a total of 26 983 establishments. Detailed figures are shown in Table 1 of Appendix 6. The distribution of establishments and accounting personnel engaged by branch and by employment size is shown in Table A below. The distribution of full-time accounting personnel by job level is shown in Table B and the manpower structure in Figure 1. Detailed figures of the part-time accounting employees are shown in Table 8 of Appendix 6.

Table A : No. of Establishments and Accounting Personnel
Engaged by Branch and by Employment Size

<u>Branch</u>	<u>Employment Size</u>	<u>No. of Establishments</u>	<u>No. of Accounting Personnel Engaged</u>	
				(%)
Accounting Firms	1 - 49	2 087	9 069	(45.5)
	50 - 499	22	2 465	(12.4)
	500 and over	5	8 395	(42.1)
	Sub-total	2 114	19 929	(100)
	(%)	(7.8)	(20.3)	
Government Departments and Subvented Organizations	20 - 199	7	175	(3.1)
	200 - 499	4	71	(1.3)
	500 and over	21	5 349	(95.6)
	Sub-total	32	5 595	(100)
	(%)	(0.1)	(5.7)	
Commerce and Services Establishments	10 - 99	20 510	44 992	(67.2)
	100 - 199	1 084	7 737	(11.6)
	200 - 499	435	5 172	(7.7)
	500 and over	321	9 033	(13.5)
	Sub-total	22 350	66 934	(100)
(%)	(82.8)	(68.0)		
Industrial Establishments	10 - 99	2 277	3 983	(67.1)
	100 - 199	118	553	(9.3)
	200 - 499	62	487	(8.2)
	500 and over	30	913	(15.4)
	Sub-total	2 487	5 936	(100)
(%)	(9.2)	(6.0)		
	Total	26 983	98 394	
	(%)	(100)	(100)	

Remarks: Total percentage may not equal 100% due to rounding.

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

<u>Branch</u>	<u>Employment Size</u>	<u>Partner/ Principal/ Director</u>	<u>Senior Manager#</u>	<u>Manager#</u>	<u>Supervisor/ Senior</u>	<u>Clerk/ Associate</u>	<u>Trainer/ Teacher</u>	<u>Total</u>
Accounting * Firms	1- 49	2 006	565	297	1 053	5 148	-	9 069
	50 - 499	167	137	168	696	1 288	9	2 465
	500 and over	631	908	1 117	2 998	2 677	64	8 395
	Sub-total	2 804	1 610	1 582	4 747	9 113	73	19 929
	(%)@	(14.1)	(8.1)	(7.9)	(23.8)	(45.7)	(0.4)	(100)
Government Departments and Subvented Organizations	20-199	-	34	2	84	47	8	175
	200 - 499	-	8	3	12	35	13	71
	500 and over	-	698	184	1 285	2 872	310	5 349
	Sub-total	-	740	189	1 381	2 954	331	5 595
	(%)@	(-)	(13.2)	(3.4)	(24.7)	(52.8)	(5.9)	(100)
Commerce and Services Establishments	10 - 99	-	5 802	2 212	9 479	27 169	330	44 992
	100 -199	-	838	541	1 752	4 482	124	7 737
	200 - 499	-	474	424	1 378	2 877	19	5 172
	500 and over	-	1 150	718	2 876	4 245	44	9 033
	Sub-total	-	8 264	3 895	15 485	38 773	517	66 934
(%)@	(-)	(12.3)	(5.8)	(23.1)	(57.9)	(0.8)	(100)	
Industrial Establishments	10 - 99	-	217	214	628	2 924	-	3 983
	100 -199	-	60	102	126	265	-	553
	200 - 499	-	79	26	126	256	-	487
	500 and over	-	91	108	260	454	-	913
	Sub-total	-	447	450	1 140	3 899	-	5 936
(%)@	(-)	(7.5)	(7.6)	(19.2)	(65.7)	(-)	(100)	
Total		2 804	11 061	6 116	22 753	54 739	921	98 394
(%)@		(2.8)	(11.2)	(6.2)	(23.1)	(55.6)	(0.9)	(100)

* It should be noted that in the branch “Accounting Firms”, there are a large number of Partners/Principals/Directors in small accounting firms with employment size of “1 to 49” who supervise accounting employees directly that the ratio of Partners/Principals/Directors to Senior Managers/Managers is 7:3 (2 006÷862). On the contrary, in large accounting firms, the ratio of Partners/Principals/Directors to Senior Managers/Managers is 3:10 (631÷2 025), which means that, a Partner/Principal/Director has to supervise more Senior Managers/Managers in large accounting firms.

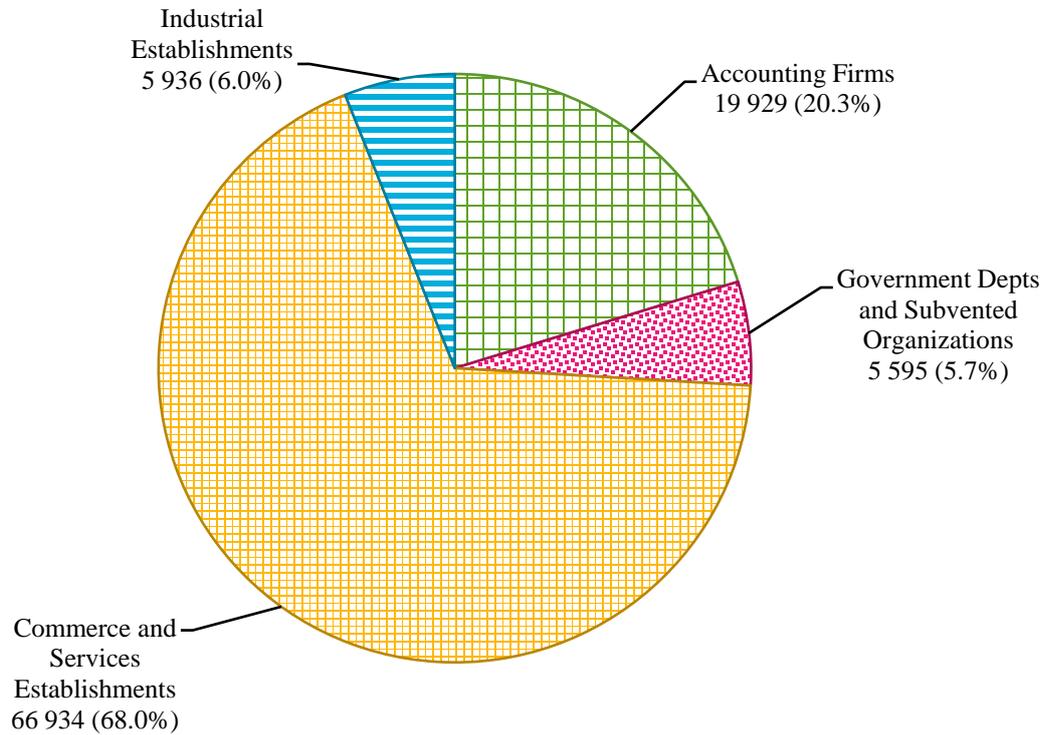
It should be noted that Senior Managers supervise directly Supervisors/Seniors in most establishments. Therefore, the number of Managers in the accountancy sector was less than the number of Senior Managers and the organization structure reflected in the 2011 Survey was slightly different from the traditional “Pyramid” organization structure.

@ Total percentage may not equal 100% due to rounding.

Figure 1: Manpower Structure

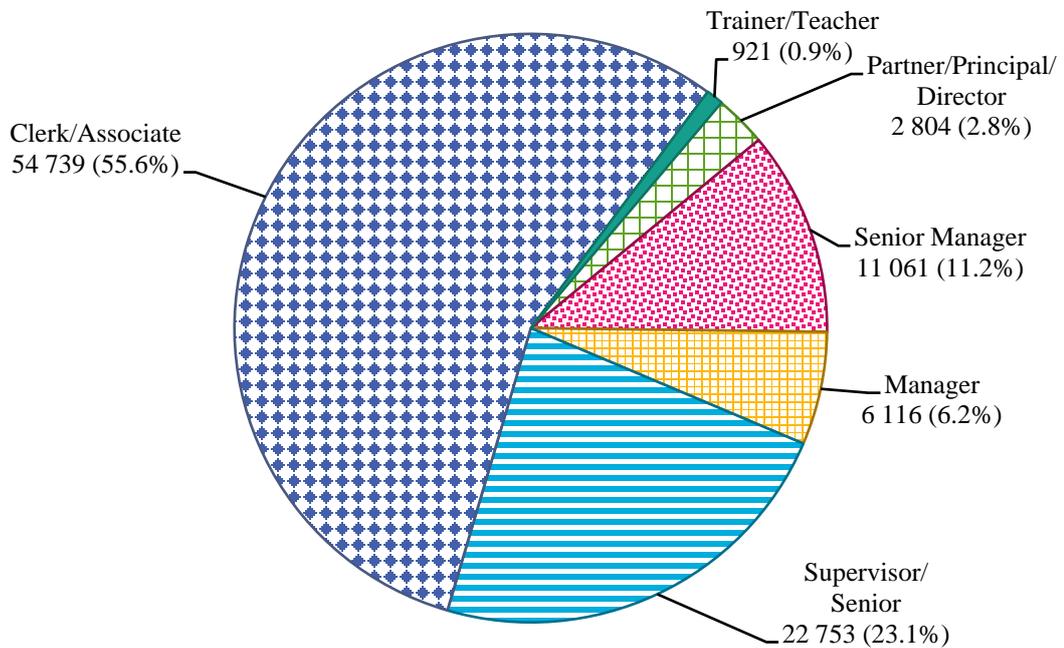
(a)

By Branch
Total: 98 394



(b)

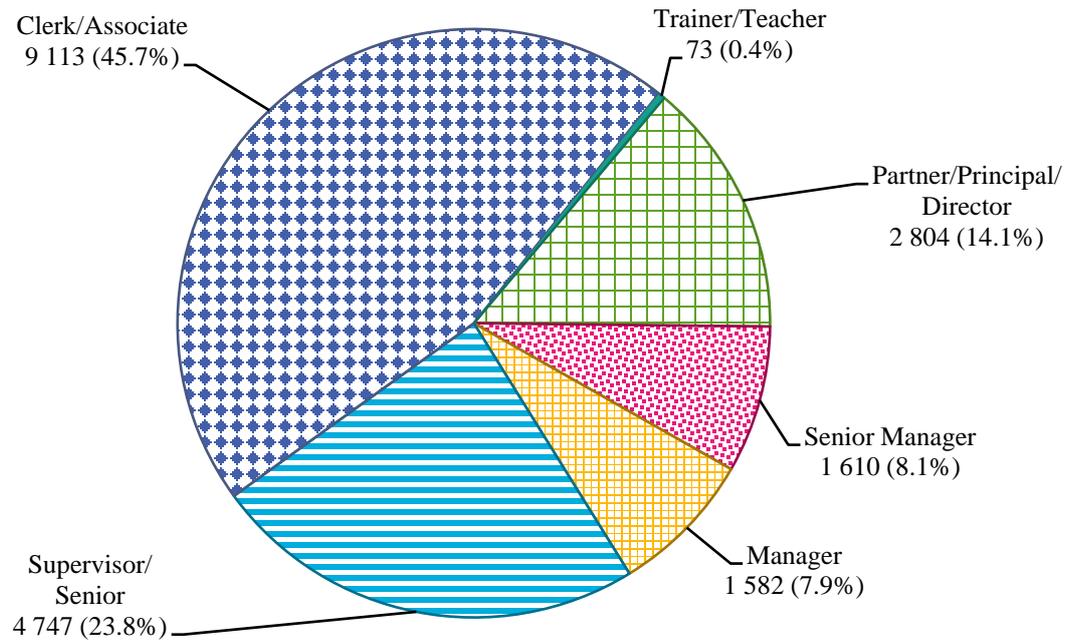
By Job Level
Total: 98 394



Remarks: Total percentage may not equal 100% due to rounding.

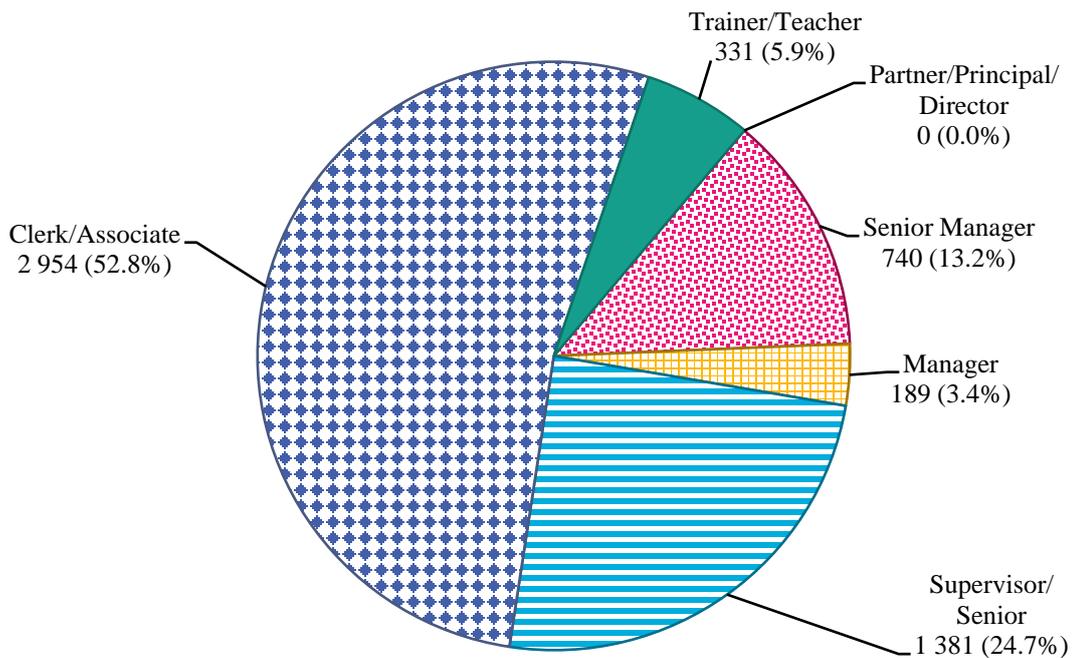
(c)

Accounting Firms
Total: 19 929



(d)

Government Departments and Subvented Organizations
Total: 5 595

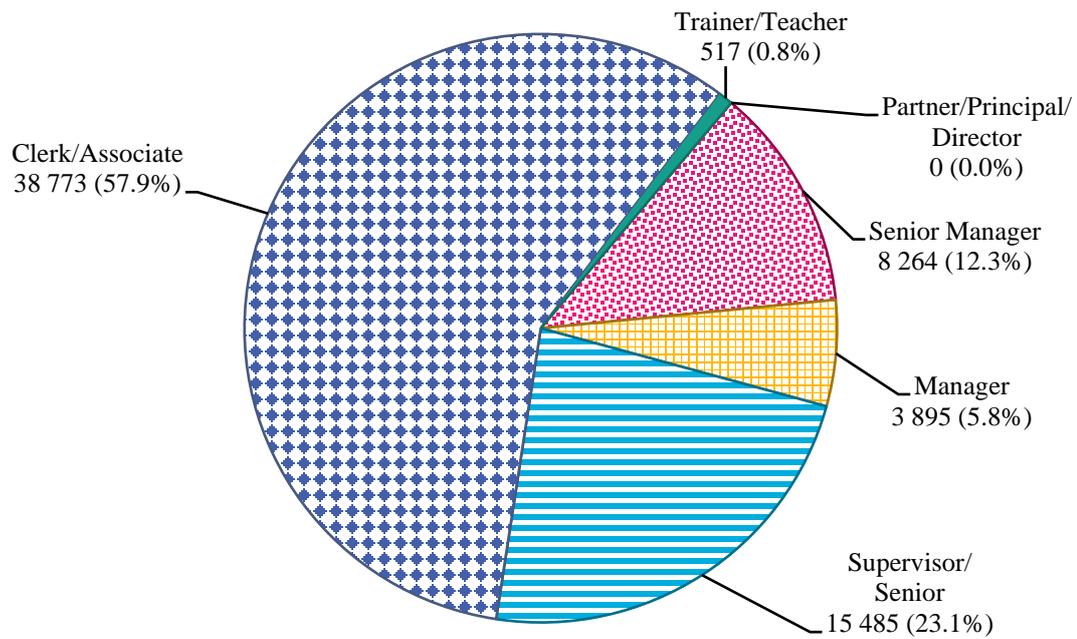


Remarks: Total percentage may not equal 100% due to rounding.

(e)

Commerce and Services Establishments

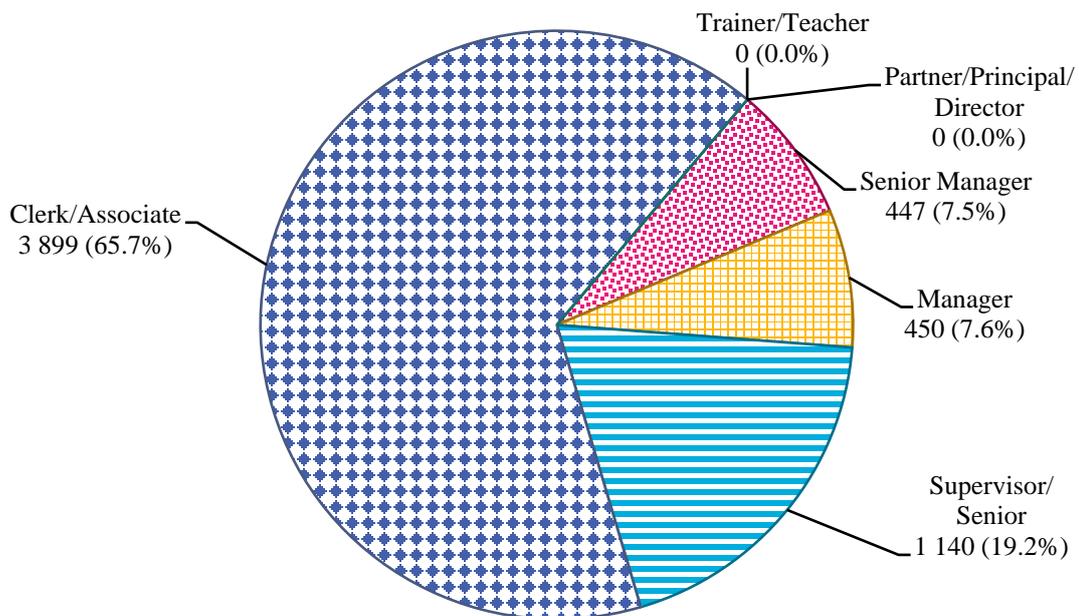
Total: 66 934



(f)

Industrial Establishments

Total: 5 936



Remarks: Total percentage may not equal 100% due to rounding.

The Number of Establishments in 2011

2.5 There were 26 983 establishments in the frame of the 2011 Survey of the Accountancy Sector as at 3 January 2011. The distribution of the establishments in each branch is summarized in Table C below:

Table C : Number of Establishments by Branch

	<u>Accounting Firms</u>	<u>Government Departments and Subvented Organizations</u>	<u>Commerce and Services Establishments</u>	<u>Industrial Establishments</u>	<u>Total</u>
2009	1 913	26	21 972	2 688	26 599
2011	2 114	32	22 350	2 487	26 983
Change	201	6	378	-201	384
(%)	(10.5%)	(23.1%)	(1.7%)	(-7.5%)	(1.4%)

2.6 The total number of establishments in the frame of the 2011 Survey of the Accountancy Sector has increased from 26 599 in 2009 to 26 983 in 2011. The increase of 384 (1.4%) establishments indicated that the local economy was developing steadily. Driven by broad-based domestic demand and that the growth in Mainland China remained strong, corporations were still willing to expand their operations though inflation would pose risks to the expansion.

Analyses of Manpower Statistics

2.7 As accounting personnel are required in various types of organizations, the Training Board defined the scope of the survey to include accounting firms, government departments and subvented organizations, commercial and industrial establishments. In order to generalize the characteristics of the accounting personnel working in different types of organizations, the manpower statistics collected in the 2011 Survey would be analysed in segments of the following four branches, namely, “Accounting Firms”, “Government Departments and Subvented Organizations”, “Commerce and Services Establishments” and “Industrial Establishments”.

Changes in the 2011 Survey

2.8 The job level “Partner/Director” was renamed as “Partner/Principal/Director” in the 2011 Survey (English version). Moreover, instead of asking employers whether professional qualification was required for each job level, employers were requested to specify the types of professional qualification required in the 2011 Survey.

2.9 In the 2011 Survey, a new question with respect to the estimated number of staff to be recruited in the next 24 months by type of education level was added. Employers were also requested to forecast the number of employees, the number of employees to be trained to deal with Mainland operations and the number of additional employees to be recruited as a result of Mainland operations in 24 months’ time whereas in the 2009 Survey, the forecast of the figures in 12 months’ time was needed.

2.10 In the 2011 Survey, a new question with respect to the employment period of resigned employees was added. Employers were requested to indicate the average period of employment of resigned employees before they left the company.

2.11 To collect information on the outsourcing of accounting related functions to other companies, a new question was added in the 2011 Survey with respect to the locations where the outsourced accounting functions actually were carried out.

2.12 In order not to restrict the number of suggested types / topics of training that were considered the most important for the development of manpower for the accountancy sector, employers were requested to specify “several” training types / topics in the 2011 Survey. In the 2009 Survey, employers were requested to suggest “five” such training types / topics and prioritize them.

2.13 Owing to the changes of the survey questionnaire design, the data collected in 2009 Survey and 2011 Survey may not be directly comparable. Readers of the manpower survey report are advised to take note of this when they compare the manpower statistics in the two manpower survey reports.

Comparison of Manpower Statistics of Accounting Personnel Engaged in 2009 and 2011

2.14 The number of accounting personnel has increased from 95 518 in January 2009 to 98 394 in January 2011. The increase of 2 876 (3.0%) accounting personnel over the past two years indicated that employers were recruiting more people to aid business development. This was attributable to the healthy growth of the local economy in 2010, after a contraction in 2009. This was consistent with the low unemployment rate which was below 4% in January 2011. The changes in the number of accounting personnel by job level in various branches in the accountancy sector are summarized in Table D.

Table D : Comparison of Accounting Personnel Engaged in 2009 and 2011 by Branch by Job Level

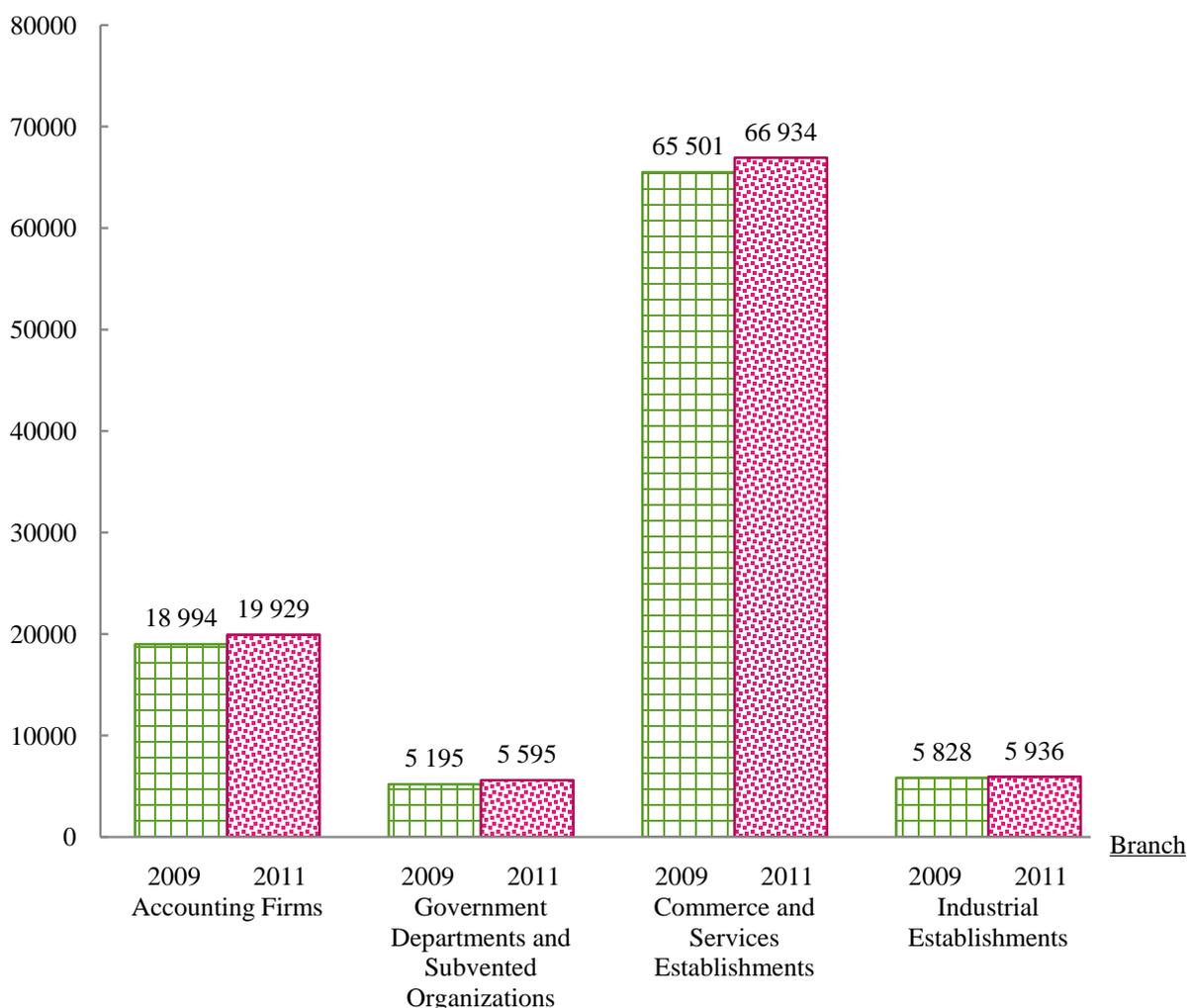
Branch	Number of Employees																				
	Partner/Principal/Director			Senior Manager			Manager			Supervisor/Senior			Clerk/Associate			Trainer/Teacher			Total		
	2009	2011	Increase (Decrease)	2009	2011	Increase (Decrease)	2009	2011	Increase (Decrease)	2009	2011	Increase (Decrease)	2009	2011	Increase (Decrease)	2009	2011	Increase (Decrease)	2009	2011	Increase (Decrease)
Accounting Firms	2 739	2 804	65 2.4%	1 679	1 610	(69) (4.1%)	985	1 582	597 60.6%	4 353	4 747	394 9.1%	9 169	9 113	(56) (0.6%)	69	73	4 5.8%	18 994	19 929	935 4.9%
Government Departments and Subvented Organizations	-	-	- 0.0%	824	740	(84) (10.2%)	143	189	46 32.2%	1 305	1 381	76 5.8%	2 607	2 954	347 13.3%	316	331	15 4.7%	5 195	5 595	400 7.7%
Commerce and Services Establishments	-	-	- 0.0%	9 428	8 264	(1 164) (12.3%)	2 839	3 895	1 056 37.2%	15 556	15 485	(71) (0.5%)	37 207	38 773	1 566 4.2%	471	517	46 9.8%	65 501	66 934	1 433 2.2%
Industrial Establishments	-	-	- 0.0%	598	447	(151) (25.3%)	180	450	270 150.0%	1 273	1 140	(133) (10.4%)	3 777	3 899	122 3.2%	-	-	- 0.0%	5 828	5 936	108 1.9%
All Branches	2 739	2 804	65 2.4%	12 529	11 061	(1 468) (11.7%)	4 147	6 116	1 969 47.5%	22 487	22 753	266 1.2%	52 760	54 739	1 979 3.8%	856	921	65 7.6%	95 518	98 394	2 876 3.0%

Manpower Changes

2.15 The total number of full-time persons engaged in the four branches of the accountancy sector was 98 394 as at 3 January 2011. Compared with 95 518 in 2009, the manpower has increased by 2 876 persons (3.0%). Figure 2 shows the manpower changes for 2011 when compared with the figures in 2009 by branch.

Figure 2: Manpower Changes (2009-2011)

No. of Persons Engaged



2.16 As shown in Table D, the branch “Government Departments and Subvented Organizations” has had the highest manpower growth (7.7%) in the past two years. Backed up by an economy with steady growth, the manpower growth of accounting firms was moderate (4.9%). In addition, the number of accounting employees in the branches “Commerce and Services Establishments” and “Industrial Establishments” have remained stable over the past two years.

2.17 With regard to the growth rate by job level, it should be noted that the growth rates of the four job levels, i.e., Managerial (Partner/Principal/Director), Supervisory (Supervisor/Senior), Clerical (Clerk/Associate) and Trainer/Teacher were moderate, ranging from 1.2% to 7.6%.

Manpower Structure of Accounting Personnel in 2011

(Tables A and B of paragraph 2.4)

2.18 As at 3 January 2011, 98 394 full-time accounting personnel were engaged in the four branches. As shown in Table E below, 66 934 accounting personnel worked in the branch “Commerce and Services Establishments”. The distribution rate is the highest (68.0%) among the four branches. It is understandable that out of the 26 983 establishments, 22 350 (82.8%) were commerce and services establishments. The branch “Accounting Firms” employed 19 929 accounting personnel and the distribution rate of 20.3% was the second highest among the four branches. The 2011 Survey revealed that 7.8% of the 26 983 establishments (2 114) were accounting firms. It should be noted that one of the contributing factors to the increased demand for accounting personnel might be due to the expansion of services related to capital market activities in the Mainland.

Table E : Distribution of Accounting Personnel by Branch

<u>Branch</u>	<u>Number of Accounting Personnel (%)</u>	
	<u>2009</u>	<u>2011</u>
Accounting Firms	18 994 (19.9%)	19 929 (20.3%)
Government Departments and Subvented Organizations	5 195 (5.4%)	5 595 (5.7%)
Commerce and Services Establishments	65 501 (68.6%)	66 934 (68.0%)
Industrial Establishments	5 828 (6.1%)	5 936 (6.0%)
All Branches	95 518 (100%)	98 394 (100%)

2.19 With regard to the manpower distribution by job level, 2.8% were Partners/Principals/Directors, 11.2% were Senior Managers, 6.2% were Managers, 23.1% were Supervisors/Seniors, 55.6% were Clerks/Associates and 0.9% were Trainers/Teachers. Details of the manpower distribution by job level are given in Table F.

