

Accountancy Sector
Manpower Survey Report
會計業・人力調查報告書

2017



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2017 MANPOWER SURVEY REPORT

ACCOUNTANCY SECTOR

二零一七年人力調查報告

會計業

VOCATIONAL TRAINING COUNCIL

ACCOUNTANCY TRAINING BOARD

職業訓練局

會計業訓練委員會

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The 2017 Manpower Survey Report of the Accountancy Sector ---

Executive Summary

Objective

1. The Accountancy Training Board (ACTB), with the assistance of the Census and Statistics Department (C&SD), conducted a biennial manpower survey from January to May 2017 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 some large non-governmental organisations and statutory bodies, 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 1 569 establishments were subsequently selected from the central register maintained by the C&SD.

3. The survey covered samples of 302 accounting firms, 41 government departments, non-governmental organisations and statutory bodies, 993 commerce and services establishments and 233 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, Non-governmental Organisations and Statutory Bodies” where the figures were actual manpower statistics of 41 government departments, non-governmental organisations and statutory bodies.

Survey Findings

Existing Manpower Structure

4. The survey revealed that in January 2017, 104 247 persons were engaged in the accountancy sector, with 23 266 (22.3%) in accounting firms, 6 122 (5.9%) in government departments, non-governmental organisations and statutory bodies, 69 600 (66.8%) in commerce and services establishments, and 5 259 (5.0%) in industrial establishments. In terms of job levels, there were 5 242 (5.0%) Partners/Principals/Directors/Chief Financial Officers, 12 068 (11.6%) Senior Managers/Financial Controllers, 9 611 (9.2%) Managers, 23 926 (23.0%) Supervisors/Seniors, 52 546 (50.4%) Clerks/Associates and 854 (0.8%) Trainers/Teachers.

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

(i) Partner/Principal/Director/Chief Financial Officer

Owners, partners, principals directors or chief financial officers of accounting firms who are responsible for the administration and management of accounting firms. This category also includes those persons like chief financial officers working in commercial, servicing and industrial establishments.

(ii) Senior Manager/Financial Controller/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/Financial Controllers should normally have no less than five years' managerial experience in accountancy.

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

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

(iii) Supervisor/Senior

Persons who normally perform some of the functions of Senior Managers/Financial Controllers/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

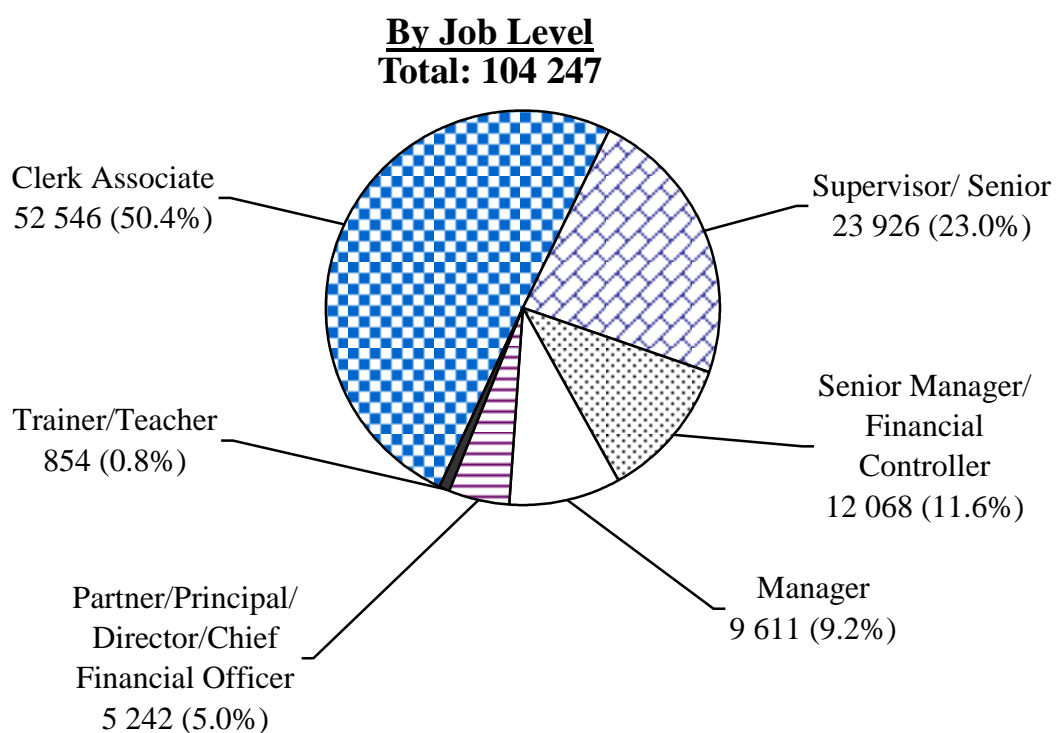
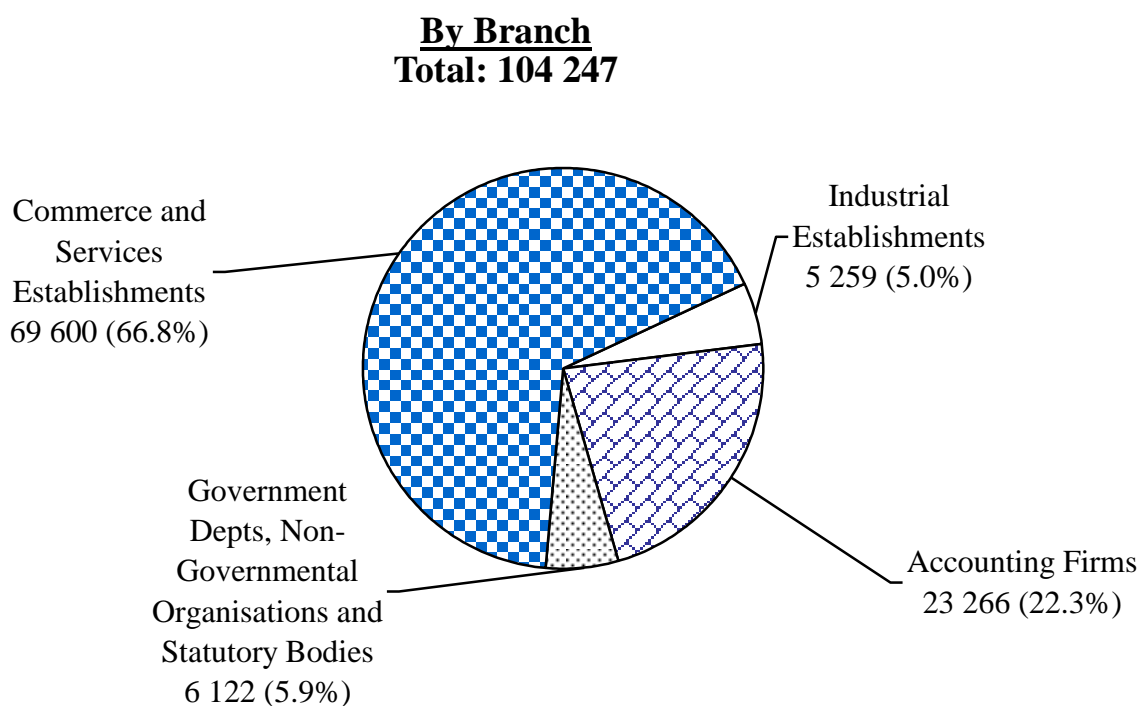
Persons who are normally engaged in compiling, classifying and recording data, verifying records, posting entries, balancing books and preparing reports. They include accounting clerks, data input clerks, junior audit staff/staff accountants, tax juniors and similar positions.

(v) Trainer/Teacher

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

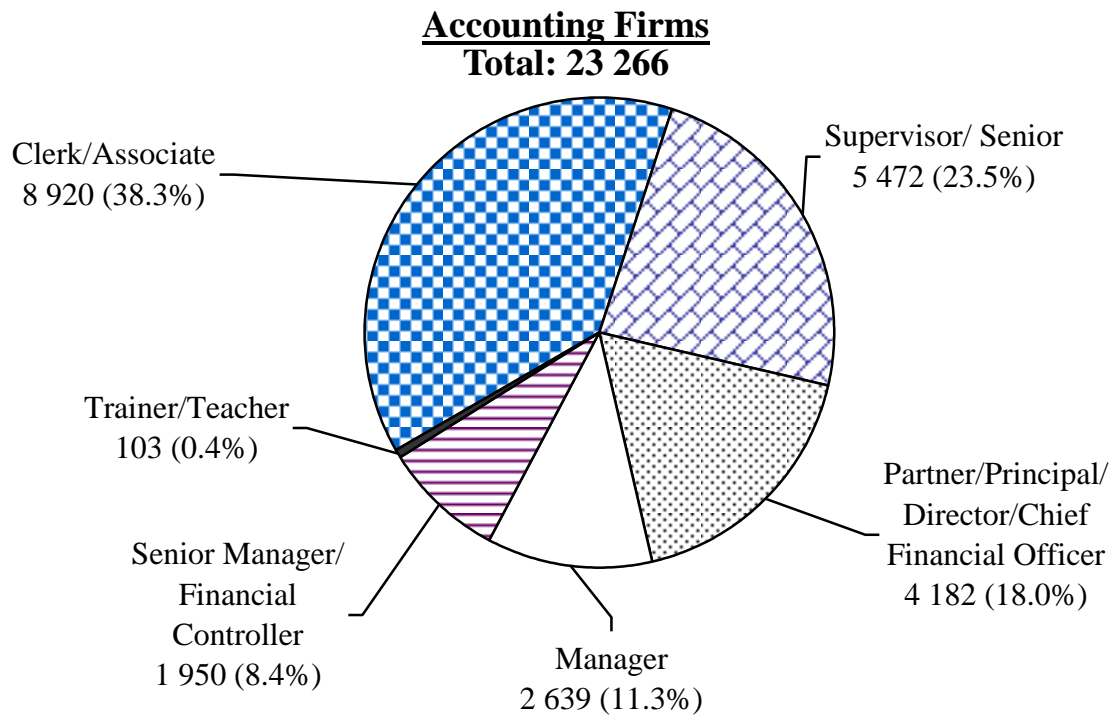
6. Figures 1 and 2 below show the manpower structure and the distribution of persons engaged by branch and by job level.

Figure 1: Manpower Structure

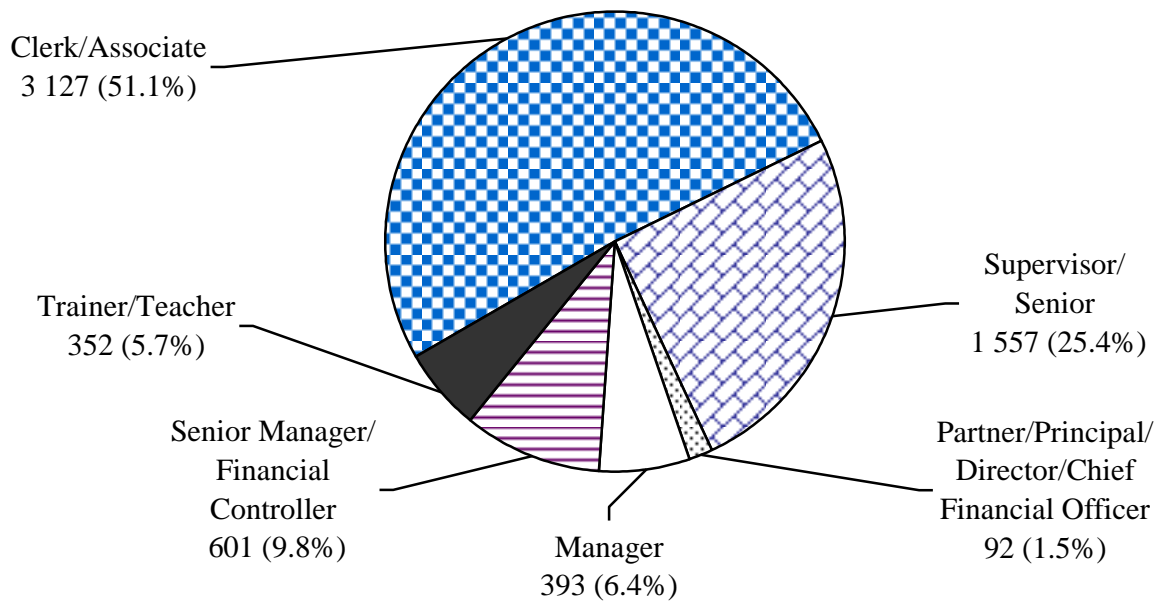


Remarks: Total percentage may not equal 100% due to rounding.

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



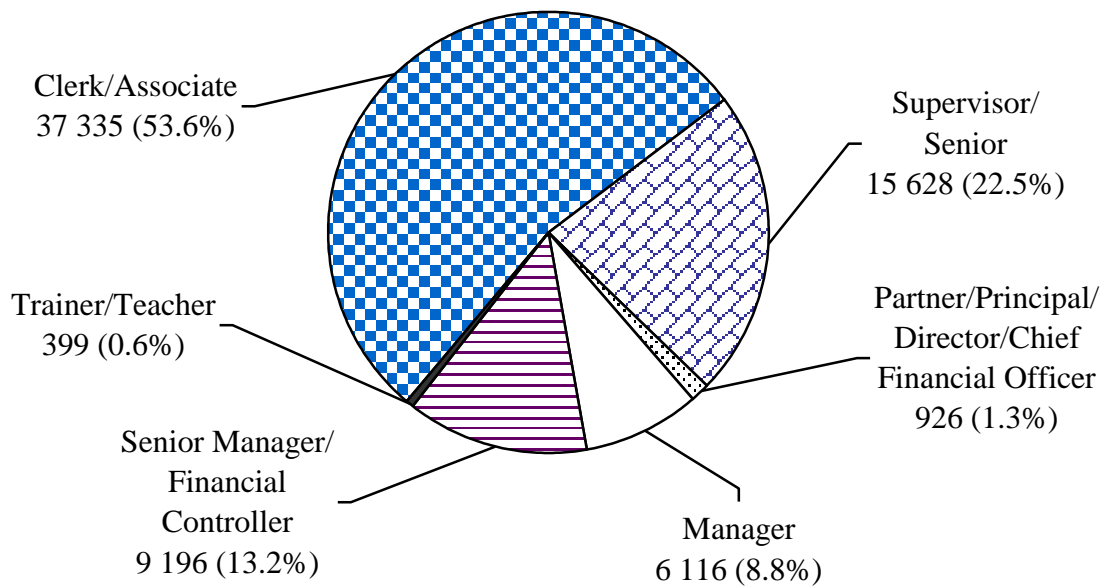
**Government Departments, Non-governmental Organisations and
Statutory Bodies**
Total: 6 122



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

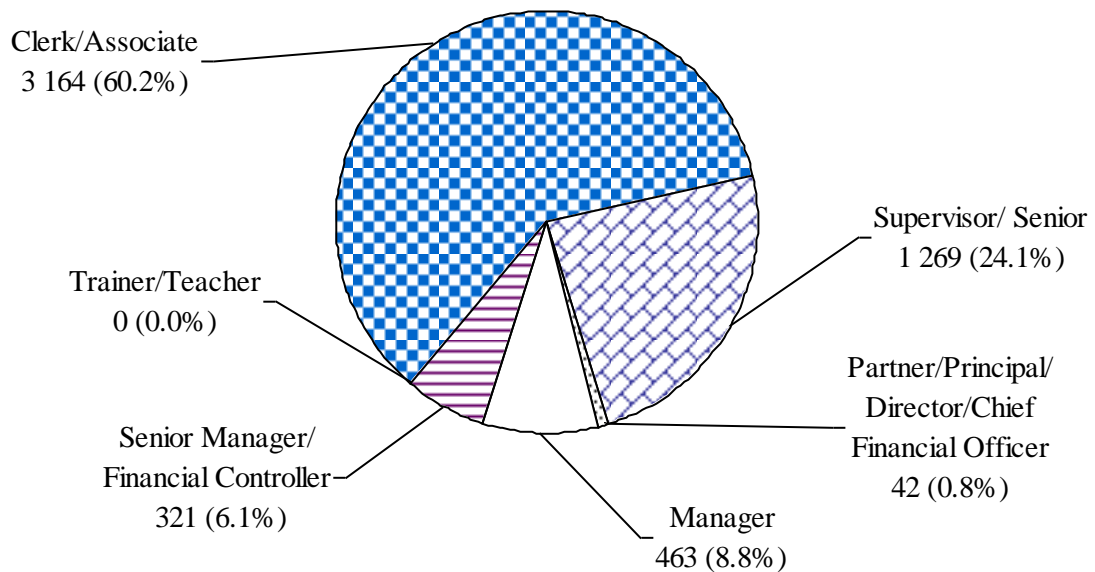
Commerce and Services Establishments

Total: 69 600



Industrial Establishments

Total: 5 259



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

Comparison of the Manpower Structure of Accounting Personnel between 2017 and 2015

7. At the time of the survey, 104 247 full-time accounting personnel were engaged in the four branches. Persons engaged have increased by 1 079 persons, or 1.0% when compared with figure in the 2015 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>2015</u>	<u>2017</u>
Accounting Firms	21 844 (21.2%)	23 266 (22.3%)
Government Departments, Non-governmental Organisations and Statutory Bodies	6 014 (5.8%)	6 122 (5.9%)
Commerce and Services Establishments	69 867 (67.7%)	69 600 (66.8%)
Industrial Establishments	5 443 (5.3%)	5 259 (5.0%)
All Branches	103 168 (100%)	104 247 (100%)

Table 2: Distribution of Accounting Personnel by Job Level

<u>Job Level</u>	<u>Number of Accounting Personnel (%)</u>	
	<u>2015</u>	<u>2017</u>
Partner/Principal/Director/ Chief Financial Officer	4 483 (4.3%)	5 242 (5.0%)
Senior Manager/Financial Controller	11 218 (10.9%)	12 068 (11.6%)
Manager	8 530 (8.3%)	9 611 (9.2%)
Sub-total of Managerial Level	24 231 (23.5%)	26 921 (25.8%)
Supervisor/Senior	21 971 (21.3%)	23 926 (23.0%)
Clerk/Associate	56 153 (54.4%)	52 546 (50.4%)
Trainer/Teacher	813 (0.8%)	854 (0.8%)
Total	103 168 (100%)	104 247 (100%)

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

Number of Vacancies in the Accountancy Sector

8. In January 2017, there were 1 604 vacancies in the four branches, representing 1.5% of the manpower demand of 105 851. 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 2015 and 2017 Surveys is shown in Table 4.

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

	Partner/ Principal/ Director/ Chief Financial Officer	Senior Manager/ Financial Controller	Manager	Supervisor/ Senior	Clerk/ Associate	Trainer/ Teacher	Total*
Accounting Firms	16	23	70	125	818	1	1 053 (1.0%)
Government Departments, Non-governmental Organisations and Statutory Bodies	3	12	21	38	43	5	122 (0.1%)
Commerce and Services Establishments	-	9	17	209	171	-	406 (0.4%)
Industrial Establishments	-	-	7	1	15	-	23 (<0.1%)
Total**	19 (0.4%)	44 (0.4%)	115 (1.2%)	373 (1.5%)	1 047 (2.0%)	6 (0.7%)	1 604 (1.5%)
Manpower Demand	5 261	12 112	9 726	24 299	53 593	860	105 851

* 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>2015</u>			<u>2017</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/Chief Financial Officer	5	4 488	0.1%	19	5 261	0.4%
Senior Manager/ Financial Controller	17	11 235	0.2%	44	12 112	0.4%
Manager	202	8 732	2.3%	115	9 726	1.2%
Sub-total of Managerial Level	224	24 455	0.9%	178	27 099	0.7%
Supervisor/Senior	350	22 321	1.6%	373	24 299	1.5%
Clerk/Associate	1 173	57 326	2.0%	1 047	53 593	2.0%
Trainer/Teacher	9	822	1.1%	6	860	0.7%
Total	1 756	104 924	1.7%	1 604	105 851	1.5%

Manpower Growth

9. Employers forecast that the accountancy sector would require 413 additional employees by January 2019 or an increase of 0.4% when compared with the manpower demand of 2017.

Minimum Education Requirement of Accounting Employees

10. As reported by the respondents, 40.7% of the accounting positions required the job holders to possess a university degree or above, 18.2% to possess a sub-degree education level and 32.1% of the accounting positions required a level at senior secondary level or equivalent.

Professional Qualifications Requirement of Accounting Employees

11. Employers generally preferred their employees at managerial and supervisory level and staff members engaging in training/teaching functions to possess professional qualifications. A total of 33.0% 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 64.2% of managerial job holders should possess a minimum of six to more than ten years' working experience in the industry. For clerical staff, the majority of them were those who had less than three years of experience.

Distribution of Accounting Personnel By Average Age Range

13. The majority of the accounting personnel at the job levels of "Managerial", "Supervisor/Senior" and "Trainer/ Teacher" ranged from 35 to 50 years old whereas over 40% of Clerks/Associates were below 35.

Staff Turnover

14. Employers reported that 8 039 employees had left the companies in the twelve months prior to the manpower survey. During the same period, 7 973 employees were recruited to fill the vacancies. The staff turnover rate of the accountancy sector was 7.7%.

Internal Promotion

15. The Survey showed that job level of Manager/Senior Manager/Financial Controller had relatively better internal promotion opportunity. 74.8% of the total recruits of Partner/Principal/Director/Chief Financial Officer were promoted from the job level of Manager.

Reasons of Recruitment Difficulties

16. 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 ratios of these two reasons to the total figure were 35.9% and 56.7% respectively.

Number of Hong Kong Accounting Employees Having to Work in the mainland of China

17. The Survey revealed that there were 5 059 accounting employees who had to work in the mainland of China during the survey period. Of these, 61 (1.2%) were on stationed basis and 4 998 (98.8%) were on travelling basis.

Moving of the Accounting Function Out of Hong Kong

18. 32 495 establishments (99.3%) indicated that they had not moved their accounting function outside Hong Kong. 2 respondents indicated that they had moved their accounting function outside Hong Kong while there were 227 cases which did not give a response to this part of the survey.

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

19. The Survey revealed that 87 (0.4%) and 224 (0.9%) establishments had increased their in-house and external staff training expenses respectively in 2016 when compared with the figure in 2015. With regard to the training budget for 2017, 119 (0.5%) and 214 (0.9%) establishments indicated that they would increase their in-house and external staff training budget for 2017 respectively. In addition, 22 594 (94.5%) and 22 499 (94.1%) establishments would not change their in-house and external staff training budget respectively.