Table F : Distribution of Accounting Personnel by Job Level

<u>Job Level</u>	<u>Number of Accounting Personnel (%)</u>	
	<u>2009</u>	<u>2011</u>
Partner/Principal/Director	2 739 (2.9%)	2 804 (2.8%)
Senior Manager	12 529 (13.1%)	11 061 (11.2%)
Manager	4 147 (4.3%)	6 116 (6.2%)
Sub-total of Managerial Level	19 415 (20.3%)	19 981 (20.3%)
Supervisor/Senior	22 487 (23.6%)	22 753 (23.1%)
Clerk/Associate	52 760 (55.2%)	54 739 (55.6%)
Trainer/Teacher	856 (0.9%)	921 (0.9%)
Total	95 518 (100%)	98 394 (100%)

Remarks: Total percentage may not equal 100% due to rounding.

Number of Vacancies in the Accountancy Sector

(Appendix 6 – Table 1)

2.20 In January 2011, there were 1 479 vacancies in the four branches, representing 1.5% of the manpower demand of 99 873. The manpower demand is defined as the existing manpower plus vacancies. Detailed figures are shown in Table 1 of Appendix 6. The distribution of vacancies is shown in Table G and Figure 3.

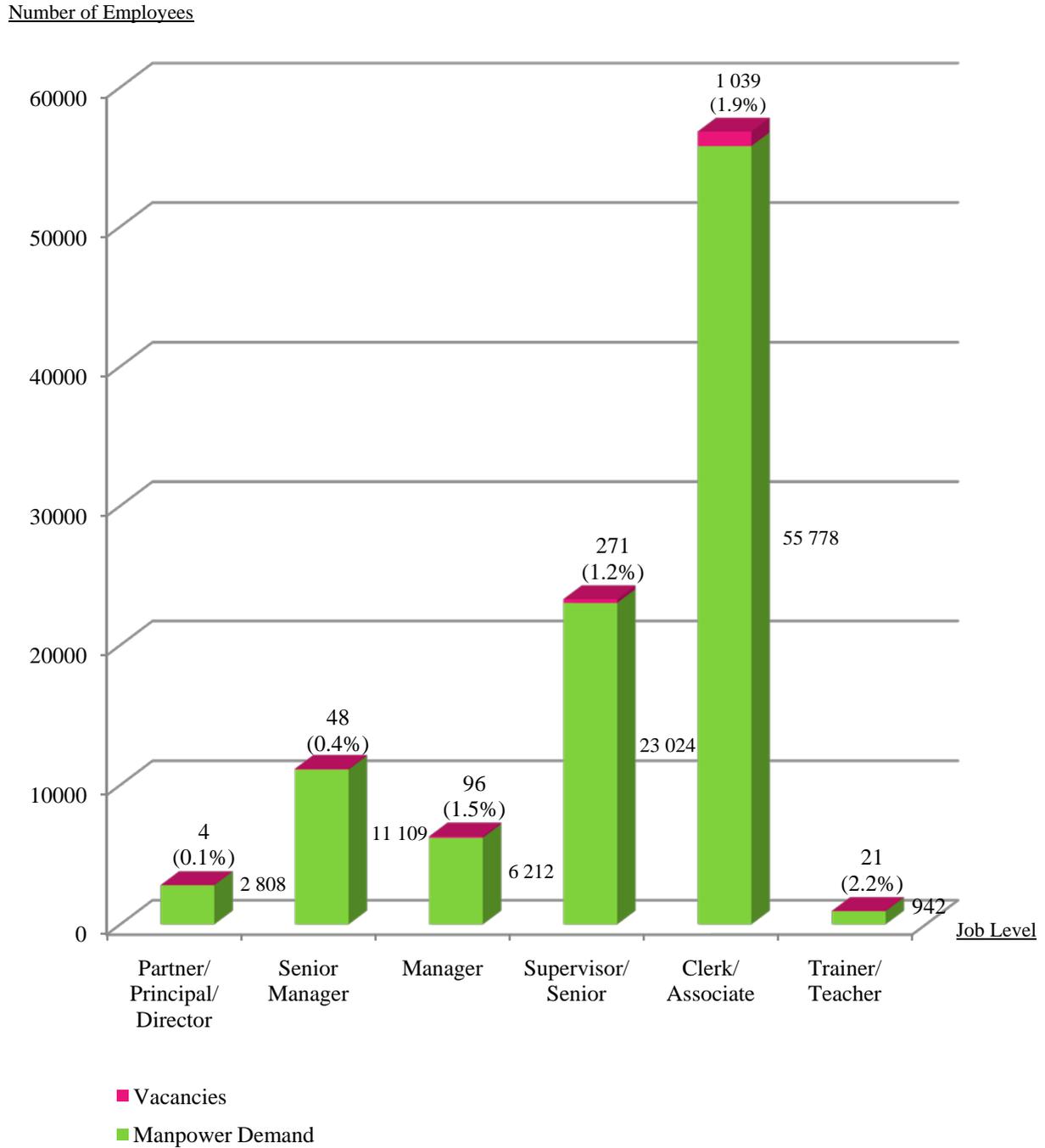
Table G : Number of Vacancies with Percentage
of Manpower Demand by Job Level

	<u>Partner/ Principal/ Director</u>	<u>Senior Manager</u>	<u>Manager</u>	<u>Supervisor/ Senior</u>	<u>Clerk/ Associate</u>	<u>Trainer/ Teacher</u>	<u>Total*</u>
Accounting Firms	4	23	52	164	526	2	771 (0.8%)
Government Departments and Subvented Organizations	-	4	3	27	13	19	66 (0.1%)
Commerce and Services Establishments	-	21	37	77	455	-	590 (0.6%)
Industrial Establishments	-	-	4	3	45	-	52 (0.1%)
Total**	4 (0.1%)	48 (0.4%)	96 (1.5%)	271 (1.2%)	1 039 (1.9%)	21 (2.2%)	1 479 (1.5%)
Manpower Demand	2 808	11 109	6 212	23 024	55 778	942	99 873

* As a percentage of total manpower demand.

** As a percentage of manpower demand in a job level.

Figure 3: Analysis of Vacancies with Percentage of Manpower Demand by Job Level



2.21 The 2011 Survey revealed that there were 1 479 vacancies in the accountancy sector. In comparison with the 581 vacancies reported in the 2009 Survey, there has been an increase of 898 vacancies (154.6%). Table H shows the distribution of vacancies by job level. The vacancy rate for the job level of “Trainer/Teacher” is the highest (2.2%) among all job levels. There were 1 039 vacancies at the clerical level, representing 1.9% of the manpower demand at that job level.

Table H : Comparison of Vacancies

<u>Job Level</u>	<u>2009</u>			<u>2011</u>		
	<u>Number of Vacancies</u>	<u>Manpower Demand</u>	<u>Percentage to Manpower Demand</u>	<u>Number of Vacancies</u>	<u>Manpower Demand</u>	<u>Percentage to Manpower Demand</u>
Partner/Principal/ Director	-	2 739	-	4	2 808	0.1%
Senior Manager	23	12 552	0.2%	48	11 109	0.4%
Manager	34	4 181	0.8%	96	6 212	1.5%
Sub-total of Managerial Level	57	19 472	0.3%	148	20 129	0.7%
Supervisor/Senior	213	22 700	0.9%	271	23 024	1.2%
Clerk/Associate	307	53 067	0.6%	1 039	55 778	1.9%
Trainer/Teacher	4	860	0.5%	21	942	2.2%
Total	581	96 099	0.6%	1 479	99 873	1.5%

2.22 The number of vacancies reported in the 2011 Survey was much higher than the number of vacancies reported in 2009 Survey. This was consistent with the low unemployment rate (below 4%) in January 2011.

Minimum Education Requirement of Accounting Employees
(Appendix 6 – Table 2)

2.23 Table I shows the minimum education requirement of accounting employees. 32.7% of the accounting positions required the job holders to possess a University Degree or above whereas 16.4% required a sub-degree education level. 45.2% of the accounting positions required matriculants or secondary 5 graduates.

Table I: Minimum Education Requirement of Employees of the Accountancy Sector

<u>Job Level</u>	<u>University Degree or Above</u>	<u>Higher Diploma/ Associate Degree or equivalent</u>	<u>Minimum Education Requirement</u>		<u>Below Secondary 5</u>	<u>Unspecified</u>	<u>Total (%)</u>
			<u>Diploma/Higher Certificate/Certificate or equivalent</u>	<u>Matriculation/ Secondary 5 or equivalent</u>			
Partner/Principal/ Director	2 658	81	14	13	-	38	2 804
Senior Manager	9 475	762	-	-	-	824	11 061
Manager	4 870	816	35	-	-	395	6 116
Sub-total of Managerial Level	17 003 (85.1%)	1 659 (8.3%)	49 (0.2%)	13 (0.1%)	(0.0%)	1 257 (6.3%)	19 981 (100%)
Supervisor/Senior	10 055 (44.2%)	3 000 (13.2%)	2 955 (13.0%)	4 889 (21.5%)	- (0.0%)	1 854 (8.1%)	22 753 (100%)
Clerk/Associate	4 288 (7.8%)	2 806 (5.1%)	5 656 (10.3%)	39 530 (72.2%)	682 (1.2%)	1 777 (3.2%)	54 739 (100%)
Trainer/Teacher	855 (92.8%)	10 (1.1%)	- (0.0%)	- (0.0%)	- (0.0%)	56 (6.1%)	921 (100%)
Total	32 201 (32.7%)	7 475 (7.6%)	8 660 (8.8%)	44 432 (45.2%)	682 (0.7%)	4 944 (5.0%)	98 394 (100%)

Remarks: Total percentage may not equal 100% due to rounding.

2.24 Following the increase in the provision of high-end services like capital market activities, the accounting employees are required to possess higher education/professional knowledge to deliver those services. In addition, the supply of sub-degree graduates is increasing due to the expansion of course portfolios by training providers. It was evidenced by the survey findings that employers preferred their employees at managerial and supervisory levels to possess higher education level. For clerical staff, matriculation and secondary 5 were normally the minimum education requirement of employees in the accountancy sector. Table J shows the three highest percentages of the minimum education requirement of employees at various job levels.

Table J : Minimum Education Requirement of Accounting Personnel

<u>Job Level</u>	<u>Education</u>				<u>Total*</u>
	<u>University Degree or Above</u>	<u>Higher Diploma/ Associate Degree or equivalent</u>	<u>Diploma/Higher Certificate/ Certificate or equivalent</u>	<u>Matriculation/ Secondary 5 or equivalent</u>	
Managerial (Partner/Principal/ Director/ Senior Manager/ Manager)	85.1%	8.3%	0.2%		93.6%
Supervisor/ Senior	44.2%	13.2%		21.5%	78.9%
Clerk/ Associate	7.8%		10.3%	72.2%	90.3%
Trainer/ Teacher	92.8%	1.1%			93.9%

* The total percentage is not 100% because it only includes the three highest percentages of the minimum education requirement of employees at various job levels.

Professional Qualification Requirement of Accounting Employees

(Appendix 6 – Table 3)

2.25 Generally speaking, employers preferred their employees at managerial level and staff members engaging in training/teaching functions to possess professional qualifications. The statistics of the types of professional qualifications required to be possessed by accounting employees by job level are shown in Table K below. It was evidenced in the survey findings that a total of 30.7% of the accounting personnel at various job levels were required to possess professional qualification.

Table K : Professional Qualification
Requirement of Accounting Employees

Job Level	Number of Employees						Total (%)
	HKICPA (Practising)	Qualified Accountant	Accounting Technician	Others	Not Applicable	Unspecified	
Partner/ Principal/ Director	2 474	181	13	-	-	136	2 804
Senior Manager	2 626	6 594	247	-	1	1 593	11 061
Manager	766	4 317	240	-	109	684	6 116
Subtotal of Managerial Level	5 866 (29.4%)	11 092 (55.5%)	500 (2.5%)	- (0.0%)	110 (0.6%)	2 413 (12.1%)	19 981 (100%)
Supervisor/ Senior	167 (0.7%)	5 990 (26.3%)	4 159 (18.3%)	15 (0.1%)	8 850 (38.9%)	3 572 (15.7%)	22 753 (100%)
Clerk/ Associate	- (0.0%)	749 (1.4%)	1 314 (2.4%)	5 (< 0.1%)	50 259 (91.8%)	2 412 (4.4%)	54 739 (100%)
Trainer/ Teacher	26 (2.8%)	256 (27.8%)	- (0.0%)	- (0.0%)	423 (45.9%)	216 (23.5%)	921 (100%)
Total	6 059 (6.2%)	18 087 (18.4%)	5 973 (6.1%)	20 (< 0.1%)	59 642 (60.6%)	8 613 (8.8%)	98 394 (100%)

Remarks: Total percentage may not equal 100% due to rounding.

Employees' Minimum Requirement on Year(s) of Experience in the Industry

(Appendix 6 – Table 4)

2.26 Table L shows the employees' minimum requirement on year(s) of experience in the accountancy sector. Generally speaking, the managerial staff were required to possess longer working experience in the industry.

Table L: Employees' Minimum Requirement on Year(s) of Experience in the Accountancy Sector

<u>Job Level</u>	<u>Number of Employees</u>					<u>Total (%)</u>
	<u>Less Than 3 Years</u>	<u>3 Years to Less Than 6 Years</u>	<u>6 Years to Less Than 10 Years</u>	<u>10 Years or Above</u>	<u>Unspecified</u>	
Partner/Principal/Director	-	68	317	2 263	156	2 804
Senior Manager	-	381	5 870	3 192	1 618	11 061
Manager	72	1 981	3 478	63	522	6 116
Sub-total of Managerial Level	72 (0.4%)	2 430 (12.2%)	9 665 (48.4%)	5 518 (27.6%)	2 296 (11.5%)	19 981 (100%)
Supervisor/Senior	1 859 (8.2%)	15 302 (67.3%)	3 407 (15.0%)	72 (0.3%)	2 113 (9.3%)	22 753 (100%)
Clerk/Associate	39 222 (71.7%)	13 576 (24.8%)	49 (0.1%)	- (0.0%)	1 892 (3.5%)	54 739 (100%)
Trainer/Teacher	459 (49.8%)	290 (31.5%)	99 (10.7%)	1 (0.1%)	72 (7.8%)	921 (100%)
Total	41 612 (42.3%)	31 598 (32.1%)	13 220 (13.4%)	5 591 (5.7%)	6 373 (6.5%)	98 394 (100%)

Remarks: Total percentage may not equal 100% due to rounding.

2.27 The survey findings showed that most employers required their employees (76.0%) at managerial level to have six to more than ten years' working experience in the accountancy sector. It is noted that less employees at "Supervisor/Senior" job level having less than three years working experience in the industry would be accepted by employers. In the 2011 Survey, 8.2% of Supervisors/Seniors with less than three years working experience were accepted by employers whereas 12.5% of Supervisors/Seniors with less than three years working experience were accepted by employers in 2009. The statistics for the two Surveys are shown below.

Comparison of Employees' Minimum Requirement
on Year(s) of Experience in the Industry
of 2011 Survey with 2009 Survey

<u>Job Level</u>	<u>Less than 3 years</u>	
	<u>2009</u>	<u>2011</u>
Managerial (Partner/Principal/Director/ Senior Manager/ Manager)	2.0%	0.4%
Supervisor/Senior	12.5%	8.2%
Clerk/Associate	78.9%	71.7%
Trainer/Teacher	48.3%	49.8%

2.28 The three highest percentages of the minimum requirement on year(s) of experience of accounting personnel are shown in Table M.

Table M : Minimum Requirement on Year(s) of
Experience of Accounting Personnel

<u>Job Level</u>	<u>Year(s) of Experience</u>					<u>Total*</u>
	<u>Less Than 3 Years</u>	<u>3 Years to Less Than 6 Years</u>	<u>6 Years to Less Than 10 Years</u>	<u>10 Years or Above</u>	<u>Unspecified</u>	
Managerial (Partner/Principal/ Director/ Senior Manager/ Manager)		12.2%	48.4%	27.6%		88.2%
Supervisor/Senior		67.3%	15.0%		9.3%	91.6%
Clerk/Associate	71.7%	24.8%			3.5%	100%
Trainer/Teacher	49.8%	31.5%	10.7%			92.0%

* The total percentage is not 100% because it only includes the three highest percentages of the minimum requirement on year(s) of experience of accounting personnel.

**Distribution of Accounting Personnel
by Average Monthly Income Range**
(Appendix 6 – Table 5)

2.29 Table N shows the distribution of accounting personnel by average 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 N: Number of Accounting Personnel by
Average Monthly Income Range by Job Level

Job Level	Number of Employees										Total (%)
	Below \$6,000	\$6,000 to \$10,000	\$10,001 to \$20,000	\$20,001 to \$30,000	\$30,001 to \$40,000	\$40,001 to \$60,000	\$60,001 to \$80,000	\$80,001 to \$100,000	Above \$100,000	Unspecified	
Partner/ Principal/ Director	-	-	26	28	339	462	366	126	127	1 330	2 804
Senior Manager	-	-	-	425	3 523	1 385	1 327	591	225	3 585	11 061
Manager	-	-	43	1 629	1 085	1 182	44	-	-	2 133	6 116
Sub-total of Managerial Level	(0.0%)	(0.0%)	69 (0.3%)	2 082 (10.4%)	4 947 (24.8%)	3 029 (15.2%)	1 737 (8.7%)	717 (3.6%)	352 (1.8%)	7 048 (35.3%)	19 981 (100%)
Supervisor/ Senior	-	-	6 509 (28.6%)	8 143 (35.8%)	1 501 (6.6%)	225 (1.0%)	-	-	-	6 375 (28.0%)	22 753 (100%)
Clerk/Associate	-	17 723 (32.4%)	26 191 (47.8%)	1 232 (2.3%)	-	-	-	-	-	9 593 (17.5%)	54 739 (100%)
Trainer/Teacher	-	-	2	199	182	177	60	-	-	301	921
	(0.0%)	(0.0%)	(0.2%)	(21.6%)	(19.8%)	(19.2%)	(6.5%)	(0.0%)	(0.0%)	(32.7%)	(100%)
Total	0 (0.0%)	17 723 (18.0%)	32 771 (33.3%)	11 656 (11.8%)	6 630 (6.7%)	3 431 (3.5%)	1 797 (1.8%)	717 (0.7%)	352 (0.4%)	23 317 (23.7%)	98 394 (100%)

Remarks: Total percentage may not equal 100% due to rounding.

2.30 The summary table below shows the comparison of the average monthly income range of accounting personnel collected in the 2011 Survey and 2009 Survey. 15.2% of the managerial staff earned between \$40,001 to \$60,000 was shown in the 2011 Survey whereas the respective percentage was 22.0% in the 2009 Survey. Furthermore, 24.8% of managerial staff earned between \$30,001 to \$40,000 was shown in the 2011 Survey whereas the respective percentage was 37.6% in the 2009 Survey. In addition, 6.6% of Supervisors/Seniors earned between \$30,001 to \$40,000 was reflected in the 2011 Survey whereas the respective percentage was 8.9% in the 2009 Survey. With regard to Clerks/Associates, the percentage of staff earned between \$10,001 to \$30,000 has dropped from 57.1% in the 2009 Survey to 50.1% in the 2011 Survey. For Trainers/Teachers, the percentage of staff earned between \$30,001 to \$60,000 has dropped from 61.1% in the 2009 Survey to 39.0% in the 2011 Survey. Though the table shows that the monthly income range of accounting staff at various job levels has decreased over the past two years, this might not reflect the actual situation of the accounting sector as 23.7% employers were reluctant to specify the average monthly income range in the 2011 Survey whereas only 12.6% employers did not specify the figures in the 2009 Survey.

Comparison of Average Monthly Income Range
of Accounting Personnel of 2011 Survey with 2009 Survey

<u>Job Level</u>	<u>\$10,001 to \$20,000</u>		<u>\$20,001 to \$30,000</u>		<u>\$30,001 to \$40,000</u>		<u>\$40,001 to \$60,000</u>	
	<u>2009</u>	<u>2011</u>	<u>2009</u>	<u>2011</u>	<u>2009</u>	<u>2011</u>	<u>2009</u>	<u>2011</u>
Managerial (Partner/Principal/ Director/ Senior Manager/ Manager)	0.8%	0.3%	8.6%	10.4%	37.6%	24.8%	22.0%	15.2%
Supervisor/Senior	37.9%	28.6%	36.6%	35.8%	8.9%	6.6%	2.2%	1.0%
Clerk/Associate	53.2%	47.8%	3.9%	2.3%	-	-	-	-
Trainer/Teacher	38.5%	0.2%	25.1%	21.6%	25.1%	19.8%	36.0%	19.2%

Staff Turnover in the Past 12 Months
(Appendix 6 – Table 6, Tables 6.1 to 6.4)

2.31 In the 12 months prior to the fieldwork of the 2011 Survey (observation period), 9 550 accounting employees left their companies. During the same period, employers recruited 8 256 accounting employees to fill the vacancies. Table O below shows the staff turnover statistics of the accountancy sector in the observation period. It indicated that for the job level of Clerk/Associate, the number of recruitment was the largest among the six job levels of the accountancy sector (6 698 out of a total of 8 256 employees recruited).

Table O: Staff Turnover of the Accountancy Sector in the Past 12 Months

Staff Turnover	Number of Employees							Total
	Partner/ Principal/ Director	Senior Manager	Manager	Sub-total of Managerial Level	Supervisor/ Senior	Clerk/ Associate	Trainer/ Teacher	
Number of Employees Recruited	15	168	310	493	1 003	6 698	62	8 256
Number of Employees Left	39	293	685	1 017	1 583	6 887	63	9 550
Net Effect Increase (Decrease)	(24)	(125)	(375)	(524)	(580)	(189)	(1)	(1 294)

2.32 In the 12 months prior to the fieldwork of the 2011 Survey, the staff turnover rate was 9.7% in 2011 which was lower than that of 12.7% in 2009. Table P below shows the staff turnover of individual branches of the accountancy sector.

Table P : Staff Turnover in the Past 12 Months by Branch

Branch	Number of Employees Left (%)		Number of Employees Recruited (%)		Number of Employees	Staff * Turnover Rate
Accounting Firms	2 870	(30.1%)	2 092	(25.3%)	19 929	14.4%
Government Departments and Subvented Organizations	281	(2.9%)	360	(4.4%)	5 595	5.0%
Commerce and Services Establishments	5 424	(56.8%)	4 943	(59.9%)	66 934	8.1%
Industrial Establishments	975	(10.2%)	861	(10.4%)	5 936	16.4%
All Branches#	9 550	(100%)	8 256	(100%)	98 394	9.7%

* Staff Turnover Rate in a Specified Period of Time = $\frac{\text{No. of Employees Left in the Specified Period of Time}}{\text{Average No. of Employees in the Specified Period of Time}}$

The average no. of employees could be the no. of employees at the end of the specified period if the no. of employees is stable throughout that specified period.

Total percentage may not equal 100% due to rounding.

2.33 With the exception of industrial establishments, the staff turnover rate seemed to be consistent with the distribution of vacancies among branches. Accounting personnel, who have had sufficient working experience in accounting firms and got the professional designations, could change their jobs from accounting firms to commercial/industrial firms. The staff turnover rate of “Accounting Firms Branch” was 14.4%. This Branch recorded 771 vacancies which was the highest among the four branches. The staff turnover rate of the branch “Industrial Establishments” was the highest (16.4%) among the four branches, of which 52 vacancies were recorded at the date of survey.

2.34 Table Q shows the average period of employment of resigned employees before they left the company. About 70.7% of the employees had been employed for a period of less than three years before they left the company.

Table Q: Average Period of Employment of Resigned Employees before They Left the Company

<u>Job Level</u>	<u>Number of Year(s)</u>						<u>Total (%)</u>
	<u>Less Than 1 Year</u>	<u>1 Year to Less Than 3 Years</u>	<u>3 Years to Less Than 5 Years</u>	<u>5 Years to Less Than 10 Years</u>	<u>10 Years or Above</u>	<u>Unspecified</u>	
Managerial (Partner/Principal/ Director/ Senior Manager/ Manager)	100 (9.8%)	422 (41.5%)	159 (15.6%)	229 (22.5%)	66 (6.5%)	41 (4.0%)	1 017 (100%)
Supervisor/Senior	190 (12.0%)	539 (34.0%)	608 (38.4%)	147 (9.3%)	31 (2.0%)	68 (4.3%)	1 583 (100%)
Clerk/Associate	2 532 (36.8%)	2 951 (42.8%)	262 (3.8%)	614 (8.9%)	163 (2.4%)	365 (5.3%)	6 887 (100%)
Trainer/Teacher	2 (3.2%)	10 (15.9%)	6 (9.5%)	3 (4.8%)	3 (4.8%)	39 (61.9%)	63 (100%)
Total	2 824 (29.6%)	3 922 (41.1%)	1 035 (10.8%)	993 (10.4%)	263 (2.8%)	513 (5.4%)	9 550 (100%)

Remarks: Total percentage may not equal 100% due to rounding.

2.35 For new recruits in the past 12 months, employers mostly employed local personnel to fill the vacancies where the percentage was 97.2%. Only 231 recruits or 2.9% of the total number of recruits were not employed locally or employers did not specify the geographic origin.

Table R : Number of Recruits in the Past 12 Months by Geographic Origin

<u>Geographic Origin</u>	<u>Partner/ Principal/ Director</u>	<u>Senior Manager</u>	<u>Manager</u>	<u>Supervisor/ Senior</u>	<u>Clerk/ Associate</u>	<u>Trainer/ Teacher</u>	<u>Total (%)*</u>
(a) Hong Kong	13	164	306	987	6 498	57	8 025 (97.2%)
(b) The Mainland of China	-	2	4	9	3	4	22 (0.3%)
(c) Macau	-	-	-	-	-	-	0 (0.0%)
(d) Taiwan	-	-	-	-	-	-	0 (0.0%)
(e) Other places	-	2	-	7	69	1	79 (1.0%)
(f) Sources unclassified	2	-	-	-	128	-	130 (1.6%)
Total (%)*	15 (0.2%)	168 (2.0%)	310 (3.8%)	1 003 (12.1%)	6 698 (81.1%)	62 (0.8%)	8 256 (100%)

* As a percentage of the total number of recruits and total percentage may not equal 100% due to rounding.

Number of Internal Promotions in the Past 12 Months

(Appendix 6 – Table 7)

2.36 There were 2 998 (3.0% of 98 394 persons engaged in the accountancy sector) accounting employees promoted within the establishments in the accountancy sector. The number of internal promotions from various job levels are summarized in Table S below. It indicated that organizations preferred to fill managerial positions by internal promotions, e.g. 80.3% of Manager positions were taken up by Supervisors/Seniors and 70.3% of Senior Manager positions were taken up by Managers via internal promotion.

Table S: Number of Internal Promotions of the Accountancy Sector in the Past 12 Months

<u>Job Level</u>	<u>No. of Internal Promotions</u>	<u>Total No. of Recruits*</u>	<u>Percentage of No. of Internal Promotions to Total No. of Recruits</u>
From Manager/Senior Manager to Partner/Principal/Director	8	23	34.8%
From Manager to Senior Manager	398	566	70.3%
From Supervisor/Senior to Manager	1 260	1 570	80.3%
From Clerk/Associate to Supervisor/ Senior	1 170	2 173	53.8%
From Others to Clerk/Associate	159	6 857	2.3%
From Others to Trainer/Teacher	3	65	4.6%
Total	2 998	11 254	26.6%

* Total number of recruits is equal to the summation of the number of internal promotions and the number of employees recruited as shown in Table O.

**Part-time Accounting Employees
Employed in the Accountancy Sector**

2.37 In the 2011 Survey, 2 264 part-time accounting employees were employed in the accountancy sector to help full-time accounting employees perform accounting related functions. Table T shows the statistics of part-time accounting employees in 2011 and 2009. The number of part-time accounting employees has slightly increased from 2 208 in 2009 to 2 264 in 2011 where the percentage increase was 2.5%. The 2011 Survey revealed that at managerial level, the number of part-time employees has increased from 114 in 2009 to 271 in 2011. In addition, the number of part-time Trainers/Teachers has decreased from 209 in 2009 to 129 in 2011. This might be due to the fact that employers were more willing to employ full-time Trainers/Teachers where the number has increased from 856 in 2009 to 921 in 2011 during the same period of time.

Table T: Comparison of Part-time Accounting Employees in 2009 and 2011

<u>Job level</u>	<u>2009</u>		<u>2011</u>		Changes of Part-time Employees Increase (Decrease)
	<u>Full-time Accounting Employees</u>	<u>Part-time Accounting Employees</u>	<u>Full-time Accounting Employees</u>	<u>Part-time Accounting Employees</u>	
Partner/Principal/Director	2 739	109	2 804	248	139
Senior Manager	12 529	1	11 061	16	15
Manager	4 147	4	6 116	7	3
Sub-total of Managerial Level	19 415	114	19 981	271	157
Supervisor/Senior	22 487	1	22 753	38	37
Clerk/Associate	52 760	1 884	54 739	1 826	(58)
Trainer/Teacher	856	209	921	129	(80)
Total	95 518	2 208	98 394	2 264	56

Wastage

(Appendix 6 – Table 6, Tables 6.1 to 6.4)

2.38 During the observation period, 1 018 accounting personnel were reported to have either left the accounting field (including retrenchment), emigrated, relocated workplace, retired, repatriated or gone on to further studies as shown in Table U. The wastage of 1 018 persons represented 1.0% of the manpower demand of 99 873 in 2011. However, it is expected that the wastage rate could be higher if the 1 544 accounting personnel who had resigned for “Other Reasons” and “Reasons Unknown” were taken into account.

Table U : Number of Accounting Personnel Left the Accountancy Sector in the Past 12 Months

<u>Reason</u>	<u>Number of Employees Left</u>
Taking up another accounting position in Hong Kong	6 470
Taking up a non-accounting position in Hong Kong	358
Emigration	2
Repatriation	7
Relocation of workplace	6
Retirement	259
Further studies	95
Retrenchment [#]	291
Other reasons*	433
Reasons unknown	1 111
Total	9 032
Manpower Demand in 2011	99 873

Based on the experience in previous surveys, most of the employees left the company due to retrenchment might not join the accountancy sector again.

* Other reasons include health problems, taking care of family and personal reasons, etc.

2.39 Table V shows the breakdown of the reasons for taking up a non-accounting position in Hong Kong. 358 (4.1%) of the 8 741 resignations left the accounting field for better working conditions/prospects. Details of the staff turnover statistics of individual branches are given in Tables 6.1 to 6.4 of Appendix 6.

Table V : Reasons for Taking up a Non-Accounting Position in Hong Kong

<u>Reason</u>	<u>Number of Resignations</u>	<u>(Percentage)</u>
Better working hours	58	(16.2%)
Better remuneration package	166	(46.4%)
Better prospects	127	(35.5%)
Others*	7	(2.0%)
Total**	358	(100%)

* Others include pursuing personal interest in other fields, etc.

** Total percentage may not equal 100% due to rounding.

Staff to be Recruited by Education Level
(Appendix 6 – Table 9)

2.40 Table W shows the estimated number of employees to be recruited by education level. Generally speaking, managerial staff and trainer/teacher were normally required to possess a University Degree or above. However, as a certain number of respondents did not give information for this part, readers of this report should exercise due care when they examine the findings of Table W.

Table W : Number of Staff to be Recruited in the Next 24 Months
by Type of Education Level

	Number of Employees				Total (%)*
	Graduate of University Degree or Above	Sub-degree Holder (HD/AD/D/HC/C or Equivalent)	Matriculant/Secondary School Leaver or Equivalent/Student Below Secondary 5	Unspecified	
Partner/Principal/ Director	4	-	-	-	4
Senior Manager	121	3	-	-	124
Manager	175	1	-	-	176
Sub-total of Managerial Level	300 (98.7%)	4 (1.3%)	- (0.0%)	- (0.0%)	304 (100%)
Supervisor/Senior	458 (83.7%)	53 (9.7%)	36 (6.6%)	- (0.0%)	547 (100%)
Clerk/Associate	1 289 (59.5%)	211 (9.7%)	660 (30.5%)	6 (0.3%)	2 166 (100%)
Trainer/Teacher	35 (100%)	- (0.0%)	- (0.0%)	- (0.0%)	35 (100%)
Total (%)*	2 082 (68.2%)	268 (8.8%)	696 (22.8%)	6 (0.2%)	3 052 (100%)

* As a percentage of the total number of staff to be recruited in the job level and the total percentage may not equal 100% due to rounding.

Recruitment Difficulties

(Appendix 6 – Tables 10 to 11, 11.1 to 11.4)

2.41 The 2011 Survey revealed that among a total of 26 983 establishments (230 establishments out of a total of 26 983 establishments did not answer the question on “experience of recruitment difficulties”) in the accountancy sector, the majority of the establishments had not tried to recruit employees to fill the vacancies in the 12 months prior to the fieldwork of the 2011 Survey.

2.42 Table X shows the number of establishments which had encountered recruitment difficulties in the 12 months prior to the fieldwork of the 2011 Survey. 306 or 1.1% of 26 983 establishments reported that they had encountered difficulties in recruiting staff at various job levels.

Table X: Number of Establishments Encountered Recruitment Difficulties in the Past 12 Months

<u>Recruitment Difficulties</u>	<u>Number of Establishments (%)</u>					
	<u>Partner/ Principal/ Director</u>	<u>Senior Manager</u>	<u>Manager</u>	<u>Supervisor/ Senior</u>	<u>Clerk/ Associate</u>	<u>Trainer/ Teacher</u>
Yes	2 (< 0.1)	11 (< 0.1)	57 (0.2)	66 (0.2)	167 (0.6)	3 (< 0.1)
No	7 (< 0.1)	134 (0.5)	195 (0.7)	476 (1.8)	3 770 (14.0)	15 (0.1)
Have not recruited or tried to recruit	26 744 (99.1)	26 (98.6) 608	26 (98.2) 501	26 (97.1) 211	22 (84.6) 816	26 (99.1) 735
Refusal Cases	230 (0.9)	230 (0.9)	230 (0.9)	230 (0.9)	230 (0.9)	230 (0.9)
Total	26 983 (100)	26 (100) 983	26 (100) 983	26 (100) 983	26 (100) 983	26 (100) 983

2.43 Employers who had encountered recruitment difficulties reported that the main reasons of recruitment difficulties were “lack of candidates with relevant experience and training” and ‘working conditions/remuneration package could not meet recruits’ expectations”. The ratios of these two reasons to the total figure were 45.3% and 45.1% respectively. Moreover, 3.5% and 1.5% of the employers reported that the reasons of recruitment difficulties were “general labour shortage in Hong Kong” and “insufficient accounting graduates from tertiary institutions” respectively. Table Y shows the reasons of recruitment difficulties and their respective percentages.

Table Y: Reasons of Recruitment Difficulties in the Past 12 Months

<u>Job Level</u>	<u>Reason</u>					<u>Total</u>
	<u>General labour shortage in Hong Kong</u>	<u>Insufficient accountancy graduates from tertiary institutions</u>	<u>Lack of candidates with relevant experience and training</u>	<u>Working conditions/ remuneration package could not meet recruits’ expectations</u>	<u>Other reasons*</u>	
Partner/ Principal/ Director	-	-	2	1	-	3
Senior Manager	-	-	10	2	-	12
Manager	2	-	41	22	-	65
Sub-total of Managerial Level	2	-	53	25	-	80
Supervisor/ Senior	5	-	34	46	1	86
Clerk/ Associate	7	6	90	105	17	225
Trainer/ Teacher	-	-	2	2	-	4
Total**	14 3.5%	6 1.5%	179 45.3%	178 45.1%	18 4.6%	395 100%

* Other reasons include “work place too far from home” and “the requirement to possess special software knowledge was not met”, etc.

** Total percentage may not equal 100% due to rounding.

**Number of Hong Kong Accounting Employees
Having to Work in the Mainland**
(Appendix 6 – Table 12)

2.44 The 2011 Survey revealed that there were 5 700 accounting employees who had to work in the Mainland during the survey period. Of these, 391 (6.9%) were on Stationed Basis and 5 309 (93.1%) were on Travelling Basis. The comparison of the figures in 2009 and 2011 is summarized in Table Z. As shown in Table Z, the number of Hong Kong accounting employees having to station in the Mainland because of operational needs has increased by 170 persons, representing an increase of 76.9% in comparison with 221 persons in 2009. During the same period, the number of Hong Kong accounting employees who participated in Mainland operations on travelling basis has decreased by 8 615 persons, or 61.9% of 13 924 persons in 2009. The accounting personnel on travelling basis were mainly to support the operations of the company in the Mainland.

Table Z: Comparison of the Number of Hong Kong Accounting Employees Having to Work in the Mainland in 2009 and 2011

<u>Working Mode</u>	<u>Number of Employees</u>		<u>Changes Increase (Decrease)</u>
	<u>2009</u>	<u>2011</u>	
Stationed Basis	221 1.6%	391 6.9%	170 76.9%
Travelling Basis	13 924 98.4%	5 309 93.1%	(8 615) (61.9%)
Total	14 145 100%	5 700 100%	(8 445) (59.7%)

2.45 Employers were also requested to estimate the number of employees to be stationed or travelled to the Mainland because of operational needs in January 2013. The forecast is shown below:

<u>Working Mode</u>	<u>Projected Number of Employees In January 2013</u>
Stationed Basis	389
Travelling Basis	5 363
Total	5 752

**Effects of Mainland Operations
on Hong Kong Accounting Employees**
(Appendix 6 – Table 13)

2.46 The 2011 Survey revealed that 215 additional accounting employees were to be recruited as a result of Mainland operations. Employers further reported that 417 existing accounting employees had to be trained for the purpose of handling operations in the Mainland. Because of the close business relationship between Hong Kong and the Mainland, there was a tremendous increase in the demand for additional accounting employees. Meanwhile, employers also reported that more emphasis should be put on training existing accounting employees so as to deal with Mainland operations. The comparison of the effects of Mainland operations on Hong Kong accounting employees in 2009 and 2011 is summarized in Table AA.

Table AA: Comparison of Effects of Mainland Operations
on Hong Kong Accounting Employees in 2009 and 2011

<u>Effects</u>	<u>Number of Employees</u>		
	<u>2009</u>	<u>2011</u>	<u>Changes Increase (Decrease)</u>
Additional Accounting Employees Need to be Recruited	2	215	213 10 650.0%
Number of Existing Accounting Employees to be Trained for Mainland Operations	298	417	119 39.9%

2.47 Employers were also requested to estimate the number of additional employees to be recruited and the number of existing employees to be trained to deal with operations in the Mainland in January 2013. The forecast is shown as follows:

<u>Effects</u>	<u>Projected Number of Employees in January 2013</u>
Additional Accounting Employees Need to be Recruited	476
Number of Existing Accounting Employees to be Trained for Mainland Operations	513
Total	989

Accounting Function Moved Out of Hong Kong

(Appendix 6 – Tables 14 to 15)

2.48 In the 2011 Survey, employers were asked whether the accounting related functions of their establishments had been moved to subsidiaries/affiliates outside Hong Kong and the percentage of the number of accounting employees working in subsidiaries/affiliates outside Hong Kong as a result of the movement of the accounting function. Details of the survey findings are summarized in Table AB.

Table AB: Movement of the Accounting Function
Outside Hong Kong in the Accountancy Sector

<u>Branch</u>	<u>Number of Establishments (%)*</u>			<u>Total</u>
	<u>Yes</u>	<u>No</u>	<u>Unspecified/ Refusal Cases</u>	
Accounting Firms	16 (0.8%)	2 092 (99.0%)	6 (0.3%)	2 114 (100%)
Government Departments and Subvented Organizations	- (0.0%)	31 (96.9%)	1 (3.1%)	32 (100%)
Commerce and Services Establishments	204 (0.8%)	24 325 (98.7%)	109 (0.4%)	24 638 (100%)
Industrial Establishments	10 (0.4%)	2 495 (98.6%)	26 (1.0%)	2 531 (100%)
Total**	230 (0.8%)	28 943 (98.7%)	142 (0.5%)	29 315 (100%)#

* As a percentage of the total number of establishments in the same branch.

** As a percentage of the total number of establishments. Total percentage may not equal 100% due to rounding.

This figure of the total number of establishments is different from the total number of establishments in previous paragraphs as this figure includes companies without technical manpower. As a result of the movement of accounting function to subsidiaries/affiliates outside Hong Kong, some companies may no longer have accounting employees.

<u>Percentage of the No. of Accounting Employees Transferred to Work in Subsidiaries/Affiliates outside Hong Kong</u>	<u>Number of Establishments</u>				
	<u>The Mainland of China</u>	<u>Macau</u>	<u>Taiwan</u>	<u>Other places</u>	<u>Total</u>
< 10%	213	-	-	-	213
10% - 30%	1	-	-	-	1
31% - 50%	-	14	-	-	14
> 50%	2	-	-	-	2
Total	216 (93.9%)	14 (6.1%)	0 (0.0%)	0 (0.0%)	230 (100%)

2.49 As shown in Table AB, 230 establishments indicated that they had moved their accounting function out of Hong Kong. About 98.7% of the 29 315 establishments (28 943) said that they had not moved their accounting function outside Hong Kong. Among the 230 establishments, 216 establishments reported that their accounting employees (mostly in the range of “less than 10%”) had been transferred to work in subsidiaries/affiliates in the Mainland of China as a result of the move.

Outsourcing of Accounting Related Functions

(Appendix 6 – Table 16)

2.50 In the 2011 Survey, employers were asked whether the accounting related functions of their establishments had been outsourced to local companies or companies outside Hong Kong. Details of the survey findings are summarized in Table AC.

Table AC: Outsourcing of Accounting Related Functions
to Local Companies or Companies Outside Hong Kong

<u>Branch</u>	<u>Number of Establishments (%)</u>						<u>Total</u>
	<u>Hong Kong</u>	<u>The Mainland of China</u>	<u>Macau</u>	<u>Taiwan</u>	<u>Other Places</u>	<u>Unspecified</u>	
Accounting Firms	73	-	-	-	-	-	73
Government Departments and Subvented Organizations	-	-	-	-	-	-	0
Commerce and Services Establishments	2 184	5	-	-	-	36	2 225
Industrial Establishments	277	-	-	-	-	-	277
Total*	2 534 (98.4%)	5 (0.2%)	0 (0.0%)	0 (0.0%)	0 (0.0%)	36 (1.4%)	2 575 (100%)

* Total percentage may not equal 100% due to rounding.

2.51 It indicated that out of a total of 2 575 establishments that had outsourced accounting related functions to other companies, 2 534 or 98.4% companies chose local companies as the service provider.

Estimated Percentage of Training Provided by External Course Providers in the Next 12 Months

(Appendix 6 – Table 17)

2.52 The 2011 Survey revealed that some establishments would sponsor their employees to take part in training programmes provided by external course providers in the next 12 months. Detailed figures are shown in Table AD. Generally speaking, the number of establishments fully relied on the training programmes provided by external course providers was larger than the number of establishments sourcing out only part of their staff training functions to external course providers. It should be noted that for establishments which did not sponsor employees to attend external training programmes might not provide in-house training to their employees as this Survey did not ask for this piece of information.

Table AD: Estimated Percentage of Training Provided by External Course Providers in the Next 12 Months

<u>Job Level</u>	<u>Number of Establishments</u>					
	<u>0%</u>	<u>1% - 24%</u>	<u>25% - 49%</u>	<u>50% - 74%</u>	<u>75% - 99%</u>	<u>100%</u>
Partner/Principal/ Director/ Senior Manager/ Manager	4 612	659	77	149	98	2 053
Supervisor/Senior	6 376	912	47	371	73	1 532
Clerk/Associate	20 381	1 253	96	415	104	1 839
Trainer/Teacher	262	5	1	4	-	17

Comparison of Training Expenses of the Previous Year and Training Budget for the Next Year

(Appendix 6 – Tables 18 to 19)

2.53 For in-house training, the 2011 Survey revealed that 25 572 (97.7% of 26 182) establishments had kept their staff training expenses more or less the same in 2009 and 2010. 100 (0.4% of 26 182) establishments reported that they had increased their staff training expenses in 2010. For external training, the result revealed that 25 542 (97.6% of 26 182) establishments had maintained their staff training expenses more or less the same in 2009 and 2010 while 128 (0.5% of 26 182) establishments reported that they had increased their staff training expenses in 2010. Details of the changes are summarized in Table AE.

Table AE: Comparison of Training Expenses in 2009 and 2010

Training Expenses of 2010 vs 2009	<u>In-house Training</u>		<u>External Training</u>	
	<u>Number of Establishments</u>	<u>(Percentage)*</u>	<u>Number of Establishments</u>	<u>(Percentage)*</u>
No Change	25 572	(97.7)	25 542	(97.6)
Increase by				
> 50%	6	(<0.1)	18	(0.1)
21% - 50%	18	(0.1)	18	(0.1)
11% - 20%	1	(<0.1)	10	(<0.1)
5% -10%	51	(0.2)	74	(0.3)
< 5%	24	(0.1)	8	(<0.1)
Sub-total	100	(0.4)	128	(0.5)
Decrease by				
> 50%	-	(-)	-	(-)
21% - 50%	-	(-)	-	(-)
11% - 20%	-	(-)	2	(<0.1)
5% -10%	-	(-)	-	(-)
< 5%	2	(<0.1)	3	(<0.1)
Sub-total	2	(<0.1)	5	(<0.1)
Unspecified/Refusal Cases	508	(1.9)	507	(1.9)
Total	26 182[#]	(100)	26 182[#]	(100)

* Total percentage may not equal 100% due to rounding.

This figure of total number of establishments is different from the total number of establishments in previous paragraphs as it does not include companies which only have part-time employees. As reported by respondents, these companies would not provide part-time employees with training resources.

2.54 With regard to in-house training budget for 2011, survey findings showed that 97.5% of 26 182 establishments (25 540) had planned to maintain the same training budget for 2011 when compared with the expenses in 2010. For the budget of external training, 96.6% of 26 182 (25 303) had planned to maintain the same training budget for 2011 when compared with the expenses in 2010. Table AF shows the statistics reflected by the 2011 Survey.

Table AF: Comparison of Training Budget for 2011 with Training Expenses of 2010

<u>Training Budget of 2011 vs Training Expenses of 2010</u>	<u>In-house Training</u>		<u>External Training</u>	
	<u>Number of Establishments</u>	<u>(Percentage)*</u>	<u>Number of Establishments</u>	<u>(Percentage)*</u>
No Change	25 540	(97.5)	25 303	(96.6)
Increase by				
> 50%	5	(<0.1)	215	(0.8)
21% - 50%	31	(0.1)	27	(0.1)
11% - 20%	7	(<0.1)	13	(<0.1)
5% -10%	65	(0.2)	94	(0.4)
< 5%	25	(0.1)	7	(<0.1)
Sub-total	133	(0.5)	356	(1.4)
Decrease by				
> 50%	1	(<0.1)	13	(<0.1)
21% - 50%	-	(-)	-	(-)
11% - 20%	-	(-)	-	(-)
5% -10%	-	(-)	2	(<0.1)
< 5%	-	(-)	-	(-)
Sub-total	1	(<0.1)	15	(0.1)
Unspecified/Refusal Cases	508	(1.9)	508	(1.9)
Total	26 182[#]	(100)	26 182[#]	(100)

* Total percentage may not equal 100% due to rounding.

This figure of total number of establishments is different from the total number of establishments in previous paragraphs as it does not include companies which only have part-time employees. As reported by respondents, these companies would not provide part-time employees with training resources.

2.55 133 (0.5% of 26 182) and 356 (1.4% of 26 182) establishments indicated that they would increase their in-house and external staff training budget respectively at various ranges for 2011. As mentioned previously, over 95% establishments would not reduce their staff training expenses. Obviously, the training function is important in manpower development and employers in the accountancy sector are willing to continue to invest in training and development for their employees.

Types/Topics of Training for Manpower Development

(Appendix 6 – Table 20, Tables 20.1 to 20.4)

2.56 In the 2011 Survey, employers were asked to give ideas on the training types/topics which were important to the manpower development in the accountancy sector. The overall top five types/topics of training for various job levels listed in the order of the number of times chosen by employers are summarized in Tables AG to AL. For the types/topics of training by branch and by job level, they are shown in Tables 20.1 to 20.4 of Appendix 6 of this report.

Table AG: Types/Topics of Training for Partners/Principals/Directors

1. Principles and Practices of Management
2. Updates of Accounting Standards
3. Auditing
4. Problem Solving & Decision Making
5. Tax Compliance and Planning

Table AH: Types/Topics of Training for Senior Managers

1. Principles and Practices of Management
2. Problem Solving & Decision Making
3. Risk Management
4. Leadership
5. Financial Accounting

Table AI: Types/Topics of Training for Managers

1. Updates of Accounting Standards
2. Problem Solving & Decision Making
3. Principles and Practices of Management
4. Marketing Management
5. Leadership

Table AJ: Types/Topics of Training for Supervisors/Seniors

1. Financial Accounting
2. Updates of Accounting Standards
3. Financial Management
4. Auditing
5. Cost and Management Accounting

Table AK: Types/Topics of Training for Clerks/Associates

1. Financial Accounting
2. Updates of Accounting Standards
3. English Writing
4. Cost and Management Accounting
5. Cross-exposure to Other Accounting Functions

Table AL: Types/Topics of Training for Trainers/Teachers

1. Financial Accounting
2. Updates of Accounting Standards
3. Auditing
4. Internal Control, Compliance and Corporate Governance
5. Cost and Management Accounting

2.57 Generally speaking, “Principles and Practices of Management”, “Problem Solving and Decision Making Skills”, “Updates of Accounting Standards” and “Leadership” are important training types/topics for managerial staff. “Financial Accounting”, “Updates of Accounting Standards”, “Cost and Management Accounting” and “Auditing” etc are crucial to Supervisors/Seniors, Clerks/Associates and Trainers/Teachers.

**Incentives to Encourage Employers
to Provide Training to Their Employees**

(Appendix 6 – Table 21)

2.58 In the 2011 Survey, employers were requested to suggest means to encourage establishments to provide training to their employees. Survey findings showed that “reimbursement of course fees to employers”, “provision of subsidy to employers” and “government loan/grant to employers” were the incentives to encourage employers to invest in staff training function. The percentages of the number of establishments suggested the above three means were 37.2%, 32.0% and 28.8% respectively.

Forecast of Manpower in 2013
(Appendix 6 – Table 1)

2.59 Employers were asked to forecast their manpower in 2013 in the 2011 Survey. The forecast number of employees in January 2013 was 100 562, an increase of 689 persons (0.7%) in comparison with the manpower demand of 99 873 persons in January 2011. Table AM shows the distribution of manpower forecast in the four branches.

Table AM : Forecast of Manpower in 2013
by Branch by Job Level

Branch	Manpower Demand																							
	Partner/Principal/Director		Senior Manager		Manager		Sub-total of Managerial Level		Supervisor/Senior		Clerk/Associate		Trainer/Teacher		Total									
	2011	2013	Increase (Decrease)	2011	2013	Increase (Decrease)	2011	2013	Increase (Decrease)	2011	2013	Increase (Decrease)	2011	2013	Increase (Decrease)	2011	2013	Increase (Decrease)						
Accounting Firms	2 808	2 820	12	1 633	1 646	13	1 634	1 663	29	6 075	6 129	54 0.9%	4 911	5 006	95 1.9%	9 639	9 919	280 2.9%	75	77	2 2.7%	20 700	21 131	431 2.1%
Government Departments and Subvented Organizations	-	-	-	744	744	-	192	193	1	936	937	1 0.1%	1 408	1 428	20 1.4%	2 967	3 027	60 2.0%	350	366	16 4.6%	5 661	5 758	97 1.7%
Commerce and Services Establishments	-	-	-	8 285	8 285	-	3 932	3 936	4	12 217	12 221	4 <0.1%	15 562	15 607	45 0.3%	39 228	39 292	64 0.2%	517	517	- 0.0%	67 524	67 637	113 0.2%
Industrial Establishments	-	-	-	447	447	-	454	454	-	901	901	- 0.0%	1 143	1 143	- 0.0%	3 944	3 992	48 1.2%	-	-	- 0.0%	5 988	6 036	48 0.8%
All Branches	2 808	2 820	12	11 109	11 122	13	6 212	6 246	34	20 129	20 188	59 0.3%	23 024	23 184	160 0.7%	55 778	56 240	452 0.8%	942	960	18 1.9%	99 873	100 562	689 0.7%

2.60 Employers forecasted that the total number of accounting personnel would increase from 99 873 in 2011 to 100 562 in 2013, representing a growth rate of 0.7%. Because of the uncertainty in the recovery of the global economy, many employers were quite conservative in estimating their manpower needs in 2013. Therefore, a modest manpower growth rate was reported.

2.61 The forecast manpower demand of 100 562 means that employers expected the net demand for accountancy manpower in the next 24 months to be 2 168 persons:

Forecast manpower demand in January 2013	100 562
Current manpower demand in January 2011	99 873
<hr/>	
Forecast net increase	689
Add: Inputs to fill existing vacancies in 2011	1 479
<hr/>	
Total	2 168

Projection of Manpower

(Appendix 6 – Table 1)

2.62 Employers were requested to forecast their manpower requirements for the next 24 months by job level. Details of the forecast are summarized as follows:

	<u>Manpower Demand in 2011</u>	<u>Forecast Manpower Demand in 2013</u>	<u>Growth (%)</u>	
Partner/Principal/Director	2 808	2 820	12	(0.4%)
Senior Manager	11 109	11 122	13	(0.1%)
Manager	6 212	6 246	34	(0.5%)
<hr/>				
Sub-total of Managerial Level	20 129	20 188	59	(0.3%)
Supervisor/Senior	23 024	23 184	160	(0.7%)
Clerk/Associate	55 778	56 230	452	(0.8%)
Trainer/Teacher	942	960	18	(1.9%)
<hr/>				
Total	99 873	100 562	689	(0.7%)

2.63 In accordance with employers' forecast, manpower projections are then translated into projected additional manpower requirements for 2013 by job level as shown in Table AN below.

Table AN: Projected Additional Manpower Requirements for 2013
(Based on Employers' Forecast)

<u>Employers' Forecast</u>	<u>Projected Additional Manpower Requirements for 2013</u>
<u>Job Level</u>	
Managerial	59
Supervisor/Senior	160
Clerk/Associate	452
Trainer/Teacher	18
Sub-total	689
<u>Replacement for Wastage*</u>	
Estimated at 1.0% [^] of the Manpower Demand of 99 873 in 2011	999
Estimated at 1.0% [^] of the Manpower Demand of 100 217 [#] in 2012	1 002
Total	2 690

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

[^] The wastage rates are derived from Table U and assumed to be constant from 2011 to 2013.

[#] The manpower demand of 2012 is projected according to the growth rate derived from the employers' forecast number of employees in 2013 with the assumption that the annual growth rate is constant from 2011 to 2013.

2.64 Table AN shows that in 2013, the accountancy sector would need to recruit 2 690 accounting employees to cope with the demand resulting from manpower growth and to replace those leaving the sector permanently through retrenchment, retirement, emigration, relocation of workplace, repatriation, further studies and taking up a non-accounting position in Hong Kong.

Manpower Projection for 2012-2016 by the Labour Market Analysis Method

2.65 Besides employers' forecast, the Labour Market Analysis (LMA Method) and the Adaptive Filtering Method (AFM) can also be used to project the manpower of the Accountancy Sector for the years 2012-2016. A detailed description of the LMA Method is given in Appendix 7. The projected manpower requirements for 2012-2016 using the two methods are summarized as follows:

Table AO : Projected Manpower for 2012-2016

Year	Manpower Demand	Projected (LMA)	Projected (AFM)	Projected (EF)
2011	99 873			
2012		101 484 (+1.6%*)	100 759 (+0.9%*)	
2013		102 645 (+1.1%**)	101 575 (+0.8%**)	100 562 (+0.7%*)
2014		103 587 (+0.9%**)	102 206 (+0.6%**)	
2015		104 382 (+0.8%**)	102 692 (+0.5%**)	
2016		105 184 (+0.8%**)	103 066 (+0.4%**)	
*	as percentage change vs manpower demand in 2011			
**	as percentage change vs projected manpower in the previous year			
LMA	Labour Market Analysis			
AFM	Adaptive Filtering Method			
EF	Employers' forecast at the date of survey			

2.66 The Adaptive Filtering Method uses the historical manpower data to project the manpower requirements for future years. This method does not take into account qualitative factors which may have impacts on manpower. Both LMA and AFM methods show an increasing manpower trend for 2012-2016 while the forecast manpower growth reported by employers in the 2011 Survey seemed to be more conservative than the additional manpower for the industry in 2013 are 689 employees. The LMA approach has the advantage of objectivity and allows interim manpower projection updates when economic indicators become available. The AFM approach is based on historical pattern in manpower series to extrapolate the future, assuming all other variables remain unchanged whereas employers' forecast is based on personal guess and industry experience of the respondents who predicted a slight growth in 2013. In previous surveys, the LMA was used to project the manpower requirements for the industry. In accordance with the manpower projection derived from the LMA Method, the projected additional manpower requirements for 2013 have been worked out and shown in Table AP below.

Table AP: Projected Additional Manpower Requirements for 2013 (LMA Method)

<u>Job Level</u>	<u>Manpower Demand in 2011</u> (a)	<u>Manpower Projection for 2012 (LMA Method)[#]</u> (b)	<u>Manpower Projection for 2013 (LMA Method)[#]</u> (c)	<u>Projected Additional Employees for 2013</u> (d) = (c) – (a)	<u>Replacement for Wastage[^]</u> (e)=[(a)+(b)]x1.0%	<u>Projected Additional Manpower Requirements for 2013</u> (f)=(d)+(e)
Managerial	20 129	20 608	20 844	715	407	1 122
Supervisor/Senior	23 024	23 468	23 736	712	465	1 177
Clerk/Associate	55 778	56 458	57 104	1 326	1 122	2 448
Trainer/Teacher	942	950	961	19	19	38
Total	99 873	101 484	102 645	2 772	2 013	4 785

The projected number of employees at the four job levels are derived from the projected manpower demand in 2012 and 2013 under LMA Method (paragraph 2.65) and the ratio of manpower structure (paragraph 2.4).

^ The wastage rates are derived from Table U and assumed to be constant from 2011 to 2013.

Manpower Supply and Demand

Demand for Accounting Personnel

2.67 In accordance with the projected additional manpower requirements for 2013 listed in Table AP, the accountancy sector requires additional employees to take up 1 122 managerial positions, 1 177 supervisory positions, 2 448 clerical positions and 38 trainer/teacher positions. Regarding the analysis of minimum education requirement of employees as shown in Table J of paragraph 2.23, the accountancy sector requires 1 701 (955 + 520 + 191 + 35) persons who possess a university degree to take up positions of the above four job levels. In addition, the accountancy sector needs to recruit 502 (95 + 155 + 252) persons who possess sub-degree/associate degree qualifications to take up positions of the above four job levels.

Supply of Accounting Personnel

2.68 Based on the information provided by the University Grants Committee of Hong Kong (UGC), the Hong Kong Institute of Vocational Education (IVE) and course providers* running accounting courses which have been accredited by the Hong Kong Council for Accreditation of Academic and Vocational Qualifications, the planned number of graduates in accounting discipline is summed up in Table AQ.