Number of Part-time Accounting Staff Employed

20. In addition to 104 247 full-time staff in the accountancy sector, the four branches also employed 1 616 part-time staff to help perform accounting related functions.

Recommendations

21. Hong Kong had a 4.3% economic growth in real terms in the first quarter of 2017. Economists have a forecast that the local economy will have a two-percent growth in 2017 as a whole, after taking into account of the fact that interest rate hike cycle has already started. In fact, the steady growth in the demand for manpower in the accountancy sector as reflected by survey findings is considered to be consistent with the current situation in Hong Kong that the labour market is basically stable. The manpower demand of the accountancy sector in the coming two years is believed to remain steady. As one of the leading financial centres, Hong Kong has a consistent demand for accounting personnel. With a pool of accounting talents, enterprises of the Mainland and high net worth clients will be able to obtain professional accounting support.

22. Emerging technologies and tools are transforming every aspect of businesses, and the accountancy sector is of no exception. Drivers like cloud computing, data analytics, blockchain technology, and artificial intelligence etc indicate a shift towards being client-centric. In addition to providing conventional assurance services, clients are now expecting CPA firms to allow more time to be spent in complex and judgmental areas. According to a membership survey conducted by the Hong Kong Institute of Certified Public Accountants (HKICPA) in late 2016, although the four main traditional services of CPA firms in auditing, accounting, taxation and company secretarial are still the core income generators, there are signs that CPA firms have been expanding their service scope to better serve their clients. On the other hand, due to tighter rules and regulations imposed by regulatory bodies, the demand for relevant job holders has increased. Tighter control represents the fact that accounting personnel will play a more significant role in providing clients with compliance and regulatory advice.

23. 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 or the New Technology Training Scheme administered by the Vocational Training Council.
- (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 overall top five types/topics of training for various job levels listed in the order of the number of times chosen by respondents are summarised below:

I: Types/Topics of Training for Partners/Principals/Directors/Chief Financial Officers

- 1. Updates of Accounting Standards
- 2. Auditing
- 3. Company Law and Practice
- 4. Financial Accounting
- 5. Accrued-based Accounting

II: Types/Topics of Training for Senior Managers/Financial Controllers

- 1. Financial Accounting
- 2. Updates of Accounting Standards
- 3. Strategic Management
- 4. Cost and Management Accounting
- 5. Problem Solving & Decision Making

III: Types/Topics of Training for Managers

- 1. Updates of Accounting Standards
- 2. Coaching & Counseling
- 3. Time Management
- 4. Financial Accounting
- 5. Strategic Management

IV: Types/Topics of Training for Supervisors/Seniors

1. Updates of Accounting Standards
2. Financial Accounting
3. Time Management
4. Performance Management
5. Financial Management

V: Types/Topics of Training for Clerks/Associates

1. Information Systems Application Skills
2. Updates of Accounting Standards
3. Cross-exposure to Other Accounting Functions
4. Financial Accounting
5. English Writing

VI: Types/Topics of Training for Trainers/Teachers

1. Updates of Accounting Standards
2. Financial Accounting
3. Business Law
4. Economics and Statistics
5. Cost and Management Accounting

- (iv) There is a need to organise accountancy seminars regularly. 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 auditing and accounting standards are also recommended for the accounting personnel.

會計業 2017 年人力調查報告書

報告摘要

目的

1. 會計業訓練委員會（下稱「本會」）每兩年進行一次業內人力調查。在政府統計處[統計處]協助下，本會於 2017 年 1 月至 5 月期間蒐集業內最新人力資料，以反映會計業的人力情況及培訓需求供各界參考。

調查範圍

2. 本會將調查涵蓋範圍包括會計師事務所、部分政府部門、大型非政府機構和法定組織、有十名或以上僱員的商業及服務行業機構，以及有十名或以上僱員的工業機構。獲選機構的僱主只需填報其機構內從事會計、核數、稅務、財務或會計培訓工作僱員的人力數據。本會採用分層隨機抽樣法，從政府統計處的機構單位記錄庫內，選出 1 569 間機構為調查對象。

3. 調查包括選定範圍內 302 間會計師事務所、41 個政府部門、非政府機構和法定組織、993 間商業及服務行業機構，以及 233 間工業機構。蒐集所得數據已採用統計方法倍大，以反映業內的整體人力情況，惟 41 個政府部門、非政府機構和法定組織的數據則為實際的人力資料。

調查結果

現有人力結構

4. 調查顯示，2017 年 1 月時，會計業共有 104 247 名僱員，其中會計師事務所 有 23 266 名(22.3%)；政府部門、非政府機構和法定組織有 6 122 名(5.9%)；商業及服務行業機構有 69 600 名(66.8%)；工業機構有 5 259 名(5.0%)。按職級劃分，合夥人／總監／首席財務官有 5 242 名(5.0%)；高級經理／財務總監有 12 068 名(11.6%)；經理有 9 611 名(9.2%)；主管有 23 926 名(23.0%)；文員有 52 546 名(50.4%)；培訓人員有 854 名(0.8%)。

5. 六個職級的職務如下：

(i) 合夥人／總監／首席財務官

會計師事務所的東主、合夥人、總監或首席財務官，負責事務所內的行政及管理工作；亦包括在商業及服務行業機構，或工業機構內的首席財務官等人士。

(ii) 高級經理／財務總監／經理

需負責下列部分或全部工作：

- (1) 督導與協調會計、核數及財務人員的工作；
- (2) 制訂與推行會計、核數及財務政策；
- (3) 制訂、評估與推行會計制度；
- (4) 編製與綜合財務或成本報告；
- (5) 編製財政預算及預測；
- (6) 執行預算、現金及信貸調控工作；
- (7) 內部監督及核數；以及
- (8) 監督與管理財務工作。

高級經理／財務總監通常應具五年或以上會計管理經驗。

經理具五年以下會計管理經驗。

主要職務包括總會計師、財務會計師、集團會計師、管理會計師、核數師、司庫及會計總監等。

(iii) 主管

一般負責上述高級經理／財務總監／經理的部分職務。他們通常隸屬一名經理級人員，而本身又有一名或多名下屬。主管級人員包括經理助理，例如成本會計師助理、核數主任及文員主管等。

(iv) 文員

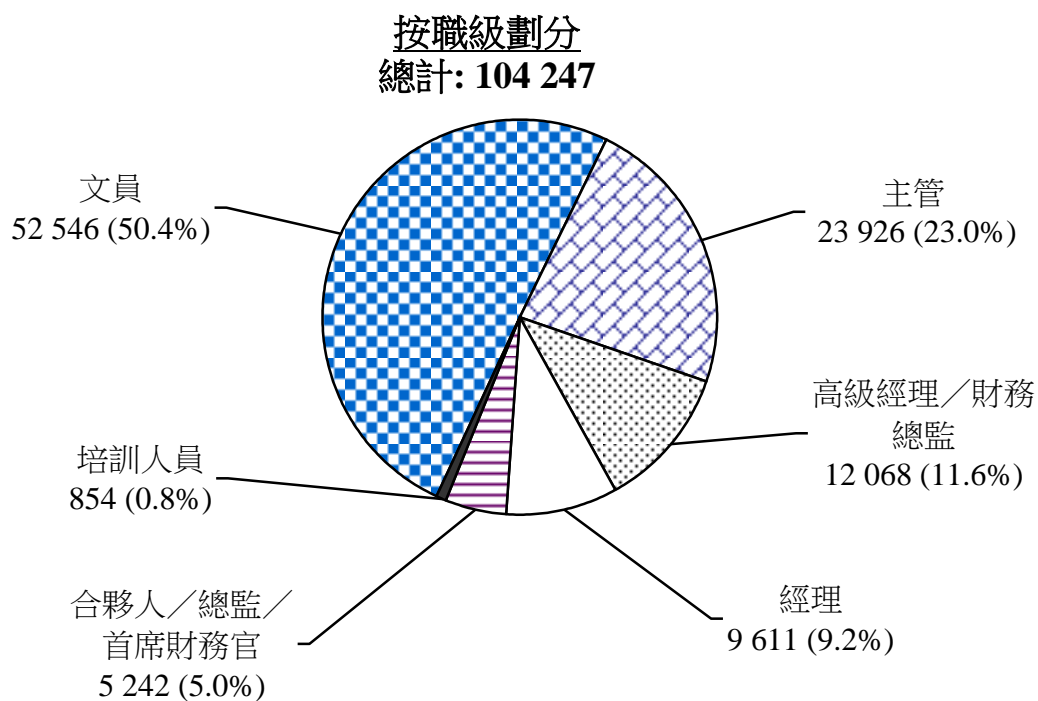
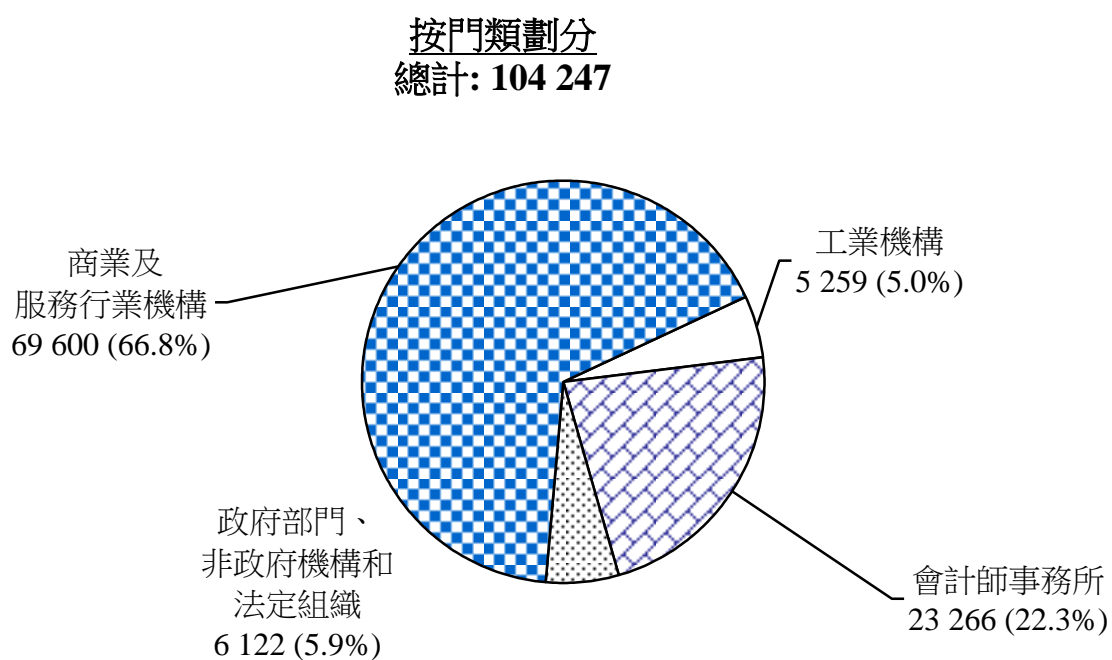
通常負責將資料編纂、分類及紀錄、檢核紀錄、入帳、平衡帳戶及編寫報告。此級人員包括會計文員、資料輸入文員、核數員、稅務員及類似職位。

(v) 培訓人員

負責與會計相關職務的培訓工作。

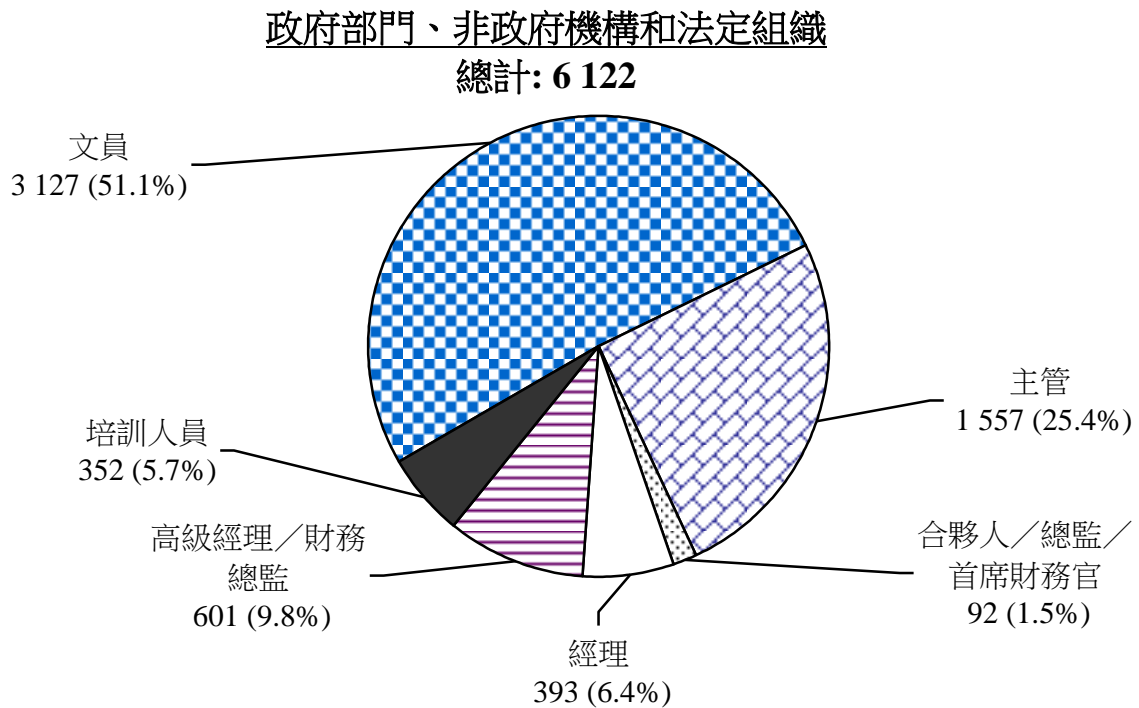
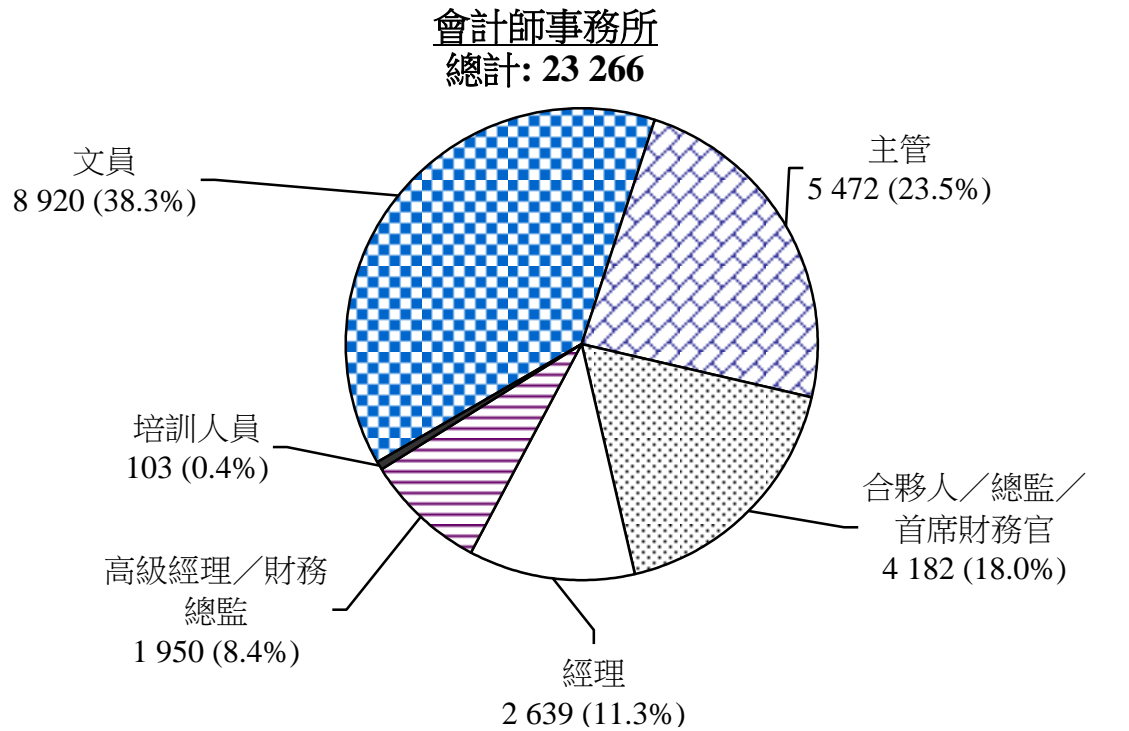
6. 圖 1、2 列出各門類機構各職級的人力結構及僱員分布情況。

圖 1: 人力結構



註: 因四捨五入關係, 總百分比未必等於 100%。

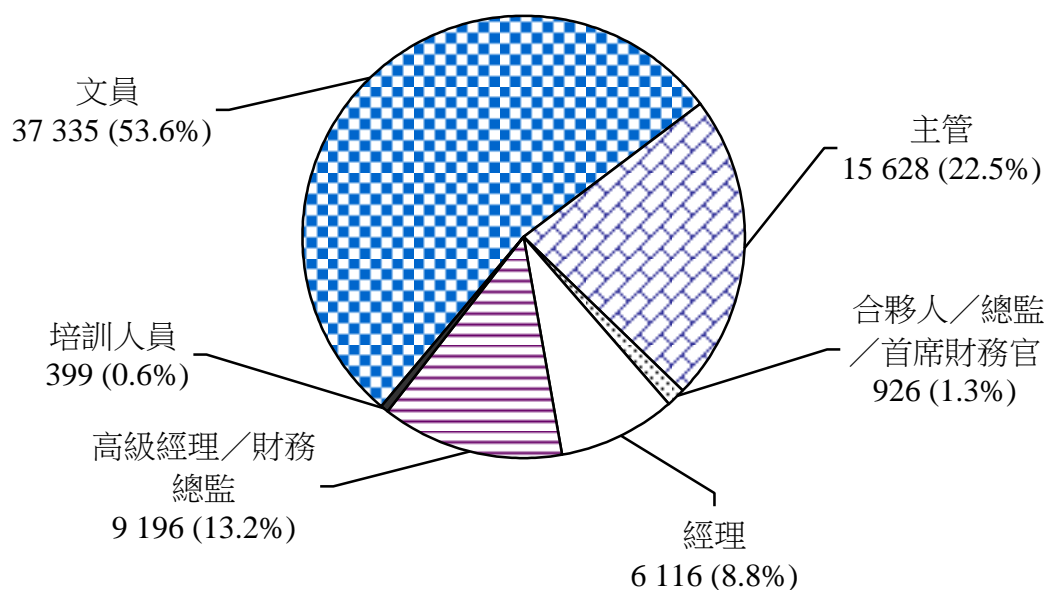
圖 2： 按門類及職級劃分的僱員人數



註：因四捨五入關係，總百分比未必等於 100%。

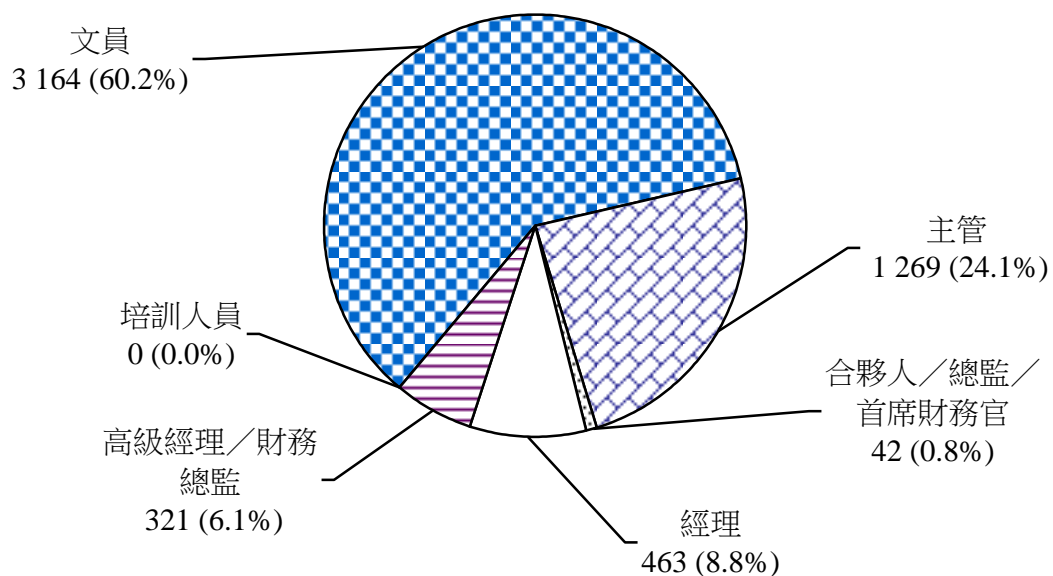
商業及服務行業機構

總計: 69 600



工業機構

總計: 5 259



註: 因四捨五入關係, 總百分比未必等於 100%。

人力結構比較（2015 年與 2017 年）

7. 調查期間，會計業四個門類共僱用 104 247 名全職會計人員，從業員較 2015 年調查時增加了 1 079 人(1.0%)。表 1 顯示兩次調查時各門類會計人員的分布情況，而表 2 則顯示兩次調查時各職級會計人員的分布情況。

表 1： 各門類會計人員分布情況

<u>門類</u>	<u>會計人員數目 (%)</u>	
	<u>2015 年</u>	<u>2017 年</u>
會計師事務所	21 844 (21.2%)	23 266 (22.3%)
政府部門、非政府機構和 法定組織	6 014 (5.8%)	6 122 (5.9%)
商業及服務行業機構	69 867 (67.7%)	69 600 (66.8%)
工業機構	5 443 (5.3%)	5 259 (5.0%)
所有門類	103 168 (100%)	104 247 (100%)

表 2： 各職級會計人員分布情況

<u>職級</u>	<u>會計人員數目 (%)</u>	
	<u>2015 年</u>	<u>2017 年</u>
合夥人／總監／首席財務官	4 483 (4.3%)	5 242 (5.0%)
高級經理／財務總監	11 218 (10.9%)	12 068 (11.6%)
經理	8 530 (8.3%)	9 611 (9.2%)
經理級小計	24 231 (23.5%)	26 921 (25.8%)
主管	21 971 (21.3%)	23 926 (23.0%)
文員	56 153 (54.4%)	52 546 (50.4%)
培訓人員	813 (0.8%)	854 (0.8%)
總計	103 168 (100%)	104 247 (100%)