Table AQ : Supply of Accounting Graduates

	<u>Estimated Number of Graduates in 2011/2012</u>	<u>Estimated Number of Graduates in 2012/2013</u>
Degree	1 612	1 756
Sub-degree#	2 041	1 837
Total	3 653	3 593

* The Training Board wrote to course providers requesting for their estimated number of degree and sub-degree graduates in 2011/2012 and 2012/2013. However, only 16.2% of the course providers replied. The estimated number of graduates reported by these course providers has been included in the figures shown in Table AQ. Users of the survey findings should note that the data collected might not be comprehensive.

Readers should note that not all sub-degree graduates would enter the job market immediately after graduation. Quite a number of those graduates would opt for further study.

2.69 The manpower demand for local accounting graduates in the next 24 months are presented below:

Table AR : Demand for Local Graduates of
Accounting Discipline in the Next 24 Months

<u>Demand for Accounting Employees with Degree or Sub-degree Qualifications</u>	
Degree	1 701
Sub-degree	502
Total	2 203

2.70 It appears from Tables AQ and AR that the supply of 7 246 local graduates of accounting discipline from tertiary institutions in the next 24 months should be able to meet the demand. In addition, some local graduates of accounting discipline who did not join the accountancy sector might work in other economic sectors in the community or pursue further studies. Nevertheless, it should be noted that the net manpower growth for the next two years as shown in paragraph 2.66 above is 2 772. Added to this is a wastage of about 1.0% of the manpower demand of 99 873 in 2011 and projected manpower demand of 101 484 in 2012 (a total of 2 013 persons). Therefore, the required number of fresh input to the accountancy sector should be 4 785 (2 772 + 2 013), which could be met by graduates from tertiary institutions.

SECTION III

RECOMMENDATIONS

Utilization of the 2011 Manpower Survey Report

3.1 The 2011 Manpower Survey Report was compiled with the aim of furnishing users with information on the manpower situation and training needs of personnel in the Accountancy Sector. Users are advised to take note that after the fieldwork of the Survey, changes in the business environment might have some effects on the projected manpower supply and demand situation in the Accountancy Sector. Users are advised to be cautious when quoting the survey findings as reference materials.

Survey Findings

3.2 The business environment was volatile in the past two years after the financial tsunami in 2008. Companies are still cautious although there have been signs of a mild economic recovery. The moderate growth in manpower demand as shown in the survey findings is considered to be consistent with the actual economic situation in Hong Kong. There will probably be a steady economic growth in Hong Kong notwithstanding the ups and downs during different phases of the business cycle. The manpower demand in the coming two years is expected to remain stable.

3.3 On the other hand, more and more companies are moving their accounting function back to the Mainland though the number is not large at the moment. The accounting function is basically supportive in nature. Therefore, it is believed that if more and more companies are moving their accounting function to locations like China or India so as to cut cost, the manpower demand might be affected to a certain extent.

3.4 After analyzing the survey findings, the Training Board accepts that the findings have reflected the manpower and training situation of the accounting personnel in the surveyed establishments. As the establishments selected for the survey had sufficient representation of the Accountancy Sector, the Training Board recommends that the survey results could be used as a reference when employers formulate manpower training and development strategies for their employees.

3.5 The Training Board would also like to thank all focus group members for their valuable views and comments on the analyses of manpower statistics of the 2011 Manpower Survey, business outlook of the accountancy profession and the manpower training and development strategies for accounting personnel. Their views have been incorporated into relevant sections of the manpower survey report for public reference.

Future Surveys

3.6 The Training Board considers that the current practice of conducting manpower

surveys at a two-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 rapidly, it is essential that the situation of manpower demand and supply be closely monitored to enable the Training Board to recommend measures to meet the training requirements of the Accountancy Sector.

Manpower Demand and Training Requirements in the Accountancy Sector

3.7 Based on the manpower forecast for the next 24 months using the Labour Market Analysis Method (LMA), the Training Board has projected the future manpower and training requirements for the next 24 months by job level. With reference to the projected additional manpower requirements for 2013 listed in Table AP of paragraph 2.66, the Training Board recommends that the Accountancy Sector should cater for the training needs of about 104 658 persons working in the Accountancy Sector as shown in Table AS.

Table AS: Recommended Training Requirements for 2013

<u>Job Level</u>	<u>Manpower Demand in 2011</u>	<u>Training Requirements for Projected Additional Manpower for 2013</u>	<u>Total Training Requirements</u>
Managerial	20 129	1 122	21 251
Supervisory/Senior	23 024	1 177	24 201
Clerical/Associate	55 778	2 448	58 226
Trainer/Teacher	942	38	980
Total	99 873	4 785	104 658

Strategies to Attract and Retain Talents

3.8 Employers play a vital role in attracting and retaining talents of the Accountancy Sector by planning the career path of their employees. Employees will be better motivated if clear messages and specific guidelines on the route of training and development as well as the promotion path could be conveyed to them. The provision of a better prospect to accounting personnel would be an effective strategy to attract and retain talents. This is also the motivation for youngsters to accept long working hours in the Accountancy Sector.

3.9 Both accounting courses and the accountancy profession are popular. Many secondary school leavers would like to further their study in accountancy. Nevertheless, the basic academic knowledge of some of those youngsters is rather weak and thus they need the support of both education institutions and the Accountancy Sector to equip and prepare them for the workplace.

Manpower Training

3.10 With the further deepening of CEPA and the close business relationship between

Hong Kong and the Mainland, the Training Board believes that there would be a growing demand in Hong Kong for capital financing and/or investment advice by entities in the Mainland. This would in turn increase the demand for professionals such as accounting practitioners, financial planners and analysts as well as lawyers, etc. to provide professional services for capital market operations.

3.11 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. Nowadays, there are strong demand for asset management and financial management services in the community, not only accounting personnel but also banking and finance personnel should upgrade themselves continuously in order to meet the increasing demand for high level job skills and knowledge in the business community.

3.12 With regard to the mode of training, the Training Board recommends that in addition to the systematic in-house training programmes provided to their employees, employers should make good use of services provided by external training course providers. In addition to the Continuing Education Fund, employers indicated that more subsidies in other forms such as “government loan/grant to employers”, etc. could be provided to encourage the provision of staff training.

Training Programmes

3.13 As evidenced by the employers’ suggestions on the training types/topics which are important to the manpower development in the Accountancy Sector, a wide spectrum of training programmes should be provided to accounting employees. The provision of training to employees not only upgrades the job knowledge and skills of employees, but also broadens and deepens the exposure of employees to different trades/ industries.

3.14 With regard to training courses/programmes, the following types/topics are recommended:

(i) **Types/Topics of Training for Managerial Staff**

Principles and Practice of Management, Leadership, Strategic Management, Marketing Management, Risk Management and Updates of Accounting Standards are the major types/topics of training to be recommended for accounting personnel of the managerial level. In additional, managerial personnel should be well versed in PRC accounting matters so as to take care of the operations in the Mainland;

(ii) **Accounting Related Knowledge**

Topics related to Financial Accounting, Cost and Management Accounting, Auditing, Updates of Accounting Standards, Financial Management and Tax Compliance and Planning are recommended to be offered to supervisory and clerical levels of accounting personnel.

(iii) Generic Skills

Language courses like English Writing, Putonghua and generic skill training in Interpersonal Skills, Cross-exposure to other Accounting Functions and Information Systems Application Skills are recommended to be run for supervisory and clerical levels of accounting personnel

3.15 Furthermore, same topic of training courses could be offered to accounting personnel at various job levels with depth of content adjusted to the needs of target participants to enhance the effectiveness of training.

Accountancy Seminars

3.16 The Training Board considers that there is a need to organize accountancy seminars regularly. The objectives are to provide a platform for accounting personnel at different levels to share their valuable experiences and skills, and to discuss issues concerning the development of the accountancy profession. In addition, topics of seminars related to career development targeted at junior accounting personnel and/or students of tertiary institutions/secondary schools could also help promote the career prospects and training opportunities of young accounting personnel. Furthermore, seminars related to the business environment of China are also recommended, in particular for personnel in commerce and services establishments.

Accountancy Training Board
Membership List
(as at 1.9.2011)

Chairman

Mr Kennedy LIU Tat-yin (nominated by a major international accounting firm)

Members

Mr William CHAN Wai-hei (ad personam)

Dr Eva CHAN Yee-wah (nominated by the Hong Kong Institute of Chartered Secretaries)

Mr Francis CHENG Man-piu (nominated by the Chinese Manufacturers' Association of Hong Kong)

Mr CHEUNG Kwong-tat (nominated by the Hong Kong Institute of Certified Public Accountants)

Ms Bolivia CHEUNG Siu-wan (nominated by the Federation of Hong Kong Industries)

Mr CHIANG Sham-lam (nominated by the Hong Kong General Chamber of Commerce)

Mr CHOW Chun-keung (nominated by the Hong Kong General Chamber of Small and Medium Business Limited)

Dr Alice CHUI Pui-ling (nominated by the Hong Kong Institute of Certified Public Accountants)

Mr Dennis CHUNG Chuen-on (nominated by a local small and medium accounting firm)

Dr Sammy FUNG Lai-kin (nominated by a local tertiary institution)

Mr George HO Kwok-wah (ad personam)

Mr Johnson KONG Chi-how (nominated by the Hong Kong Institute of Accredited Accounting Technicians Limited)

Mr Tenny LEUNG Man-kay	(nominated by a local small and medium accounting firm)
Ms Rhoda LIU Mei-ling	(nominated by the Chinese General Chamber of Commerce)
Ms Brenda NG Wai-po	(nominated by an industry establishment)
Mr Balda WAI Po-tat	(nominated by the Employers' Federation of Hong Kong)
Mr Joseph WONG Kam-man	(nominated by a commerce and services establishment)
Ms Florence IP Chai-mi	(representing the Commissioner for Labour)
Mr Thomas LO Pak-ling	(representing the Director of Accounting Services)
Ms Susanna CHAN Sau-ching	(representing the Executive Director of the Vocational Training Council)
<u>Secretary</u>	
Mr William CHOW Wing-nin	(Vocational Training Council)

Accountancy Training Board

Working Party on 2011 Manpower Survey
of the Accountancy Sector
Membership List

Convener

Mr Kennedy LIU Tat-yin (nominated by a major international accounting firm)

Members

Ms Diana CHUNG Miu-yin (a representative from the sector of chartered secretaries)

Mr Johnson KONG Chi-how (nominated by the Hong Kong Institute of Accredited Accounting Technicians Limited)

Mr Godwin LO Kin-ming (a representative from a commerce and services establishment)

Mr Johnny NG Sai-chun (a representative from a commerce and services establishment)

Mr Jonathan NG (a representative from a professional body)

Ms Susanna CHAN Sau-ching (representing the Executive Director of the Vocational Training Council)

Mr Andy LI Tak-ming (The Hong Kong Institute of Vocational Education)

Dr NG Chak-man (Vocational Training Council)

Secretary:

Mr William CHOW Wing-nin (Vocational Training Council)

Accountancy Training Board

Focus Group of 2011 Manpower Survey
of the Accountancy Sector
Membership List

Convener

Mr Kennedy LIU Tat-yin (nominated by a major international
accounting firm)

Members

Professor CHAN Koon-hung (a representative from a local tertiary
institution)

Mr Alfred CHENG (a representative from a subvented
organization)

Mr Raymond CHENG (an accounting practitioner)

Mrs Margaret CHENG LAW Wai-fun (a representative from the field of human
resources)

Mr Charles CHEUNG (a representative from a commerce and
services establishment)

Ms Elizabeth LAW, JP (an accounting practitioner)

Mr Eric NG (a representative from an industrial
establishment)

Mr John K F NG (a representative from a consultancy firm)

Mr Joseph WONG Kam-man (nominated by a commerce and services
establishment)

Ms Susanna CHAN Sau-ching (representing the Executive Director of the
Vocational Training Council)

Dr NG Chak-man (Vocational Training Council)

Ms Fancy TANG Nga-yan (Vocational Training Council)

Secretary

Mr William CHOW Wing-nin (Vocational Training Council)

Accountancy Training Board

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 element.
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, including employers, employers' associations, trade unions, professional institutions, training and educational institutions and government departments, on matters pertaining to the development and promotion of vocational education and training in the industry.
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 September 2010) 機構數目 (2010年9月時)	<u>Sample Size</u> 樣本數目
Accounting Firms 會計師事務所	1 - 49	2 179	237
	50 - 499	22	22
	500 and over 500人或以上	4	4
		2 205	263
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 當數目的會計人員	33	33
Commerce and Services Establishments 商業及服務行業機構	10 - 19	17 328	122
	20 - 99	12 588	209
	100 - 199	1 112	106
	200 - 499	537	168
	500 and over 500人或以上	356	357
		31 921	962
Industrial Establishments 工業機構	10 - 19	2 035	39
	20 - 99	1 617	77
	100 - 199	137	28
	200 - 499	78	32
	500 and over 500人或以上	34	35
		3 901	211
	Total 總數	38 060	1 469

Headquarters Division 2 總辦事處二科
20F, Skyline Tower, 39 Wang Kwong Road, Kowloon Bay, Kowloon, Hong Kong
香港九龍九龍灣宏光道39號宏天廣場20樓
www.vtc.edu.hk

Telephone No 電話

Facsimile No 傳真 3748 9400

Our Reference 本局檔號 AC/1/2 (2011)

Your Reference 來函檔號



3 January 2011

Dear Sir/Madam,

The 2011 Manpower Survey of the
Accountancy Sector

I am writing to solicit your cooperation in the 2011 Manpower Survey conducted by the Accountancy Training Board (ACTB) of the Vocational Training Council.

The Accountancy Training Board is appointed by the Chief Executive of the Hong Kong Special Administrative Region (HKSAR) 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 2011 Manpower Survey will be conducted from 10 January 2011 to 10 February 2011.

Over the past years, the manpower survey findings were widely used by employers and training institutions as reference materials for formulating their manpower and business plans. Your participation in the survey is important to its success and I sincerely hope that the survey will provide you with the relevant manpower statistics to assist in the formulation of your company's human resources development plans and strategies.

--- I enclose one copy each of the Explanatory Notes and Survey Questionnaire for your reference and completion. During the survey period, an officer from Census and Statistics Department (C&SD) will contact you or your authorized representative to answer any queries 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 organizations. May I also draw your kind attention to the fact that the Government of the HKSAR may use the data collected from this survey to assist in the formulation of manpower development policies. For compliance with the Privacy Ordinance, we wish to solicit your explicit consent for us to share our data with the Government of the HKSAR for the specific purpose of government's manpower planning and training, with the understanding that confidentiality will again be strictly observed.

The Manpower Survey Report will be uploaded onto the VTC website at <http://actb.vtc.edu.hk>. 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.

Thank you for your kind participation and contribution to the Accountancy Sector. Should you have any queries in connection with the survey, please contact the Manpower Statistics Section of the C&SD by telephoning 2116 8324.

Yours faithfully,

A handwritten signature in black ink, appearing to be 'Kennedy Liu', is written over a horizontal line. Below the signature, the name and title are printed in a standard font.

(Kennedy Liu)
Chairman
Accountancy Training Board

VOCATIONAL TRAINING COUNCIL
職業訓練局
THE 2011 MANPOWER SURVEY OF THE ACCOUNTANCY SECTOR
會計業2011年人力調查
QUESTIONNAIRE (PART I)
調查表(第一部分)

(A) Job Level 職級			(B) No. of Employees as at 3.1.2011 在3.1.2011之 僱員人數	(C) No. of Vacancies as at 3.1.2011 在3.1.2011之 空缺數目	(D) Forecast No. of Employees in 24 Months' Time 預測 24個月後的 僱員人數	(E) Minimum Education Requirement for the Job Level 該職級的 基本教育 程度要求 (see Column I) (見 I 欄)	(F) Type of Professional Qualification Required for the Job Level 該職級 要求 專業資格 的類別 (see Column I) (見 I 欄)	(G) Minimum Requirement on Year(s) of Experience in the Industry 在此行業 的基本 年資要求 (see Column I) (見 I 欄)	(H) Average Monthly Income Range 平均每月 收入的 幅度 (see Column I) (見 I 欄)	(I) Please use the following Codes for Columns (E), (F), (G) and (H). 請按下列編號，填入(E)、(F) (G)及(H)欄內。	
Category 類別	Rec. Type 紀錄 類型	Code 編號								For Column (E) 供(E)欄用	
		8-10	11-14	15-17	18-21	22	23	24	25		
1 Partner/Principal/Director 合夥人總監	2	1 0 1									
2 Senior Manager 高級經理	2	2 0 1									
3 Manager 經理	2	3 0 1									
4 Supervisor/Senior 主管	2	4 0 1									
5 Clerk/Associate 文員	2	5 0 1									
6 Trainer/Teacher 培訓人員	2	6 0 1									
7	2										
8	2										
9	2										
10	2										
11	2										
12	2										
13	2										
14	2										
15	2										
16	2										
17	2										
	2										

If additional lines are necessary, please tick here and enter on supplementary sheet(s).
如行位不敷應用，請先✓，然後另紙繼續填寫。

VOCATIONAL TRAINING COUNCIL
職業訓練局
THE 2011 MANPOWER SURVEY OF THE
ACCOUNTANCY SECTOR
會計業 2011 年人力調查
QUESTIONNAIRE (PART II)
調查表 (第二部分)

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Er. No. _____

Est. No. _____

1. The number of employees who left in the past 12 months (1.1.2010 to 31.12.2010) by reason:
按原因劃分，過去12個月內（1.1.2010 至 31.12.2010）離職的僱員人數：

(I) Leaving of the company is initiated by the employee
由僱員主動申請離職

Reason 原因	Partner/ Principal/Director 合夥人/總監	Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員
(a) Taking up another accounting position in Hong Kong 轉投本港另一間機構擔任會計職務	8	11	14	17	20	23
(b) Taking up a non-accounting position in Hong Kong 轉投本港另一間機構擔任非會計職務						
(i) Better Working Hours 較佳工作時間	26	29	32	35	38	41
(ii) Better Remuneration Package 較佳薪金及福利條件	44	47	50	53	56	59
(iii) Better Prospects 較佳工作前途	62	65	68	71	74	77
(iv) Others 其他	80	83	86	89	92	95

Please specify
請註明

(c) Emigration 移民	98	101	104	107	110	113
(d) Repatriation 回國	116	119	122	125	128	131
(e) Relocation of workplace 遷改工作地點						
(i) To the Mainland of China/ Macau/Taiwan 往中國內地/澳門/台灣	134	137	140	143	146	149
(ii) To other countries 往其他國家	152	155	158	161	164	167
(f) Retirement 退休	170	173	176	179	182	185
(g) Further studies 繼續進修	188	191	194	197	200	203
(h) Other reasons 其他原因	206	209	212	215	218	221

Please specify
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224	227	230	233	236	239
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(II) Leaving of the company is initiated by the company
 由公司安排僱員離職

Reason 原因	Partner/ Principal/Director 合夥人/總監	Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員
(a) Retrenchment 裁員	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 242	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 245	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 248	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 251	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 254	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 257
(b) Company re-structured/closed 公司改組/結業	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 260	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 263	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 266	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 269	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 272	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 275
(c) Expiry of employment contract 僱傭合約期滿	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 278	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 281	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 284	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 287	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 290	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 293
(d) Poor performance 工作表現欠佳	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 296	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 299	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 302	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 305	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 308	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 311
(e) Other reasons 其他原因	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 314	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 317	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 320	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 323	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 326	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 329

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2. Please indicate the average period of employment of resigned employees before they left the company.
 請列出各離職僱員在離職前的平均工作年期。

Number of Years 年數	Partner/ Principal/Director 合夥人/總監	Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員
(a) Less than 1 year 少於1年	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 351	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 354	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 357	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 360	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 363	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 366
(b) 1 year to less than 3 years 1年至少於3年	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 369	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 372	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 375	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 378	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 381	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 384
(c) 3 years to less than 5 years 3年至少於5年	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 387	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 390	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 393	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 396	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 399	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 402
(d) 5 years to less than 10 years 5年至少於10年	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 405	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 408	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 411	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 414	<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"/> 420
(e) 10 years or above 10年或以上	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 423	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 426	<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"/> 432	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 435	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 438

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3. The number of recruits in the past 12 months (1.1.2010 to 31.12.2010) by source :
按來源劃分，過去12個月內（1.1.2010 至 31.12.2010）所招聘的僱員人數：

Source 來源	Partner/ Principal/Director 合夥人/總監	Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員
(a) From an accounting position of another company 來自另一間機構而擔任會計職務者	460	463	466	469	472	475
(b) From a non-accounting position of another company 來自另一間機構而擔任非會計職務者	478	481	484	487	490	493
(c) From a college/school direct 直接來自院校／學校						
(i) Graduate of University Degree or Above 大學學位或以上畢業生	496	499	502	505	508	511
(ii) Sub-degree Holder (HD/AD/D/HC/C or Equivalent) 副學位畢業生(高級文憑／副學士／文憑／高級證書／證書或同等學歷)	514	517	520	523	526	529
(iii) Matriculant/Secondary School Leaver or Equivalent/ Student Below Secondary 5 預科生／中五畢業生或同等學歷／中五以下程度學生	532	535	538	541	544	547
(d) Other sources 其他來源	550	553	556	559	562	565

Please specify _____
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4. The number of recruits in the past 12 months (1.1.2010 to 31.12.2010) by geographic origin :
按地域來源劃分，過去12個月內（1.1.2010至31.12.2010）所招聘的僱員人數：

Geographic Origin 地域來源	Partner/ Principal/Director 合夥人/總監	Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員
(a) Hong Kong 香港	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 587	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 590	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 593	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 596	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 599	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 602
(b) The Mainland of China 中國內地	<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"/> 608	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 611	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 614	<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"/> 620
(c) Macau 澳門	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 623	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 626	<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"/> 632	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 635	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 638
(d) Taiwan 台灣	<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"/> 644	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 647	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 650	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 653	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 656
(e) Other places 其他地方	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 659	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 662	<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"/> 668	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 671	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 674

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5. The number of internal promotions in the past 12 months (1.1.2010 to 31.12.2010) :
過去12個月內（1.1.2010至31.12.2010）由內部晉升的僱員人數：

From 由	To 至	No. of Internal Promotions 由內部晉升的僱員人數
(a) Manager/Senior Manager 經理/高級經理	Partner/Principal/Director 合夥人/總監	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 696
(b) Manager 經理	Senior Manager 高級經理	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 699
(c) Supervisor/Senior 主管	Manager 經理	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 702
(d) Clerk/Associate 文員	Supervisor/Senior 主管	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 705
(e) Others 其他職級	Clerk/Associate 文員	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 708
(f) Others 其他職級	Trainer/Teacher 培訓人員	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 711

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6. If your company employs part-time staff to perform accounting-related duties in addition to those full-time accounting-related employees reported in Part I, please state the total number of these part-time staff.

除了在第一部分填報的全職會計僱員外，如貴機構亦有聘用兼職員工負責會計工作，請提供此等兼職員工的總數：

	Present No. of Full-time Accounting Employees (Reported in Part I) 現有全職的 會計僱員人數 (在第一部分填報的數據)	No. of Part-time Accounting Employees 兼職會計 僱員人數
(a) Partner/Principal/Director 合夥人/總監	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 715	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 719
(b) Senior Manager 高級經理	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 723	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 727
(c) Manager 經理	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 731	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 735
(d) Supervisor/Senior 主管	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 739	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 743
(e) Clerk/Associate 文員	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 747	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 751
(f) Trainer/Teacher 培訓人員	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 755	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 759
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7. Please estimate the number of staff to be recruited in the next 24 months by type of education level.

請估計以教育程度分類，在未來24個月招聘的僱員人數。

Education Level 教育程度	Partner/ Principal/Director 合夥人/總監	Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員	
(a) Graduate of University Degree or Above 大學學位或以上畢業生	<input type="text"/> <input type="text"/> <input type="text"/> 764	<input type="text"/> <input type="text"/> <input type="text"/> 767	<input type="text"/> <input type="text"/> <input type="text"/> 770	<input type="text"/> <input type="text"/> <input type="text"/> 773	<input type="text"/> <input type="text"/> <input type="text"/> 776	<input type="text"/> <input type="text"/> <input type="text"/> 779	
(b) Sub-degree Holder (HD/AD/D/HC/C or Equivalent) 副學位畢業生(高級文憑/ 副學士/文憑/高級證書/ 證書或同等學歷)	<input type="text"/> <input type="text"/> <input type="text"/> 782	<input type="text"/> <input type="text"/> <input type="text"/> 785	<input type="text"/> <input type="text"/> <input type="text"/> 788	<input type="text"/> <input type="text"/> <input type="text"/> 791	<input type="text"/> <input type="text"/> <input type="text"/> 794	<input type="text"/> <input type="text"/> <input type="text"/> 797	
(c) Matriculant/Secondary School Leaver or Equivalent/ Student Below Secondary 5 預科生/中五畢業生或 同等學歷/中五以下程度學生	<input type="text"/> <input type="text"/> <input type="text"/> 800	<input type="text"/> <input type="text"/> <input type="text"/> 803	<input type="text"/> <input type="text"/> <input type="text"/> 806	<input type="text"/> <input type="text"/> <input type="text"/> 809	<input type="text"/> <input type="text"/> <input type="text"/> 812	<input type="text"/> <input type="text"/> <input type="text"/> 815	
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VOCATIONAL TRAINING COUNCIL
職業訓練局
THE 2011 MANPOWER SURVEY OF THE ACCOUNTANCY SECTOR
會計業2011年人力調查
QUESTIONNAIRE (PART III)
調查表 (第三部分)

1. Has your company experienced any recruitment difficulty in the past 12 months (1.1.2010 to 31.12.2010)?
過去12個月內 (1.1.2010 至 31.12.2010) 貴機構在招聘僱員時有否遇到困難?

	Partner/ Principal/Director 合夥人/總監	Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/Teacher 培訓人員
(a) Yes 有	<input type="checkbox"/> 837	<input type="checkbox"/> 838	<input type="checkbox"/> 839	<input type="checkbox"/> 840	<input type="checkbox"/> 841	<input type="checkbox"/> 842
(b) No 沒有	<input type="checkbox"/> 843	<input type="checkbox"/> 844	<input type="checkbox"/> 845	<input type="checkbox"/> 846	<input type="checkbox"/> 847	<input type="checkbox"/> 848
(c) Has not recruited or tried to recruit in the past 12 months 過去12個月未曾招聘或 未有嘗試招聘僱員	<input type="checkbox"/> 849	<input type="checkbox"/> 850	<input type="checkbox"/> 851	<input type="checkbox"/> 852	<input type="checkbox"/> 853	<input type="checkbox"/> 854

2. If your company has experienced recruitment difficulty in the past 12 months (1.1.2010 to 31.12.2010), what do you think are the reasons? You may provide more than 1 reason for each job level.
如貴機構過去12個月內(1.1.2010至31.12.2010)在招聘員工方面有困難，你認為是什麼原因？每職級可提供多於一項原因。

Reason 原因	Partner/ Principal/Director 合夥人/總監	Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/Teacher 培訓人員
(a) General labour shortage in Hong Kong 香港勞工短缺情況普遍	<input type="checkbox"/> 855	<input type="checkbox"/> 856	<input type="checkbox"/> 857	<input type="checkbox"/> 858	<input type="checkbox"/> 859	<input type="checkbox"/> 860
(b) Insufficient accountancy graduates from tertiary institutions 專上院校會計畢業生人數不足	<input type="checkbox"/> 861	<input type="checkbox"/> 862	<input type="checkbox"/> 863	<input type="checkbox"/> 864	<input type="checkbox"/> 865	<input type="checkbox"/> 866
(c) Lack of candidates with relevant experience and training 缺乏具相關經驗及訓練的職位申請人	<input type="checkbox"/> 867	<input type="checkbox"/> 868	<input type="checkbox"/> 869	<input type="checkbox"/> 870	<input type="checkbox"/> 871	<input type="checkbox"/> 872
(d) Working conditions/remuneration package could not meet recruits' expectations 服務條件／薪酬未能符合 求職者的要求	<input type="checkbox"/> 873	<input type="checkbox"/> 874	<input type="checkbox"/> 875	<input type="checkbox"/> 876	<input type="checkbox"/> 877	<input type="checkbox"/> 878
(e) Other reasons 其他原因	<input type="checkbox"/> 879	<input type="checkbox"/> 880	<input type="checkbox"/> 881	<input type="checkbox"/> 882	<input type="checkbox"/> 883	<input type="checkbox"/> 884

Please specify
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3. The number of accounting employees of your company who have to work in the Mainland of China (only those still on Hong Kong company's payroll should be included):

貴機構須在中國內地工作的會計僱員人數(只包括繼續由香港公司發薪的僱員)：

	As at 3 January 2011 在2011年1月3日	Projection for January 2013 預測在2013年1月
(a) Partner/Principal/Director <u>合夥人/總監</u>		
- Stationed Basis 長駐	□□□□ 887	□□□□ 890
- Travelling Basis 非長駐	□□□□ 893	□□□□ 896
(b) Senior Manager <u>高級經理</u>		
- Stationed Basis 長駐	□□□□ 899	□□□□ 902
- Travelling Basis 非長駐	□□□□ 905	□□□□ 908
(c) Manager <u>經理</u>		
- Stationed Basis 長駐	□□□□ 911	□□□□ 914
- Travelling Basis 非長駐	□□□□ 917	□□□□ 920
(d) Supervisor/Senior <u>主管</u>		
- Stationed Basis 長駐	□□□□ 923	□□□□ 926
- Travelling Basis 非長駐	□□□□ 929	□□□□ 932
(e) Clerk/Associate <u>文員</u>		
- Stationed Basis 長駐	□□□□ 935	□□□□ 938
- Travelling Basis 非長駐	□□□□ 941	□□□□ 944
(f) Trainer/Teacher <u>培訓人員</u>		
- Stationed Basis 長駐	□□□□ 947	□□□□ 950
- Travelling Basis 非長駐	□□□□ 953	□□□□ 956

Note: Stationed Basis means 50% or above of the working time that an employee has to stay in the Mainland of China.