註：因四捨五入關係，總百分比未必等於 100%。

會計業空缺數目

8. 2017 年 1 月時，四個門類的機構共錄得 1 604 個空缺，佔所需求 105 851 人的 1.5%。所需人力即現有人手加空缺數目。表 3 顯示空缺的分布，表 4 則比較 2015 年與 2017 年調查時的空缺分布。

表 3： 現有空缺數目及
佔所屬職級所需人力的百分比

	合夥人／ 總監／ 首席財務官	高級經理／ 財務總監	經理	主管	文員	培訓人員	總計*
會計師事務所	16	23	70	125	818	1	1 053 (1.0%)
政府部門、非政府機構和法定組織	3	12	21	38	43	5	122 (0.1%)
商業及服務行業機構	-	9	17	209	171	-	406 (0.4%)
工業機構	-	-	7	1	15	-	23 (<0.1%)
總計**	19 (0.4%)	44 (0.4%)	115 (1.2%)	373 (1.5%)	1 047 (2.0%)	6 (0.7%)	1 604 (1.5%)
人力需求	5 261	12 112	9 726	24 299	53 593	860	105 851

* 佔人力總需求的百分比。

** 佔同一職級人力需求的百分比。

表 4： 空缺數目比較

職級	2015年			2017年		
	空缺數目	所需人力	佔所需人力百分比	空缺數目	所需人力	佔所需人力百分比
合夥人／總監／首席財務官	5	4 488	0.1%	19	5 261	0.4%
高級經理／財務總監	17	11 235	0.2%	44	12 112	0.4%
經理	202	8 732	2.3%	115	9 726	1.2%
經理級小計	224	24 455	0.9%	178	27 099	0.7%
主管	350	22 321	1.6%	373	24 299	1.5%
文員	1 173	57 326	2.0%	1 047	53 593	2.0%
培訓人員	9	822	1.1%	6	860	0.7%
總計	1 756	104 924	1.7%	1 604	105 851	1.5%

人力增長

9. 僱主預計 2019 年 1 月時，會計業需增聘 413 人，人力需求較 2017 年增長 0.4%。

僱員基本教育程度要求

10. 據回應者填覆，40.7%的會計職位要求從業員持有大學學位或以上學歷，18.2%需持有副學位學歷，32.1%需具備高中或同等學歷。

專業資格要求

11. 一般而言，僱主認為經理、主管級人員與負責培訓的僱員宜具備專業資格。整體來說，會計業各職級合共 33.0%的從業員需具備專業資格。

僱員基本年資要求

12. 僱主表示，約 64.2% 經理級僱員需具備至少 6 年至 10 年或以上的會計業工作經驗，而大部分文員級員工的基本年資要求為 3 年以下。

會計人員平均年齡分布

13. 是次調查顯示，「經理級」、「主管級」會計人員及「培訓人員」的年齡大部分介乎 35 歲至 50 歲；而超過 40% 文員級僱員的年齡低於 35 歲。

僱員流動情況

14. 僱主填覆，在進行人力調查前 12 個月內，有 8 039 名會計從業員離職。同期，招聘了 7 973 名僱員填補空缺。會計業僱員的流動率為 7.7%。

內部晉升

15. 調查顯示，經理／高級經理／財務總監的內部晉升機會較佳，有 74.8% 「合夥人／總監／首席財務官」職位空缺，是由「經理級」僱員擢升。

招聘困難的原因

16. 據僱主填報，「缺乏具相關經驗及訓練的職位申請人」及「服務條件／薪酬未能符合求職者的要求」，是招聘困難的主要原因，兩者分別佔 35.9% 及 56.7%。

需要在內地工作的從業員人數

17. 是次調查顯示，共有 5 059 名會計僱員於調查期間需在內地工作，其中 61 名 (1.2%) 屬長駐、4 998 名 (98.8%) 屬非長駐。

遷離本港的會計職務

18. 有 32 495 間 (99.3%) 機構表示並無將會計職務調離本港，2 間則報稱已將會計工作遷離本港，另共有 227 間機構並無回答這個問題。

去年訓練開支與來年訓練預算比較

19. 調查顯示，與 2015 年比較，87 間機構 (0.4%) 於 2016 年的內部訓練開支有所增加；另有 224 間 (0.9%) 報稱其 2016 年的外間訓練開支上升。至於 2017 年，分別有 119 間 (0.5%) 及 214 間機構 (0.9%) 表示將增加內部及外間訓練的預算；而內部及外間訓練預算維持不變的，則分別有 22 594 間 (94.5%) 和 22 499 間機構 (94.1%)。

兼職會計業僱員人數

20. 會計業除聘用 104 247 名全職僱員外，四個門類機構也聘用了 1 616 名兼職會計人員，以協助處理會計相關的工作。

建議

21. 2017 年第一季，香港經濟錄得實質增長 4.3%。因應加息周期展開，經濟師預測本地經濟在 2017 全年將有 2% 增幅。事實上，調查結果顯示會計業人力需求穩健增長，而本港勞動市場目前亦大致平穩，兩者情況一致，相信會計業未來兩年的人力需求將維持穩定。香港是全球領先的金融中心之一，對會計人員有一貫需求。香港會計界人才輩出，能為中國內地企業及高淨值客戶提供專業的會計服務。

22. 新興科技及工具正改變各行各業，會計業同樣受到影響。雲端運算、數據分析、區塊鏈技術及人工智能推動創新營運模式崛起，反映為顧客提供更貼心服務的趨勢。除了提供常規的鑒證服務，客戶現期望註冊會計師事務所能更專注處理複雜和涉及專業判斷的工作。香港會計師公會於 2016 年底進行的會員調查顯示，註冊會計師事務所的四大傳統服務－即核數、會計、稅務及公司秘書服務仍然是核心收入來源，但有跡象顯示事務所正擴張服務範疇，更配合客戶所需。隨着監管機構實施更嚴格的規則和規例，對相關職位從業人員的需求亦有所增加。事實上，監管控制更趨嚴格，表示會計人員向客戶提供合規及監管意見的角色將更為重要。

23. 由於所選受訪機構已具有足夠的代表性，本會建議僱主可參考是次調查結果為僱員制訂人力培訓及發展策略。本會亦建議：

- (i) 僱主應協助個別僱員規劃事業前景，例如為他們提供培訓和發展，以及晉升途徑方面的清晰指引。能向僱員展示較好的前景，是吸引和挽留人才的有效策略。
- (ii) 除了提供有系統的內部訓練外，僱主亦可利用外間培訓機構的課程，並善用政府支援，例如持續進修基金，或由職業訓練局管理的新科技培訓計劃等。
- (iii) 除了傳統會計學、審計學及稅務課題外，應為會計從業員提供更廣泛課題的訓練。為僱員提供培訓，不單有助提升他們的專業知識與技能，亦可拓闊及加深他們對不同行業／界別的認識。下面依序摘錄各職級最熱門的五項訓練類別／課題：

I: 合夥人／總監／首席財務官的訓練類別／課題

- 1. 最新會計準則
- 2. 審計學
- 3. 公司法與實務
- 4. 財務會計
- 5. 應計制會計

II: 高級經理／財務總監的訓練類別／課題

1. 財務會計
2. 最新會計準則
3. 策略管理
4. 成本和管理會計
5. 解決問題及決策

III: 經理的訓練類別／課題

1. 最新會計準則
2. 訓練及輔導下屬
3. 時間管理
4. 財務會計
5. 策略管理

IV: 主管的訓練類別／課題

1. 最新會計準則
2. 財務會計
3. 時間管理
4. 績效管理
5. 財務管理

V: 文員的訓練類別／課題

1. 資訊系統應用技巧
2. 最新會計準則
3. 其他會計軟件的相互使用
4. 財務會計
5. 英文書寫

VI: 培訓人員的訓練類別／課題

1. 最新會計準則
2. 財務會計
3. 商業法律
4. 經濟學和統計學
5. 成本和管理會計

- (iv) 會計界有需要定期舉辦研討會，例如為初級會計從業員及／或大專生／中學生舉辦事業發展研討會，有助向年輕從業員介紹會計業的事業前景及培訓機會。本會亦建議以核數及會計準則為題，為會計人員舉辦研討會。

SECTION I

SURVEY PURPOSE AND SCOPE

The Training Board

1.1 The Accountancy Training Board (ACTB) of the Vocational Training Council (VTC) is appointed by the HKSAR Government to advise the VTC on matters pertaining to manpower training to meet industry development needs. The Training Board comprises members nominated by professional bodies, accounting firms, trade associations, commercial establishments, industrial establishments, educational/training institutions and government departments. The memberships of the Training Board and the Working Party on 2017 Manpower Survey are listed in Appendices 1 and 1a. The terms of reference of the Training Board are given in Appendix 2.

Purpose of the Survey

1.2 With the assistance of the Census and Statistics Department (C&SD), the Training Board conducted the 2017 Manpower Survey in the first half of 2017 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 2013 and 2015 manpower surveys, the ACTB agreed to synchronize its 2017 Manpower Survey with the manpower surveys of the banking and finance industry and the insurance industry. The fieldwork of these three surveys were planned to be carried out from 9 January 2017 to 8 March 2017. However, the fieldwork of the survey of the accountancy sector was extended to 9 May 2017 for the 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 In this report, all references to the terms “Partner/Principal/Director/Chief Financial Officer”, “Senior Manager/Financial Controller”, “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. 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 9 January 2017. One week before the survey, a copy of the printed questionnaire together with the explanatory notes (Appendix 4) was sent to each sampled establishment. The reference date of the manpower data was fixed on 2 January 2017. During the survey period, interviewing officers of the C&SD contacted each sampled establishment to collect the questionnaire and, where necessary, to provide assistance in the completion of the questionnaire. The fieldwork of the survey was longer than expected that the cut-off date of the survey was extended to 9 May 2017 with a view to improving the response rate and enhancing the reliability of the survey findings. Completed questionnaires were scrutinized and rechecked with respondents in case of doubts. The data collected was then processed by the C&SD.

1.6 After the cut-off date, data obtained from sampled establishments were statistically grossed up (except for the branch of government departments, non-governmental organisations and statutory bodies whose figures were actual manpower statistics of the 40 government departments, non-governmental organisations and statutory bodies) to obtain a full picture of the accounting personnel in all the establishments of those branches.

Analysis of Survey Respondents

1.7 The responses to the survey are analysed in Appendix 5. Out of those 1 569 sampled establishments, 1 312 completed and returned the questionnaires, 111 establishments declined to answer the questionnaires and the effective response rate of the survey is 92.2%. For the remaining 146 establishments, 46 either closed, temporarily ceased operations or merged with other establishments and 100 either not yet started operation, moved or could not be contacted.

1.8 For those 1 312 respondents, 244 (of which 123 were respondents from the branch “Commerce and Services Establishments”) 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 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 non-governmental organisations, statutory bodies 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/Chief Financial Officer”, “Senior Manager/Financial Controller”, “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/Chief Financial Officer, Senior Manager/Financial Controller, 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 2 January 2017, 104 247 full-time accounting personnel were engaged in the four branches spreading in a total of 24 451 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 9 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	2 457	9 653	(41.5%)
	50 - 499	25	2 637	(11.3%)
	500 and above	9	10 976	(47.2%)
	Sub-total	2 491	23 266	(100.0%)
	(%)	(10.2%)	(22.3%)	
Government Departments, Non-governmental Organisations and Statutory Bodies	20 - 199	12	201	(3.3%)
	200 - 499	7	97	(1.6%)
	500 and above	21	5 824	(95.1%)
	Sub-total	40	6 122	(100.0%)
	(%)	(0.2%)	(5.9%)	
Commerce and Services Establishments	10 - 99	17 680	44 897	(64.5%)
	100 - 199	918	6 212	(8.9%)
	200 - 499	608	6 972	(10.0%)
	500 and above	368	11 519	(16.6%)
	Sub-total	19 574	69 600	(100.0%)
	(%)	(80.1%)	(66.8%)	
Industrial Establishments	10 - 99	2 166	3 583	(68.1%)
	100 - 199	80	313	(6.0%)
	200 - 499	65	363	(6.9%)
	500 and above	35	1 000	(19.0%)
	Sub-total	2 346	5 259	(100.0%)
	(%)	(9.6%)	(5.0%)	
Total		24 451	104 247	
(%)		(100.0%)	(100.0%)	

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/ Chief Financial Officer</u>	<u>Senior Manager/ Financial Controller#</u>	<u>Manager#</u>	<u>Supervisor/ Senior</u>	<u>Clerk/ Associate</u>	<u>Trainer/ Teacher</u>	<u>Total</u>
Accounting * Firms	1- 49	2 962	621	465	1 142	4 463	0	9 653
	50 - 499	193	212	155	806	1 238	33	2 637
	500 and over	1 027	1 117	2 019	3 524	3 219	70	10 976
	Sub-total	4 182	1 950	2 639	5 472	8 920	103	23 266
	(%)@	(18.0%)	(8.4%)	(11.3%)	(23.5%)	(38.3%)	(0.4%)	(100.0%)
Government Departments, Non-governmental Organisations and Statutory Bodies	20-199	8	35	43	51	49	15	201
	200 - 499	2	10	7	16	51	11	97
	500 and over	82	556	343	1 490	3 027	326	5 824
	Sub-total	92	601	393	1 557	3 127	352	6 122
	(%)@	(1.5%)	(9.8%)	(6.4%)	(25.4%)	(51.1%)	(5.7%)	(100.0%)
Commerce and Services Establishments	10 - 99	267	5 321	2 942	9 633	26 439	295	44 897
	100 -199	209	956	628	1 149	3 174	96	6 212
	200 - 499	285	1 307	709	1 657	3 006	8	6 972
	500 and over	165	1 612	1 837	3 189	4 716	0	11 519
	Sub-total	926	9 196	6 116	15 628	37 335	399	69 600
	(%)@	(1.3%)	(13.2%)	(8.8%)	(22.5%)	(53.6%)	(0.6%)	(100.0%)
Industrial Establishments	10 - 99	0	162	241	774	2 406	-	3 583
	100 -199	10	19	45	81	158	-	313
	200 - 499	11	40	27	99	186	-	363
	500 and over	21	100	150	315	414	-	1 000
	Sub-total	42	321	463	1 269	3 164	-	5 259
	(%)@	(0.8%)	(6.1%)	(8.8%)	(24.1%)	(60.2%)	(-)	(100.0%)
Total		5 242	12 068	9 611	23 926	52 546	854	104 247
(%)@		(5.0%)	(11.6%)	(9.2%)	(23.0%)	(50.4%)	(0.8%)	(100.0%)

* It should be noted that in the branch “Accounting Firms”, there are a large number of Partners/Principals/Directors/Chief Financial Officers in small accounting firms with employment size of “1 to 49” who supervise accounting employees directly that the ratio of Partners/Chief Financial Officers/Principals/Directors to Senior Managers/Financial Controllers/Managers is around 3:1 (2 962÷1 086). On the contrary, in large accounting firms, the ratio of Partners/Principals/Directors/Chief Financial Officers to Senior Managers/Financial Controllers/Managers is 3:10 (1 027÷3 136), which means that a Partner/Principal/Director / Chief Financial Officer has to supervise more Senior Managers/Managers in large accounting firms.

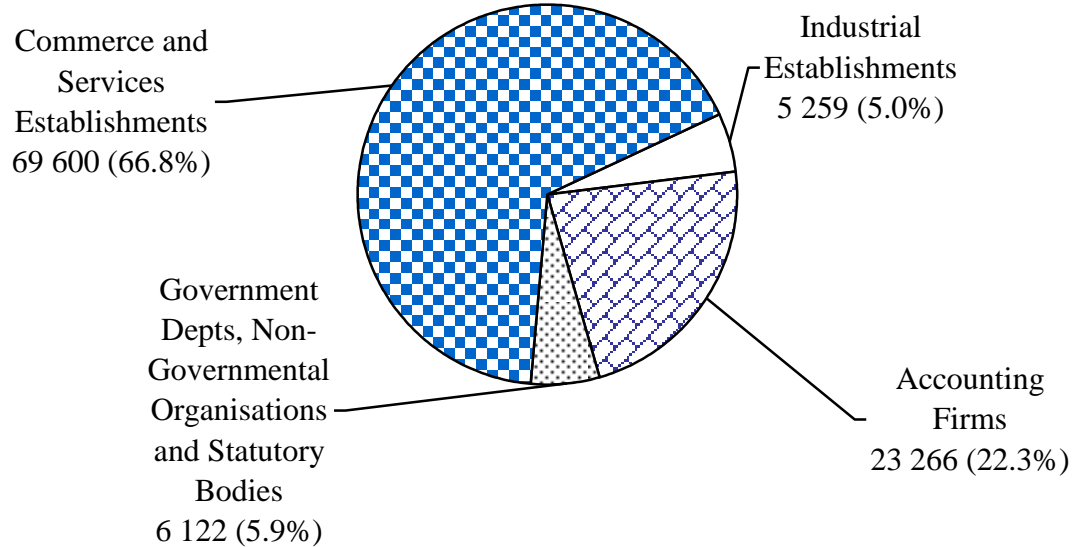
It should be noted that Senior Managers/Financial Controllers supervise Supervisors/Seniors directly in most establishments. Therefore, the number of Managers in the accountancy sector was less than the number of Senior Managers/Financial Controllers and the organisation structure reflected in the 2017 Survey was slightly different from the traditional “Pyramid” organisation structure.

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

Figure 1: Manpower Structure

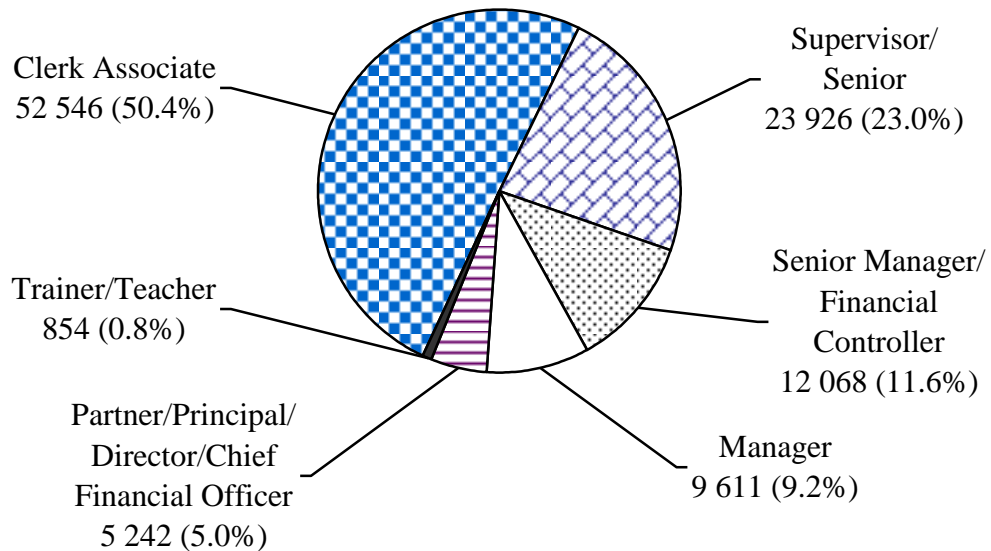
(a)

By Branch
Total: 104 247



(b)

By Job Level
Total: 104 247

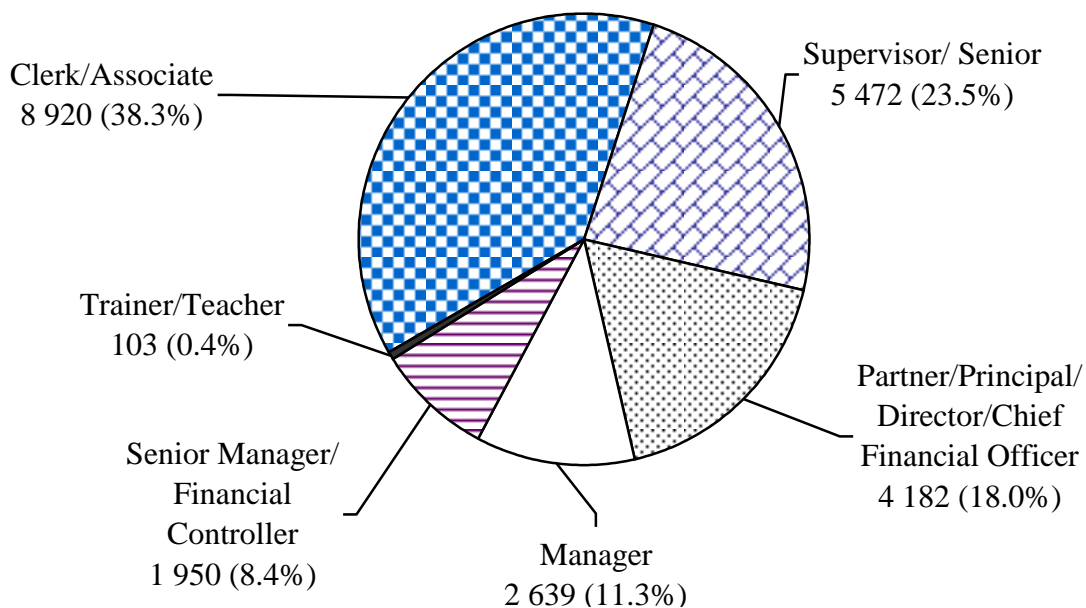


Remarks: Total percentage may not equal 100% due to rounding.