註：長駐指一位僱員有百分之五十或以上的工作時間需要在中国內地。

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4. The effects on your Hong Kong accounting personnel as a result of Mainland operations:
內地業務對貴機構本地會計人員的影響：

	As at 3 January 2011 在2011年1月3日	Projection for January 2013 預測在2013年1月
(a) How many additional Hong Kong accounting employees do you need to recruit? 因在內地發展業務而須增聘的本地會計僱員人數有多少？	□□□ 962	□□□ 965
(b) The number of existing Hong Kong accounting employees to be trained to deal with Mainland operations in terms of control, communication skills and Mainland regulations. 為處理內地業務而須接受管理、溝通技巧、內地法規等方面訓練的現職本地會計僱員人數。	□□□ 968	□□□ 971
(c) Any other effects? 其他影響？		
Please specify 請註明	_____	

5. Has any of the accounting-related functions of your company been moved out of Hong Kong in the past 12 months (1.1.2010 to 31.12.2010)?
貴機構在過去12個月內(1.1.2010 至 31.12.2010)有否將與會計相關的工作遷離香港？

Yes
974 有

No (Please go to Q7)
975 否 (請由第七題開始繼續作答)

6. The percentage of the number of accounting employees who have been transferred to work in the subsidiaries / affiliates outside Hong Kong as a result of the moving out of the accounting-related functions (only those under the subsidiaries' / affiliates' payroll should be included):
貴機構把與會計相關的工作遷離香港而須調職至港外附屬公司工作的會計僱員人數的百分比 (只包括由港外附屬公司發薪的僱員)：

	Less than 10%以下	10% - 30%	31% - 50%	Over 50%以上
(a) The Mainland of China 中國內地	□ 976	□ 977	□ 978	□ 979
(b) Macau 澳門	□ 980	□ 981	□ 982	□ 983
(c) Taiwan 台灣	□ 984	□ 985	□ 986	□ 987
(d) Other places 其他地方	□ 988	□ 989	□ 990	□ 991

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□ 992	□ 993	□ 994	□ 995	□ 996	□ 997	□ 998	□ 999
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7. If your company in Hong Kong outsourced the accounting-related functions to a company in/outside Hong Kong, please advise where this job was actually carried out.
 如在香港的機構把與會計相關的工作外判給香港的其他公司 / 港外的其他公司，請說明實際進行此工作的地點。

- (a) Hong Kong
香港 1000
- (b) The Mainland of China
中國內地 1001
- (c) Macau
澳門 1002
- (d) Taiwan
台灣 1003
- (e) Other places
其他地方 1004

Please specify
請註明

- (f) Not Known
不知道 1005

8. Please estimate the percentage of training to be provided by external course providers to your employees in the next 12 months.

請估計在未來12個月，貴機構的僱員訓練將由外間培訓機構提供的百分比。

	Partner/Principal/Director Senior Manager/Manager 合夥人/總監 高級經理/經理	Supervisor/Senior 主管	Clerk/Associate 文員	Trainer/Teacher 培訓人員
0%	<input type="checkbox"/> 1006	<input type="checkbox"/> 1007	<input type="checkbox"/> 1008	<input type="checkbox"/> 1009
1% - 24%	<input type="checkbox"/> 1010	<input type="checkbox"/> 1011	<input type="checkbox"/> 1012	<input type="checkbox"/> 1013
25% - 49%	<input type="checkbox"/> 1014	<input type="checkbox"/> 1015	<input type="checkbox"/> 1016	<input type="checkbox"/> 1017
50% - 74%	<input type="checkbox"/> 1018	<input type="checkbox"/> 1019	<input type="checkbox"/> 1020	<input type="checkbox"/> 1021
75% - 99%	<input type="checkbox"/> 1022	<input type="checkbox"/> 1023	<input type="checkbox"/> 1024	<input type="checkbox"/> 1025
100%	<input type="checkbox"/> 1026	<input type="checkbox"/> 1027	<input type="checkbox"/> 1028	<input type="checkbox"/> 1029

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9. Please give information on the training expenses of your company from 2009 to 2011.
請提供貴機構由2009至2011年的訓練支出情況。

	(a) The training expenses in 2010 as compared with those in 2009 2010年較2009年 的訓練支出		(b) The training budget for 2011 as compared with the training expenses in 2010 2011年的訓練開支預算 較2010年的訓練開支	
	In-house Training 內部訓練	External Training 外間訓練	In-house Training 內部訓練	External Training 外間訓練
(i) No Change 沒有改變	<input type="checkbox"/> 1036	<input type="checkbox"/> 1037	<input type="checkbox"/> 1038	<input type="checkbox"/> 1039
(ii) Increase by 增加				
> 50%	<input type="checkbox"/> 1040	<input type="checkbox"/> 1041	<input type="checkbox"/> 1042	<input type="checkbox"/> 1043
21% - 50%	<input type="checkbox"/> 1044	<input type="checkbox"/> 1045	<input type="checkbox"/> 1046	<input type="checkbox"/> 1047
11% - 20%	<input type="checkbox"/> 1048	<input type="checkbox"/> 1049	<input type="checkbox"/> 1050	<input type="checkbox"/> 1051
5% - 10%	<input type="checkbox"/> 1052	<input type="checkbox"/> 1053	<input type="checkbox"/> 1054	<input type="checkbox"/> 1055
< 5%	<input type="checkbox"/> 1056	<input type="checkbox"/> 1057	<input type="checkbox"/> 1058	<input type="checkbox"/> 1059
(iii) Decrease by 減少				
> 50%	<input type="checkbox"/> 1060	<input type="checkbox"/> 1061	<input type="checkbox"/> 1062	<input type="checkbox"/> 1063
21% - 50%	<input type="checkbox"/> 1064	<input type="checkbox"/> 1065	<input type="checkbox"/> 1066	<input type="checkbox"/> 1067
11% - 20%	<input type="checkbox"/> 1068	<input type="checkbox"/> 1069	<input type="checkbox"/> 1070	<input type="checkbox"/> 1071
5% - 10%	<input type="checkbox"/> 1072	<input type="checkbox"/> 1073	<input type="checkbox"/> 1074	<input type="checkbox"/> 1075
< 5%	<input type="checkbox"/> 1076	<input type="checkbox"/> 1077	<input type="checkbox"/> 1078	<input type="checkbox"/> 1079

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10. Please suggest several types/topics of training that are considered the most important for the development of accounting manpower. Examples of training topics are as follows for reference.
請就貴機構認為對會計人力發展至為重要的數項訓練類別/課題作出建議。一些訓練課題例子載列於本問題之後以供參考。

	Code 編號	Please specify if the suggested type/topic of training is not included in the list of examples provided. 如建議的訓練類別/課題不包括在所提供的例子清單內，請詳細註明。
(a) Partner/Principal/Director 合夥人/總監	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 1085	_____
	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 1088	_____
	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 1091	_____
	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 1094	_____
	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 1097	_____
	(b) Senior Manager 高級經理	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 1100
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 1103		_____
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 1106		_____
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 1109		_____
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 1112		_____
(c) Manager 經理		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 1115
	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 1118	_____
	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 1121	_____
	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 1124	_____
	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 1127	_____
	(d) Supervisor/Senior 主管	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 1130
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 1133		_____
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 1136		_____
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 1139		_____
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 1142		_____
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 1145		_____
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 1148		_____
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 1151		_____
(e) Clerk/Associate 文員		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 1154
	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 1157	_____
	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 1160	_____
	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 1163	_____
	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 1166	_____
	(f) Trainer/Teacher 培訓人員	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 1169
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 1172		_____
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 1175		_____
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 1178		_____
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 1181		_____

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Examples of Training Topics
訓練課題的例子

(I)		(II)		(III)	
Code 編號	Skills/Knowledge 技能/知識	Code 編號	Skills/Knowledge 技能/知識	Code 編號	Skills/Knowledge 技能/知識
General Management Knowledge 一般管理知識		Basic Job-related Knowledge 基本業務知識		Generic Skills 通用技能	
101	Principles & Practice of Management 管理理論與實務	201	Financial Accounting 財務會計	301	English Writing 英文書寫
102	Problem Solving & Decision Making 解決問題及決策	202	Cost and Management Accounting 成本和管理會計	302	Spoken English 英語會話
103	Strategic Management 策略管理	203	Internal Control, Compliance and Corporate Governance 內部監察、條例 執行和企業管治	303	Chinese Writing 中文書寫
104	Marketing Management 市場管理	204	Tax Compliance and Planning 遵從稅規和稅務策劃	304	Cantonese 廣東話
105	Quality Management 優質服務管理	205	Auditing 審計學	305	Putonghua 普通話
106	Risk Management 風險管理	206	Business Law 商業法律	306	Interpersonal Skills 人際關係技巧
107	Stress Management 壓力處理	207	Company Law and Practice 公司法和實務	307	Marketing/Selling Skills 市場推廣／銷售技巧
108	Crisis Management 危機管理	208	Economics and Statistics 經濟學和統計學	308	Information Systems Application Skills 資訊系統應用技巧
109	Human Resources Management 人力資源管理	209	Financial Management 財務管理	309	Presentation Skills 演說技巧
110	Leadership 領導才能	210	Management Information System 管理資訊系統	310	Cross-exposure to Other Accounting Functions 其他會計軟件的相互使用
111	Team Building 團隊之建立	211	PRC Accounting System 內地會計制度	311	Effective Influencing and Negotiation Skills 發揮影響力及談判技巧
112	Motivation 激勵	212	PRC Taxation System 內地稅務制度		
113	Coaching & Counseling 訓練及輔導下屬	213	Updates of Accounting Standard 最新會計準則		
114	Dealing with Conflict 處理衝突	214	Accrued-based Accounting 應計制會計		
115	Implementing Change 推行變革	215	Financial Instruments 金融工具		
116	Time Management 時間管理	216	Common Law Jurisdiction 普通法司法管轄區		
117	ISO Audit ISO審核				
118	Public Relations 公共關係				
119	Performance Management 績效管理				

11. What incentives do you think may encourage employers to provide training to their employees (you may provide more than one answer)?

你認為有什麼方法可有效鼓勵僱主提供訓練予其僱員(可提供多於一項答案)?

Reimbursement of course fees to employers
1191 向僱主退還僱員學費

Provision of subsidy to employers
1192 提供僱員訓練津貼予僱主

Government loan/grant to employers
1193 政府給予僱主貸款/補助金

Others (Please specify) e.g. Best Employer Award
1194 其他(請註明)例如 最佳僱主獎

(i) _____

(ii) _____

(iii) _____

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- End of Questionnaire (Part III) -
- 調查表(第三部分)完 -

Thank you for your co-operation
多謝合作

The completed questionnaire will be collected by an officer from the Census and Statistics Department.
政府統計處職員會收回填妥的調查表。

2011 Manpower Survey of the Accountancy Sector

Explanatory Notes

Scope of the Survey

1. The scope of this survey includes accounting practising firms; government departments and subvented organizations; and commercial, servicing and industrial establishments.

Definition of job levels

2. This survey deals with the manpower requirements and training needs of the persons engaged in **accounting and accounting-related functions such as accounting, auditing, taxation, corporate restructuring and insolvency, corporate finance, company liquidation and accountancy training, etc.** in your organization. In the appended questionnaire, all references to partners/principals/directors (including working proprietors), senior managers, managers, supervisors/seniors, clerks/associates and trainers/teachers 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/she happens to hold. Partners/Principals/Directors, Senior Managers, Managers, Supervisors/Seniors, Clerks/Associates and Trainers/Teachers are defined as follows:

Partners/Principals/Directors

Owners, partners, principals or directors of the accounting firms who are responsible for the administration and management of the accounting firms.

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 Managers should normally have no less than 5 years' accounting managerial experience.

Managers have less than 5 years' accounting managerial experience.

Supervisors/Seniors

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

Clerks/Associates

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

Trainers/Teachers

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

Average Monthly Income Range

3. Please fill in the average monthly income range of employees by job level in accordance with the codes provided in Column I of the questionnaire. The monthly income should include basic salary, overtime pay, other allowances, commission and bonus. If you have more than one employee in that job level, please enter in this column the average monthly income range for that job level which is given by:

$$\frac{\text{Total amount of income of all employees in that job level}}{\text{Total number of employees in that job level}}$$

4. Please fill in relevant columns of Questionnaire (Part II).

5. Please fill in relevant columns of Questionnaire (Part III).

Note:

The information collected will be treated in strict confidence and will be published only in the form of statistics summaries without reference to individual organizations.

Analysis of Responses

調查回應分析

<u>Branch</u> 門類	<u>Employment Size</u> 僱員人數	<u>No. of Establishments Selected</u> 選定機構數目	<u>With Accounting Staff</u> 有僱用會計人員的機構數目	<u>Without Accounting Staff</u> 沒有僱用會計人員的機構數目	<u>Establishments Closed or Not Yet Started Operations</u> 已停業或未開業的機構數目	<u>Establishments Moved or Not Contacted or No Response</u> 已搬遷、無法接觸或沒有回覆的機構數目
Accounting Firms 會計師事務所	All Sizes 人數不一	263	246	0	8	9
Government Departments and Subvented Organizations 政府部門及資助機構	All Sizes 人數不一	33	32	0	0	1
Commerce and Services Establishments 商業及服務行業機構	10 and Over 10 人或以上	962	758	99	15	90
Industrial Establishments 工業機構	10 and Over 10 人或以上	211	173	22	7	9
Total 總數		<u>1 469</u> =====	<u>1 209</u> =====	<u>121</u> ====	<u>30</u> ==	<u>109</u> ====

Statistical Tables
統計表

Table 1	:	<u>Manpower Statistics</u> (Accountancy Sector)
表 1	:	<u>人力資料</u> (會計業)
Table 2	:	<u>Minimum Education Requirement of Employees</u> (Accountancy Sector)
表 2	:	<u>僱員基本教育程度要求</u> (會計業)
Table 3	:	<u>Type of Professional Qualifications Required by Job Level</u> (Accountancy Sector)
表 3	:	<u>各職級要求專業資格的類別</u> (會計業)
Table 4	:	<u>Employees' Minimum Requirement on Year(s) of Experience in the Industry</u> (Accountancy Sector)
表 4	:	<u>僱員在此行業的基本年資要求</u> (會計業)
Table 5	:	<u>Average Monthly Income Range of Employees</u> (Accountancy Sector)
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表 6.1	:	<u>過去十二個月內(1.1.2010 至 31.12.2010)僱員流動情況</u> <u>(按離職原因、人力來源及所來自地域分類)</u> (會計師事務所)

Table 6.2	:	<u>Staff Turnover in the Past 12 Months (1.1.2010 to 31.12.2010) by Reason, by Source and by Geographic Origin</u> (Government Departments and Subvented Organizations)
表 6.2	:	<u>過去十二個月內(1.1.2010 至 31.12.2010)僱員流動情況</u> (按離職原因、人力來源及所來自地域分類) (政府部門及資助機構)
Table 6.3	:	<u>Staff Turnover in the Past 12 Months (1.1.2010 to 31.12.2010) by Reason, by Source and by Geographic Origin</u> (Commerce and Services Establishments)
表 6.3	:	<u>過去十二個月內(1.1.2010 至 31.12.2010)僱員流動情況</u> (按離職原因、人力來源及所來自地域分類) (商業及服務行業機構)
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Table 11.3	:	<u>Reasons of Recruitment Difficulties in the Past 12 Months (1.1.2010 to 31.12.2010)</u> (Commerce and Services Establishments)
表 11.3	:	<u>過去十二個月內(1.1.2010 至 31.12.2010)招聘員工有困難的原因</u> (商業及服務行業機構)
Table 11.4	:	<u>Reasons of Recruitment Difficulties in the Past 12 Months (1.1.2010 to 31.12.2010)</u> (Industrial Establishments)
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表 20.1	:	<u>對會計人力培訓最多被選擇的五項訓練類別/課題 (會計師事務所)</u>

- Table 20.2 : The Top Five Types/Topics of Training Mostly Chosen by Respondents for Manpower Development (Government Departments and Subvented Organizations)
- 表 20.2 : 對會計人力培訓最多被選擇的五項訓練類別/課題
(政府部門及資助機構)
- Table 20.3 : The Top Five Types/Topics of Training Mostly Chosen by Respondents for Manpower Development (Commerce and Services Establishments)
- 表 20.3 : 對會計人力培訓最多被選擇的五項訓練類別/課題
(商業及服務行業機構)
- Table 20.4 : The Top Five Types/Topics of Training Mostly Chosen by Respondents for Manpower Development (Industrial Establishments)
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(會計業)

Table 1 : Manpower Statistics
(Accountancy Sector)

表 1 : 人力資料
(會計業)

Branch 門類	Job Level 職級	No. of Employees as at 3.1.2011 在3.1.2011之 僱員人數	No. of Vacancies as at 3.1.2011 在3.1.2011之 空缺數目	Manpower Demand 人力需求	Forecast No. of Employees in 24 Months' Time 預計24個月後 的僱員人數
Accounting Firms 會計師事務所	Partner/Principal/Director 合夥人/總監	2 804	4	2 808	2 820
	Senior Manager 高級經理	1 610	23	1 633	1 646
	Manager 經理	1 582	52	1 634	1 663
	Supervisor/Senior 主管	4 747	164	4 911	5 006
	Clerk/Associate 文員	9 113	526	9 639	9 919
	Trainer/Teacher 培訓人員	73	2	75	77
	Total 總計	19 929	771	20 700	21 131
Government Departments and Subvented Organizations 政府部門及資助機構	Partner/Principal/Director 合夥人/總監	-	-	-	-
	Senior Manager 高級經理	740	4	744	744
	Manager 經理	189	3	192	193
	Supervisor/Senior 主管	1 381	27	1 408	1 428
	Clerk/Associate 文員	2 954	13	2 967	3 027
	Trainer/Teacher 培訓人員	331	19	350	366
	Total 總計	5 595	66	5 661	5 758
Commerce and Services Establishments 商業及服務行業機構	Partner/Principal/Director 合夥人/總監	-	-	-	-
	Senior Manager 高級經理	8 264	21	8 285	8 285
	Manager 經理	3 895	37	3 932	3 936
	Supervisor/Senior 主管	15 485	77	15 562	15 607
	Clerk/Associate 文員	38 773	455	39 228	39 292
	Trainer/Teacher 培訓人員	517	-	517	517
	Total 總計	66 934	590	67 524	67 637
Industrial Establishments 工業機構	Partner/Principal/Director 合夥人/總監	-	-	-	-
	Senior Manager 高級經理	447	-	447	447
	Manager 經理	450	4	454	454
	Supervisor/Senior 主管	1 140	3	1 143	1 143
	Clerk/Associate 文員	3 899	45	3 944	3 992
	Trainer/Teacher 培訓人員	-	-	-	-
	Total 總計	5 936	52	5 988	6 036
All Branches 全部門類	Partner/Principal/Director 合夥人/總監	2 804	4	2 808	2 820
	Senior Manager 高級經理	11 061	48	11 109	11 122
	Manager 經理	6 116	96	6 212	6 246
	Supervisor/Senior 主管	22 753	271	23 024	23 184
	Clerk/Associate 文員	54 739	1 039	55 778	56 230
	Trainer/Teacher 培訓人員	921	21	942	960
	Total 總計	98 394	1 479	99 873	100 562

Table 2 : Minimum Education Requirement of Employees
(Accountancy Sector)

表 2 : 僱員基本教育程度要求
(會計業)

Branch 門類	Job Level 職級	Number of Employees 僱員人數							
		University Degree or Above 大學學位 或以上	Higher Diploma/ Associate Degree or equivalent 高級文憑/ 副學士或 同等學歷	Diploma/ Higher Certificate/ Certificate or equivalent 文憑/高級 證書/證書 或同等學歷	Matriculation 預科	Secondary 5 or equivalent 中五 或同等學歷	Below Secondary 5 中五以下	Unspecified 未有說明	Total 總計
Accounting Firms 會計師事務所	Partner/Principal/Director 合夥人/總監	2 658	81	14	13	-	-	38	2 804
	Senior Manager 高級經理	1 592	8	-	-	-	-	10	1 610
	Manager 經理	1 350	-	-	-	-	-	232	1 582
	Supervisor/Senior 主管	3 590	232	70	93	4	-	758	4 747
	Clerk/Associate 文員	3 338	1 162	1 174	537	1 945	-	957	9 113
	Trainer/Teacher 培訓人員	73	-	-	-	-	-	-	73
	Total 總計	12 601	1 483	1 258	643	1 949	0	1 995	19 929
Government Departments and Subvented Organizations 政府部門及 資助機構	Partner/Principal/Director 合夥人/總監	-	-	-	-	-	-	-	0
	Senior Manager 高級經理	453	280	-	-	-	-	7	740
	Manager 經理	114	67	-	-	-	-	8	189
	Supervisor/Senior 主管	761	22	27	13	549	-	9	1 381
	Clerk/Associate 文員	59	1	267	136	2 446	1	44	2 954
	Trainer/Teacher 培訓人員	321	2	-	-	-	-	8	331
	Total 總計	1 708	372	294	149	2 995	1	76	5 595
Commerce and Services Establishments 商業及服務 行業機構	Partner/Principal/Director 合夥人/總監	-	-	-	-	-	-	-	0
	Senior Manager 高級經理	7 109	465	-	-	-	-	690	8 264
	Manager 經理	3 046	698	31	-	-	-	120	3 895
	Supervisor/Senior 主管	5 341	2 541	2 529	3 260	770	-	1 044	15 485
	Clerk/Associate 文員	823	1 398	3 811	6 021	25 373	617	730	38 773
	Trainer/Teacher 培訓人員	461	8	-	-	-	-	48	517
	Total 總計	16 780	5 110	6 371	9 281	26 143	617	2 632	66 934
Industrial Establishments 工業機構	Partner/Principal/Director 合夥人/總監	-	-	-	-	-	-	-	0
	Senior Manager 高級經理	321	9	-	-	-	-	117	447
	Manager 經理	360	51	4	-	-	-	35	450
	Supervisor/Senior 主管	363	205	329	91	109	-	43	1 140
	Clerk/Associate 文員	68	245	404	562	2 510	64	46	3 899
	Trainer/Teacher 培訓人員	-	-	-	-	-	-	-	0
	Total 總計	1 112	510	737	653	2 619	64	241	5 936
All Branches 全部門類	Partner/Principal/Director 合夥人/總監	2 658	81	14	13	-	-	38	2 804
	Senior Manager 高級經理	9 475	762	-	-	-	-	824	11 061
	Manager 經理	4 870	816	35	-	-	-	395	6 116
	Supervisor/Senior 主管	10 055	3 000	2 955	3 457	1 432	-	1 854	22 753
	Clerk/Associate 文員	4 288	2 806	5 656	7 256	32 274	682	1 777	54 739
	Trainer/Teacher 培訓人員	855	10	-	-	-	-	56	921
	Total 總計	32 201	7 475	8 660	10 726	33 706	682	4 944	98 394

Table 3 : Type of Professional Qualifications Required by Job Level
(Accountancy Sector)

表 3 : 各職級要求專業資格的類別
(會計業)

Branch 門類	Job Level 職級	Number of Employees 僱員人數						
		HKICPA (Practising) 執業會計師	Qualified Accountant 會計師	Accounting Technician 認可財務會計員	Others 其他	Not Applicable 不適用	Unspecified 未有說明	Total 總計
Accounting Firms 會計師事務所	Partner/Principal/Director 合夥人/總監	2 474	181	13	-	-	136	2 804
	Senior Manager 高級經理	893	468	77	-	-	172	1 610
	Manager 經理	104	1 030	-	-	4	444	1 582
	Supervisor/Senior 主管	81	1 499	1 138	10	719	1 300	4 747
	Clerk/Associate 文員	-	660	802	-	7 052	599	9 113
	Trainer/Teacher 培訓人員	3	59	-	-	-	11	73
	Total 總計	3 555	3 897	2 030	10	7 775	2 662	19 929
Government Departments and Subvented Organizations 政府部門及 資助機構	Partner/Principal/Director 合夥人/總監	-	-	-	-	-	-	0
	Senior Manager 高級經理	314	378	-	-	-	48	740
	Manager 經理	14	166	-	-	-	9	189
	Supervisor/Senior 主管	24	574	169	-	570	44	1 381
	Clerk/Associate 文員	-	-	110	-	2 668	176	2 954
	Trainer/Teacher 培訓人員	23	197	-	-	23	88	331
	Total 總計	375	1 315	279	0	3 261	365	5 595
Commerce and Services Establishments 商業及服務 行業機構	Partner/Principal/Director 合夥人/總監	-	-	-	-	-	-	0
	Senior Manager 高級經理	1 315	5 539	167	-	1	1 242	8 264
	Manager 經理	551	2 874	185	-	92	193	3 895
	Supervisor/Senior 主管	60	3 698	2 419	5	7 137	2 166	15 485
	Clerk/Associate 文員	-	89	356	5	36 830	1 493	38 773
	Trainer/Teacher 培訓人員	-	-	-	-	400	117	517
	Total 總計	1 926	12 200	3 127	10	44 460	5 211	66 934
Industrial Establishments 工業機構	Partner/Principal/Director 合夥人/總監	-	-	-	-	-	-	0
	Senior Manager 高級經理	104	209	3	-	-	131	447
	Manager 經理	97	247	55	-	13	38	450
	Supervisor/Senior 主管	2	219	433	-	424	62	1 140
	Clerk/Associate 文員	-	-	46	-	3 709	144	3 899
	Trainer/Teacher 培訓人員	-	-	-	-	-	-	0
	Total 總計	203	675	537	0	4 146	375	5 936
All Branches 全部門類	Partner/Principal/Director 合夥人/總監	2 474	181	13	-	-	136	2 804
	Senior Manager 高級經理	2 626	6 594	247	-	1	1 593	11 061
	Manager 經理	766	4 317	240	-	109	684	6 116
	Supervisor/Senior 主管	167	5 990	4 159	15	8 850	3 572	22 753
	Clerk/Associate 文員	-	749	1 314	5	50 259	2 412	54 739
	Trainer/Teacher 培訓人員	26	256	-	-	423	216	921
	Total 總計	6 059	18 087	5 973	20	59 642	8 613	98 394

Table 4 : Employees' Minimum Requirement on Year(s)
of Experience in the Industry
(Accountancy Sector)

表 4 : 僱員在此行業的基本年資要求
(會計業)

Branch 門類	Job Level 職級	Number of Employees 僱員人數					
		Less Than 3 Years 少於3年	3 Years - Less Than 6 Years 3年至 少於6年	6 Years - Less Than 10 Years 6年至 少於10年	10 Years or Above 10年或 以上	Unspecified 未有說明	Total 總計
Accounting Firms 會計師事務所	Partner/Principal/Director 合夥人/總監	-	68	317	2 263	156	2 804
	Senior Manager 高級經理	-	-	778	519	313	1 610
	Manager 經理	-	535	815	-	232	1 582
	Supervisor/Senior 主管	18	3 662	305	4	758	4 747
	Clerk/Associate 文員	7 096	1 060	-	-	957	9 113
	Trainer/Teacher 培訓人員	1	20	51	1	-	73
	Total 總計	7 115	5 345	2 266	2 787	2 416	19 929
Government Departments and Subvented Organizations 政府部門及資助機構	Partner/Principal/Director 合夥人/總監	-	-	-	-	-	0
	Senior Manager 高級經理	-	-	585	148	7	740
	Manager 經理	-	75	94	12	8	189
	Supervisor/Senior 主管	549	742	81	-	9	1 381
	Clerk/Associate 文員	2 871	39	-	-	44	2 954
	Trainer/Teacher 培訓人員	158	144	21	-	8	331
	Total 總計	3 578	1 000	781	160	76	5 595
Commerce and Services Establishments 商業及服務行業機構	Partner/Principal/Director 合夥人/總監	-	-	-	-	-	0
	Senior Manager 高級經理	-	361	4 359	2 363	1 181	8 264
	Manager 經理	72	1 221	2 313	42	247	3 895
	Supervisor/Senior 主管	1 285	10 287	2 591	19	1 303	15 485
	Clerk/Associate 文員	26 535	11 346	47	-	845	38 773
	Trainer/Teacher 培訓人員	300	126	27	-	64	517
	Total 總計	28 192	23 341	9 337	2 424	3 640	66 934
Industrial Establishments 工業機構	Partner/Principal/Director 合夥人/總監	-	-	-	-	-	0
	Senior Manager 高級經理	-	20	148	162	117	447
	Manager 經理	-	150	256	9	35	450
	Supervisor/Senior 主管	7	611	430	49	43	1 140
	Clerk/Associate 文員	2 720	1 131	2	-	46	3 899
	Trainer/Teacher 培訓人員	-	-	-	-	-	0
	Total 總計	2 727	1 912	836	220	241	5 936
All Branches 全部門類	Partner/Principal/Director 合夥人/總監	-	68	317	2 263	156	2 804
	Senior Manager 高級經理	-	381	5 870	3 192	1 618	11 061
	Manager 經理	72	1 981	3 478	63	522	6 116
	Supervisor/Senior 主管	1 859	15 302	3 407	72	2 113	22 753
	Clerk/Associate 文員	39 222	13 576	49	-	1 892	54 739
	Trainer/Teacher 培訓人員	459	290	99	1	72	921
	Total 總計	41 612	31 598	13 220	5 591	6 373	98 394

Table 5 : Average Monthly Income Range of Employees
(Accountancy Sector)

表 5 : 僱員平均每月收入的幅度
(會計業)

Branch 門類	Job Level 職級	Number of Employees 僱員人數										
		Below \$6,000 以下	\$6,000 – \$10,000	\$10,001 – \$20,000	\$20,001 – \$30,000	\$30,001- – \$40,000	\$40,001 – \$60,000	\$60,001 – \$80,000	\$80,001 – \$100,000	Above \$100,000 以上	Unspecified 未有說明	Total 總計
Accounting Firms 會計師事務所	Partner/Principal/Director 合夥人/總監	-	-	26	28	339	462	366	126	127	1 330	2 804
	Senior Manager 高級經理	-	-	-	27	351	97	141	-	56	938	1 610
	Manager 經理	-	-	-	160	201	307	-	-	-	914	1 582
	Supervisor/Senior 主管	-	-	509	1 435	258	-	-	-	-	2 545	4 747
	Clerk/Associate 文員	-	2 596	3 259	44	-	-	-	-	-	3 214	9 113
	Trainer/Teacher 培訓人員	-	-	-	-	4	13	-	-	-	56	73
	Total 總計	0	2 596	3 794	1 694	1 153	879	507	126	183	8 997	19 929
Government Departments and Subvented Organizations 政府部門及資助機構	Partner/Principal/Director 合夥人/總監	-	-	-	-	-	-	-	-	-	-	0
	Senior Manager 高級經理	-	-	-	1	-	16	629	63	22	9	740
	Manager 經理	-	-	-	1	3	171	6	-	-	8	189
	Supervisor/Senior 主管	-	-	2	943	338	88	-	-	-	10	1 381
	Clerk/Associate 文員	-	2	2 661	245	-	-	-	-	-	46	2 954
	Trainer/Teacher 培訓人員	-	-	-	13	73	137	60	-	-	48	331
	Total 總計	0	2	2 663	1 203	414	412	695	63	22	121	5 595