(c)

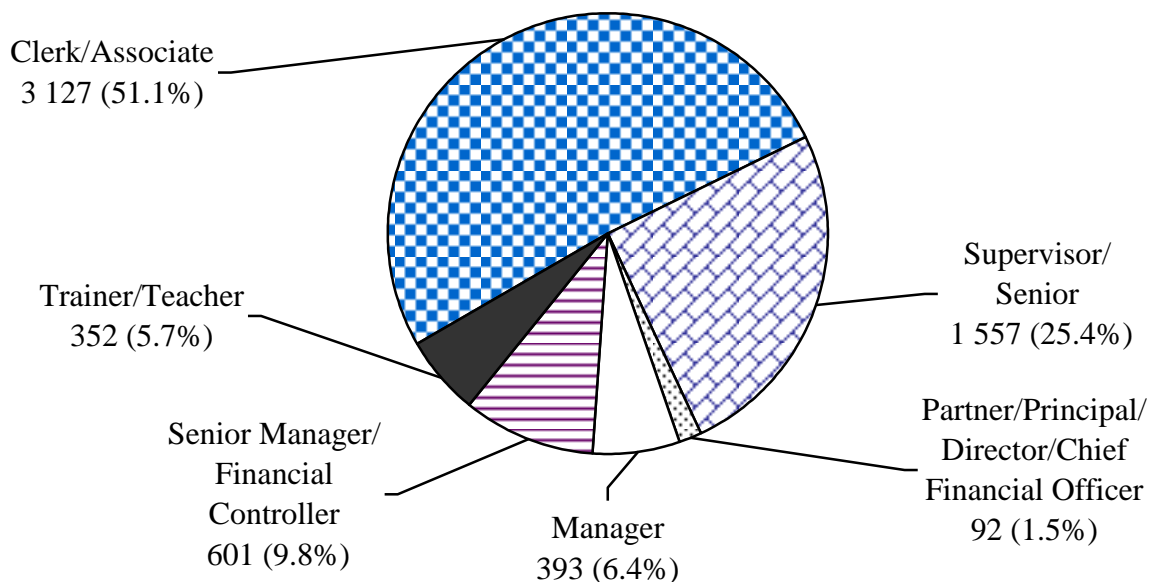
Accounting Firms

Total: 23 266



(d) Government Departments, Non-governmental Organisations and Statutory Bodies

Total: 6 122

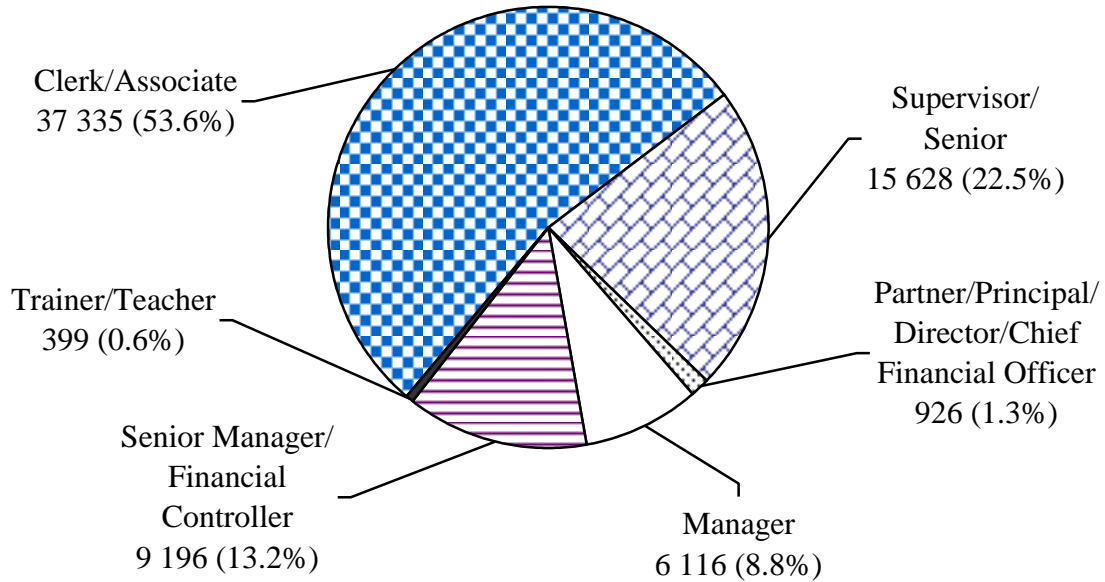


Remarks: Total percentage may not equal 100% due to rounding.

(e)

Commerce and Services Establishments

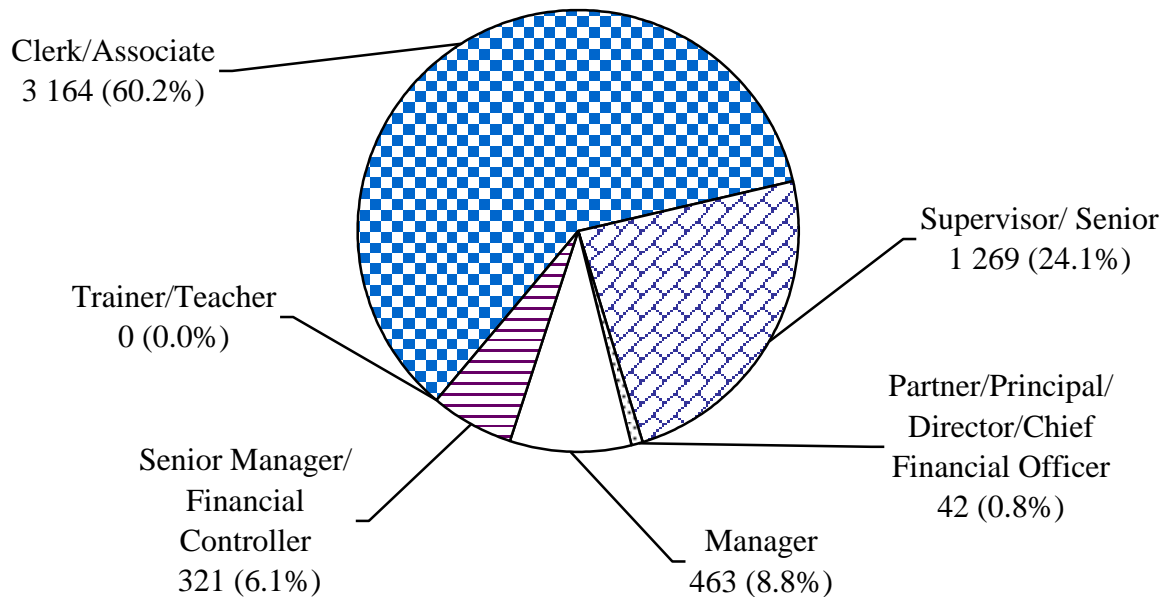
Total: 69 600



(f)

Industrial Establishments

Total: 5 259



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

Number of Establishments in 2017

2.5 There were 24 451 establishments in the frame of the 2017 Survey of the Accountancy Sector as at 2 January 2017. The distribution of establishments in each branch is summarized in Table C below:

Table C : Number of Establishments by Branch

	<u>Accounting Firms</u>	Government Departments, Non-governmental Organisations and <u>Statutory Bodies</u>	Commerce and Services <u>Establishments</u>	Industrial <u>Establishments</u>	<u>Total</u>
2015	2 471	34	21 977	2 415	26 897
2017	2 491	40	19 574	2 346	24 451
Change	20	6	-2 403	-69	-2 446
(%)	(0.8%)	(17.6%)	(-10.9%)	(-2.9%)	(-9.1%)

2.6 The total number of establishments in the frame of the 2017 Survey of the accountancy sector has decreased from 26 897 in 2015 to 24 451 in 2017.

Analyses of Manpower Statistics

2.7 As accounting personnel are required in various types of organisations, the Training Board defined the scope of the survey to include accounting firms, government departments, major non-governmental organisations and statutory bodies, commercial establishments as well as industrial establishments. In order to generalise the characteristics of accounting personnel working in different types of organisations, the manpower statistics collected in the 2017 Survey would be analysed in segments of the following four branches, namely, “Accounting Firms”, “Government Departments, Non-governmental Organisations and Statutory Bodies”, “Commerce and Services Establishments” and “Industrial Establishments”.

Changes in the 2017 Survey

2.8 In order to have a basic idea about the monthly income range of accounting practitioners, a question was set to collect relevant data.

2.9 In the 2017 Survey, the categorization of various education levels was updated so as to reflect the current situation in Hong Kong.

2.10 Owing to the changes of the survey questionnaire design, the data collected in the 2015 Survey and 2017 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 2015 and 2017

2.11 The number of accounting personnel has increased from 103 168 in January 2015 to 104 247 in January 2017. The increase of 1 079 (1.0%) accounting personnel over the past two years indicated that employers were recruiting more people to aid business development. It grows at a moderate rate of 1.0% which is slightly lower than the growth rate in the 2015 Survey. The changes in the number of accounting personnel by job level in various branches of the accountancy sector are summarised in Table D.

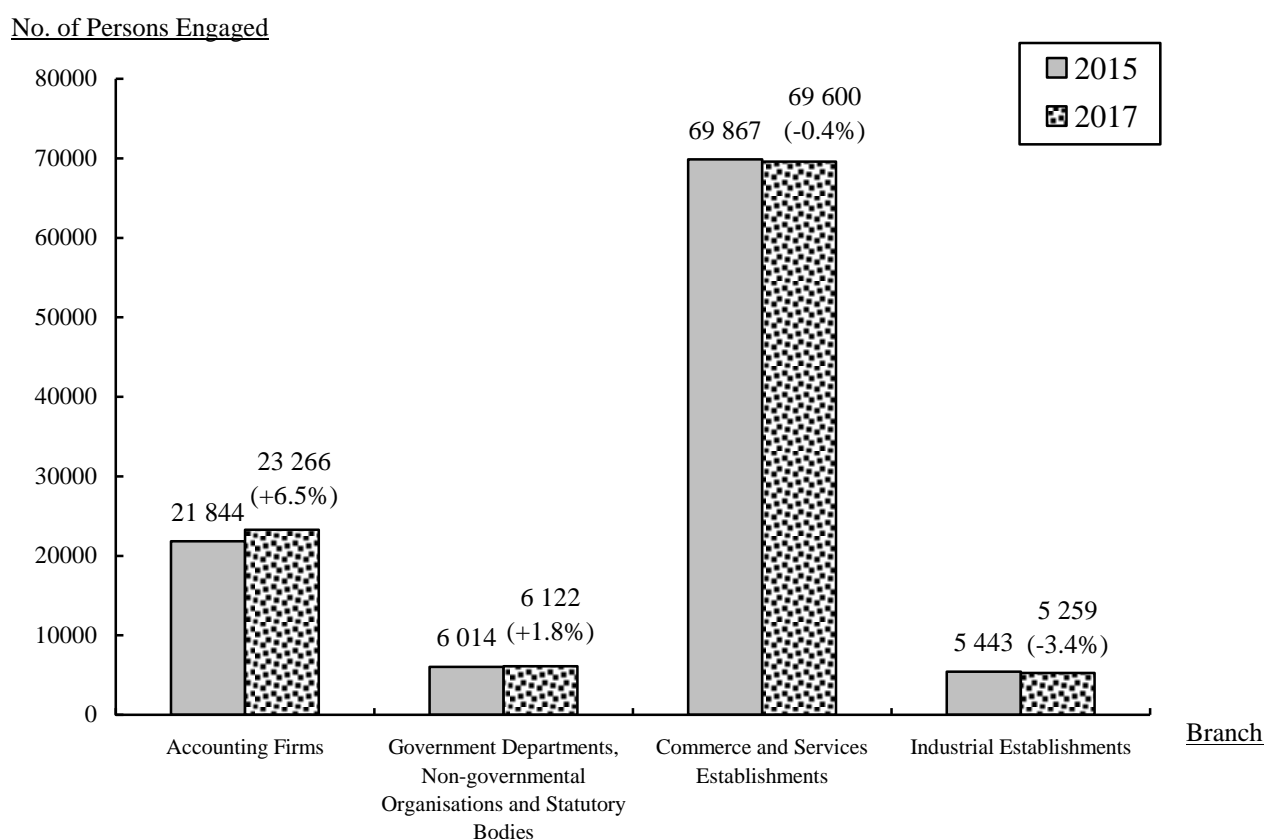
Table D : Comparison of Accounting Personnel Engaged
in 2015 and 2017 by Branch by Job Level

Branch	Number of Employees																				
	Partner/Principal/Director/ Chief Financial Officer			Senior Manager/ Financial Controller			Manager			Supervisor/Senior			Clerk/Associate			Trainer/Teacher			Total		
	2015	2017	Increase (Decrease)	2015	2017	Increase (Decrease)	2015	2017	Increase (Decrease)	2015	2017	Increase (Decrease)	2015	2017	Increase (Decrease)	2015	2017	Increase (Decrease)	2015	2017	Increase (Decrease)
Accounting Firms	3 497	4 182	685 19.6%	1 592	1 950	358 22.5%	2 215	2 639	424 19.1%	4 878	5 472	594 12.2%	9 521	8 920	-601 -6.3%	141	103	-38 -27.0%	21 844	23 266	1 422 6.5%
Government Departments, Non- Governmental Organisations and Statutory Bodies	80	92	12 15.0%	661	601	-60 -9.1%	335	393	58 17.3%	1 488	1 557	69 4.6%	3 095	3 127	32 1.0%	355	352	-3 -0.8%	6 014	6 122	108 1.8%
Commerce and Services Establishments	864	926	62 7.2%	8 680	9 196	516 5.9%	5 431	6 116	685 12.6%	14 445	15 628	1 183 8.2%	40 130	37 335	-2 795 -7.0%	317	399	82 25.9%	69 867	69 600	-267 -0.4%
Industrial Establishments	42	42	0 0.0%	285	321	36 12.6%	549	463	-86 -15.7%	1 160	1 269	109 9.4%	3 407	3 164	-243 -7.1%	-	-	- -	5 443	5 259	-184 -3.4%
All Branches	4 483	5 242	759 16.9%	11 218	12 068	850 7.6%	8 530	9 611	1 081 12.7%	21 971	23 926	1 955 8.9%	56 153	52 546	-3 607 -6.4%	813	854	41 5.0%	103 168	104 247	1 079 1.0%

Manpower Changes

2.12 The total number of full-time persons engaged in the four branches of the accountancy sector was 104 247 as at 2 January 2017. Compared with 103 168 in 2015, the manpower has increased by 1 079 persons (1.0%). Figure 2 shows the manpower changes in 2017 when compared with the figures in 2015 by branch.

Figure 2: Manpower Changes (2015-2017)



2.13 As shown in Table D, the branch “Accounting Firms” has had the highest manpower growth (6.5%) over the past two years whereas the number of accounting employees in the branch “Government Departments, Non-governmental Organisations and Statutory Bodies” has had a moderate growth of 1.8%. On the other hand, “Commerce and Services Establishments” and “Industrial Establishments” have had a decline of 0.4% and 3.4% respectively when compared with the figures in 2015.

2.14 With regard to the growth rate by job level, it should be noted that the growth rates of the job levels Managerial (Partner / Principal/Director / Chief Financial Officer / Senior Manager / Financial Controller / Manager), Supervisory (Supervisor / Senior) and Trainer / Teacher were 11.1%, 8.9% and 5.0% respectively whereas the job level of Clerical (Clerk/Associate) experienced a decline of 6.4%.

Manpower Structure of Accounting Personnel in 2017

(Tables A and B of paragraph 2.4)

2.15 As at 2 January 2017, 104 247 full-time accounting personnel were engaged in the four branches. As shown in Table E below, 69 600 accounting personnel worked in the branch “Commerce and Services Establishments” and it had the largest percentage of accounting employees (66.8%) among the four branches. It is understandable that out of 24 451 establishments, 19 574 (80.1%) were commerce and services establishments. The branch “Accounting Firms” employed 23 266 (22.3%) of the accounting personnel which was the second highest among the four branches. The 2017 Survey revealed that 2 491 or 10.2% of those 24 451 establishments were accounting firms.

Table E : Distribution of Accounting Personnel by Branch

<u>Branch</u>	<u>Number of Accounting Personnel (%)</u>	
	<u>2015</u>	<u>2017</u>
Accounting Firms	21 844 (21.2%)	23 266 (22.3%)
Government Departments, Non-governmental Organisations and Statutory Bodies	6 014 (5.8%)	6 122 (5.9%)
Commerce and Services Establishments	69 867 (67.7%)	69 600 (66.8%)
Industrial Establishments	5 443 (5.3%)	5 259 (5.0%)
All Branches	103 168 (100.0%)	104 247 (100.0%)

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

2.16 With regard to the manpower distribution by job level, 5.0% were Partners/Principals/Directors/Chief Financial Officers, 11.6% were Senior Managers/Financial Controllers, 9.2% were Managers, 23.0% were Supervisors/Seniors, 50.4% were Clerks/Associates and 0.8% 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>2015</u>	<u>2017</u>
Partner/Principal/Director/ Chief Financial Officer	4 483 (4.3%)	5 242 (5.0%)
Senior Manager/ Financial Controller	11 218 (10.9%)	12 068 (11.6%)
Manager	8 530 (8.3%)	9 611 (9.2%)
Sub-total of Managerial Level	24 231 (23.5%)	26 921 (25.8%)
Supervisor/Senior	21 971 (21.3%)	23 926 (23.0%)
Clerk/Associate	56 153 (54.4%)	52 546 (50.4%)
Trainer/Teacher	813 (0.8%)	854 (0.8%)
Total	103 168 (100.0%)	104 247 (100.0%)

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

Manpower Trend in the Past Eight Years

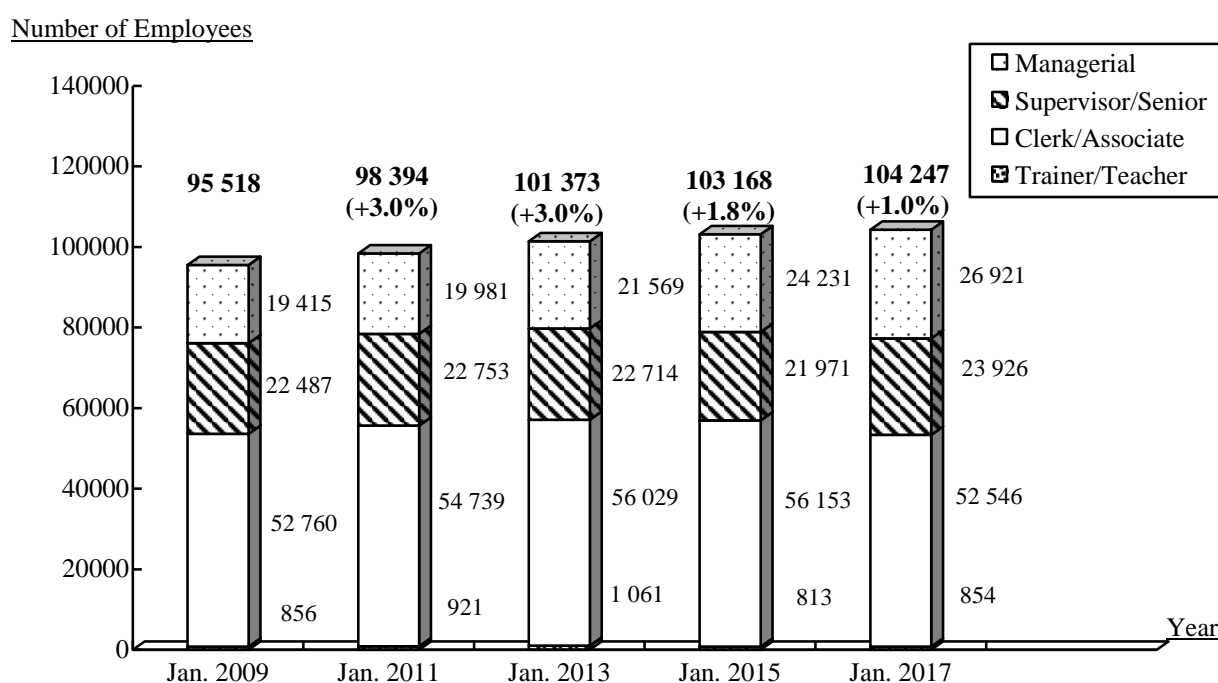
2.17 Generally speaking, the stage of economic cycle, the business environment as well as government policies, etc. have great impacts on the manpower demand of the sector. Table G and Figure 3 show the manpower trend of the accountancy sector in the past eight years. It should be noted that the overall manpower of the accountancy sector has been increasing over the past eight years.

Table G: Manpower Trend of the Accountancy Sector
in the Past Eight Years

<u>Job Level</u>	<u>Number of Employees Engaged in the Industry</u>				
	<u>Jan. 2009</u>	<u>Jan. 2011</u>	<u>Jan. 2013</u>	<u>Jan. 2015</u>	<u>Jan. 2017</u>
Partner/Principal/Director/ Chief Financial Officer	2 739	2 804	3 159	4 483	5 242
Senior Manager/ Financial Controller	12 529	11 061	10 065	11 218	12 068
Manager	4 147	6 116	8 345	8 530	9 611
Sub-total of Managerial Level	19 415	19 981	21 569	24 231	26 921
Supervisor/Senior	22 487	22 753	22 714	21 971	23 926
Clerk/Associate	52 760	54 739	56 029	56 153	52 546
Trainer/Teacher	856	921	1 061	813	854
Total	95 518	98 394	101 373	103 168	104 247
Manpower Change (%)*		+2 876 (+3.0%)	+2 979(+3.0%)	+1 795(+1.8%)	+1 079 (+1.0%)

(%)* The manpower change is derived by using the manpower figure of the previous survey.

Figure 3: Manpower Trend of the Accountancy Sector
in the Past Eight Years



Number of Vacancies in the Accountancy Sector
(Appendix 6 – Table 1)

2.18 In January 2017, there were 1 604 vacancies in the four branches, representing 1.5% of the manpower demand of 105 851. 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 H and Figure 4.

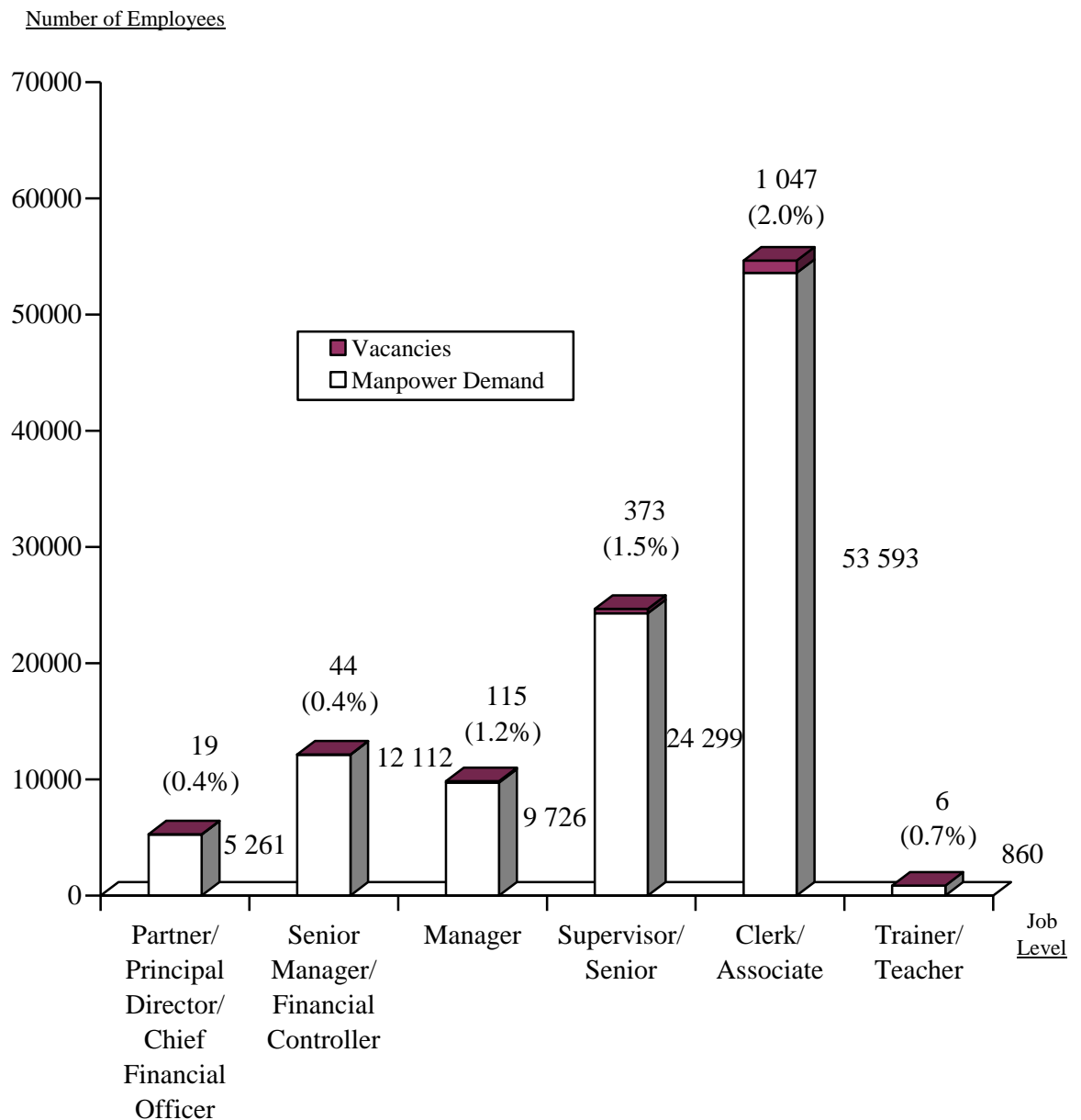
Table H : Number of Vacancies and Vacancy as a Percentage of Manpower Demand by Job Level

	Partner/ Principal/ Director/ Chief Financial Officer	Senior Manager/ Financial Controller	Manager	Supervisor/ Senior	Clerk/ Associate	Trainer/ Teacher	Total*
Accounting Firms	16	23	70	125	818	1	1 053 (1.0%)
Government Departments, Non-governmental Organisations and Statutory Bodies	3	12	21	38	43	5	122 (0.1%)
Commerce and Services Establishments	-	9	17	209	171	-	406 (0.4%)
Industrial Establishments	-	-	7	1	15	-	23 (<0.1%)
Total**	19 (0.4%)	44 (0.4%)	115 (1.2%)	373 (1.5%)	1 047 (2.0%)	6 (0.7%)	1 604 (1.5%)
Manpower Demand	5 261	12 112	9 726	24 299	53 593	860	105 851

* As a percentage of total manpower demand.

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

**Figure 4: Analysis of Vacancies with
Percentage of Manpower Demand by Job Level**



2.19 The 2017 Survey revealed that there were 1 604 vacancies in the accountancy sector. In comparison with the 1 756 vacancies reported in the 2015 Survey, there has been an decrease of 152 vacancies (-8.7%). Table I shows the distribution of vacancies by job level. The vacancy rate for the job level of “Clerk/Associate level” is the highest (2.0%) among all job levels. There were 373 vacancies at the Supervisor/Senior, representing 1.5% of the manpower demand at that job level.

Table I : Comparison of Vacancies

<u>Job Level</u>	<u>2015</u>			<u>2017</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/Chief Financial Officer	5	4 488	0.1%	19	5 261	0.4%
Senior Manager/ Financial Controller	17	11 235	0.2%	44	12 112	0.4%
Manager	202	8 732	2.3%	115	9 726	1.2%
Sub-total of Managerial Level	224	24 455	0.9%	178	27 099	0.7%
Supervisor/Senior	350	22 321	1.6%	373	24 299	1.5%
Clerk/Associate	1 173	57 326	2.0%	1 047	53 593	2.0%
Trainer/Teacher	9	822	1.1%	6	860	0.7%
Total	1 756	104 924	1.7%	1 604	105 851	1.5%

2.20 The number of vacancies reported in the 2017 Survey was slightly less than the number of vacancies reported in the 2015 Survey. This might reflect the fact that the manpower situation of the accountancy sector has become relatively more stable.

Minimum Education Requirement of Accounting Employees

(Appendix 6 – Table 2)

2.21 Table J shows the minimum education requirement of accounting employees. 40.7% (0.9%+39.8%) of the accounting positions required job holders to possess a university degree or above whereas 18.2% required a sub-degree education level. 32.1% of the accounting positions required a level at senior secondary level or equivalent.

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

<u>Minimum Education Requirement</u>							
	<u>Postgraduate: Higher Degrees (e.g. Master Degree) or equivalent</u>	<u>First Degree or equivalent</u>	<u>Sub-degree: AD/HD/PD/ High Cert or equivalent</u>	<u>Senior Secondary: Secondary 4-6, Dip., HKDSE, DVE/ FD/ Yi Jin Dip. or equivalent</u>	<u>Junior Secondary: Secondary 1-3 or equivalent</u>	<u>Unspecified</u>	<u>Total (%)</u>
Partner/Principal/Director/ Chief Financial Officer	233	4 550	29	-	-	430	5 242
Senior Manager/ Financial Controller	319	10 075	223	-	-	1 451	12 068
Manager	225	7 741	491	30	-	1 124	9 611
Sub-total of Managerial Level	777 (2.9)	22 366 (83.1%)	743 (2.8%)	30 (0.1%)	- (-)	3 005 (11.2%)	26 921 (100.0%)
Supervisor/Senior	2 (<0.1%)	11 150 (46.6%)	7 415 (31.0%)	3 013 (12.6%)	- (-)	2 346 (9.8%)	23 926 (100.0%)
Clerk/Associate	- (-)	7 307 (13.9%)	10 834 (20.6%)	30 409 (57.9%)	550 (1.0%)	3 446 (6.6%)	52 546 (100.0%)
Trainer/Teacher	143 (16.7%)	661 (77.4%)	- (-)	- (-)	- (-)	50 (5.9%)	854 (100.0%)
Total	922 (0.9%)	41 484 (39.8%)	18 992 (18.2%)	33 452 (32.1%)	550 (0.5%)	8 847 (8.5%)	104 247 (100.0%)

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

2.22 Following the increase in the provision of high-end services like capital market activities, accounting employees are required to possess higher education/professional knowledge to deliver those services. 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, senior secondary level and sub-degree level were normally the minimum education requirement in the accountancy sector. Table K shows the three highest percentages of the minimum education requirement of employees at various job levels.

Table K : Minimum Education
Requirement of Accounting Personnel

<u>Job Level</u>	<u>Education</u>					<u>Total*</u>
	Postgraduate: Higher Degrees (e.g. Master Degree) or <u>equivalent</u>	First Degree or <u>equivalent</u>	Sub-degree: AD/HD/PD/ High Cert or <u>equivalent</u>	Senior Secondary: Secondary 4-6, Dip., HKDSE, DVE/ FD/ Yi Jin Dip. or <u>equivalent</u>	Junior Secondary; Secondary 1-3 or <u>equivalent</u>	
Managerial (Partner/ Principal/ Director/ Chief Financial Officer/ Senior Manager/ Financial Controller/ Manager)	2.9%	83.1%	2.8%			88.8%
Supervisor/ Senior		46.6%	31.0%	12.6%		90.2%
Clerk/ Associate		13.9%	20.6%	57.9%		92.4%
Trainer/ Teacher	16.7%	77.4%				94.1%

* Total percentages may not equal 100% because the table 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)

2.23 Generally speaking, employers preferred their employees at managerial level 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 L below. It was evidenced in the survey findings that a total of 33.0% (6.7%+17.4%+8.9%) of the accounting personnel at various job levels were required to possess professional qualifications.

Table L : Professional Qualification
Requirement of Accounting Employees

<u>Job Level</u>	<u>Number of Employees</u>					<u>Total (%)</u>
	<u>HKICPA (Practising)</u>	<u>Qualified Accountant</u>	<u>Accounting Technician</u>	<u>Not Applicable</u>	<u>Unspecified</u>	
Partner/Principal/ Director/Chief Financial Officer	3 538	767	-	4	933	5 242
Senior Manager/ Financial Controller	1 451	7 468	319	996	1 834	12 068
Manager	1 130	4 741	343	1 230	2 167	9 611
Sub-total of Managerial Level	6 119 (22.7%)	12 976 (48.2%)	662 (2.5%)	2 230 (8.3%)	4 934 (18.3%)	26 921 (100.0%)
Supervisor/Senior	794 (3.3%)	4 140 (17.3%)	2 446 (10.2%)	13 050 (54.5%)	3 496 (14.6%)	23 926 (100.0%)
Clerk/Associate	- (-)	906 (1.7%)	6 173 (11.7%)	40 723 (77.5%)	4 744 (9.0%)	52 546 (100.0%)
Trainer/Teacher	67 (7.8%)	87 (10.2%)	1 (0.1%)	647 (75.8%)	52 (6.1%)	854 (100.0%)
Total	6 980 (6.7%)	18 109 (17.4%)	9 282 (8.9%)	56 650 (54.3%)	13 226 (12.7%)	104 247 (100.0%)

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)

2.24 Table M shows the employees' minimum requirement on year(s) of experience in the accountancy sector. Generally speaking, members of the managerial level were required to possess richer working experience in the industry.

Table M: 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/Chief Financial Officer	14	282	1 950	2 503	493	5 242
Senior Manager/ Financial Controller	-	1 883	6 095	2 535	1 555	12 068
Manager	46	4 039	3 876	316	1 334	9 611
Sub-total of Managerial Level	60 (0.2%)	6 204 (23.0%)	11 921 (44.3%)	5 354 (19.9%)	3 382 (12.6%)	26 921 (100.0%)
Supervisor/Senior	2 880 (12.0%)	15 471 (64.7%)	2 965 (12.4%)	39 (0.2%)	2 571 (10.7%)	23 926 (100.0%)
Clerk/Associate	40 957 (77.9%)	6 824 (13.0%)	781 (1.5%)	42 (0.1%)	3 942 (7.5%)	52 546 (100.0%)
Trainer/Teacher	202 (23.7%)	396 (46.4%)	190 (22.2%)	14 (1.6%)	52 (6.1%)	854 (100.0%)
Total	44 099 (42.3%)	28 895 (27.7%)	15 857 (15.2%)	5 449 (5.2%)	9 947 (9.5%)	104 247 (100.0%)

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

2.25 The survey findings showed that 64.2% (44.3%+19.9%) of employers required their employees at managerial level to have six to more than ten years' working experience in the accountancy sector. When compared with the figure in 2015, a lesser percentage of employees at "Managerial" and "Trainer/Teacher" job levels having less than three years working experience in the industry would be accepted by employers. On the other hand, 12.0% of Supervisors/Seniors and 77.9% of Clerks/ Associates with less than three years working experience were accepted by employers in the 2017 Survey whereas 11.0% of Supervisors/Seniors and 70.2% of Clerks/ Associates with less than three years working experience were accepted by employers in 2015. The statistics for the two surveys are shown below.

Comparison of Employees' Minimum Requirement
on Year(s) of Experience in the Industry
of the 2017 Survey with the 2015 Survey

<u>Job Level</u>	<u>Less than 3 years</u>	
	<u>2015</u>	<u>2017</u>
Managerial (Partner/Principal/Director/ Chief Financial Officer/Senior Manager/ Financial Controller/Manager)	0.4%	0.2%
Supervisor/Senior	11.0%	12.0%
Clerk/Associate	70.2%	77.9%
Trainer/Teacher	28.9%	23.7%

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

Table N : 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/ Chief Financial Officer /Senior Manager/ Financial Controller/ Manager)		23.0%	44.3%	19.9%		87.2%
Supervisor/Senior	12.0%	64.7%	12.4%			89.1%
Clerk/Associate	77.9%	13.0%			7.5%	98.4%
Trainer/Teacher	23.7%	46.4%	22.2%			92.3%

* 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)

2.27 Table O 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 O: Number of Accounting Personnel by
Average Monthly Income Range by Job Level

<u>Job Level</u>	<u>Number of Employees</u>										<u>Total (%)</u>
	<u>Below \$8,000</u>	<u>\$8,000 to \$10,000</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>\$60,001 to \$80,000</u>	<u>\$80,001 to \$100,000</u>	<u>Above \$100,000</u>	<u>Unspecified</u>	
Partner/Principal/ Director/Chief Financial Officer	-	-	-	114	341	643	462	334	802	2 546	5 242
Senior Manager/Financial Controller	-	-	2	602	2 103	2 832	1 014	1 018	221	4 276	12 068
Manager	-	-	178	567	2 520	2 235	220	46	-	3 845	9 611
Sub-total of Managerial Level	- (-)	- (-)	180 (0.7%)	1 283 (4.8%)	4 964 (18.4%)	5 710 (21.2%)	1 696 (6.3%)	1 398 (5.2%)	1 023 (3.8%)	10 667 (39.6%)	26 921 (100.0%)
Supervisor/ Senior	-	-	3 224	9 218	3 366	513	-	-	-	7 605	23 926
	(-)	(-)	(13.5%)	(38.5%)	(14.1%)	(2.1%)	(-)	(-)	(-)	(31.8%)	(100.0%)
Clerk/ Associate	23	1 660	33 311	2 621	206	-	-	-	-	14 725	52 546
	(<0.1)	(3.2%)	(63.4%)	(5.0%)	(0.4%)	(-)	(-)	(-)	(-)	(28.0%)	(100.0%)
Trainer/Teacher	-	-	-	17	204	269	112	129	36	87	854
	(-)	(-)	(-)	(2.0%)	(23.9%)	(31.5%)	(13.1%)	(15.1%)	(4.2%)	(10.2%)	(100.0%)
Total	23 (<0.1%)	1 660 (1.6%)	36 715 (35.2%)	13 139 (12.6%)	8 740 (8.4%)	6 492 (6.2%)	1 808 (1.7%)	1 527 (1.5%)	1 059 (1.0%)	33 084 (31.7%)	104 247 (100.0%)

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

**Distribution of Accounting Personnel
By Average Age Range**
(Appendix 6 – Table 6)

2.28 Table P shows the distribution of accounting personnel by average age range at different job levels. The majority of the accounting personnel at the job levels of “Managerial”, “Supervisor/Senior” and “Trainer/ Teacher” ranged from 35 to 50 years old whereas over 40% of Clerks/Associates were below 35.

Table P: Number of Accounting Personnel by
Average Age Range by Job Level

<u>Number of Employees</u>					
<u>Job Level</u>	<u>Below 35</u>	<u>35 - 50</u>	<u>Over 50</u>	<u>Unspecified</u>	<u>Total (%)</u>
Partner/Principal/ Director/Chief Financial Officer	74	1 614	1 936	1 618	5 242
Senior Manager/ Financial Controller	968	6 056	1 475	3 569	12 068
Manager	870	5 667	317	2 757	9 611
Sub-total of Managerial Level	1 912 (7.1%)	13 337 (49.5%)	3 728 (13.8%)	7 944 (29.5%)	26 921 (100.0%)
Supervisor/Senior	5 386 (22.5%)	11 567 (48.3%)	945 (3.9%)	6 028 (25.2%)	23 926 (100.0%)
Clerk/Associate	22 796 (43.4%)	16 338 (31.1%)	1 833 (3.5%)	11 579 (22.0%)	52 546 (100.0%)
Trainer/Teacher	75 (8.8%)	659 (77.2%)	29 (3.4%)	91 (10.7%)	854 (100.0%)
Total	30 169 (28.9%)	41 901 (40.2%)	6 535 (6.3%)	25 642 (24.6%)	104 247 (100.0%)

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

Staff Turnover in the Past Twelve Months

(Appendix 6 – Table 7, Tables 7.1 to 7.4)

2.29 In the twelve months prior to the fieldwork of the 2017 Survey (observation period), 8 039 accounting employees left their companies. During the same period, employers recruited 7 973 accounting employees to fill the vacancies. Table Q 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 recruits was the largest among the six job levels of the accountancy sector (5 620 out of a total of 7 973 employees recruited).

Table Q: Staff Turnover of the Accountancy Sector in the Past Twelve Months

Staff Turnover	Number of Employees							Total
	Partner/ Principal/ Director/ Chief Financial Officer	Senior Manager/ Financial Controller	Manager	Sub-total of Managerial Level	Supervisor/ Senior	Clerk/ Associate	Trainer/ Teacher	
Number of Employees Recruited	27	344	408	779	1 519	5 620	55	7 973
Number of Employees Left	38	462	544	1 044	1 788	5 167	40	8 039
Net Effect Increase/Decrease	-11	-118	-136	-265	-269	453	15	-66

2.30 In the twelve months prior to the fieldwork of the 2017 Survey, the staff turnover rate was 7.7% in 2017 which was lower than that of 13.0% in 2015. Table R below shows the staff turnover of individual branches of the accountancy sector.

Table R : Staff Turnover in the Past Twelve Months by Branch

Branch	Number of Employees Left (%)		Number of Employees Recruited (%)		Number of Employees	Staff Turnover Rate*
Accounting Firms	3 485	(43.4%)	3 242	(40.7%)	23 266	(15.0%)
Government Departments, Non-governmental Organisations and Statutory Bodies	253	(3.1%)	399	(5.0%)	6 122	(4.1%)
Commerce and Services Establishments	4 118	(51.2%)	4 169	(52.3%)	69 600	(5.9%)
Industrial Establishments	183	(2.3%)	163	(2.0%)	5 259	(3.5%)
All Branches#	8 039	(100.0%)	7 973	(100.0%)	104 247	(7.7%)

* 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.

2.31 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 the branch “Accounting Firms” was 15.0%. This branch recorded 1 053 vacancies which was the highest among the four branches. The staff turnover rate of the branch “Commerce and Services Establishments” was the second highest (5.9%) among the four branches, of which 406 vacancies were recorded at the date of survey.

2.32 Table S shows the average period of employment of resigned employees before they left the company. About 63.3% of the employees had been employed for a period of less than three years before they left the company.

Table S: Average Period of Employment of Resigned Employees before Leaving 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/Chief Financial Officer/ Senior Manager/ Financial Controller/ Manager)	112 (10.7%)	210 (20.1%)	152 (14.6%)	316 (30.3%)	224 (21.5%)	30 (2.9%)	1 044 (100.0%)
Supervisor/Senior	167 (9.3%)	634 (35.5%)	457 (25.6%)	396 (22.1%)	90 (5.0%)	44 (2.5%)	1 788 (100.0%)
Clerk/Associate	1 382 (26.7%)	2 561 (49.6%)	242 (4.7%)	422 (8.2%)	339 (6.6%)	221 (4.3%)	5 167 (100.0%)
Trainer/Teacher	11 (27.5%)	8 (20.0%)	2 (5.0%)	10 (25.0%)	9 (22.5%)	- (-)	40 (100.0%)
Total	1 672 (20.8%)	3 413 (42.5%)	853 (10.6%)	1 144 (14.2%)	662 (8.2%)	295 (3.7%)	8 039 (100.0%)

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

2.33 In the past twelve months, 5 935 or 74.4% of the new recruits came from an accounting position of other companies. Only 375 recruits or 4.7% of the total number of recruits were employed from a non-accounting position of other companies. In addition, there were 1 175 qualified accountants out of these 7 973 recruits.

Table T : Number of Recruits in the Past Twelve Months by Source

<u>Source</u>	<u>Partner/ Principal/ Director Chief Financial Officer</u>	<u>Senior Manager/ Financial Controller</u>	<u>Manager</u>	<u>Supervisor/ Senior</u>	<u>Clerk/ Associate</u>	<u>Trainer/ Teacher</u>	<u>Total (%)*</u>
(a) From an accounting position of another company	18	295	312	1 397	3 864	49	5 935 (74.4%)
(b) From a non-accounting position of another company	-	18	57	59	240	1	375 (4.7%)
(c) From a college/school direct							
(i) Graduate of university degree or above	-	-	2	11	1 280	4	1 297 (16.3%)
(ii) Sub-degree holder (HD/AD/D/HC/C or equivalent)	-	-	1	-	112	-	113 (1.4%)
(iii) Secondary school leaver or below	-	-	-	-	16	-	16 (0.2%)
(d) Other sources	9	24	31	32	8	-	104 (1.3%)
(e) Sources unclassified	-	7	5	20	100	1	133 (1.7%)
Total (%)*	27 (0.3%)	344 (4.3%)	408 (5.1%)	1 519 (19.1%)	5 620 (70.5%)	55 (0.7%)	7 973 (100.0%)
No. of Qualified Accountants Recruited in the Past 12 Months #	27 (100.0%)	255 (74.1%)	260 (63.7%)	504 (33.2%)	111 (2.0%)	18 (32.7%)	1 175 (14.7%)

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

As a percentage of the total number of recruits at the same job level.

2.34 On the other hand, employers mainly employed local personnel to fill the vacancies where the percentage was 91.6%. Only 670 recruits or 8.4% of the total number of recruits were not employed locally or employers did not specify the geographic origin.

Table U : Number of Recruits in the
Past Twelve Months by Geographic Origin

<u>Geographic Origin</u>	Partner/ Principal/ Director Chief Financial Officer	Senior Manager/ Financial Controller	<u>Manager</u>	Supervisor/ Senior	Clerk/ Associate	Trainer/ Teacher	<u>Total (%)*</u>
(a) Hong Kong	6	263	297	1 316	5 387	34	7 303 (91.6%)
(b) The mainland of China	-	1	4	5	84	2	96 (1.2%)
(c) Macau	-	-	-	1	12	-	13 (0.2%)
(d) Taiwan	-	-	-	-	1	-	1 (<0.1%)
(e) Other places	1	5	3	10	14	4	37 (0.5%)
(f) Sources unclassified	20	75	104	187	122	15	523 (6.6%)
Total (%)*	27 (0.3%)	344 (4.3%)	408 (5.1%)	1 519 (19.1%)	5 620 (70.5%)	55 (0.7%)	7 973 (100.0%)

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

2.35 Concerning new recruits whose geographic origin was the mainland of China as shown in the previous paragraph, 69.8% of them had obtained their first qualification (certificate or above) from the mainland of China.