Branch 門類	Job Level 職級	Number of Employees 僱員人數										
		Below \$6,000 以下	\$6,000 – \$10,000	\$10,001 – \$20,000	\$20,001 – \$30,000	\$30,001- – \$40,000	\$40,001 – \$60,000	\$60,001 – \$80,000	\$80,001 – \$100,000	Above \$100,000 以上	Unspecified 未有說明	Total 總計
Commerce and Services Establishments 商業及服務行業機構	Partner/Principal/Director 合夥人/總監	-	-	-	-	-	-	-	-	-	-	0
	Senior Manager 高級經理	-	-	-	354	3 106	1 178	526	510	141	2 449	8 264
	Manager 經理	-	-	4	1 339	743	627	30	-	-	1 152	3 895
	Supervisor/Senior 主管	-	-	5 629	5 313	815	108	-	-	-	3 620	15 485
	Clerk/Associate 文員	-	13 534	18 287	941	-	-	-	-	-	6 011	38 773
	Trainer/Teacher 培訓人員	-	-	2	186	105	27	-	-	-	197	517
	Total 總計	0	13 534	23 922	8 133	4 769	1 940	556	510	141	13 429	66 934
Industrial Establishments 工業機構	Partner/Principal/Director 合夥人/總監	-	-	-	-	-	-	-	-	-	-	0
	Senior Manager 高級經理	-	-	-	43	66	94	31	18	6	189	447
	Manager 經理	-	-	39	129	138	77	8	-	-	59	450
	Supervisor/Senior 主管	-	-	369	452	90	29	-	-	-	200	1 140
	Clerk/Associate 文員	-	1 591	1 984	2	-	-	-	-	-	322	3 899
	Trainer/Teacher 培訓人員	-	-	-	-	-	-	-	-	-	-	0
	Total 總計	0	1 591	2 392	626	294	200	39	18	6	770	5 936
All Branches 全部門類	Partner/Principal/Director 合夥人/總監	-	-	26	28	339	462	366	126	127	1 330	2 804
	Senior Manager 高級經理	-	-	-	425	3 523	1 385	1 327	591	225	3 585	11 061
	Manager 經理	-	-	43	1 629	1 085	1 182	44	-	-	2 133	6 116
	Supervisor/Senior 主管	-	-	6 509	8 143	1 501	225	-	-	-	6 375	22 753
	Clerk/Associate 文員	-	17 723	26 191	1 232	-	-	-	-	-	9 593	54 739
	Trainer/Teacher 培訓人員	-	-	2	199	182	177	60	-	-	301	921
	Total 總計	0	17 723	32 771	11 656	6 630	3 431	1 797	717	352	23 317	98 394

Table 6 : Staff Turnover in the Past 12 Months (1.1.2010 to 31.12.2010)
by Reason, by Source and by Geographic Origin
(Accountancy Sector)

表 6：過去十二個月內(1.1.2010 至 31.12.2010)僱員流動情況
(按離職原因、人力來源及所來自地域分類)
(會計業)

1. The number of employees who left in the past 12 months (1.1.2010 to 31.12.2010) by reason: 按原因劃分，過去 12 個月內(1.1.2010 至 31.12.2010)離職的僱員人數：								
(I) Leaving of the company is initiated by the employee 由僱員主動申請離職								
	Reason 原因	Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Taking up another accounting position in Hong Kong 轉投本港另一間機構擔任會計職務	16	122	411	896	5 021	4	6 470
(b)	Taking up a non-accounting position in Hong Kong 轉投本港另一間機構擔任非會計職務							
	(i) Better Working Hours 較佳工作時間	1	-	2	5	50	-	58
	(ii) Better Remuneration Package 較佳薪金及福利條件	-	1	15	22	91	37	166
	(iii) Better Prospects 較佳工作前途	-	19	38	27	43	-	127
	(iv) Others 其他	-	-	-	3	4	-	7
(c)	Emigration 移民	-	1	-	1	-	-	2
(d)	Repatriation 回國	-	-	2	5	-	-	7
(e)	Relocation of workplace 遷改工作地點							
	(i) To the Mainland of China/ Macau/Taiwan 往中國內地/澳門/台灣	-	1	-	1	-	1	3
	(ii) To other countries 往其他國家	-	1	-	-	1	1	3
(f)	Retirement 退休	-	20	2	23	213	1	259
(g)	Further studies 繼續進修	-	6	1	39	49	-	95
(h)	Other reasons 其他原因	-	52	38	65	272	6	433
(i)	Reasons unknown 原因不詳	21	62	149	387	479	13	1 111
	Sub-total 小計	38	285	658	1 474	6 223	63	8 741

(II) Leaving of the company is initiated by the company 由公司安排僱員離職								
Reason 原因		Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Retrenchment 裁員	-	5	1	4	281	-	291
(b)	Company re-structured/closed 公司改組/結業	-	-	4	62	58	-	124
(c)	Expiry of employment contract 僱傭合約期滿	-	2	1	3	148	-	154
(d)	Poor performance 工作表現欠佳	1	1	21	40	177	-	240
(e)	Other reasons 其他原因	-	-	-	-	-	-	0
(f)	Reasons unknown 原因不詳	-	-	-	-	-	-	0
Sub-total 小計		1	8	27	109	664	0	809
Total 總計		39	293	685	1 583	6 887	63	9 550

2. The average period of employment of resigned employees before they left the company 離職僱員在離職前的平均工作年期								
Number of Years 年數		Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Less than 1 year 少於 1 年	1	48	51	190	2 532	2	2 824
(b)	1 year to less than 3 years 1 年至少於 3 年	9	68	345	539	2 951	10	3 922
(c)	3 years to less than 5 years 3 年至少於 5 年	1	38	120	608	262	6	1 035
(d)	5 years to less than 10 years 5 年至少於 10 年	21	64	144	147	614	3	993
(e)	10 years or above 10 年或以上	7	46	13	31	163	3	263
(f)	Unspecified 未有說明	-	29	12	68	365	39	513
Total 總計		39	293	685	1 583	6 887	63	9 550

3. The number of recruits in the past 12 months (1.1.2010 to 31.12.2010) by source: 按來源劃分，過去 12 個月內(1.1.2010 至 31.12.2010)所招聘的僱員人數：								
Source 來源		Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	From an accounting position of another company 來自另一間機構而擔任會計職務者	15	156	289	938	4 514	57	5 969
(b)	From a non-accounting position of another company 來自另一間機構而擔任非會計職務者	-	2	2	31	402	1	438
(c)	From a college/school direct 直接來自院校/學校							
	(i) Graduate of University Degree or Above 大學學位或以上畢業生	-	1	17	10	1 235	1	1 264
	(ii) Sub-degree Holder (HD/AD/D/HC/C or Equivalent) 副學位畢業生 (高級文憑/副學士/文憑/高級證書/證書或同等學歷)	-	-	-	5	233	2	240
	(iii) Matriculant/Secondary School Leaver or Equivalent/Student Below Secondary 5 預科生/中五畢業生或同等學歷/中五以下程度學生	-	-	-	-	130	-	130
(d)	Other sources 其他來源	-	1	2	3	-	-	6
(e)	Sources unclassified 來源未能歸類	-	8	-	16	184	1	209
Total 總計		15	168	310	1 003	6 698	62	8 256

4. The number of recruits in the past 12 months (1.1.2010 to 31.12.2010) by geographic origin: 按地域來源劃分，過去 12 個月內(1.1.2010 至 31.12.2010)所招聘的僱員人數：								
Geographic Origin 地域來源		Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Hong Kong 香港	13	164	306	987	6 498	57	8 025
(b)	The Mainland of China 中國內地	-	2	4	9	3	4	22
(c)	Macau 澳門	-	-	-	-	-	-	0
(d)	Taiwan 台灣	-	-	-	-	-	-	0
(e)	Other places 其他地方	-	2	-	7	69	1	79
(f)	Sources unclassified 來源未能歸類	2	-	-	-	128	-	130
Total 總計		15	168	310	1 003	6 698	62	8 256

Table 6.1 : Staff Turnover in the Past 12 Months (1.1.2010 to 31.12.2010)
by Reason, by Source and by Geographic Origin
(Accounting Firms)

表 6.1 : 過去十二個月內(1.1.2010 至 31.12.2010)僱員流動情況
(按離職原因、人力來源及所來自地域分類)
(會計師事務所)

1. The number of employees who left in the past 12 months (1.1.2010 to 31.12.2010) by reason: 按原因劃分，過去 12 個月內(1.1.2010 至 31.12.2010)離職的僱員人數：								
(I) Leaving of the company is initiated by the employee 由僱員主動申請離職								
	Reason 原因	Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Taking up another accounting position in Hong Kong 轉投本港另一間機構擔任會計職務	16	14	83	504	1 276	-	1 893
(b)	Taking up a non-accounting position in Hong Kong 轉投本港另一間機構擔任非會計職務							
	(i) Better Working Hours 較佳工作時間	1	-	-	5	13	-	19
	(ii) Better Remuneration Package 較佳薪金及福利條件	-	-	5	6	38	-	49
	(iii) Better Prospects 較佳工作前途	-	-	2	3	6	-	11
	(iv) Others 其他	-	-	-	-	2	-	2
(c)	Emigration 移民	-	-	-	-	-	-	0
(d)	Repatriation 回國	-	-	1	5	-	-	6
(e)	Relocation of workplace 遷改工作地點							
	(i) To the Mainland of China/ Macau/Taiwan 往中國內地/澳門/台灣	-	-	-	-	-	-	0
	(ii) To other countries 往其他國家	-	-	-	-	-	-	0
(f)	Retirement 退休	-	-	-	-	-	-	0
(g)	Further studies 繼續進修	-	-	-	9	41	-	50
(h)	Other reasons 其他原因	-	-	-	-	4	-	4
(i)	Reasons unknown 原因不詳	21	50	118	318	184	9	700
	Sub-total 小計	38	64	209	850	1 564	9	2 734

(II) Leaving of the company is initiated by the company 由公司安排僱員離職								
Reason 原因		Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Retrenchment 裁員	-	-	-	2	52	-	54
(b)	Company re-structured/closed 公司改組/結業	-	-	-	-	-	-	0
(c)	Expiry of employment contract 僱傭合約期滿	-	1	-	2	8	-	11
(d)	Poor performance 工作表現欠佳	1	1	14	20	35	-	71
(e)	Other reasons 其他原因	-	-	-	-	-	-	0
(f)	Reasons unknown 原因不詳	-	-	-	-	-	-	0
Sub-total 小計		1	2	14	24	95	0	136
Total 總計		39	66	223	874	1 659	9	2 870

2. The average period of employment of resigned employees before they left the company 離職僱員在離職前的平均工作年期								
Number of Years 年數		Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Less than 1 year 少於 1 年	1	5	20	69	591	-	686
(b)	1 year to less than 3 years 1 年至少於 3 年	9	10	55	241	872	3	1 190
(c)	3 years to less than 5 years 3 年至少於 5 年	1	11	57	524	89	4	686
(d)	5 years to less than 10 years 5 年至少於 10 年	21	30	87	40	30	1	209
(e)	10 years or above 10 年或以上	7	10	4	-	7	1	29
(f)	Unspecified 未有說明	-	-	-	-	70	-	70
Total 總計		39	66	223	874	1 659	9	2 870

3. The number of recruits in the past 12 months (1.1.2010 to 31.12.2010) by source: 按來源劃分，過去 12 個月內(1.1.2010 至 31.12.2010)所招聘的僱員人數：								
Source 來源		Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	From an accounting position of another company 來自另一間機構而擔任會計職務者	15	8	51	230	761	-	1 065
(b)	From a non-accounting position of another company 來自另一間機構而擔任非會計職務者	-	1	2	7	50	1	61
(c)	From a college/school direct 直接來自院校/學校							
	(i) Graduate of University Degree or Above 大學學位或以上畢業生	-	-	-	-	815	-	815
	(ii) Sub-degree Holder (HD/AD/D/HC/C or Equivalent) 副學位畢業生 (高級文憑/副學士/文憑/高級證書/證書或同等學歷)	-	-	-	-	146	-	146
	(iii) Matriculant/Secondary School Leaver or Equivalent/Student Below Secondary 5 預科生/中五畢業生或同等學歷/中五以下程度學生	-	-	-	-	-	-	0
(d)	Other sources 其他來源	-	-	2	3	-	-	5
(e)	Sources unclassified 來源未能歸類	-	-	-	-	-	-	0
Total 總計		15	9	55	240	1 772	1	2 092

4. The number of recruits in the past 12 months (1.1.2010 to 31.12.2010) by geographic origin: 按地域來源劃分，過去 12 個月內(1.1.2010 至 31.12.2010)所招聘的僱員人數：								
Geographic Origin 地域來源		Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Hong Kong 香港	13	9	53	233	1 697	1	2 006
(b)	The Mainland of China 中國內地	0	0	2	3	1	0	6
(c)	Macau 澳門	0	0	0	0	0	0	0
(d)	Taiwan 台灣	0	0	0	0	0	0	0
(e)	Other places 其他地方	0	0	0	4	69	0	73
(f)	Sources unclassified 來源未能歸類	2	0	0	0	5	0	7
Total 總計		15	9	55	240	1 772	1	2 092

Table 6.2 : Staff Turnover in the Past 12 Months (1.1.2010 to 31.12.2010)
by Reason, by Source and by Geographic Origin
(Government Departments and Subvented Organizations)

表 6.2 : 過去十二個月內(1.1.2010 至 31.12.2010)僱員流動情況
(按離職原因、人力來源及所來自地域分類)
(政府部門及資助機構)

1. The number of employees who left in the past 12 months (1.1.2010 to 31.12.2010) by reason: 按原因劃分，過去 12 個月內(1.1.2010 至 31.12.2010)離職的僱員人數：								
(I) Leaving of the company is initiated by the employee 由僱員主動申請離職								
	Reason 原因	Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Taking up another accounting position in Hong Kong 轉投本港另一間機構擔任會計職務	-	6	2	9	25	3	45
(b)	Taking up a non-accounting position in Hong Kong 轉投本港另一間機構擔任非會計職務							
	(i) Better Working Hours 較佳工作時間	-	-	-	-	-	-	0
	(ii) Better Remuneration Package 較佳薪金及福利條件	-	1	9	14	33	2	59
	(iii) Better Prospects 較佳工作前途	-	3	5	4	9	-	21
	(iv) Others 其他	-	-	-	3	2	-	5
(c)	Emigration 移民	-	-	-	-	-	-	0
(d)	Repatriation 回國	-	-	-	-	-	-	0
(e)	Relocation of workplace 遷改工作地點							
	(i) To the Mainland of China/ Macau/Taiwan 往中國內地/澳門/台灣	-	-	-	-	-	1	1
	(ii) To other countries 往其他國家	-	1	-	-	1	1	3
(f)	Retirement 退休	-	18	1	13	34	1	67
(g)	Further studies 繼續進修	-	1	1	1	-	-	3
(h)	Other reasons 其他原因	-	4	-	1	5	5	15
(i)	Reasons unknown 原因不詳	-	4	-	17	26	4	51
	Sub-total 小計	0	38	18	62	135	17	270

(II) Leaving of the company is initiated by the company 由公司安排僱員離職								
Reason 原因		Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Retrenchment 裁員	-	-	-	-	-	-	0
(b)	Company re-structured/closed 公司改組/結業	-	-	-	-	-	-	0
(c)	Expiry of employment contract 僱傭合約期滿	-	1	1	-	6	-	8
(d)	Poor performance 工作表現欠佳	-	-	1	-	2	-	3
(e)	Other reasons 其他原因	-	-	-	-	-	-	0
(f)	Reasons unknown 原因不詳	-	-	-	-	-	-	0
Sub-total 小計		0	1	2	0	8	0	11
Total 總計		0	39	20	62	143	17	281

2. The average period of employment of resigned employees before they left the company 離職僱員在離職前的平均工作年期								
Number of Years 年數		Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Less than 1 year 少於 1 年	-	5	9	13	47	2	76
(b)	1 year to less than 3 years 1 年至少於 3 年	-	2	8	11	27	5	53
(c)	3 years to less than 5 years 3 年至少於 5 年	-	1	-	5	10	2	18
(d)	5 years to less than 10 years 5 年至少於 10 年	-	3	2	6	12	2	25
(e)	10 years or above 10 年或以上	-	4	1	-	3	2	10
(f)	Unspecified 未有說明	-	24	-	27	44	4	99
Total 總計		0	39	20	62	143	17	281

3. The number of recruits in the past 12 months (1.1.2010 to 31.12.2010) by source: 按來源劃分，過去 12 個月內(1.1.2010 至 31.12.2010)所招聘的僱員人數：								
Source 來源		Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	From an accounting position of another company 來自另一間機構而擔任會計職務者	-	12	19	93	194	22	340
(b)	From a non-accounting position of another company 來自另一間機構而擔任非會計職務者	-	1	-	4	8	-	13
(c)	From a college/school direct 直接來自院校/學校							
	(i) Graduate of University Degree or Above 大學學位或以上畢業生	-	-	-	1	5	1	7
	(ii) Sub-degree Holder (HD/AD/D/HC/C or Equivalent) 副學位畢業生 (高級文憑/副學士/文憑/高級證書/證書或同等學歷)	-	-	-	-	-	-	0
	(iii) Matriculant/Secondary School Leaver or Equivalent/Student Below Secondary 5 預科生/中五畢業生或同等學歷/中五以下程度學生	-	-	-	-	-	-	0
(d)	Other sources 其他來源	-	-	-	-	-	-	0
(e)	Sources unclassified 來源未能歸類	-	-	-	-	-	-	0
Total 總計		0	13	19	98	207	23	360

4. The number of recruits in the past 12 months (1.1.2010 to 31.12.2010) by geographic origin: 按地域來源劃分，過去 12 個月內(1.1.2010 至 31.12.2010)所招聘的僱員人數：								
Geographic Origin 地域來源		Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Hong Kong 香港	-	13	19	97	207	18	354
(b)	The Mainland of China 中國內地	-	-	-	1	-	4	5
(c)	Macau 澳門	-	-	-	-	-	-	0
(d)	Taiwan 台灣	-	-	-	-	-	-	0
(e)	Other places 其他地方	-	-	-	-	-	1	1
(f)	Sources unclassified 來源未能歸類	-	-	-	-	-	-	0
Total 總計		0	13	19	98	207	23	360

Table 6.3 : Staff Turnover in the Past 12 Months (1.1.2010 to 31.12.2010)
by Reason, by Source and by Geographic Origin
(Commerce and Services Establishments)

表 6.3 : 過去十二個月內(1.1.2010 至 31.12.2010)僱員流動情況
(按離職原因、人力來源及所來自地域分類)
(商業及服務行業機構)

1. The number of employees who left in the past 12 months (1.1.2010 to 31.12.2010) by reason: 按原因劃分，過去 12 個月內(1.1.2010 至 31.12.2010)離職的僱員人數：								
(I) Leaving of the company is initiated by the employee 由僱員主動申請離職								
	Reason 原因	Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Taking up another accounting position in Hong Kong 轉投本港另一間機構擔任會計職務	-	75	282	345	3 028	1	3 731
(b)	Taking up a non-accounting position in Hong Kong 轉投本港另一間機構擔任非會計職務							
	(i) Better Working Hours 較佳工作時間	-	-	2	-	33	-	35
	(ii) Better Remuneration Package 較佳薪金及福利條件	-	-	1	2	17	35	55
	(iii) Better Prospects 較佳工作前途	-	16	31	20	28	-	95
	(iv) Others 其他	-	-	-	-	-	-	0
(c)	Emigration 移民	-	1	-	1	-	-	2
(d)	Repatriation 回國	-	-	1	-	-	-	1
(e)	Relocation of workplace 遷改工作地點							
	(i) To the Mainland of China/ Macau/Taiwan 往中國內地/澳門/台灣	-	1	-	1	-	-	2
	(ii) To other countries 往其他國家	-	-	-	-	-	-	0
(f)	Retirement 退休	-	2	1	6	177	-	186
(g)	Further studies 繼續進修	-	5	-	29	4	-	38
(h)	Other reasons 其他原因	-	48	38	64	263	1	414
(i)	Reasons unknown 原因不詳	-	8	2	52	268	-	330
	Sub-total 小計	0	156	358	520	3 818	37	4 889

(II) Leaving of the company is initiated by the company 由公司安排僱員離職								
Reason 原因		Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Retrenchment 裁員	-	5	-	1	208	-	214
(b)	Company re-structured/closed 公司改組/結業	-	-	4	62	58	-	124
(c)	Expiry of employment contract 僱傭合約期滿	-	-	-	1	133	-	134
(d)	Poor performance 工作表現欠佳	-	-	6	20	37	-	63
(e)	Other reasons 其他原因	-	-	-	-	-	-	0
(f)	Reasons unknown 原因不詳	-	-	-	-	-	-	0
Sub-total 小計		0	5	10	84	436	0	535
Total 總計		0	161	368	604	4 254	37	5 424

2. The average period of employment of resigned employees before they left the company 離職僱員在離職前的平均工作年期								
Number of Years 年數		Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Less than 1 year 少於 1 年	-	28	21	108	1 524	-	1 681
(b)	1 year to less than 3 years 1 年至少於 3 年	-	55	249	268	1 777	2	2 351
(c)	3 years to less than 5 years 3 年至少於 5 年	-	21	24	79	159	-	283
(d)	5 years to less than 10 years 5 年至少於 10 年	-	20	55	85	436	-	596
(e)	10 years or above 10 年或以上	-	32	7	28	143	-	210
(f)	Unspecified 未有說明	-	5	12	36	215	35	303
Total 總計		0	161	368	604	4 254	37	5 424

3. The number of recruits in the past 12 months (1.1.2010 to 31.12.2010) by source: 按來源劃分，過去 12 個月內(1.1.2010 至 31.12.2010)所招聘的僱員人數：								
Source 來源		Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	From an accounting position of another company 來自另一間機構而擔任會計職務者	-	123	155	564	2 926	35	3 803
(b)	From a non-accounting position of another company 來自另一間機構而擔任非會計職務者	-	-	-	20	253	-	273
(c)	From a college/school direct 直接來自院校/學校							
	(i) Graduate of University Degree or Above 大學學位或以上畢業生	-	1	17	9	413	-	440
	(ii) Sub-degree Holder (HD/AD/D/HC/C or Equivalent) 副學位畢業生 (高級文憑/副學士/文憑/高級證書/證書或同等學歷)	-	-	-	5	83	2	90
	(iii) Matriculant/Secondary School Leaver or Equivalent/Student Below Secondary 5 預科生/中五畢業生或同等學歷/中五以下程度學生	-	-	-	-	127	-	127
(d)	Other sources 其他來源	-	1	-	-	-	-	1
(e)	Sources unclassified 來源未能歸類	-	8	-	16	184	1	209
Total 總計		0	133	172	614	3 986	38	4 943

4. The number of recruits in the past 12 months (1.1.2010 to 31.12.2010) by geographic origin:
按地域來源劃分，過去 12 個月內(1.1.2010 至 31.12.2010)所招聘的僱員人數：

Geographic Origin 地域來源		Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Hong Kong 香港	-	129	170	606	3 861	38	4 804
(b)	The Mainland of China 中國內地	-	2	2	5	2	-	11
(c)	Macau 澳門	-	-	-	-	-	-	0
(d)	Taiwan 台灣	-	-	-	-	-	-	0
(e)	Other places 其他地方	-	2	-	3	-	-	5
(f)	Sources unclassified 來源未能歸類	-	-	-	-	123	-	123
Total 總計		0	133	172	614	3 986	38	4 943

Table 6.4 : Staff Turnover in the Past 12 Months (1.1.2010 to 31.12.2010)
by Reason, by Source and by Geographic Origin
(Industrial Establishments)

表 6.4：過去十二個月內(1.1.2010 至 31.12.2010)僱員流動情況
(按離職原因、人力來源及所來自地域分類)
(工業機構)

1. The number of employees who left in the past 12 months (1.1.2010 to 31.12.2010) by reason: 按原因劃分，過去 12 個月內(1.1.2010 至 31.12.2010)離職的僱員人數：								
(I) Leaving of the company is initiated by the employee 由僱員主動申請離職								
	Reason 原因	Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Taking up another accounting position in Hong Kong 轉投本港另一間機構擔任會計職務	-	27	44	38	692	-	801
(b)	Taking up a non-accounting position in Hong Kong 轉投本港另一間機構擔任非會計職務							
	(i) Better Working Hours 較佳工作時間	-	-	-	-	4	-	4
	(ii) Better Remuneration Package 較佳薪金及福利條件	-	-	-	-	3	-	3
	(iii) Better Prospects 較佳工作前途	-	-	-	-	-	-	0
	(iv) Others 其他	-	-	-	-	-	-	0
(c)	Emigration 移民	-	-	-	-	-	-	0
(d)	Repatriation 回國	-	-	-	-	-	-	0
(e)	Relocation of workplace 遷改工作地點							
	(i) To the Mainland of China/ Macau/Taiwan 往中國內地/澳門/台灣	-	-	-	-	-	-	0
	(ii) To other countries 往其他國家	-	-	-	-	-	-	0
(f)	Retirement 退休	-	-	-	4	2	-	6
(g)	Further studies 繼續進修	-	-	-	-	4	-	4
(h)	Other reasons 其他原因	-	-	-	-	-	-	0
(i)	Reasons unknown 原因不詳	-	-	29	-	1	-	30
	Sub-total 小計	0	27	73	42	706	0	848

(II) Leaving of the company is initiated by the company 由公司安排僱員離職								
Reason 原因		Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Retrenchment 裁員	-	-	1	1	21	-	23
(b)	Company re-structured/closed 公司改組/結業	-	-	-	-	-	-	0
(c)	Expiry of employment contract 僱傭合約期滿	-	-	-	-	1	-	1
(d)	Poor performance 工作表現欠佳	-	-	-	-	103	-	103
(e)	Other reasons 其他原因	-	-	-	-	-	-	0
(f)	Reasons unknown 原因不詳	-	-	-	-	-	-	0
Sub-total 小計		0	0	1	1	125	0	127
Total 總計		0	27	74	43	831	0	975

2. The average period of employment of resigned employees before they left the company 離職僱員在離職前的平均工作年期								
Number of Years 年數		Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Less than 1 year 少於 1 年	-	10	1	-	370	-	381
(b)	1 year to less than 3 years 1 年至少於 3 年	-	1	33	19	275	-	328
(c)	3 years to less than 5 years 3 年至少於 5 年	-	5	39	-	4	-	48
(d)	5 years to less than 10 years 5 年至少於 10 年	-	11	-	16	136	-	163
(e)	10 years or above 10 年或以上	-	-	1	3	10	-	14
(f)	Unspecified 未有說明	-	-	-	5	36	-	41
Total 總計		0	27	74	43	831	0	975

3. The number of recruits in the past 12 months (1.1.2010 to 31.12.2010) by source: 按來源劃分，過去 12 個月內(1.1.2010 至 31.12.2010)所招聘的僱員人數：								
Source 來源		Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	From an accounting position of another company 來自另一間機構而擔任會計職務者	-	13	64	51	633	-	761
(b)	From a non-accounting position of another company 來自另一間機構而擔任非會計職務者	-	-	-	-	91	-	91
(c)	From a college/school direct 直接來自院校/學校							
	(i) Graduate of University Degree or Above 大學學位或以上畢業生	-	-	-	-	2	-	2
	(ii) Sub-degree Holder (HD/AD/D/HC/C or Equivalent) 副學位畢業生 (高級文憑/副學士/文憑/高級證書/證書或同等學歷)	-	-	-	-	4	-	4
	(iii) Matriculant/Secondary School Leaver or Equivalent/Student Below Secondary 5 預科生/中五畢業生或同等學歷/中五以下程度學生	-	-	-	-	3	-	3
(d)	Other sources 其他來源	-	-	-	-	-	-	0
(e)	Sources unclassified 來源未能歸類	-	-	-	-	-	-	0
Total 總計		0	13	64	51	733	0	861

4. The number of recruits in the past 12 months (1.1.2010 to 31.12.2010) by geographic origin: 按地域來源劃分，過去 12 個月內(1.1.2010 至 31.12.2010)所招聘的僱員人數：								
Geographic Origin 地域來源		Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Hong Kong 香港	-	13	64	51	733	-	861
(b)	The Mainland of China 中國內地	-	-	-	-	-	-	0
(c)	Macau 澳門	-	-	-	-	-	-	0
(d)	Taiwan 台灣	-	-	-	-	-	-	0
(e)	Other places 其他地方	-	-	-	-	-	-	0
(f)	Sources unclassified 來源未能歸類	-	-	-	-	-	-	0
Total 總計		0	13	64	51	733	0	861

Table 7 : Number of Internal Promotions in the Past 12 Months
(1.1.2010 to 31.12.2010)
(Accountancy Sector)

表 7 : 過去十二個月內(1.1.2010 至 31.12.2010)的內部晉升人數
(會計業)

Branch 門類	Job Level 職級	No. of Employees as at 3.1.2011 在3.1.2011之 僱員人數 (a)	No. of Internal Promotions in the Past 12 Months 過去十二個月 獲內部晉升的人數 (b)	No. of New Recruits in the Past 12 Months 過去十二個月 新招聘的人數 (c)	Total No. of Recruits in the Past 12 Months 過去十二個月 總招聘的人數 (d) = (b) + (c)	Percentage of No. of Internal Promotions to Total No. of Recruits 內部晉升佔總招聘人 數的百分比 (e) = (b) / (d)
Accounting Firms 會計師事務所	From Manager/Senior Manager To Partner/Principal/Director 由經理/高級經理至合夥人/總監	2 804	8	15	23	34.8%
	From Manager To Senior Manager 由經理至高級經理	1 610	27	9	36	75.0%
	From Supervisor/Senior To Manager 由主管至經理	1 582	110	55	165	66.7%
	From Clerk/Associate To Supervisor/Senior 由文員至主管	4 747	443	240	683	64.9%
	From Others To Clerk/Associate 由其他職級至文員	9 113	84	1 772	1 856	4.5%
	From Others To Trainer/Teacher 由其他職級至培訓人員	73	1	1	2	50.0%
	Total 總計	19 929	673	2 092	2 765	24.3%
Government Departments and Subvented Organizations 政府部門及資 助機構	From Manager/Senior Manager To Partner/Principal/Director 由經理/高級經理至合夥人/總監	-	-	-	-	-
	From Manager To Senior Manager 由經理至高級經理	740	22	13	35	62.9%
	From Supervisor/Senior To Manager 由主管至經理	189	25	19	44	56.8%
	From Clerk/Associate To Supervisor/Senior 由文員至主管	1 381	50	98	148	33.8%
	From Others To Clerk/Associate 由其他職級至文員	2 954	44	207	251	17.5%
	From Others To Trainer/Teacher 由其他職級至培訓人員	331	2	23	25	8.0%
	Total 總計	5 595	143	360	503	28.4%
Commerce and Services Establishments 商業及服務行 業機構	From Manager/Senior Manager To Partner/Principal/Director 由經理/高級經理至合夥人/總監	-	-	-	-	-
	From Manager To Senior Manager 由經理至高級經理	8 264	347	133	480	72.3%
	From Supervisor/Senior To Manager 由主管至經理	3 895	1 110	172	1 282	86.6%
	From Clerk/Associate To Supervisor/Senior 由文員至主管	15 485	659	614	1 273	51.8%
	From Others To Clerk/Associate 由其他職級至文員	38 773	8	3 986	3 994	0.2%
	From Others To Trainer/Teacher 由其他職級至培訓人員	517	-	38	38	0.0%
	Total 總計	66 934	2 124	4 943	7 067	30.1%
Industrial Establishments 工業機構	From Manager/Senior Manager To Partner/Principal/Director 由經理/高級經理至合夥人/總監	-	-	-	-	-
	From Manager To Senior Manager 由經理至高級經理	447	2	13	15	13.3%
	From Supervisor/Senior To Manager 由主管至經理	450	15	64	79	19.0%
	From Clerk/Associate To Supervisor/Senior 由文員至主管	1 140	18	51	69	26.1%
	From Others To Clerk/Associate 由其他職級至文員	3 899	23	733	756	3.0%
	From Others To Trainer/Teacher 由其他職級至培訓人員	-	-	-	-	-
	Total 總計	5 936	58	861	919	6.3%
All Branches 全部門類	From Manager/Senior Manager To Partner/Principal/Director 由經理/高級經理至合夥人/總監	2 804	8	15	23	34.8%
	From Manager To Senior Manager 由經理至高級經理	11 061	398	168	566	70.3%
	From Supervisor/Senior To Manager 由主管至經理	6 116	1 260	310	1 570	80.3%
	From Clerk/Associate To Supervisor/Senior 由文員至主管	22 753	1 170	1 003	2 173	53.8%
	From Others To Clerk/Associate 由其他職級至文員	54 739	159	6 698	6 857	2.3%
	From Others To Trainer/Teacher 由其他職級至培訓人員	921	3	62	65	4.6%
	Total 總計	98 394	2 998	8 256	11 254	26.6%

Table 8 : Number of Part-time Accounting Employees Employed
(Accountancy Sector)

表 8 : 兼職會計僱員人數
(會計業)

Branch 門類	Job Level 職級	Number of Employees 僱員人數	
		Present No. of Full-time Accounting Employees 現有全職的會計僱員人數	No. of Part-time Accounting Employees 兼職會計僱員人數
Accounting Firms 會計師事務所	Partner/Principal/Director 合夥人/總監	2 804	248
	Senior Manager 高級經理	1 610	15
	Manager 經理	1 582	-
	Supervisor/Senior 主管	4 747	13
	Clerk/Associate 文員	9 113	192
	Trainer/Teacher 培訓人員	73	-
	Total 總計	19 929	468
Government Departments and Subvented Organizations 政府部門及資助機構	Partner/Principal/Director 合夥人/總監	-	-
	Senior Manager 高級經理	740	1
	Manager 經理	189	5
	Supervisor/Senior 主管	1 381	13
	Clerk/Associate 文員	2 954	11
	Trainer/Teacher 培訓人員	331	88
	Total 總計	5 595	118
Commerce and Services Establishments 商業及服務行業機構	Partner/Principal/Director 合夥人/總監	-	-
	Senior Manager 高級經理	8 264	-
	Manager 經理	3 895	2
	Supervisor/Senior 主管	15 485	12
	Clerk/Associate 文員	38 773	1 471
	Trainer/Teacher 培訓人員	517	41
	Total 總計	66 934	1 526
Industrial Establishments 工業機構	Partner/Principal/Director 合夥人/總監	-	-
	Senior Manager 高級經理	447	-
	Manager 經理	450	-
	Supervisor/Senior 主管	1 140	-
	Clerk/Associate 文員	3 899	152
	Trainer/Teacher 培訓人員	-	-
	Total 總計	5 936	152
All Branches 全部門類	Partner/Principal/Director 合夥人/總監	2 804	248
	Senior Manager 高級經理	11 061	16
	Manager 經理	6 116	7
	Supervisor/Senior 主管	22 753	38
	Clerk/Associate 文員	54 739	1 826
	Trainer/Teacher 培訓人員	921	129
	Total 總計	98 394	2 264

Table 9 : The Number of Recruits in the Next 24 Months by Type of Educational Level
(Accountancy Sector)

表 9 : 按教育程度劃分，未來24個月內招聘的僱員人數
(會計業)

Branch 門類	Job Level 職級	Number of Employees 僱員人數				
		Graduate of University Degree or Above 大學學位或以上畢業生	Sub-degree Holder (HD/AD/D/HC/C or Equivalent) 副學位畢業生 (高級文憑/副學士/ 文憑/高級證書/證書或 同等學歷)	Matriculant/Secondary School Leaver or Equivalent/Student Below Secondary 5 預科生/中五畢業生 或同等學歷/ 中五以下程度學生	Unspecified 未有說明	Total 總計
Accounting Firms 會計師事務所	Partner/Principal/Director 合夥人/總監	4	-	-	-	4
	Senior Manager 高級經理	76	-	-	-	76
	Manager 經理	109	-	-	-	109
	Supervisor/Senior 主管	382	2	-	-	384
	Clerk/Associate 文員	1 288	107	24	-	1 419
	Trainer/Teacher 培訓人員	3	-	-	-	3
	Total 總計	1 862	109	24	0	1 995
Government Departments and Subvented Organizations 政府部門及 資助機構	Partner/Principal/Director 合夥人/總監	-	-	-	-	0
	Senior Manager 高級經理	5	3	-	-	8
	Manager 經理	6	1	-	-	7
	Supervisor/Senior 主管	9	4	36	-	49
	Clerk/Associate 文員	1	4	66	-	71
	Trainer/Teacher 培訓人員	32	-	-	-	32
	Total 總計	53	12	102	0	167
Commerce and Services Establishments 商業及服務 行業機構	Partner/Principal/Director 合夥人/總監	-	-	-	-	0
	Senior Manager 高級經理	40	-	-	-	40
	Manager 經理	58	-	-	-	58
	Supervisor/Senior 主管	65	46	-	-	111
	Clerk/Associate 文員	-	75	502	6	583
	Trainer/Teacher 培訓人員	-	-	-	-	0
	Total 總計	163	121	502	6	792
Industrial Establishments 工業機構	Partner/Principal/Director 合夥人/總監	-	-	-	-	0
	Senior Manager 高級經理	-	-	-	-	0
	Manager 經理	2	-	-	-	2
	Supervisor/Senior 主管	2	1	-	-	3
	Clerk/Associate 文員	-	25	68	-	93
	Trainer/Teacher 培訓人員	-	-	-	-	0
	Total 總計	4	26	68	0	98
All Branches 全部門類	Partner/Principal/Director 合夥人/總監	4	-	-	-	4
	Senior Manager 高級經理	121	3	-	-	124
	Manager 經理	175	1	-	-	176
	Supervisor/Senior 主管	458	53	36	-	547
	Clerk/Associate 文員	1 289	211	660	6	2 166
	Trainer/Teacher 培訓人員	35	-	-	-	35
	Total 總計	2 082	268	696	6	3 052

Table 10 : Number of Establishments Encountering
Recruitment Difficulties in the Past 12 Months (1.1.2010 to 31.12.2010)
(Accountancy Sector)

表 10 : 過去十二個月(1.1.2010至31.12.2010)遇到招聘員工困難的機構數目
(會計業)

Branch 門類	Recruitment Difficulties 招聘困難	Partner/Principal/Director 合夥人/總監		Senior Manager 高級經理		Manager 經理		Supervisor/Senior 主管		Clerk/Associate 文員		Trainer/Teacher 培訓人員	
		No. of Establishments 機構數目	Percentage 百分比	No. of Establishments 機構數目	Percentage 百分比	No. of Establishments 機構數目	Percentage 百分比	No. of Establishments 機構數目	Percentage 百分比	No. of Establishments 機構數目	Percentage 百分比	No. of Establishments 機構數目	Percentage 百分比
Accounting Firms 會計師事務所	Yes 有	2	0.1	4	0.2	8	0.4	36	1.7	70	3.3	1	< 0.1
	No 沒有	7	0.3	4	0.2	40	1.9	44	2.1	400	18.9	2	0.1
	Have not recruited or tried to recruit 未曾招聘或未有嘗試招聘員工	2 092	99.0	2 093	99.0	2 053	97.1	2 021	95.6	1 631	77.2	2 098	99.2
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	13	0.6	13	0.6	13	0.6	13	0.6	13	0.6	13	0.6
	Total 總計	2 114	100	2 114	100	2 114	100	2 114	100	2 114	100	2 114	100
Government Departments and Subvented Organizations 政府部門及 資助機構	Yes 有	-	-	1	3.1	2	6.3	3	9.4	2	6.3	2	6.3
	No 沒有	-	-	8	25.0	3	9.4	14	43.8	17	53.1	4	12.5
	Have not recruited or tried to recruit 未曾招聘或未有嘗試招聘員工	31	96.9	22	68.8	26	81.3	14	43.8	12	37.5	25	78.1
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	1	3.1	1	3.1	1	3.1	1	3.1	1	3.1	1	3.1
	Total 總計	32	100	32	100	32	100	32	100	32	100	32	100
Commerce and Services Establishments 商業及 服務行業機構	Yes 有	-	-	6	< 0.1	46	0.2	26	0.1	75	0.3	-	-
	No 沒有	-	-	109	0.5	90	0.4	370	1.7	2 943	13.2	9	< 0.1
	Have not recruited or tried to recruit 未曾招聘或未有嘗試招聘員工	22 163	99.2	22 048	98.6	22 027	98.6	21 767	97.4	19 145	85.7	22 154	99.1
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	187	0.8	187	0.8	187	0.8	187	0.8	187	0.8	187	0.8
	Total 總計	22 350	100	22 350	100	22 350	100	22 350	100	22 350	100	22 350	100
Industrial Establishments 工業機構	Yes 有	-	-	-	-	1	< 0.1	1	< 0.1	20	0.8	-	-
	No 沒有	-	-	13	0.5	62	2.5	48	1.9	410	16.5	-	-
	Have not recruited or tried to recruit 未曾招聘或未有嘗試招聘員工	2 458	98.8	2 445	98.3	2 395	96.3	2 409	96.9	2 028	81.5	2 458	98.8
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	29	1.2	29	1.2	29	1.2	29	1.2	29	1.2	29	1.2
	Total 總計	2 487	100	2 487	100	2 487	100	2 487	100	2 487	100	2 487	100
All Branches 全部門類	Yes 有	2	< 0.1	11	< 0.1	57	0.2	66	0.2	167	0.6	3	< 0.1
	No 沒有	7	< 0.1	134	0.5	195	0.7	476	1.8	3 770	14.0	15	0.1
	Have not recruited or tried to recruit 未曾招聘或未有嘗試招聘員工	26 744	99.1	26 608	98.6	26 501	98.2	26 211	97.1	22 816	84.6	26 735	99.1
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	230	0.9	230	0.9	230	0.9	230	0.9	230	0.9	230	0.9
	Total 總計	26 983	100	26 983	100	26 983	100	26 983	100	26 983	100	26 983	100

Remarks: Total percentage may not equal 100% due to rounding.

Table 11 : Reasons of Recruitment Difficulties in the Past 12 Months (1.1.2010 to 31.12.2010)
(Accountancy Sector)

表 11 : 過去十二個月內(1.1.2010 至 31.12.2010)招聘員工有困難的原因
(會計業)

Reason 原因		Partner/ Principal/ Director 合夥人/總監	Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員	Total 總計
(a)	General labour shortage in Hong Kong 香港勞工短缺情況普遍	-	-	2	5	7	-	14
(b)	Insufficient accountancy graduates from tertiary institutions 專上院校會計畢業生數目不足	-	-	-	-	6	-	6
(c)	Lack of candidates with relevant experience and training 缺乏具相關經驗及訓練的職位申請人	2	10	41	34	90	2	179
(d)	Working conditions/remuneration package could not meet recruits' expectations 服務條件/薪酬未能符合求職者要求	1	2	22	46	105	2	178
(e)	Other reasons 其他原因	-	-	-	1	17	-	18
Total 總計		3	12	65	86	225	4	395

Table 11.1 : Reasons of Recruitment Difficulties in the Past 12 Months (1.1.2010 to 31.12.2010)
(Accounting Firms)

表 11.1 : 過去十二個月內(1.1.2010 至 31.12.2010)招聘員工有困難的原因
(會計師事務所)

	Reason 原因	Partner/ Principal/ Director 合夥人/總監	Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員	Total 總計
(a)	General labour shortage in Hong Kong 香港勞工短缺情況普遍	-	-	2	5	2	-	9
(b)	Insufficient accountancy graduates from tertiary institutions 專上院校會計畢業生數目不足	-	-	-	-	6	-	6
(c)	Lack of candidates with relevant experience and training 缺乏具相關經驗及訓練的職位申請人	2	4	8	7	25	1	47
(d)	Working conditions/remuneration package could not meet recruits' expectations 服務條件/薪酬未能符合求職者要求	1	1	2	32	29	-	65
(e)	Other reasons 其他原因	-	-	-	1	14	-	15
	Total 總計	3	5	12	45	76	1	142

Table 11.2 : Reasons of Recruitment Difficulties in the Past 12 Months (1.1.2010 to 31.12.2010)
(Government Departments and Subvented Organizations)

表 11.2 : 過去十二個月內(1.1.2010 至 31.12.2010)招聘員工有困難的原因
(政府部門及資助機構)

	Reason 原因	Partner/ Principal/ Director 合夥人/總監	Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員	Total 總計
(a)	General labour shortage in Hong Kong 香港勞工短缺情況普遍	-	-	-	-	-	-	0
(b)	Insufficient accountancy graduates from tertiary institutions 專上院校會計畢業生數目不足	-	-	-	-	-	-	0
(c)	Lack of candidates with relevant experience and training 缺乏具相關經驗及訓練的職位申請人	-	1	1	2	-	1	5
(d)	Working conditions/remuneration package could not meet recruits' expectations 服務條件/薪酬未能符合求職者要求	-	-	1	1	2	2	6
(e)	Other reasons 其他原因	-	-	-	-	-	-	0
	Total 總計	0	1	2	3	2	3	11

Table 11.3 : Reasons of Recruitment Difficulties in the Past 12 Months (1.1.2010 to 31.12.2010)
(Commerce and Services Establishments)

表 11.3 : 過去十二個月內(1.1.2010 至 31.12.2010)招聘員工有困難的原因
(商業及服務行業機構)

Reason 原因	Partner/ Principal/ Director 合夥人/總監	Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員	Total 總計
(a) General labour shortage in Hong Kong 香港勞工短缺情況普遍	-	-	-	-	3	-	3
(b) Insufficient accountancy graduates from tertiary institutions 專上院校會計畢業生數目不足	-	-	-	-	-	-	0
(c) Lack of candidates with relevant experience and training 缺乏具相關經驗及訓練的職位申請人	-	5	31	24	63	-	123
(d) Working conditions/remuneration package could not meet recruits' expectations 服務條件/薪酬未能符合求職者要求	-	1	18	13	57	-	89
(e) Other reasons 其他原因	-	-	-	-	3	-	3
Total 總計	0	6	49	37	126	0	218

Table 11.4 : Reasons of Recruitment Difficulties in the Past 12 Months (1.1.2010 to 31.12.2010)
(Industrial Establishments)

表 11.4 : 過去十二個月內(1.1.2010 至 31.12.2010)招聘員工有困難的原因
(工業機構)

Reason 原因	Partner/ Principal/ Director 合夥人/總監	Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員	Total 總計
(a) General labour shortage in Hong Kong 香港勞工短缺情況普遍	-	-	-	-	2	-	2
(b) Insufficient accountancy graduates from tertiary institutions 專上院校會計畢業生數目不足	-	-	-	-	-	-	0
(c) Lack of candidates with relevant experience and training 缺乏具相關經驗及訓練的職位申請人	-	-	1	1	2	-	4
(d) Working conditions/remuneration package could not meet recruits' expectations 服務條件/薪酬未能符合求職者要求	-	-	1	-	17	-	18
(e) Other reasons 其他原因	-	-	-	-	-	-	0
Total 總計	0	0	2	1	21	0	24

Table 12 : Number of Accounting Employees
Required to Work in the Mainland of China
(Accountancy Sector)

表 12 : 需要在中國內地工作的會計人員人數
(會計業)

Branch 門類	Job Level 職級	Working Mode 工作形式	No. of Employees 僱員人數	
			As at 3 January 2011 在2011年1月3日	Projection for January 2013 預測在2013年1月
Accounting Firms 會計師事務所	Partner/Principal/ Director 合夥人/總監	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	320	326
		Sub-total 小計	320	326
	Senior Manager 高級經理	Stationed Basis 長駐	1	1
		Travelling Basis 非長駐	182	195
		Sub-total 小計	183	196
	Manager 經理	Stationed Basis 長駐	4	4
		Travelling Basis 非長駐	230	263
		Sub-total 小計	234	267
	Supervisor/Senior 主管	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	779	877
		Sub-total 小計	779	877
	Clerk/Associate 文員	Stationed Basis 長駐	6	6
		Travelling Basis 非長駐	1 144	1 444
		Sub-total 小計	1 150	1 450
	Trainer/Teacher 培訓人員	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	-	-
		Sub-total 小計	-	-
	Total 總計	Stationed Basis 長駐	11	11
		Travelling Basis 非長駐	2 655	3 105
		Total 總計	2 666	3 116

Branch 門類	Job Level 職級	Working Mode 工作形式	No. of Employees 僱員人數	
			As at 3 January 2011 在2011年1月3日	Projection for January 2013 預測在2013年1月
Government Departments and Subvented Organizations 政府部門及資助機構	Partner/Principal/ Director 合夥人/總監	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	-	-
		Sub-total 小計	-	-
	Senior Manager 高級經理	Stationed Basis 長駐	1	1
		Travelling Basis 非長駐	5	5
		Sub-total 小計	6	6
	Manager 經理	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	-	-
		Sub-total 小計	-	-
	Supervisor/Senior 主管	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	1	1
		Sub-total 小計	1	1
	Clerk/Associate 文員	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	1	1
		Sub-total 小計	1	1
	Trainer/Teacher 培訓人員	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	3	3
		Sub-total 小計	3	3
	Total 總計	Stationed Basis 長駐	1	1
		Travelling Basis 非長駐	10	10
		Total 總計	11	11

Branch 門類	Job Level 職級	Working Mode 工作形式	No. of Employees 僱員人數	
			As at 3 January 2011 在2011年1月3日	Projection for January 2013 預測在2013年1月
Commerce and Services Establishments 商業及服務行業機構	Partner/Principal/ Director 合夥人/總監	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	-	-
		Sub-total 小計	-	-
	Senior Manager 高級經理	Stationed Basis 長駐	11	9
		Travelling Basis 非長駐	1 084	829
		Sub-total 小計	1 095	838
	Manager 經理	Stationed Basis 長駐	1	1
		Travelling Basis 非長駐	404	404
		Sub-total 小計	405	405
	Supervisor/Senior 主管	Stationed Basis 長駐	1	1
		Travelling Basis 非長駐	415	264
		Sub-total 小計	416	265
	Clerk/Associate 文員	Stationed Basis 長駐	257	257
		Travelling Basis 非長駐	629	629
		Sub-total 小計	886	886
	Trainer/Teacher 培訓人員	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	-	-
		Sub-total 小計	-	-
	Total 總計	Stationed Basis 長駐	270	268
		Travelling Basis 非長駐	2 532	2 126
		Total 總計	2 802	2 394

Branch 門類	Job Level 職級	Working Mode 工作形式	No. of Employees 僱員人數	
			As at 3 January 2011 在2011年1月3日	Projection for January 2013 預測在2013年1月
Industrial Establishments 工業機構	Partner/Principal/ Director 合夥人/總監	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	-	-
		Sub-total 小計	-	-
	Senior Manager 高級經理	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	31	31
		Sub-total 小計	31	31
	Manager 經理	Stationed Basis 長駐	5	5
		Travelling Basis 非長駐	14	24
		Sub-total 小計	19	29
	Supervisor/Senior 主管	Stationed Basis 長駐	1	1
		Travelling Basis 非長駐	41	41
		Sub-total 小計	42	42
	Clerk/Associate 文員	Stationed Basis 長駐	103	103
		Travelling Basis 非長駐	26	26
		Sub-total 小計	129	129
	Trainer/Teacher 培訓人員	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	-	-
		Sub-total 小計	-	-
	Total 總計	Stationed Basis 長駐	109	109
		Travelling Basis 非長駐	112	122
		Total 總計	221	231

Branch 門類	Job Level 職級	Working Mode 工作形式	No. of Employees 僱員人數	
			As at 3 January 2011 在2011年1月3日	Projection for January 2013 預測在2013年1月
All Branches 全部門類	Partner/Principal/ Director 合夥人/總監	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	320	326
		Sub-total 小計	320	326
	Senior Manager 高級經理	Stationed Basis 長駐	13	11
		Travelling Basis 非長駐	1 302	1 060
		Sub-total 小計	1 315	1 071
	Manager 經理	Stationed Basis 長駐	10	10
		Travelling Basis 非長駐	648	691
		Sub-total 小計	658	701
	Supervisor/Senior 主管	Stationed Basis 長駐	2	2
		Travelling Basis 非長駐	1 236	1 183
		Sub-total 小計	1 238	1 185
	Clerk/Associate 文員	Stationed Basis 長駐	366	366
		Travelling Basis 非長駐	1 800	2 100
		Sub-total 小計	2 166	2 466
	Trainer/Teacher 培訓人員	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	3	3
		Sub-total 小計	3	3
	Total 總計	Stationed Basis 長駐	391	389
		Travelling Basis 非長駐	5 309	5 363
		Total 總計	5 700	5 752

Note: Stationed Basis means 50% or above of the working time that an employee has to stay in the Mainland of China.
註：長駐指一位僱員有百分之五十或以上的工作時間需要在中國內地。

Table 13 : Effects of Mainland Operations on Hong Kong
Accounting Employees
 (Accountancy Sector)

表 13 : 內地業務對本港會計人員的影響
 (會計業)

Branch 門類	Effects 影響	Number of Employees 僱員人數	
		As at 3 January 2011 在2011年1月3日	Projection for January 2013 預測在2013年1月
Accounting Firms 會計師事務所	Additional accounting employees need to recruit 須增聘的會計人員數目	206	466
	Number of existing accounting employees to be trained for Mainland Operations 因處理內地業務而需要接受訓練的現職會計人員數目	386	481
Government Departments and Subvented Organizations 政府部門及資助機構	Additional accounting employees need to recruit 須增聘的會計人員數目	-	-
	Number of existing accounting employees to be trained for Mainland Operations 因處理內地業務而需要接受訓練的現職會計人員數目	24	25
Commerce and Services Establishments 商業及服務行業機構	Additional accounting employees need to recruit 須增聘的會計人員數目	2	3
	Number of existing accounting employees to be trained for Mainland Operations 因處理內地業務而需要接受訓練的現職會計人員數目	1	1
Industrial Establishments 工業機構	Additional accounting employees need to recruit 須增聘的會計人員數目	7	7
	Number of existing accounting employees to be trained for Mainland Operations 因處理內地業務而需要接受訓練的現職會計人員數目	6	6
All Branches 全部門類	Additional accounting employees need to recruit 須增聘的會計人員數目	215	476
	Number of existing accounting employees to be trained for Mainland Operations 因處理內地業務而需要接受訓練的現職會計人員數目	417	513

Table 14 : Number of Establishments Which Have Moved Their Accounting-related Functions Out of Hong Kong in the Past 12 Months (1.1.2010 to 31.12.2010)
(Accountancy Sector)

表 14 : 過去十二個月內(1.1.2010 至 31.12.2010)有將會計相關的工作遷離香港的機構數目
(會計業)

Branch 門類	Accounting-related Functions moved out of Hong Kong 將會計工作遷離香港	No. of Establishments 機構數目	Percentage 百分比
Accounting Firms 會計師事務所	Yes 有	16	0.8%
	No 沒有	2 092	99.0%
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	6	0.3%
	Total 總計	2 114	100%
Government Departments and Subvented Organizations 政府部門及資助機構	Yes 有	-	-
	No 沒有	31	96.9%
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	1	3.1%
	Total 總計	32	100%
Commerce and Services Establishments 商業及服務行業機構	Yes 有	204	0.8%
	No 沒有	24 325	98.7%
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	109	0.4%
	Total 總計	24 638	100%
Industrial Establishments 工業機構	Yes 有	10	0.4%
	No 沒有	2 495	98.6%
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	26	1.0%
	Total 總計	2 531	100%
All Branches 全部門類	Yes 有	230	0.8%
	No 沒有	28 943	98.7%
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	142	0.5%
	Total 總計	29 315	100%

Table 15 : Percentage of the No. of Accounting Employees
Transferred to Work in Subsidiaries/Affiliates outside HK
as a Result of the Moving out of the Accounting-related Functions
(Accountancy Sector)

表 15 : 因會計相關的工作遷離香港而調職至
港外附屬公司工作的會計僱員數目的百分比
(會計業)

Branch 門類	Percentage of the No. of Accounting Employees Transferred to Work in Subsidiaries/Affiliates outside HK 調職至港外附屬公司工作 的會計僱員數目的百分比	No. of Establishments 機構數目			
		The Mainland of China 中國內地	Macau 澳門	Taiwan 台灣	Other Places 其他地方
Accounting Firms 會計師事務所	Less than 10% 以下	2	-	-	-
	10% – 30%	-	-	-	-
	31% – 50%	-	14	-	-
	Over 50% 以上	-	-	-	-
	Total 總計	2	14	0	0
Government Departments and Subvented Organizations 政府部門及資助 機構	Less than 10% 以下	-	-	-	-
	10% – 30%	-	-	-	-
	31% – 50%	-	-	-	-
	Over 50% 以上	-	-	-	-
	Total 總計	0	0	0	0
Commerce and Services Establishments 商業及服務行業 機構	Less than 10% 以下	201	-	-	-
	10% – 30%	1	-	-	-
	31% – 50%	-	-	-	-
	Over 50% 以上	2	-	-	-
	Total 總計	204	0	0	0
Industrial Establishments 工業機構	Less than 10% 以下	10	-	-	-
	10% – 30%	-	-	-	-
	31% – 50%	-	-	-	-
	Over 50% 以上	-	-	-	-
	Total 總計	10	0	0	0
All Branches 全部門類	Less than 10% 以下	213	-	-	-
	10% – 30%	1	-	-	-
	31% – 50%	-	14	-	-
	Over 50% 以上	2	-	-	-
	Total 總計	216	14	0	0

Table 16 : Location for which the accounting-related functions outsourced by company in Hong Kong to other company in/outside Hong Kong actually carried out (Accountancy Sector)

表 16 : 香港的機構外判給香港 / 海外其他公司的會計相關的工作的實際進行地點 (會計業)

Branch 門類	No. of Establishments 機構數目 (Percentage) (百分比)						Total 總計
	Hong Kong 香港	The Mainland of China 中國內地	Macau 澳門	Taiwan 台灣	Other Places 其他地方	Not Known 不知道	
Accounting Firms 會計師事務所	73 (100%)	- (-)	- (-)	- (-)	- (-)	- (-)	73 (100%)
Government Departments and Subvented Organizations 政府部門及資助 機構	- (-)	- (-)	- (-)	- (-)	- (-)	- (-)	0 (0.0%)
Commerce and Services Establishments 商業及服務行業 機構	2 184 (98.2%)	5 (0.2%)	- (-)	- (-)	- (-)	36 (1.6%)	2 225 (100%)
Industrial Establishments 工業機構	277 (100%)	- (-)	- (-)	- (-)	- (-)	- (-)	277 (100%)
All Branches 全部門類	2 534 (98.4%)	5 (0.2%)	0 (0.0%)	0 (0.0%)	0 (0.0%)	36 (1.4%)	2 575 (100%)

Table 17 : Estimated Percentage of Training Provided by
External Course Providers in the Next 12 Months
 (Accountancy Sector)

表 17 : 估計未來十二個月外間培訓機構提供的訓練所佔百分比
 (會計業)

Branch 門類	Job Level 職級	Number of Establishments 機構數目					
		0%	1% – 24%	25% – 49%	50% – 74%	75% – 99%	100%
Accounting Firms 會計師事務所	Partner/Principal/ Director/ Senior Manager/ Manager 合夥人/總監/ 高級經理/經理	1 076	187	7	40	53	504
	Supervisor/Senior 主管	271	109	29	27	28	128
	Clerk/Associate 文員	688	177	27	35	60	175
	Trainer/Teacher 培訓人員	2	3	-	3	-	-
	Total 總計	2 037	476	63	105	141	807
Government Departments and Subvented Organizations 政府部門及資助機構	Partner/Principal/ Director/ Senior Manager/ Manager 合夥人/總監/ 高級經理/經理	9	3	3	3	4	5
	Supervisor/Senior 主管	9	4	3	3	3	5
	Clerk/Associate 文員	8	4	3	3	4	5
	Trainer/Teacher 培訓人員	6	1	1	1	-	2
	Total 總計	32	12	10	10	11	17
Commerce and Services Establishments 商業及服務行業機構	Partner/Principal/ Director/ Senior Manager/ Manager 合夥人/總監/ 高級經理/經理	3 217	417	66	97	36	1 444
	Supervisor/Senior 主管	5 592	738	12	332	38	1 332
	Clerk/Associate 文員	17 446	997	65	369	39	1 579
	Trainer/Teacher 培訓人員	254	1	-	-	-	15
	Total 總計	26 509	2 153	143	798	113	4 370
Industrial Establishments 工業機構	Partner/Principal/ Director/ Senior Manager/ Manager 合夥人/總監/ 高級經理/經理	310	52	1	9	5	100
	Supervisor/Senior 主管	504	61	3	9	4	67
	Clerk/Associate 文員	2 239	75	1	8	1	80
	Trainer/Teacher 培訓人員	-	-	-	-	-	-
	Total 總計	3 053	188	5	26	10	247
All Branches 全部門類	Partner/Principal/ Director/ Senior Manager/ Manager 合夥人/總監/ 高級經理/經理	4 612	659	77	149	98	2 053
	Supervisor/Senior 主管	6 376	912	47	371	73	1 532
	Clerk/Associate 文員	20 381	1 253	96	415	104	1 839
	Trainer/Teacher 培訓人員	262	5	1	4	-	17
	Total 總計	31 631	2 829	221	939	275	5 441

Table 18 : Information on Training Expenses in 2010
Compared with Those in 2009
 (Accountancy Sector)

表 18 : 2010年的訓練開支與2009年訓練開支的比較
 (會計業)

Branch 門類	The Training Expenses in 2010 as compared with those in 2009 2010年與2009年訓練開支的比較	No. of Establishments 機構數目 (Percentage) (百分比)		
		In-house Training 內部訓練	External Training 外間訓練	
Accounting Firms 會計師事務所	No Change 沒有改變	1 812 (95.5)	1 776 (93.6)	
	Increase by 增加	> 50%	4 (0.2)	15 (0.8)
		21% - 50%	17 (0.9)	15 (0.8)
		11% - 20%	- (-)	4 (0.2)
		5% - 10%	34 (1.8)	57 (3.0)
		< 5%	- (-)	- (-)
	Decrease by 減少	> 50%	- (-)	- (-)
		21% - 50%	- (-)	- (-)
		11% - 20%	- (-)	- (-)
		5% - 10%	- (-)	- (-)
		< 5%	2 (0.1)	2 (0.1)
Unspecified / Refusal Cases 未有說明 / 未有提供資料	29 (1.5)	29 (1.5)		
Total 總計	1 898 (100)	1 898 (100)		
Government Departments and Subvented Organizations 政府部門及資助機構	No Change 沒有改變	22 (68.8)	21 (65.6)	
	Increase by 增加	> 50%	- (-)	- (-)
		21% - 50%	- (-)	1 (3.1)
		11% - 20%	- (-)	1 (3.1)
		5% - 10%	4 (12.5)	1 (3.1)
		< 5%	- (-)	- (-)
	Decrease by 減少	> 50%	- (-)	- (-)
		21% - 50%	- (-)	- (-)
		11% - 20%	- (-)	2 (6.3)
		5% - 10%	- (-)	- (-)
		< 5%	- (-)	1 (3.1)
Unspecified / Refusal Cases 未有說明 / 未有提供資料	6 (18.8)	5 (15.6)		
Total 總計	32 (100)	32 (100)		

Remarks: Total percentage may not equal 100% due to rounding.