Table V : Place of origin of the first qualification (certificate or above) acquired by new recruits from the mainland of China

<u>Geographic Origin</u>	<u>Partner/ Principal/ Director Chief Financial Officer</u>	<u>Senior Manager/ Financial Controller</u>	<u>Manager</u>	<u>Supervisor/ Senior</u>	<u>Clerk/ Associate</u>	<u>Trainer/ Teacher</u>	<u>Total (%)*</u>
(a) The mainland of China	-	1	4	3	57	2	67 (69.8%)
(b) Hong Kong	-	-	-	1	22	-	23 (24.0%)
(c) Europe/North America	-	-	-	1	5	-	6 (6.3%)
(d) Other places	-	-	-	-	-	-	- (-)
(e) Sources unclassified	-	-	-	-	-	-	- (-)
Total (%)*	- (-)	1 (1.0%)	4 (4.2%)	5 (5.2%)	84 (87.5%)	2 (2.1%)	96 (100.0%)

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

Number of Internal Promotions in the Past Twelve Months

(Appendix 6 – Table 8)

2.36 There were 2 594 (2.5% of 104 247 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 is summarised in Table W below. It indicated that organisations had a tendency to fill managerial positions by internal promotions, e.g. 74.8% of Partner/Principal/Director/Chief Financial Officer positions were taken up by Manager/Senior Manager/Financial Controller and 61.8% of Manager positions were taken up by Supervisor/Senior via internal promotion.

Table W: Number of Internal Promotions of the
Accountancy Sector in the Past Twelve 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/Financial Controller to Partner/Principal/Director/Chief Financial Officer	80	107	74.8%
From Manager to Senior Manager/Financial Controller	200	544	36.8%
From Supervisor/Senior to Manager	659	1 067	61.8%
From Clerk/Associate to Supervisor/ Senior	1 462	2 981	49.0%
From Others to Clerk/Associate	193	5 813	3.3%
From Others to Trainer/Teacher	0	55	0.0%
Total	2 594	10 567	24.5%

* 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 Q.

**Part-time Accounting Employees
Employed in the Accountancy Sector**
(Appendix 6 – Table 9)

2.37 In the 2017 Survey, 1 616 part-time accounting employees were employed in the accountancy sector to help full-time accounting employees perform accounting related functions. Table X shows the statistics of part-time accounting employees in 2017 and 2015. The number of part-time accounting employees has decreased from 2 770 in 2015 to 1 616 in 2017 where the percentage decrease was 41.7%. The 2017 Survey revealed that at managerial level, the number of part-time employees has decreased from 219 in 2015 to 66 in 2017. In addition, the number of part-time at Clerk/Associate levels has decreased from 2 449 in 2015 to 1 483 in 2017 whereas Supervisor/Senior has decreased from 96 in 2015 to 61 in 2017.

Table X: Comparison of Part-time Accounting Employees in 2015 and 2017

<u>Job level</u>	<u>2015</u>		<u>2017</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/ Chief Financial Officer	4 483	179	5 242	24	- 155
Senior Manager/ Financial Controller	11 218	1	12 068	39	38
Manager	8 530	39	9 611	3	- 36
Sub-total of Managerial Level	24 231	219	26 921	66	- 153
Supervisor/Senior	21 971	96	23 926	61	- 35
Clerk/Associate	56 153	2 449	52 546	1 483	- 966
Trainer/Teacher	813	6	854	6	0
Total	103 168	2 770	104 247	1 616	-1 154

Wastage

(Appendix 6 – Table 7, Tables 7.1 to 7.4)

2.38 During the observation period, 1 478 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 Y. The wastage of 1 478 persons represented 1.4% of the manpower demand of 105 851 in 2017. However, it is expected that the wastage rate could be higher if the 860 accounting personnel who had resigned for “Other Reasons” and “Reasons Unknown” were taken into account.

Table Y : Number of Accounting Personnel who Left the Accountancy Sector in the Past Twelve Months

<u>Reason</u>	<u>Number of Employees who Left</u>	
Taking up another accounting position in Hong Kong	5 057	
Taking up a non-accounting position in Hong Kong	840	} 1 478
Emigration	22	
Repatriation	106	
Relocation of workplace	22	
Retirement	378	
Further studies	66	
Retrenchment [#]	44	
Other reasons*	367	(excluding those initiated by the company)
Reasons unknown	493	
Total	7 395	
Manpower Demand in 2017	105 851	

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

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

2.39 Table Z shows the breakdown of the reasons for taking up a non-accounting position in Hong Kong. 840 (11.4%) of the 7 351 (7 395 - 44) resignations left the accounting field for better working conditions/prospects. Details of the staff turnover statistics of individual branches are given in Tables 7.1 to 7.4 of Appendix 6.

Table Z : 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	28	(3.3%)
Better remuneration package	665	(79.2%)
Better prospects	124	(14.8%)
Others*	23	(2.7%)
Total**	840	(100.0%)

* 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 10)

2.40 Table AA 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 AA.

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

	Number of Employees				Total (%)*	No. of Qualified Accountants (%)*
	Graduate of University Degree or Above	Sub-degree Holder (HD/AD/D/HC/C or Equivalent)	Secondary School Leaver or Below	Unspecified		
Partner/Principal/ Director/Chief Financial Officer	34	-	-	-	34	19
Senior Manager/ Financial Controller	33	-	-	-	33	22
Manager	150	1	-	-	151	105
Sub-total of Managerial Level	217 (99.5%)	1 (0.5%)	- -	- -	218 (100.0%)	146 (67.0%)
Supervisor/Senior	663 (91.2%)	63 (8.7%)	1 (0.1%)	- -	727 (100.0%)	326 (44.8%)
Clerk/Associate	1 652 (83.1%)	162 (8.1%)	174 (8.8%)	- -	1 988 (100.0%)	30 (1.5%)
Trainer/Teacher	4 (100.0%)	- -	- -	- -	4 (100.0%)	3 (75.0%)
Total	2 536	226	175	-	2 937	505
(%)*	(86.3%)	(7.7%)	(6.0%)	-	(100.0%)	(17.2%)

* 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 11 to 12, 12.1 to 12.4)

2.41 The 2017 Survey revealed that among a total of 24 451 establishments (838 establishments out of a total of 24 451 establishments did not answer the question on “recruitment difficulties”) in the accountancy sector, the majority of the establishments had not tried to recruit employees to fill vacancies in the twelve months prior to the fieldwork of the 2017 Survey.

2.42 Table AB shows the number of establishments which encountered recruitment difficulties in the twelve months prior to the fieldwork of the 2017 Survey. 0.3% of the establishments experienced difficulties in recruiting senior manager/ financial controller and supervisor/ senior and for clerical staff, the percentage was 3.6%.

Table AB: Number of Establishments Encountered
Recruitment Difficulties in the Past Twelve Months

Recruitment Difficulties	Number of Establishments (%)											
	Partner/ Principal/ Director/ Chief Financial Officer		Senior Manager/ Financial Controller		Manager		Supervisor/ Senior		Clerk/ Associate		Trainer/ Teacher	
Yes	15	(0.1%)	65	(0.3%)	34	(0.1%)	63	(0.3%)	879	(3.6%)	2	(<0.1%)
No	6	(<0.1%)	175	(0.7%)	109	(0.4%)	656	(2.7%)	1 740	(7.1%)	7	(<0.1%)
Have not recruited or tried to recruit	23 592	(96.5%)	23 373	(95.6%)	23 470	(96.0%)	22 894	(93.6%)	20 994	(85.9%)	23 604	(96.5%)
Refusal cases	838	(3.4%)	838	(3.4%)	838	(3.4%)	838	(3.4%)	838	(3.4%)	838	(3.4%)
Total	24 451	(100.0%)	24 451	(100.0%)	24 451	(100.0%)	24 451	(100.0%)	24 451	(100.0%)	24 451	(100.0%)

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 35.9% and 56.7% respectively. Moreover, 2.3% of the employers reported that the reasons of recruitment difficulties were “insufficient accounting graduates from tertiary institutions”. Table AC shows the reasons of recruitment difficulties and their respective percentages.

Table AC: Reasons of Recruitment Difficulties
in the Past Twelve Months

<u>Reason</u>	<u>Job Level</u>						<u>Total**</u>
	<u>Partner/ Principal/ Director/ Chief Financial Officer</u>	<u>Senior Manager/ Financial Controller</u>	<u>Manager</u>	<u>Supervisor/ Senior</u>	<u>Clerk/ Associate</u>	<u>Trainer/ Teacher</u>	
Insufficient accountancy graduates from tertiary institutions	-	-	-	2	28	-	30 (2.3%)
Lack of candidates with relevant experience and training	15	63	30	51	311	2	472 (35.9%)
Working conditions/ remuneration package could not meet recruits’ expectations	15	8	13	31	677	1	745 (56.7%)
Other reasons*	-	-	2	3	62	-	67 (5.1%)
Total**	30 (2.3%)	71 (5.4%)	45 (3.4%)	87 (6.6%)	1 078 (82.0%)	3 (0.2%)	1 314 (100.0%)

* Other reasons include “work place too far from home” and “lack of candidates with positive working attitude”, etc.

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

**Number of Hong Kong Accounting Employees
Having to Work in the mainland of China**
(Appendix 6 – Table 13)

2.44 The 2017 Survey revealed that there were 5 059 accounting employees who had to work in the mainland of China during the survey period. Of these, 61 (1.2%) were on stationed basis and 4 998 (98.8%) were on travelling basis. The comparison of the figures in 2015 and 2017 is summarised in Table AD. As shown in the table, the number of Hong Kong accounting employees having to station in the mainland of China because of operational needs has decreased by 868 persons, representing a decrease of 93.4% in comparison with 929 persons in 2015. During the same period, the number of Hong Kong accounting employees who participated in mainland operations on travelling basis has decreased by 1 421 persons, or 22.1% when compared with 6 419 persons in 2015. The accounting personnel on travelling basis were mainly to support the operations of the company in the mainland of China.

Table AD: Comparison of the Number of Hong Kong Accounting Employees
Having to Work in the mainland of China in 2015 and 2017

<u>Working Mode</u>	<u>Number of Employees</u>		<u>Changes % Increase (Decrease)</u>
	<u>2015</u>	<u>2017</u>	
Stationed Basis	929	61	(868)
	12.6%	1.2%	(93.4%)
Travelling Basis	6 419	4 998	(1 421)
	87.4%	98.8%	(22.1%)
Total	7 348	5 059	(2 289)
	100.0%	100.0%	(31.2%)

2.45 Employers were also requested to estimate the number of employees to be stationed or travelled to the mainland of China because of operational needs in January 2019. The forecast is shown below:

<u>Working Mode</u>	<u>Projected Number of Employees In January 2019</u>
Stationed Basis	61
Travelling Basis	5 422
Total	5 483

**Effects of Mainland Operations
on Hong Kong Accounting Employees**
(Appendix 6 – Table 14)

2.46 The 2017 Survey revealed that 1 332 additional accounting employees were to be recruited as a result of mainland operations. Employers further reported that 635 existing accounting employees had to be trained for the purpose of handling operations in the mainland of China. Because of the close business relationship between the Mainland and Hong Kong, there was an increase in the demand for additional accounting employees. Meanwhile, there was a drop in the number of existing employees to be trained for mainland operations. It might be due to the fact that some of the employees had been fully trained to cope with the mainland operations in previous years. The comparison of the effects of mainland operations on Hong Kong accounting employees in 2015 and 2017 is summarised in Table AE.

Table AE: Comparison of the Effects of Mainland Operations
on Hong Kong Accounting Employees in 2015 and 2017

<u>Effects</u>	<u>Number of Employees</u>		
	<u>2015</u>	<u>2017</u>	<u>Changes Increase (Decrease)</u>
Additional Accounting Employees Need to be Recruited	512	1 332	820 160.2%
Number of Existing Accounting Employees to be Trained for Mainland Operations	2 233	635	(1 598) (71.6%)

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 2019. The forecast is shown as follows:

<u>Effects</u>	<u>Projected Number of Employees in January 2019</u>
Additional Accounting Employees Need to be Recruited	1 367
Number of Existing Accounting Employees to be Trained for Mainland Operations	702
Total	2 069

Moving of the Accounting Function Out of Hong Kong (Appendix 6 – Tables 15 to 16)

2.48 In the 2017 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. It is shown that 32 495 establishments or 99.3% of a total of 32 724 establishments did not move their accounting function outside Hong Kong. Details of the survey findings are summarised in Table AF.

Table AF: 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	-	(0.0%)	2 434	(97.7%)	57	(2.3%)	2 491	(100.0%)
Government Departments, Non-governmental Organisations and Statutory Bodies	-	(0.0%)	39	(95.1%)	2	(4.9%)	41	(100.0%)
Commerce and Services Establishments	1	(<0.1%)	26 609	(99.4%)	166	(0.6%)	26 776	(100.0%)
Industrial Establishments	1	(<0.1%)	3 413	(99.9%)	2	(0.1%)	3 416	(100.0%)
Total**	2	(<0.1%)	32 495	(99.3%)	227	(0.7%)	32 724	(100.0%) [#]

* 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 also 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>Mainland of China</u>	<u>Macau</u>	<u>Taiwan</u>	<u>Other places</u>	<u>Total</u>
< 10%	1	-	-	-	1
10% - 30%	-	-	-	-	-
31% - 50%	-	-	-	-	-
> 50%	-	-	-	-	-
Total*	1	0	0	0	1
	(100.0%)	(0.0%)	(0.0%)	(0.0%)	(100.0%)

Remarks: The total number of establishments did not include 1 refusal/unspecified case.

2.49 As shown in Table AF, 2 respondents reported that they had moved their accounting function out of Hong Kong.

Outsourcing of Accounting Related Functions

(Appendix 6 – Table 17)

2.50 In the 2017 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 summarised in Table AG.

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

<u>Number of Establishments (%)</u>								
<u>Branch</u>	<u>Hong Kong</u>	<u>Mainland China</u>	<u>Macau</u>	<u>Taiwan</u>	<u>Other Places</u>	<u>Not Applicable</u>	<u>Unspecified</u>	<u>Total</u>
Accounting Firms	-	-	-	-	-	2 434	-	2 434
Government Departments, Non-governmental Organisations and Statutory Bodies	1	-	-	-	-	38	-	39
Commerce and Services Establishments	4 438	61	-	-	-	22 110	1	26 610
Industrial Establishments	612	-	-	-	-	2 736	66	3 414
Total*	5 051 (15.5%)	61 (0.2%)	0 (0.0%)	0 (0.0%)	0 (0.0%)	27 318 (84.1%)	67 (0.2%)	32 497 (100.0%)

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

Remarks: The total number of establishments did not include 227 refusal cases.

2.51 It indicated that out of a total of 5 112 establishments that had outsourced accounting related functions to other companies in Hong Kong, the mainland of China or other places, 5 051 establishments chose local companies as the service provider.

Estimated Percentage of Training and Total Training Hours Provided by External Course Providers in the Next Twelve Months

(Appendix 6 – Table 18)

2.52 The 2017 Survey revealed that some establishments would sponsor their employees to take part in training programmes provided by external course providers in the next twelve months. Detailed figures are shown in Table AH. For all job levels except “Trainer/Teacher”, the number of establishments fully relied on training programmes provided by external course providers was more 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 or might not provide in-house training to their employees as this survey did not ask for this piece of information. In addition, the majority of establishments would provide a total of less than 50 training hours to their employees.

Table AH: Estimated Percentage of Training Provided by External Course Providers in the Next Twelve Months

<u>Job Level</u>	<u>Number of Establishments</u>					
	<u>0%</u>	<u>>0% - 24%</u>	<u>>24% - 49%</u>	<u>>49% - 74%</u>	<u>>74% - <100%</u>	<u>100%</u>
Partner/Principal/ Director/Chief Financial Officer/ Senior Manager/ Financial Controller/ Manager	6 696	183	35	53	74	1 405
Supervisor/Senior	8 554	243	44	18	60	791
Clerk/Associate	17 594	238	49	38	70	1 247
Trainer/Teacher	172	9	1	4	25	11

Estimated Total Training Hours* Provided by External Course Providers in the Next Twelve Months

<u>Job Level</u>	<u>Number of Establishments</u>					
	<u>>0 - 10</u>	<u>>10 - 50</u>	<u>>50 - 100</u>	<u>>100 - 200</u>	<u>>200 - 1000</u>	<u>>1000</u>
Partner/Principal/ Director/Chief Financial Officer/ Senior Manager/ Financial Controller/ Manager	206	1 281	87	60	4	1
Supervisor/Senior	372	563	79	4	2	1
Clerk/Associate	667	719	48	66	9	-
Trainer/Teacher	2	46	-	2	-	-

* As quite a number of respondents did not provide the estimated total number of training hours, readers of this report should be mindful of this when they interpret the information.

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

(Appendix 6 – Tables 19 to 20)

2.53 For in-house training, the 2017 Survey revealed that 22 626 (94.6% of 23 921) establishments had kept their staff training expenses more or less the same in 2015 and 2016. 87 (0.4% of 23 921) establishments reported that they had increased their staff training expenses in 2016. For external training, the result revealed that 22 487 (94.0% of 23 921) establishments had maintained their staff training expenses more or less the same in 2015 and 2016 while 224 (0.9% of 23 921) establishments reported that they had increased their staff training expenses in 2016. Details of the changes are summarised in Table AI.

Table AI: Comparison of Training Expenses
in 2015 and 2016

Training Expenses of 2016 vs 2015		<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		22 626	(94.6%)	22 487	(94.0%)
Increase by	> 50%	1	(<0.1%)	4	(<0.1%)
	>20% - 50%	9	(<0.1%)	9	(<0.1%)
	>10% - 20%	5	(<0.1%)	28	(0.1%)
	5% -10%	49	(0.2%)	142	(0.6%)
	< 5%	23	(0.1%)	41	(0.2%)
	Sub-total	87	(0.4%)	224	(0.9%)
Decrease by	> 50%	-	(-)	-	(-)
	>20% - 50%	-	(-)	-	(-)
	>10% - 20%	1	(<0.1%)	1	(<0.1%)
	5% -10%	1	(<0.1%)	1	(<0.1%)
	< 5%	-	(-)	2	(<0.1%)
	Sub-total	2	(<0.1%)	4	(<0.1%)
Unspecified/Refusal Cases		1 206	(5.0%)	1 206	(5.0%)
Total		23 921[#]	(100.0%)	23 921[#]	(100.0%)

* 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 2017, survey findings showed that 22 594 (94.5% of 23 921) establishments had planned to maintain the same training budget for 2017 when compared with the expenses in 2016. For the budget of external training, 22 499 (94.1% of 23 921) establishments had planned to maintain the same training budget for 2017 when compared with the expenses in 2016. Table AJ shows the statistics reflected by the 2017 Survey.

Table AJ: Comparison of Training Budget for 2017
with Training Expenses of 2016

<u>Training Budget of 2017 vs Training Expenses of 2016</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		22 594	(94.5%)	22 499	(94.1%)
Increase by	> 50%	15	(0.1%)	20	(0.1%)
	>20% - 50%	18	(0.1%)	14	(0.1%)
	>10% - 20%	15	(0.1%)	34	(0.1%)
	5% -10%	44	(0.2%)	129	(0.5%)
	< 5%	27	(0.1%)	17	(0.1%)
	Sub-total	119	(0.5%)	214	(0.9%)
Decrease by	> 50%	-	(-)	-	(-)
	>20% - 50%	-	(-)	-	(-)
	>10% - 20%	-	(-)	-	(-)
	5% -10%	2	(<0.1%)	2	(<0.1%)
	< 5%	-	(-)	-	(-)
	Sub-total	2	(<0.1%)	2	(<0.1%)
Unspecified/Refusal Cases		1 206	(5.0%)	1 206	(5.0%)
Total		23 921[#]	(100.0%)	23 921[#]	(100.0%)

* 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.

2.55 119 (0.5% of 23 921) and 214 (0.9% of 23 921) establishments indicated that they would increase their in-house and external staff training budget respectively at various ranges for 2017. The majority of establishments would not reduce their staff training expenses as the training function is important in manpower development and employers in the accountancy sector are willing to continue providing employees with effective training and development programmes.

Types/Topics of Training for Manpower Development

(Appendix 6 – Table 21, Tables 21.1 to 21.4)

2.56 In the 2017 Survey, employers were asked to give ideas on the training types/topics which were important to the manpower development of 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 summarised in Tables AK to AP. For the types/topics of training by branch and by job level, they are shown in Tables 21.1 to 21.4 of Appendix 6 of this report.

Table AK: Types/Topics of Training for Partners/Principals/Directors /Chief Financial Officers

1. Updates of Accounting Standards
2. Auditing
3. Company Law and Practice
4. Financial Accounting
5. Accrued-based Accounting

Table AL: Types/Topics of Training for Senior Managers/ Financial Controllers

1. Financial Accounting
2. Updates of Accounting Standards
3. Strategic Management
4. Cost and Management Accounting
5. Problem Solving & Decision Making

Table AM: Types/Topics of Training for Managers

1. Updates of Accounting Standards
2. Coaching & Counselling
3. Time Management
4. Financial Accounting
5. Strategic Management

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

1. Updates of Accounting Standards
2. Financial Accounting
3. Time Management
4. Performance Management
5. Financial Management

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

1. Information Systems Application Skills
2. Updates of Accounting Standards
3. Cross-exposure to Other Accounting Functions
4. Financial Accounting
5. English Writing

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

1. Updates of Accounting Standards
2. Financial Accounting
3. Business Law
4. Economics and Statistics
5. Cost and Management Accounting

2.57 Generally speaking, “Updates of Accounting Standards”, “Financial Accounting” and “Strategic Management” are important training types/topics for managerial staff. “Updates of Accounting Standards” and “Financial Accounting” etc. are crucial to Supervisors/Seniors, Clerks/Associates and Trainers/Teachers.

**Incentives to Encourage Employers
to Provide Training to Their Employees**
(Appendix 6 – Table 22)

2.58 In the 2017 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 52.7%, 51.7% and 25.5% respectively.

Forecast of Manpower in 2019

(Appendix 6 – Table 1)

2.59 Employers were asked to forecast their manpower in 2019 in the 2017 Survey. The forecast number of employees in January 2019 was 106 264 or an increase of 413 persons (0.4%) when compared with the manpower demand of 105 851 persons in January 2017. Table AQ shows the distribution of manpower forecast in the four branches.

Table AQ : Forecast of Manpower in 2019
by Branch by Job Level

Branch	Manpower Demand																							
	Partner/Principal/Director/ Chief Financial Officer			Senior Manager/ Financial Controller			Manager			Sub-total of Managerial Level			Supervisor/Senior			Clerk/Associate			Trainer/Teacher			Total		
	2017	2019	Increase (Decrease)	2017	2019	Increase (Decrease)	2017	2019	Increase (Decrease)	2017	2019	Increase (Decrease)	2017	2019	Increase (Decrease)	2017	2019	Increase (Decrease)	2017	2019	Increase (Decrease)	2017	2019	Increase (Decrease)
Accounting Firms	4 198	4 202	4 0.1%	1 973	1 972	-1 -0.1%	2 709	2 716	7 0.3%	8 880	8 890	10 0.1%	5 597	5 681	84 1.5%	9 738	10 005	267 2.7%	104	104	0 0.0%	24 319	24 680	361 1.5%
Government Departments, Non-governmental Organisations and Statutory Bodies	95	95	0 0.0%	613	613	0 0.0%	414	417	3 0.7%	1 122	1 125	3 0.3%	1 595	1 605	10 0.6%	3 170	3 169	-1 <-0.1%	357	357	0 0.0%	6 244	6 256	12 0.2%
Commerce and Services Establishments	926	926	0 0.0%	9 205	9 204	-1 <-0.1%	6 133	6 137	4 0.1%	16 264	16 267	3 <0.1%	15 837	15 852	15 0.1%	37 506	37 532	26 0.1%	399	399	0 0.0%	70 006	70 050	44 0.1%
Industrial Establishments	42	42	0 0.0%	321	321	0 0.0%	470	472	2 0.4%	833	835	2 0.2%	1 270	1 270	0 0.0%	3 179	3 173	-6 -0.2%	-	-	- -	5 282	5 278	-4 -0.1%
All Branches	5 261	5 265	4 0.1%	12 112	12 110	-2 <-0.1%	9 726	9 742	16 0.2%	27 099	27 117	18 0.1%	24 299	24 408	109 0.4%	53 593	53 879	286 0.5%	860	860	0 0.0%	105 851	106 264	413 0.4%

2.60 Employers forecasted that the total number of accounting personnel would increase from 105 851 in 2017 to 106 264 in 2019, representing a growth rate of 0.4%. Because of the uncertainty in the business outlook of the global economy, many employers were quite conservative in estimating their manpower needs in 2019. Therefore, a modest manpower growth rate was reported.

2.61 The forecast manpower demand of 106 264 means that employers expected the net demand for accountancy manpower in the next 24 months to be 2 017 persons:

Forecast manpower demand in January 2019	106 264
Current manpower demand in January 2017	105 851
Forecast net increase	413
Add: Inputs to fill existing vacancies in 2017	1 604
Total	2 017

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 summarised as follows:

	<u>Manpower Demand in 2017</u>	<u>Forecast Manpower Demand in 2019</u>	<u>Growth (%)</u>	
Partner/Principal/Director/ Chief Financial Officer	5 261	5 265	4	0.1%
Senior Manager/ Financial Controller	12 112	12 110	-2	<-0.1%
Manager	9 726	9 742	16	0.2%
Sub-total of Managerial Level	27 099	27 117	18	0.1%
Supervisor/Senior	24 299	24 408	109	0.4%
Clerk/Associate	53 593	53 879	286	0.5%
Trainer/Teacher	860	860	0	0.0%
Total	105 851	106 264	413	0.4%

2.63 In accordance with employers' forecast, manpower projections are then translated into projected additional manpower requirements for 2019 by job level as shown in Table AR below.

Table AR: Projected Additional Manpower Requirements for 2019
(Based on Employers' Forecast)

<u>Employers' Forecast</u>	<u>Projected Additional Manpower Requirements for 2019</u>
<u>Job Level</u>	
Managerial	18
Supervisor/Senior	109
Clerk/Associate	286
Trainer/Teacher	0
Sub-total	413
<u>Replacement for Wastage*</u>	
Estimated at 1.4%^ of the Manpower Demand of 105 851 in 2017	1 482
Estimated at 1.4%^ of the Manpower Demand of 106 057# in 2018	1 485
Total	3 380

* 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 Y and assumed to be constant from 2017 to 2019.

The manpower demand of 2018 is projected according to the growth rate derived from the employers' forecast number of employees in 2019 with the assumption that the annual growth rate is constant from 2017 to 2019.

2.64 Table AR shows that in 2019, the accountancy sector would need to recruit 3 380 accounting employees to cope with the demand resulting from manpower growth and replacing those leaving the sector permanently because of retrenchment, retirement, emigration, relocation of workplace, repatriation, further studies and taking up a non-accounting position in Hong Kong.

Manpower Projection for 2018-2022 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 2018-2022. A detailed description of the LMA Method is given in Appendix 7. The projected manpower requirements for 2018-2022 using the two methods are summarised as follows:

Table AS : Projected Manpower for 2018-2022

Year	Manpower Demand	Projected (LMA)	Projected (AFM)	Projected (EF)
2017	105 851			
2018		106 500 (+0.6%*)	106 285 (+0.4%*)	
2019		107 194 (+0.7%**)	106 629 (+0.3%**)	106 264 (+0.4%*)
2020		107 868 (+0.6%**)	106 909 (+0.3%**)	
2021		108 528 (+0.6%**)	107 138 (+0.2%**)	
2022		109 173 (+0.6%**)	107 323 (+0.2%**)	
* as percentage change vs manpower demand in 2017 ** 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				

2.66 The Adaptive Filtering Method uses 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 2018-2022 while the forecast of manpower growth reported by employers in the 2017 Survey was 0.4% that the additional manpower for the industry in 2019 are 413 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 moderate growth in 2019. 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 2019 have been worked out and shown in Table AT below.

Table AT: Projected Additional Manpower Requirements for 2019 (LMA Method)

<u>Job Level</u>	<u>Manpower Demand in 2017</u> (a)	<u>Manpower Projection for 2018 (LMA Method)[#]</u> (b)	<u>Manpower Projection for 2019 (LMA Method)[#]</u> (c)	<u>Projected Additional Employees for 2019</u> (d) = (c) – (a)	<u>Replacement for Wastage[^]</u> (e)=[(a)+(b)]x1.4%	<u>Projected Additional Manpower Requirements for 2019</u> (f)=(d)+(e)
Managerial	27 099	27 503	27 682	583	764	1 347
Supervisor/Senior	24 299	24 443	24 602	303	682	985
Clerk/Associate	53 593	53 682	54 032	439	1 502	1 941
Trainer/Teacher	860	872	878	18	24	42
Total	105 851	106 500	107 194	1 343	2 972	4 315

The projected number of employees at the four job levels are derived from the projected manpower demand in 2018 and 2019 under LMA Method (paragraph 2.64) and the ratio of manpower structure (paragraph 2.4).

[^] The wastage rates are derived from Table Y and assumed to be constant from 2017 to 2019

Manpower Supply and Demand

Demand for Accounting Personnel

2.67 In accordance with the projected additional manpower requirements for 2019 listed in Table AT, the accountancy sector requires additional employees to take up 1 347 managerial positions, 985 supervisory positions, 1 941 clerical positions and 42 trainer/teacher positions. Regarding the analysis of minimum education requirement of employees as shown in Table J of paragraph 2.21, the accountancy sector requires 1 927 (1 158 + 459 + 270 + 40) persons who possess a university degree or above to take up positions of the above four job levels. In addition, the accountancy sector needs to recruit 742 (37 + 305 + 400) 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 Vocational Training Council (VTC) and course providers* running accounting courses, the planned number of graduates in the accounting discipline is summed up in Table AU.

Table AU : Supply of Accounting Graduates

	<u>Estimated Number of Graduates in 2017/2018</u>	<u>Estimated Number of Graduates in 2018/2019</u>
Degree	2 535	2 406
Sub-degree	447 [#]	329 [#]

* The Training Board wrote to local course providers requesting for their estimated number of degree and sub-degree graduates in 2017/2018 and 2018/2019. 41.4% of the course providers replied. The estimated number of graduates reported by these course providers has been included in the figures as shown in Table AU. 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 is presented below:

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

	<u>Demand for Graduates of Accounting Discipline</u>
Degree	1 927
Sub-degree	742
Total	2 669

2.70 It appears from Tables AU and AV that the supply of local graduates of the 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. It should be noted that the net manpower growth for the next two years as shown in paragraph 2.65 above is 1 343. Added to this is a wastage of about 1.4% of the manpower demand of 105 851 in 2017 and projected manpower demand of 106 500 in 2018 (a total of 2 972 persons). Therefore, the required number of fresh input to the accountancy sector should be 4 315 (1 343 + 2 972) which could be met by graduates from tertiary institutions and secondary school leavers.

SECTION III

RECOMMENDATIONS

Utilisation of the 2017 Manpower Survey Report

3.1 The 2017 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 Hong Kong had a 4.3% economic growth in real terms in the first quarter of 2017. Economists have a forecast that the local economy will have a two-percent growth in 2017 as a whole, after taking into account of the fact that interest rate hike cycle has already started. In fact, the steady growth in the demand for manpower in the accountancy sector as reflected by survey findings is considered to be consistent with the current situation in Hong Kong that the labour market is basically stable. The manpower demand of the accountancy sector in the coming two years is believed to remain steady. As one of the leading financial centres, Hong Kong has a consistent demand for accounting personnel. With a pool of accounting talents, enterprises of the Mainland and high net worth clients will be able to obtain professional accounting support.

3.3 Emerging technologies and tools are transforming every aspect of businesses, and the accountancy sector is of no exception. Drivers like mega-sized e-commerce platform, cloud computing, data analytics, blockchain technology, and artificial intelligence etc. indicate a shift towards being client-centric. Because of the change in the business model and advancement in technology, there is a noticeable change in business processes and the ways that accounting information is captured to improve the efficiency and effectiveness of business operations. With the help of digitalisation of business transactions, some of the accounting processes could be automated and the repetitive job tasks could also be eliminated. On the other hand, security and compliance issues are the major concerns of the industry when using advanced technology tools. In addition to providing conventional assurance services, clients are now expecting CPA firms to allow more time to be spent in complex and judgmental areas. According to a membership survey conducted by the Hong Kong Institute of Certified Public Accountants (HKICPA) in late 2016, although the four main traditional services of CPA firms in auditing, accounting, taxation and company secretarial are still the core income generators, there are signs that CPA firms have been expanding their service scope to better serve their clients. On the other hand, due to tighter rules and regulations imposed by regulatory bodies, the demand for relevant job holders has increased. Tighter control represents the fact that accounting personnel will play a more significant role in providing clients with compliance and regulatory advice.

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 members for their valuable views and comments on the analysis of manpower statistics of the 2017 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 regular 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 2019 listed in Table AS of paragraph 2.65, the Training Board recommends that the accountancy sector should cater for the training needs of about 110 165 persons working in the accountancy sector as shown in Table AW.

Table AW: Recommended Training Requirements for 2019

<u>Job Level</u>	<u>Manpower Demand in 2017</u>	<u>Training Requirements for Projected Additional Manpower for 2019</u>	<u>Total Training Requirements</u>
Managerial	27 099	1 347	28 446
Supervisory/Senior	24 299	985	25 284
Clerical/Associate	53 593	1 940	55 533
Trainer/Teacher	860	42	902
Total	105 851	4 314	110 165

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 relatively long working hours in the accountancy sector.

3.9 Accounting is actually a language of business and is very important in all businesses, and for an entrepreneur, he or she should have to understand the basic principles of accounting in order to run the business. In addition, there are a number of famous entrepreneurs possessing an accounting qualification but eventually they pursued their career in other professions. Students should be educated about the diversified career opportunities arising from studying accounting. Both accounting courses and the accountancy profession are popular. Many secondary school leavers would like to further their study in accounting. Those youngsters require the support of both education institutions and the accountancy sector to equip and prepare them for the workplace.

Manpower Training

3.10 According to the “Report on Hong Kong Trade in Services Statistics” published by the Census and Statistics Department in February 2017, export of accounting, auditing, book-keeping and tax consulting services amounted to HKD1 613 million in 2015 which has an increase of 6.3% when compared with 2014. Mainland is one of the largest export markets for Hong Kong’s accounting services. As an international financial centre as well as a leading trading and service hub, many state-owned and privately-owned enterprises in the Mainland would like to take good advantage of Hong Kong as a platform to search for business opportunities globally. In this connection, many such enterprises will set up regional offices in Hong Kong and this will then lead to a demand for more accounting personnel. This will in turn increase the demand for professionals such as accounting practitioners, analysts as well as lawyers, etc. to provide professional services for these operations.

3.11 In January 2017, the HKICPA introduced a new Qualification Programme (QP) which will be implemented in June 2019. The aim is to ensure that professional accountants are equipped with the latest skills, expertise and ethics to support Hong Kong as one of the international business and financial centres. The new QP will have an increased emphasis on developing and assessing higher-order enabling skills such as problem solving, critical and lateral thinking. These qualities are important from the perspectives of clients.

3.12 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, accounting personnel should upgrade themselves continuously in order to meet the increasing demand for high level job skills and knowledge in the business community. Also, fresh graduates should also enhance their English proficiency as English is a major medium in business communication.

3.13 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. Apart from the Continuing Education Fund to support the lifelong learning process for employees’ self-development, employers indicated that means such as reimbursement of course fees to employers, provision of subsidy to employers and government loan/grant to employers would help encourage them to provide training to their employees. On the other

hand, the Vocational Training Council also offers services to help employers organise their training schemes. For example, the New Technology Training Scheme provides financial assistance to local companies up to a maximum of 50% of the training cost for their employees to be trained in new technologies. The Scheme covers various types of training mode including overseas training courses or industrial attachment, local training courses, and tailor-made local training courses / industrial attachments for individual companies.

Training Programmes

3.14 As evidenced by 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.

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

(i) Types/Topics of Training for Managerial Staff

“Updates of Accounting Standards”, “Financial Accounting” and “Strategic Management” are the major types/topics of training to be recommended for accounting personnel of the managerial level;

(ii) Accounting Related Knowledge

Topics related to “Financial Accounting”, “Updates of Accounting Standards” and “Financial Management” are recommended to be offered to supervisory and clerical levels of accounting personnel.

(iii) Generic Skills

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

3.16 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

3.17 The Training Board considers that there is a need to organise accountancy seminars regularly. The objectives are to provide a platform for accounting personnel at different levels to share their valuable experience and skills as well as the discussion of 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 auditing and accounting standards are also recommended for the accounting personnel.

第一章

調查目的及範圍

會計業訓練委員會

1.1 會計業訓練委員會（下稱「本會」）隸屬職業訓練局[VTC]，成員由香港特別行政區政府委任，職責之一是因應業界發展所需，向 VTC 建議人力培訓措施。本會委員由專業團體、會計師事務所、行業公會、工商業機構、教育／訓練機構及政府部門提名出任。本會與 2017 年人力調查工作小組的委員名單，分別列載於附錄 1 及 1a。本會的職權範圍則見於附錄 2。

人力調查

1.2 本會在政府統計處（下稱「統計處」）協助下，於 2017 年上半年進行 2017 年會計業人力調查，調查目的如下：

- (i) 評估業內主要職務的人力情況及訓練需要；
- (ii) 預測會計業的人力增長；
- (iii) 建議措施，以應付會計業界的培訓需要及人力需求。

1.3 與 2013 年及 2015 年人力調查的安排相同，本會同意將 2017 年會計業人力調查與銀行及金融業、以及保險業兩個人力調查同步進行。三個行業的調查工作計劃於 2017 年 1 月 9 日至 3 月 8 日期間進行。然而，會計業的調查工作延長至 2017 年 5 月 9 日，以蒐集聘用大量會計人員的受訪機構資料。這三個調查的結果預期可提供全面的人力統計數字，協助本港金融服務界別制訂整體人力培訓及發展策略。

調查範圍

1.4 本報告內所提及的「合夥人／總監／首席財務官」、「高級經理／財務總監」、「經理」、「主管」、「文員」及「培訓人員」，是指從事會計、核數、稅務、機構重組及破產、機構融資、公司清盤、會計培訓或其他會計相關職務的人員，相信所選取的機構於會計業具足夠代表性。各類機構的分布情況載於附錄 3。

調查過程

1.5 人力調查工作於 2017 年 1 月 9 日開始，調查表連同附註（附錄 4）於之前一星期寄發予各抽樣機構。人力數據的參考日期定為 2017 年 1 月 2 日。調查期間，統計處的調查人員聯絡各抽樣機構收集調查表，並在有需要時協助填寫調查表。調查工作需

時較預期為長，故調查的截止日期延長至 2017 年 5 月 9 日，以求提高填覆率，令調查結果更為可靠。調查完畢後，本會複核所得資料，並於有疑問時與填覆機構核對。所得資料其後由統計處處理。

1.6 調查截止後，本會將所得資料以統計方法倍大（40 個政府部門、非政府機構和法定組織除外，其數據為實際的人力資料），從而得悉業內會計人員的整體情況。

調查回應分析

1.7 調查回應分析載於附錄 5。1 569 間抽樣機構中，有 1 312 間填妥並交回調查表，111 間不予回覆，有效填覆率為 92.2%。其餘 146 間未有填覆的機構中，46 間已結業、暫停營業或與其他機構合併，100 間尚未開業、已搬遷或未能聯絡。

1.8 1 312 間填覆機構中，有 244 間（其中「商業及服務行業機構」佔 123 間）表示並無僱用會計人員，因為其會計工作已外判給專業會計師事務所負責，又或由東主或其家庭成員處理，而他們既非全職亦非兼職僱員。

調查報告的內容編排

1.9 本報告書第二章載述調查結果摘要及分析，第三章為本會的建議。

第二章

調查結果摘要

引言

2.1 本報告旨在蒐集受僱於下列四個門類機構會計人員的最新就業及培訓資料：

- (a) 會計師事務所；
- (b) 僱有相當數目會計人員的主要政府部門、主要非政府機構、法定組織及專上教育院校；
- (c) 僱有十名或以上員工的商業及服務行業機構，包括批發、零售及出入口業機構；飲食業機構及酒店；運輸、倉庫及通訊公司；資訊及通訊公司；金融、保險、地產及商業服務公司；社區服務、商科學校及中學；教育及個人服務機構；以及
- (d) 僱有十名或以上員工的工業機構，包括從事公用事業、製造業及建造業的機構。

2.2 本報告內所提及的「合夥人／總監／首席財務官」、「高級經理／財務總監」、「經理」、「主管」、「文員」及「培訓人員」，是指從事會計、核數、稅務、機構重組及破產、機構融資、公司清盤、會計培訓或其他與會計相關職務的人員。

2.3 除「培訓人員」外，本會於是次調查中界定五個職級（分別為「合夥人／總監／首席財務官」、「高級經理／財務總監」、「經理」、「主管」及「文員」），並要求受訪機構按屬下會計人員的職務性質（而非職稱）分類配對。各職級的職務說明詳載於附錄 4 的附註內。

主要人力資料調查結果

(附錄6 - 表1)

2.4 2017年1月2日時，會計業四個門類共有 24 451 間機構，合共僱用104 247 名全職會計人員，詳細資料見附錄6表1。有關各門類的機構數目（按規模劃分），以及會計人員的分布情況見表 A；而表 B 及圖 1分別顯示各職級的全職會計人員分布情況及會計業的人力結構。兼職會計僱員的人力數字詳列於附錄 6 表 9。

表A: 會計業的機構數目及會計人員數目
(按門類及規模劃分)

門類	僱員人數	機構數目	會計人員數目	
				(%)
會計師事務所	1 - 49	2 457	9 653	(41.5%)
	50 - 499	25	2 637	(11.3%)
	500 人或以上	9	10 976	(47.2%)
	小計	2 491	23 266	(100.0%)
	(%)	(10.2%)	(22.3%)	
政府部門、 非政府機構 和法定組織	20 - 199	12	201	(3.3%)
	200 - 499	7	97	(1.6%)
	500人或以上	21	5 824	(95.1%)
	小計	40	6 122	(100.0%)
	(%)	(0.2%)	(5.9%)	
商業及服務行業機構	10 - 99	17 680	44 897	(64.5%)
	100 - 199	918	6 212	(8.9%)
	200 - 499	608	6 972	(10.0%)
	500人或以上	368	11 519	(16.6%)
	小計	19 574	69 600	(100.0%)
	(%)	(80.1%)	(66.8%)	
工業機構	10 - 99	2 166	3 583	(68.1%)
	100 - 199	80	313	(6.0%)
	200 - 499	65	363	(6.9%)
	500人或以上	35	1 000	(19.0%)
	小計	2 346	5 259	(100.0%)
	(%)	(9.6%)	(5.0%)	
總計		24 451	104 247	
(%)		(100.0%)	(100.0%)	

註：因四捨五入關係，總百分比未必等於100%。

表 B：各職級的會計人員數目

門類	僱員人數	合夥人／ 總監／ 首席財務官	高級經理／ 財務總監 #	經理#	主管	文員	培訓 人員	總計
會計師事務所 *	1- 49	2 962	621	465	1 142	4 463	0	9 653
	50 - 499	193	212	155	806	1 238	33	2 637
	500人或以上	1 027	1 117	2 019	3 524	3 219	70	10 976
	小計	4 182	1 950	2 639	5 472	8 920	103	23 266
	(%)@	(18.0%)	(8.4%)	(11.3%)	(23.5%)	(38.3%)	(0.4%)	(100.0%)
		-----	-----	-----	-----	-----	-----	-----
政府部門、 非政府機構和 法定組織	20-199	8	35	43	51	49	15	201
	200 - 499	2	10	7	16	51	11	97
	500人或以上	82	556	343	1 490	3 027	326	5 824
	小計	92	601	393	1 557	3 127	352	6 122
	(%)@	(1.5%)	(9.8%)	(6.4%)	(25.4%)	(51.1%)	(5.7%)	(100.0%)
		-----	-----	-----	-----	-----	-----	-----
商業及服務行業 機構	10 - 99	267	5 321	2 942	9 633	26 439	295	44 897
	100 -199	209	956	628	1 149	3 174	96	6 212
	200 - 499	285	1 307	709	1 657	3 006	8	6 972
	500人或以上	165	1 612	1 837	3 189	4 716	0	11 519
	小計	926	9 196	6 116	15 628	37 335	399	69 600
	(%)@	(1.3%)	(13.2%)	(8.8%)	(22.5%)	(53.6%)	(0.6%)	(100.0%)
		-----	-----	-----	-----	-----	-----	-----
工業機構	10 - 99	0	162	241	774	2 406	-	3 583
	100 -199	10	19	45	81	158	-	313
	200 - 499	11	40	27	99	186	-	363
	500人或以上	21	100	150	315	414	-	1 000
	小計	42	321	463	1 269	3 164	-	5 259
	(%)@	(0.8%)	(6.1%)	(8.8%)	(24.1%)	(60.2%)	(-)	(100.0%)
		-----	-----	-----	-----	-----	-----	-----
總計		5 242	12 068	9 611	23 926	52 546	854	104 247
(%)@		(5.0%)	(11.6%)	(9.2%)	(23.0%)	(50.4%)	(0.8%)	(100.0%)