Branch 門類	The Training Expenses in 2010 as compared with those in 2009 2010年與2009年訓練開支的比較	No. of Establishments 機構數目 (Percentage) (百分比)		
		In-house Training 內部訓練	External Training 外間訓練	
Commerce and Services Establishments 商業及服務行業機構	No Change 沒有改變	21 330 (97.8)	21 341 (97.9)	
	Increase by 增加	> 50%	2 (<0.1)	2 (<0.1)
		21% - 50%	1 (<0.1)	- (-)
		11% - 20%	1 (<0.1)	5 (<0.1)
		5% - 10%	7 (<0.1)	9 (<0.1)
		< 5%	22 (0.1)	6 (<0.1)
	Decrease by 減少	> 50%	- (-)	- (-)
		21% - 50%	- (-)	- (-)
		11% - 20%	- (-)	- (-)
		5% - 10%	- (-)	- (-)
		< 5%	- (-)	- (-)
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	437 (2.0)	437 (2.0)	
	Total 總計	21 800 (100)	21 800 (100)	
Industrial Establishments 工業機構	No Change 沒有改變	2 408 (98.2)	2 404 (98.0)	
	Increase by 增加	> 50%	- (-)	1 (<0.1)
		21% - 50%	- (-)	2 (0.1)
		11% - 20%	- (-)	- (-)
		5% - 10%	6 (0.2)	7 (0.3)
		< 5%	2 (0.1)	2 (0.1)
	Decrease by 減少	> 50%	- (-)	- (-)
		21% - 50%	- (-)	- (-)
		11% - 20%	- (-)	- (-)
		5% - 10%	- (-)	- (-)
		< 5%	- (-)	- (-)
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	36 (1.5)	36 (1.5)	
	Total 總計	2 452 (100)	2 452 (100)	
All Branches 全部門類	No Change 沒有改變	25 572 (97.7)	25 542 (97.6)	
	Increase by 增加	> 50%	6 (<0.1)	18 (0.1)
		21% - 50%	18 (0.1)	18 (0.1)
		11% - 20%	1 (<0.1)	10 (<0.1)
		5% - 10%	51 (0.2)	74 (0.3)
		< 5%	24 (0.1)	8 (<0.1)
	Decrease by 減少	> 50%	- (-)	- (-)
		21% - 50%	- (-)	- (-)
		11% - 20%	- (-)	2 (<0.1)
		5% - 10%	- (-)	- (-)
		< 5%	2 (<0.1)	3 (<0.1)
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	508 (1.9)	507 (1.9)	
	Total 總計	26 182 (100)	26 182 (100)	

Remarks: Total percentage may not equal 100% due to rounding.

Table 19 : Comparison of the Training Budget for 2011
with Training Expenses in 2010
(Accountancy Sector)

表 19 : 2011年的訓練開支預算與2010年的訓練開支比較
(會計業)

Branch 門類	The Training Budget for 2011 as compared with Training Expenses in 2010 2011年的訓練開支預算與2010年的訓練開支比較	No. of Establishments 機構數目 (Percentage) (百分比)		
		In-house Training 內部訓練	External Training 外間訓練	
Accounting Firms 會計師事務所	No Change 沒有改變	1 798 (94.7)	1 793 (94.5)	
	Increase by 增加	> 50%	4 (0.2)	1 (0.1)
		21% - 50%	16 (0.8)	16 (0.8)
		11% - 20%	- (-)	- (-)
		5% - 10%	49 (2.6)	44 (2.3)
		< 5%	2 (0.1)	2 (0.1)
	Decrease by 減少	> 50%	- (-)	13 (0.7)
		21% - 50%	- (-)	- (-)
		11% - 20%	- (-)	- (-)
		5% - 10%	- (-)	- (-)
		< 5%	- (-)	- (-)
Unspecified / Refusal Cases 未有說明 / 未有提供資料	29 (1.5)	29 (1.5)		
Total 總計	1 898 (100)	1 898 (100)		
Government Departments and Subvented Organizations 政府部門及資助機構	No Change 沒有改變	22 (68.8)	21 (65.6)	
	Increase by 增加	> 50%	1 (3.1)	1 (3.1)
		21% - 50%	1 (3.1)	1 (3.1)
		11% - 20%	1 (3.1)	1 (3.1)
		5% - 10%	1 (3.1)	- (-)
		< 5%	- (-)	- (-)
	Decrease by 減少	> 50%	- (-)	- (-)
		21% - 50%	- (-)	- (-)
		11% - 20%	- (-)	- (-)
		5% - 10%	- (-)	2 (6.3)
		< 5%	- (-)	- (-)
Unspecified / Refusal Cases 未有說明 / 未有提供資料	6 (18.8)	6 (18.8)		
Total 總計	32 (100)	32 (100)		

Remarks: Total percentage may not equal 100% due to rounding.

Branch 門類	The Training Budget for 2011 as compared with Training Expenses in 2010 2011年的訓練開支預算與2010年的訓練開支比較	No. of Establishments 機構數目 (Percentage) (百分比)		
		In-house Training 內部訓練	External Training 外間訓練	
Commerce and Services Establishments 商業及服務行業機構	No Change 沒有改變	21 325 (97.8)	21 116 (96.9)	
	Increase by 增加	> 50%	- (-)	213 (1.0)
		21% - 50%	1 (<0.1)	8 (<0.1)
		11% - 20%	6 (<0.1)	12 (0.1)
		5% - 10%	8 (<0.1)	10 (<0.1)
		< 5%	22 (0.1)	4 (<0.1)
	Decrease by 減少	> 50%	1 (<0.1)	- (-)
		21% - 50%	- (-)	- (-)
		11% - 20%	- (-)	- (-)
		5% - 10%	- (-)	- (-)
		< 5%	- (-)	- (-)
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	437 (2.0)	437 (2.0)	
Total 總計	21 800 (100)	21 800 (100)		
Industrial Establishments 工業機構	No Change 沒有改變	2 395 (97.7)	2 373 (96.8)	
	Increase by 增加	> 50%	- (-)	- (-)
		21% - 50%	13 (0.5)	2 (0.1)
		11% - 20%	- (-)	- (-)
		5% - 10%	7 (0.3)	40 (1.6)
		< 5%	1 (<0.1)	1 (<0.1)
	Decrease by 減少	> 50%	- (-)	- (-)
		21% - 50%	- (-)	- (-)
		11% - 20%	- (-)	- (-)
		5% - 10%	- (-)	- (-)
		< 5%	- (-)	- (-)
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	36 (1.5)	36 (1.5)	
Total 總計	2 452 (100)	2 452 (100)		
All Branches 全部門類	No Change 沒有改變	25 540 (97.5)	25 303 (96.6)	
	Increase by 增加	> 50%	5 (<0.1)	215 (0.8)
		21% - 50%	31 (0.1)	27 (0.1)
		11% - 20%	7 (<0.1)	13 (<0.1)
		5% - 10%	65 (0.2)	94 (0.4)
		< 5%	25 (0.1)	7 (<0.1)
	Decrease by 減少	> 50%	1 (<0.1)	13 (<0.1)
		21% - 50%	- (-)	- (-)
		11% - 20%	- (-)	- (-)
		5% - 10%	- (-)	2 (<0.1)
		< 5%	- (-)	- (-)
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	508 (1.9)	508 (1.9)	
Total 總計	26 182 (100)	26 182 (100)		

Remarks: Total percentage may not equal 100% due to rounding.

Table 20 : The Top Five Types/Topics of Training
Mostly Chosen by Respondents for Manpower Development
 (Accountancy Sector)

表 20 : 對會計人力培訓最多被選擇的五項訓練類別/課題
 (會計業)

Job Level 職級	Frequency to be Chosen (1 to 5, 1 is chosen by companies most frequently) 1 至 5, 1 為最多公司選擇	Topics of Training 訓練課題
Partner/Principal Director 合夥人/總監	1	Principles and Practices of Management 管理理論與實務
	2	Updates of Accounting Standards 最新會計準則
	3	Auditing 審計學
	4	Problem Solving & Decision Making 解決問題及決策
	5	Tax Compliance and Planning 遵從稅規和稅務策劃
Senior Manager 高級經理	1	Principles and Practices of Management 管理理論與實務
	2	Problem Solving & Decision Making 解決問題及決策
	3	Risk Management 風險管理
	4	Leadership 領導才能
	5	Financial Accounting 財務會計
Manager 經理	1	Updates of Accounting Standards 最新會計準則
	2	Problem Solving & Decision Making 解決問題及決策
	3	Principles and Practices of Management 管理理論與實務
	4	Marketing Management 市場管理
	5	Leadership 領導才能
Supervisor/Senior 主管	1	Financial Accounting 財務會計
	2	Updates of Accounting Standards 最新會計準則
	3	Financial Management 財務管理
	4	Auditing 審計學
	5	Cost and Management Accounting 成本及管理會計
Clerk/Associate 文員	1	Financial Accounting 財務會計
	2	Updates of Accounting Standards 最新會計準則
	3	English Writing 英文書寫
	4	Cost and Management Accounting 成本及管理會計
	5	Cross-exposure to Other Accounting Functions 其他會計軟件的互相使用
Trainer/Teacher 培訓人員	1	Financial Accounting 財務會計
	1	Updates of Accounting Standards 最新會計準則
	1	Auditing 審計學
	4	Internal Control, Compliance and Corporate Governance 內部監察、條例執行和企業管治
	5	Cost and Management Accounting 成本及管理會計

Table 20.1: The Top Five Types/Topics of Training
Mostly Chosen by Respondents for Manpower Development
 (Accounting Firms)

表 20.1: 對會計人力培訓最多被選擇的五項訓練類別/課題
 (會計師事務所)

Job Level 職級	Frequency to be Chosen (1 to 5, 1 is chosen by companies most frequently) 1 至 5, 1 為最多公司選擇	Topics of Training 訓練課題
Partner/Principal Director 合夥人/總監	1	Principles and Practices of Management 管理理論與實務
	2	Updates of Accounting Standards 最新會計準則
	3	Auditing 審計學
	4	Problem Solving & Decision Making 解決問題及決策
	5	Tax Compliance and Planning 遵從稅規和稅務策劃
Senior Manager 高級經理	1	Principles and Practices of Management 管理理論與實務
	2	Updates of Accounting Standards 最新會計準則
	3	Leadership 領導才能
	4	Problem Solving & Decision Making 解決問題及決策
	5	Tax Compliance and Planning 遵從稅規和稅務策劃
Manager 經理	1	Principles and Practices of Management 管理理論與實務
	2	Updates of Accounting Standards 最新會計準則
	3	Coaching & Counseling 訓練及輔導下屬
	4	Tax Compliance and Planning 遵從稅規和稅務策劃
	5	Auditing 審計學
Supervisor/Senior 主管	1	Auditing 審計學
	2	Updates of Accounting Standards 最新會計準則
	3	Financial Accounting 財務會計
	4	Tax Compliance and Planning 遵從稅規和稅務策劃
	5	Business Law 商業法律
Clerk/Associate 文員	1	Financial Accounting 財務會計
	2	Auditing 審計學
	3	Updates of Accounting Standards 最新會計準則
	4	English Writing 英文書寫
	5	Putonghua 普通話
Trainer/Teacher 培訓人員	1	Updates of Accounting Standards 最新會計準則
	2	Presentation Skills 演說技巧
	3	PRC Accounting System 內地會計制度
	3	PRC Taxation System 內地稅務制度
	3	Interpersonal Skills 人際關係技巧

Table 20.2: The Top Five Types/Topics of Training
Mostly Chosen by Respondents for Manpower Development
 (Government Departments and Subvented Organizations)

表 20.2: 對會計人力培訓最多被選擇的五項訓練類別/課題
 (政府部門及資助機構)

Job Level 職級	Frequency to be Chosen (1 to 5, 1 is chosen by companies most frequently) 1 至 5, 1 為最多公司選擇	Topics of Training 訓練課題
Partner/Principal Director 合夥人/總監	1	-
	2	-
	3	-
	4	-
	5	-
Senior Manager 高級經理	1	Leadership 領導才能
	2	Strategic Management 策略管理
	2	Updates of Accounting Standards 最新會計準則
	4	Risk Management 風險管理
	4	Performance Management 績效管理
Manager 經理	1	Problem Solving & Decision Making 解決問題及決策
	2	Team Building 團隊之建立
	3	Leadership 領導才能
	3	Principles and Practices of Management 管理理論與實務
	5	Performance Management 績效管理
	5	Effective Influencing and Negotiation 發揮影響力及談判技巧
	5	Updates of Accounting Standards 最新會計準則
Supervisor/Senior 主管	1	Updates of Accounting Standards 最新會計準則
	2	Financial Accounting 財務會計
	3	English Writing 英文書寫
	4	Problem Solving & Decision Making 解決問題及決策
	4	Team Building 團隊之建立
	4	Principles and Practices of Management 管理理論與實務
	4	Internal Control, Compliance and Corporate Governance 內部監察、條例執行和企業管治
	4	Coaching and Counseling 訓練及輔導下屬
	4	Time Management 時間管理

Clerk/Associate 文員	1	Updates of Accounting Standards 最新會計準則
	2	Financial Accounting 財務會計
	3	English Writing 英文書寫
	4	Information Systems Application Skills 資訊系統應用技巧
	4	Interpersonal Skills 人際關係技巧
	4	Cross-exposure to Other Accounting Functions 其他會計軟件的互相使用
Trainer/Teacher 培訓人員	1	Updates of Accounting Standards 最新會計準則
	1	Presentation Skills 演說技巧
	3	Cross-exposure to Other Accounting Functions 其他會計軟件的互相使用
	3	Auditing 審計學
	3	Problem Solving & Decision Making 解決問題及決策
	3	Coaching and Counseling 訓練及輔導下屬
	3	Motivation 激勵

Table 20.3: The Top Five Types/Topics of Training
Mostly Chosen by Respondents for Manpower Development
 (Commerce and Services Establishments)

表 20.3: 對會計人力培訓最多被選擇的五項訓練類別/課題
 (商業及服務行業機構)

Job Level 職級	Frequency to be Chosen (1 to 5, 1 is chosen by companies most frequently) 1 至 5, 1 為最多公司選擇	Topics of Training 訓練課題
Partner/Principal Director 合夥人/總監	1	Risk Management 風險管理
	1	Human Resources Management 人力資源管理
	1	Tax Compliance and Planning 遵從稅規和稅務策劃
	1	Updates of Accounting Standards 最新會計準則
	1	Financial Instruments 金融工具
Senior Manager 高級經理	1	Principles and Practices of Management 管理理論與實務
	2	Problem Solving & Decision Making 解決問題及決策
	3	Risk Management 風險管理
	4	Marketing Management 市場管理
	5	Leadership 領導才能
Manager 經理	1	Problem Solving & Decision Making 解決問題及決策
	2	Updates of Accounting Standards 最新會計準則
	3	Principles and Practices of Management 管理理論與實務
	4	Marketing Management 市場管理
	5	Leadership 領導才能
Supervisor/Senior 主管	1	Financial Accounting 財務會計
	2	Updates of Accounting Standards 最新會計準則
	3	Financial Management 財務管理
	4	Auditing 審計學
	5	Cost and Management Accounting 成本及管理會計
Clerk/Associate 文員	1	Financial Accounting 財務會計
	2	English Writing 英文書寫
	3	Updates of Accounting Standards 最新會計準則
	4	Cost and Management Accounting 成本及管理會計
	5	Cross-exposure to Other Accounting Functions 其他會計軟件的互相使用
Trainer/Teacher 培訓人員	1	Financial Accounting 財務會計
	2	Cost and Management Accounting 成本及管理會計
	2	Auditing 審計學
	2	Internal Control, Compliance and Corporate Governance 內部監察、條例執行和企業管治
	5	Business Law 商業法律

Table 20.4: The Top Five Types/Topics of Training
Mostly Chosen by Respondents for Manpower Development
 (Industrial Establishments)

表 20.4: 對會計人力培訓最多被選擇的五項訓練類別/課題
 (工業機構)

Job Level 職級	Frequency to be Chosen (1 to 5, 1 is chosen by companies most frequently) 1 至 5, 1 為最多公司選擇	Topics of Training 訓練課題
Partner/Principal Director 合夥人/總監	1	-
	2	-
	3	-
	4	-
	5	-
Senior Manager 高級經理	1	Problem Solving & Decision Making 解決問題及決策
	2	Marketing Management 市場管理
	3	Principles and Practices of Management 管理理論與實務
	4	Financial Accounting 財務會計
	5	Leadership 領導才能
Manager 經理	1	Updates of Accounting Standards 最新會計準則
	2	Marketing Management 市場管理
	3	Strategic Management 策略管理
	4	Leadership 領導才能
	5	Principles and Practices of Management 管理理論與實務
Supervisor/Senior 主管	1	Financial Management 財務管理
	2	Financial Accounting 財務會計
	3	Coaching and Counseling 訓練及輔導下屬
	4	Cost and Management Accounting 成本及管理會計
	5	Principles and Practices of Management 管理理論與實務
Clerk/Associate 文員	1	Financial Accounting 財務會計
	2	Updates of Accounting Standards 最新會計準則
	3	Cross-exposure to Other Accounting Functions 其他會計軟件的互相使用
	4	Cost and Management Accounting 成本及管理會計
	5	English Writing 英文書寫
Trainer/Teacher 培訓人員	1	-
	2	-
	3	-
	4	-
	5	-

Table 21 : The Incentives to Encourage Employers to Provide Training to Their Employees (Accountancy Sector)

表 21 : 有效鼓勵僱主提供訓練予僱員的方法 (會計業)

Branch 門類	Incentives to Encourage Employers to Provide Training to Their Employees 有效鼓勵僱主提供訓練予僱員的方法	No. of Establishments 機構數目	Percentage 百分比
Accounting Firms 會計師事務所	Reimbursement of course fees to employers 向僱主退還僱員學費	869	34.1%
	Provision of subsidy to employers 提供僱員訓練津貼予僱主	647	25.4%
	Government loan/grant to employers 政府給予僱主貸款/補助金	926	36.3%
	Others 其他	8	0.3%
	Not Applicable / Unspecified / Refusal Cases 不適用 / 未有說明 / 未有提供資料	99	3.9%
	Total 總計	2 549	100%
Government Departments and Subvented Organizations 政府部門及資助機構	Reimbursement of course fees to employers 向僱主退還僱員學費	20	38.5%
	Provision of subsidy to employers 提供僱員訓練津貼予僱主	17	32.7%
	Government loan/grant to employers 政府給予僱主貸款/補助金	10	19.2%
	Others 其他	-	-
	Not Applicable / Unspecified / Refusal Cases 不適用 / 未有說明 / 未有提供資料	5	9.6%
	Total 總計	52	100%
Commerce and Services Establishments 商業及服務行業機構	Reimbursement of course fees to employers 向僱主退還僱員學費	10 295	37.1%
	Provision of subsidy to employers 提供僱員訓練津貼予僱主	9 046	32.6%
	Government loan/grant to employers 政府給予僱主貸款/補助金	7 927	28.5%
	Others 其他	13	< 0.1%
	Not Applicable / Unspecified / Refusal Cases 不適用 / 未有說明 / 未有提供資料	497	1.8%
	Total 總計	27 778	100%
Industrial Establishments 工業機構	Reimbursement of course fees to employers 向僱主退還僱員學費	1 357	40.9%
	Provision of subsidy to employers 提供僱員訓練津貼予僱主	1 074	32.4%
	Government loan/grant to employers 政府給予僱主貸款/補助金	857	25.8%
	Others 其他	-	-
	Not Applicable / Unspecified / Refusal Cases 不適用 / 未有說明 / 未有提供資料	29	0.9%
	Total 總計	3 317	100%
All Branches 全部門類	Reimbursement of course fees to employers 向僱主退還僱員學費	12 541	37.2%
	Provision of subsidy to employers 提供僱員訓練津貼予僱主	10 784	32.0%
	Government loan/grant to employers 政府給予僱主貸款/補助金	9 720	28.8%
	Others 其他	21	0.1%
	Not Applicable / Unspecified / Refusal Cases 不適用 / 未有說明 / 未有提供資料	630	1.9%
	Total 總計	33 696	100%

Remarks: Total percentage may not equal 100% due to rounding.

Manpower Projection for Accountancy Sector 2012-2016

Methodology

The Labour Market Analysis (LMA) approach 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 and builds a statistical model that can be used to project manpower demand in the economic sector under study. In other words, the model makes use of some relevant and reliable economic indicators to project manpower demand in the short and medium term.

2. The LMA approach has been applied to manpower projection for Accountancy Sector since 2004.

3. The building of a statistical model comprises two main steps. The first step is called 'Diagnostic' when two sets of statistical data are tested to select independent variables as determinants. Set I comprises 9 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 various economic sectors. Such information includes consumption, investment, trade, tourism, property and related activities, and information about the labour market, etc. From these two data sets, some determinants can be found. To minimize Types I & II and other errors, these determinants are statistically tested for multi-collinearity before they are grouped into Principal Components (PCs). The second step of statistical modeling is called "Prognostic" because the PCs found in the first step are used to build the statistical model for manpower projection.

Manpower Projection for Accountancy Sector

4. For Accountancy Sector, 7 determinants below have been identified and grouped into PCs.

- 1) Gross Domestic Fixed Capital Formation [GDFCF]
- 2) Composite Consumer Price Index [CCPI]
- 3) Export of Services [XSER]
- 4) Loans and Advance [LA]
- 5) Retails Sales in Volume Index [RSVOL]
- 6) Export of Goods in Volume Index [XGDS]
- 7) Number of Visitor Arrival [VA]

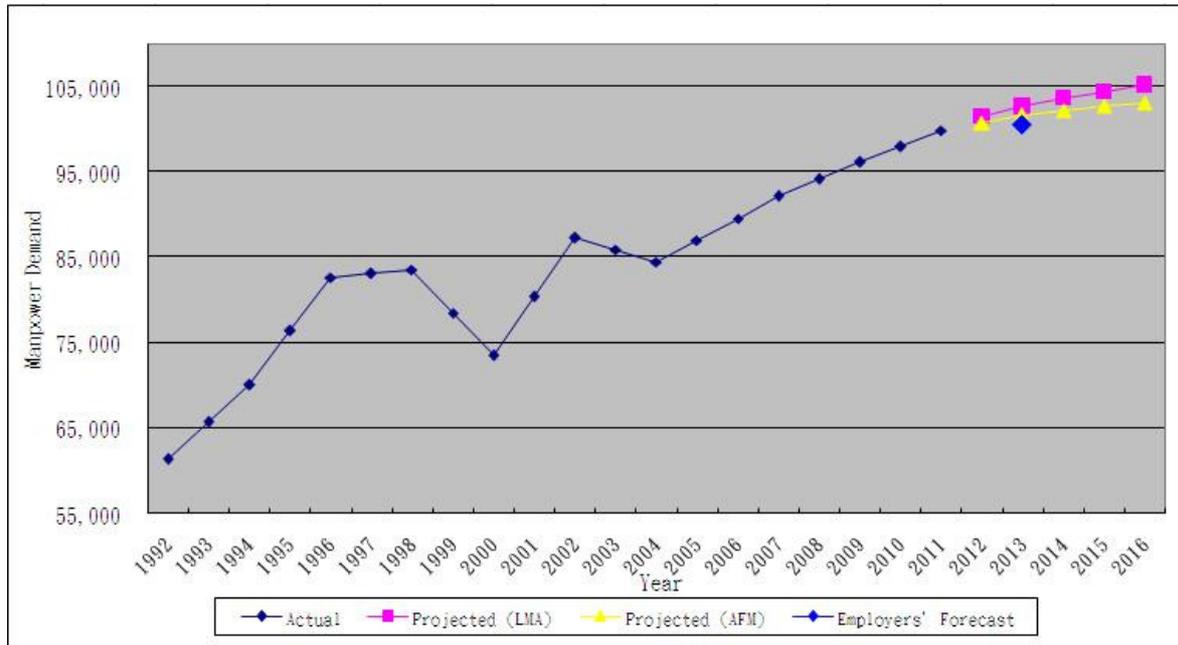
5. At the “Diagnostic” step, Principal Component Analysis (PCA) is used to group these determinants into Principal Components (PCs). It is found that about 87.2% of the total variation can be explained by these PCs and thus they can be safely used to project the manpower requirements in the near future. At the second “Prognostic” step, Principal Component Regression (PCR) is applied to build the statistical model. The model indicates that there is a strong positive correlation between the actual manpower data and the PCs. The adjusted R-square worked out to be 0.92, indicating that about 92% of the variation of the manpower requirements can be explained by the model.

6. The manpower demand for Accountancy Sector in 2012-2016 is projected using 3 methods, namely Labour Market Analysis (LMA), Adaptive Filtering Method (AFM) and Employers’ Forecast (EF). A summary table is provided as below.

Table 1: Summary of Manpower Projections by LMA, AFM and EF

Year	Manpower Demand	Projected (LMA)	Projected (AFM)	Projected (EF)
2011	99 873			
2012		101 484 (+1.6%*)	100 759 (+0.9%*)	
2013		102 645 (+1.1**)	101 575 (+0.8%**)	100 562 (+0.7%*)
2014		103 587 (+0.9%**)	102 206 (+0.6%**)	
2015		104 382 (+0.8%**)	102 692 (+0.5%**)	
2016		105 184 (+0.8%**)	103 066 (+0.4%**)	
* as percentage change vs manpower demand in 2011 ** as percentage change vs projected manpower in previous year LMA: Labour Market Analysis AFM: Adaptive Filtering Method EF: Employers’ Forecast at the date of the survey				

Figure 1: Summary of Manpower Projection by LMA, AFM and EF



7. Both LMA and AFM methods show an increasing manpower trend for 2012-2016. The LMA approach has the advantage of objectivity and allows interim manpower projection updates when economic indicators become available, whereas the AFM approach is based on historical pattern in manpower series to extrapolate the future assuming all other variables remain unchanged. Finally, EF which is based on personal guess and industry experience of the respondents predicts a mild growth in 2013.