* 請注意，在「會計師事務所」門類中，僱用「1 至 49 人」的小型事務所，大部分「合夥人／總監／首席財務官」均會直接督導會計僱員，因此合夥人／總監／首席財務官與高級經理／財務總監／經理的比率約為 3：1（2 962÷1 086）；然而，在大型會計師事務所中，合夥人／總監／首席財務官與高級經理／財務總監／經理的比率則錄得 3：10（1 027÷3 136），表示合夥人／總監／首席財務官需督導較多高級經理／經理。

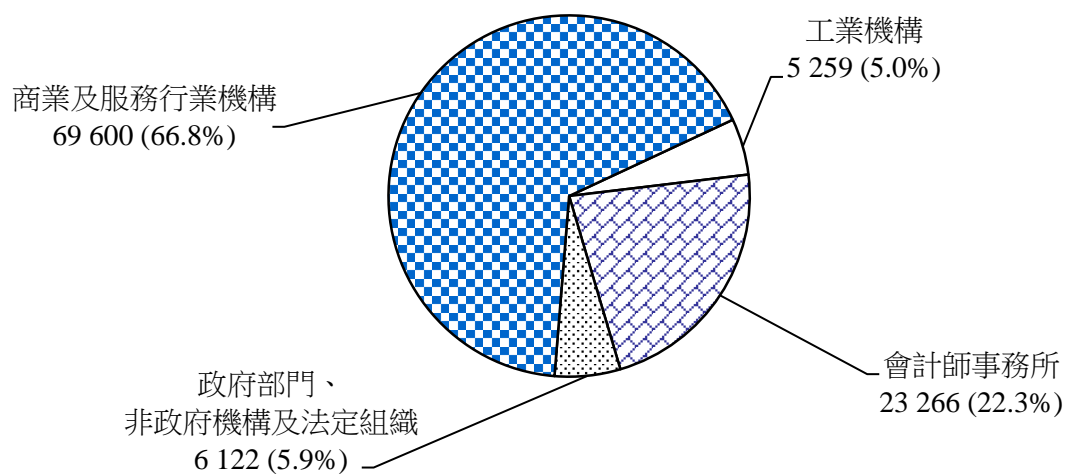
請注意，在大部分機構中，高級經理／財務總監會直接督導主管，因此會計界的經理人數比高級經理／財務總監的人數少。是次調查所反映的組織架構，亦因而稍異於傳統的「金字塔」型架構。

@ 因四捨五入關係，總百分比未必等於100%。

圖 1: 人力結構

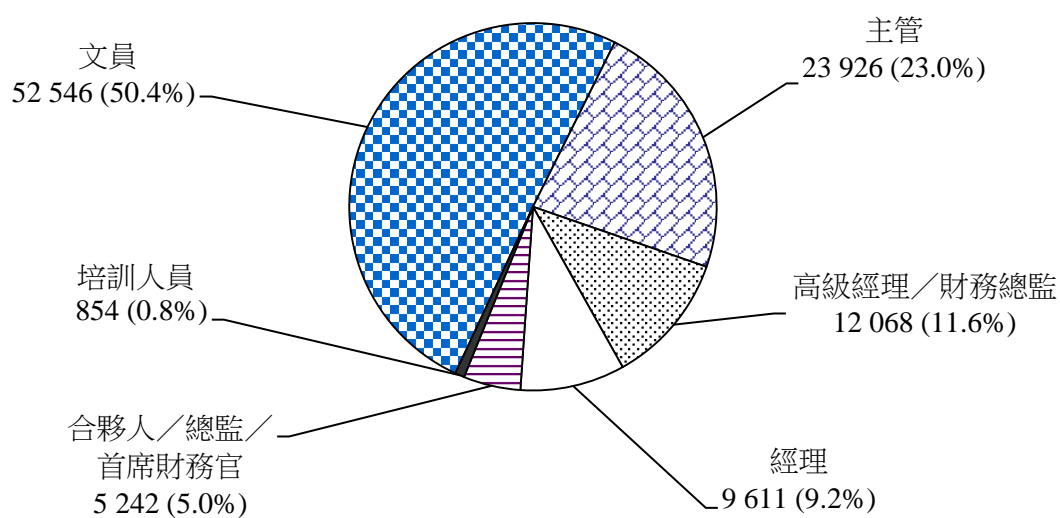
(a)

按門類劃分
總計: 104 247



(b)

按職級劃分
總計: 104 247

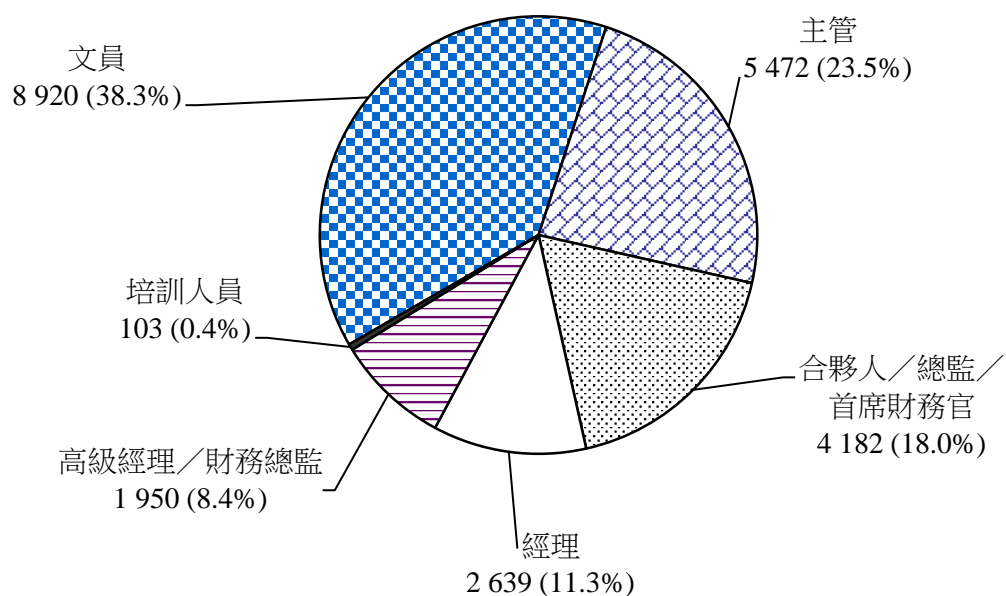


註： 因四捨五入關係，總百分比未必等於100%。

(c)

會計師事務所

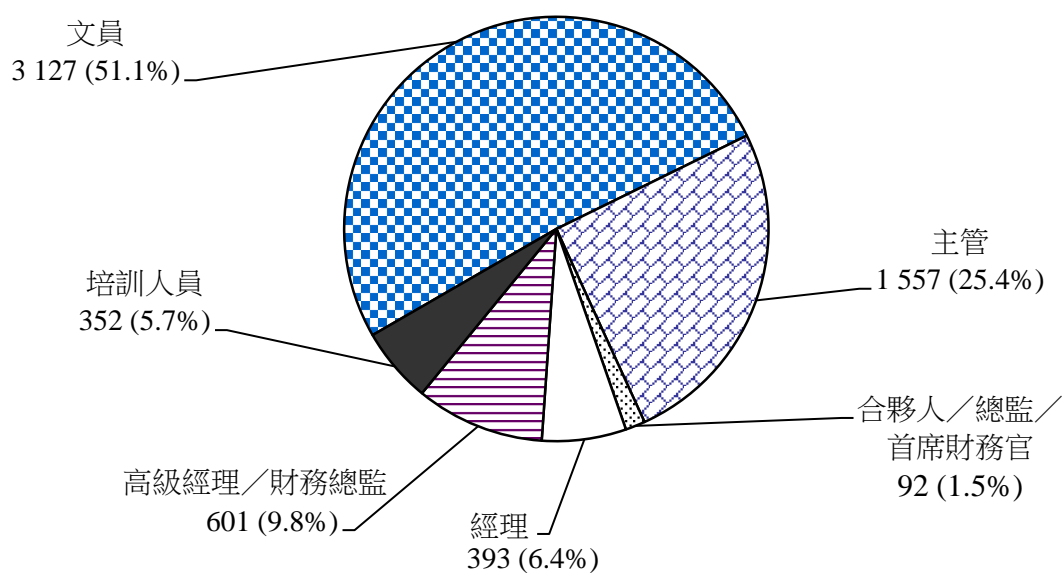
總計: 23 266



(d)

政府部門、非政府機構和法定組織

總計: 6 122

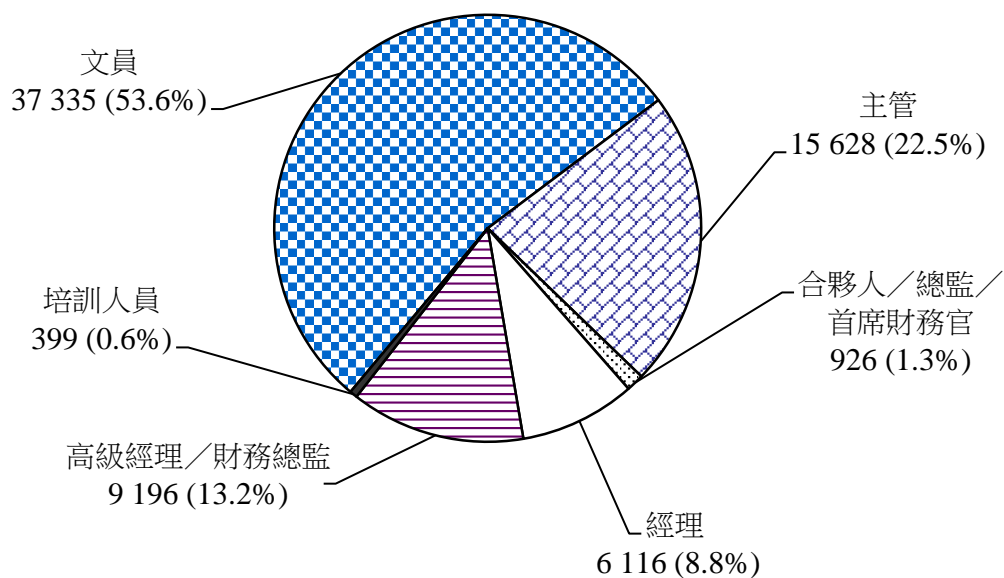


註： 因四捨五入關係，總百分比未必等於100%。

(e)

商業及服務行業機構

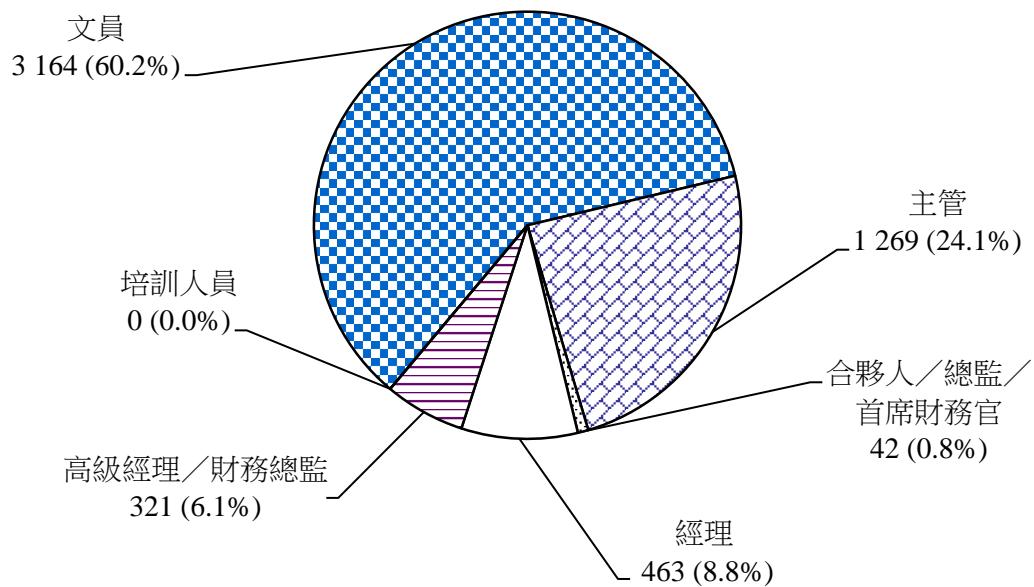
總計: 69 600



(f)

工業機構

總計: 5 259



註： 因四捨五入關係，總百分比未必等於100%。

2017年機構數目

2.5 根據2017年會計業人力調查，於2017年1月2日時，會計業共有24 451間機構。各門類的機構分布摘要見表C：

表 C：各門類機構數目

	<u>會計師事務所</u>	<u>政府部門、 非政府機構和 法定組織</u>	<u>商業及 服務行業機構</u>	<u>工業機構</u>	<u>總計</u>
2015年	2 471	34	21 977	2 415	26 897
2017年	2 491	40	19 574	2 346	24 451
變動	20	6	-2 403	-69	-2 446
(%)	(0.8%)	(17.6%)	(-10.9%)	(-2.9%)	(-9.1%)

2.6 調查期間，業內共有24 451間機構，較2015年的26 897間有所減少。

人力數字分析

2.7 由於不同類型的機構均需要會計人員，因此本會把是次調查的範圍涵蓋會計師事務所、政府部門、主要非政府機構和法定組織、商業機構以及工業機構。此外，為統一不同機構內會計人員的職務特徵，2017年調查所得的人力資料，將按四個門類分析，即「會計師事務所」、「政府部門、非政府機構和法定組織」、「商業及服務行業機構」，以及「工業機構」。

2017年調查的變化

2.8 是次調查增設了一個問題，收集關於會計從業員月入範圍的數據，提供這方面的基本資料供參考。

2.9 是次調查亦更新了不同教育水平的分類，以反映香港現時的情況。

2.10 由於調查表的設計有所改變，2015年調查及2017年調查所得的數據可能無法直接比較。建議讀者在比較兩份人力調查報告的人力統計數字時注意此問題。

2015年與2017年會計人員人數比較

2.11 會計人員由2015年1月的103 168人增加至2017年1月的104 247人，兩年間增加了1 079人，增幅為1.0%，顯示僱主需增聘更多人手，支援業務發展。1.0%的溫和增長略低於2015年調查錄得的增幅。表D摘錄各門類不同職級會計人員的人數變化。

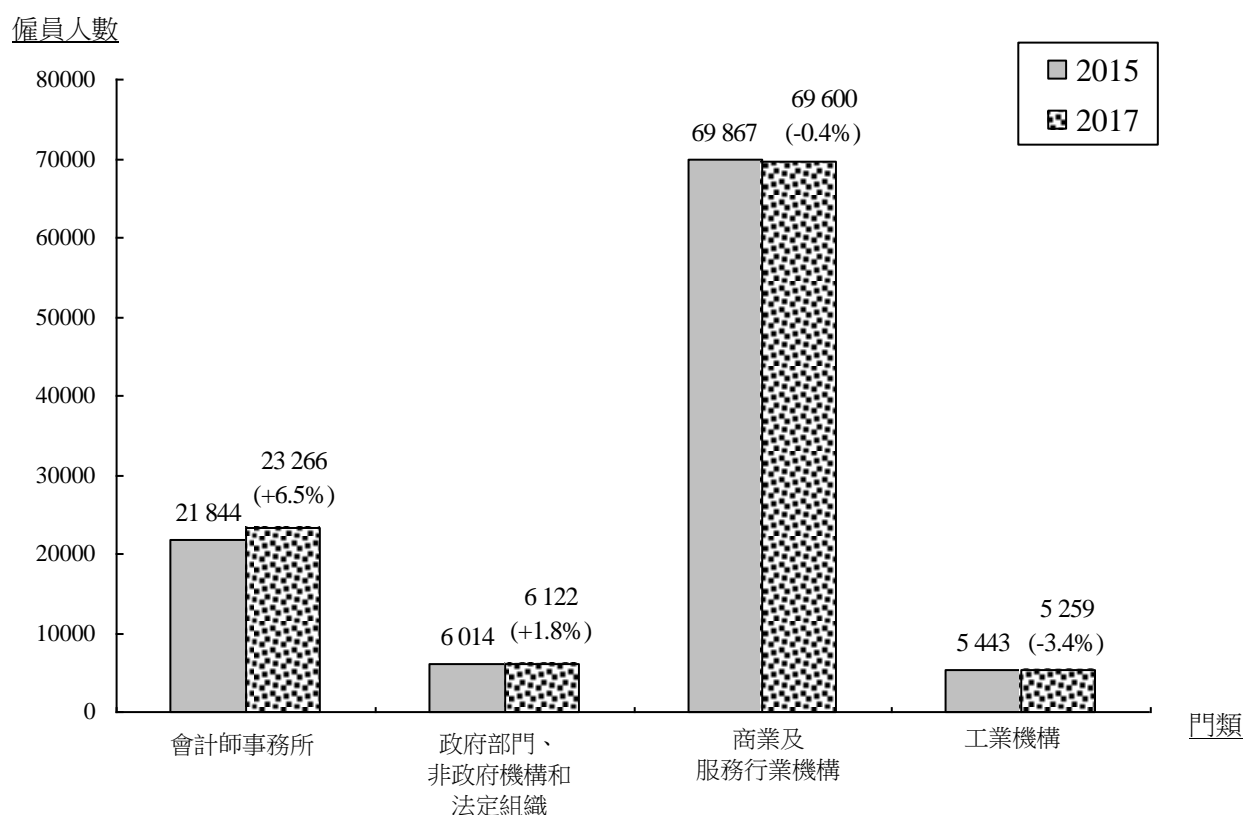
表 D： 2015年與2017年會計人員人數比較
(按門類及職級劃分)

門類	僱員人數																				
	合夥人／總監／首席財務官			高級經理／財務總監			經理			主管			文員			培訓人員			總計		
	2015年	2017年	增(減)	2015年	2017年	增(減)	2015年	2017年	增(減)	2015年	2017年	增(減)	2015年	2017年	增(減)	2015年	2017年	增(減)	2015年	2017年	增(減)
會計師事務所	3 497	4 182	685 19.6%	1 592	1 950	358 22.5%	2 215	2 639	424 19.1%	4 878	5 472	594 12.2%	9 521	8 920	-601 -6.3%	141	103	-38 -27.0%	21 844	23 266	1 422 6.5%
政府部門、非政府機構和法定組織	80	92	12 15.0%	661	601	-60 -9.1%	335	393	58 17.3%	1 488	1 557	69 4.6%	3 095	3 127	32 1.0%	355	352	-3 -0.8%	6 014	6 122	108 1.8%
商業及服務行業機構	864	926	62 7.2%	8 680	9 196	516 5.9%	5 431	6 116	685 12.6%	14 445	15 628	1 183 8.2%	40 130	37 335	-2 795 -7.0%	317	399	82 25.9%	69 867	69 600	-267 -0.4%
工業機構	42	42	0 0.0%	285	321	36 12.6%	549	463	-86 -15.7%	1 160	1 269	109 9.4%	3 407	3 164	-243 -7.1%	-	-	- -	5 443	5 259	-184 -3.4%
所有門類	4 483	5 242	759 16.9%	11 218	12 068	850 7.6%	8 530	9 611	1 081 12.7%	21 971	23 926	1 955 8.9%	56 153	52 546	-3 607 -6.4%	813	854	41 5.0%	103 168	104 247	1 079 1.0%

人力變化

2.12 2017 年1月2日時，會計業四個門類共有 104 247 名全職僱員，較 2015 年的103 168 名增加了 1 079 人，增幅為 1.0%。圖 2 按門類比較 2015 年與 2017 年調查的人力數字。

圖2: 人力變化（2015年與2017年）



2.13 如表 D 所示，過去兩年「會計師事務所」門類錄得的人力增幅最高（6.5%），而「政府部門、非政府機構和法定組織」的會計僱員人數亦錄得1.8%溫和增長。另一方面，與2015年相比，「商業及服務行業機構」與「工業機構」門類有所減少，跌幅分別為0.4%及3.4%。

2.14 若按職級劃分，經理級（合夥人／總監／首席財務官／高級經理／財務總監／經理）、督導級（主管）及培訓人員的人力分別有11.1%、8.9%及5.0%增長，至於文書級（文員）的人力則錄得減少，跌幅為6.4%。

2017年會計人員的人力結構

（第2.4段表A及B）

2.15 2017年1月2日時，會計業四個門類合共僱用104 247名全職會計人員，如表E所示，69 600名會計人員受僱於「商業及服務行業機構」，人數在四個門類中位列首位，達66.8%。由於僱用會計人員的機構有24 451間，當中19 574間（80.1%）屬商業及服務行業機構，故上述調查結果可以理解。此外，「會計師事務所」門類則僱用了23 266名會計人員，比率为22.3%，在四個門類中排行第二。是次調查顯示24 451間僱用會計人員機構中，2 491間（10.2%）為會計師事務所。

表 E：各門類的會計人員分布情況

門類	會計人員數目 (%)	
	2015年	2017年
會計師事務所	21 844 (21.2%)	23 266 (22.3%)
政府部門、非政府機構和法定組織	6 014 (5.8%)	6 122 (5.9%)
商業及服務行業機構	69 867 (67.7%)	69 600 (66.8%)
工業機構	5 443 (5.3%)	5 259 (5.0%)
所有門類	103 168 (100.0%)	104 247 (100.0%)

註：因四捨五入關係，總百分比未必等於100%。

2.16 若按職級劃分，5.0% 僱員為合夥人／總監／首席財務官、11.6% 為高級經理／財務總監、9.2% 為經理、23.0% 為主管、50.4% 為文員、0.8% 為培訓人員。各職級的人力分布詳情見表 F。

表 F：各職級會計人員的分布情況

職級	會計人員數目 (%)	
	2015年	2017年
合夥人／總監／首席財務官	4 483 (4.3%)	5 242 (5.0%)
高級經理／財務總監	11 218 (10.9%)	12 068 (11.6%)
經理	8 530 (8.3%)	9 611 (9.2%)
經理級小計	24 231 (23.5%)	26 921 (25.8%)
主管	21 971 (21.3%)	23 926 (23.0%)
文員	56 153 (54.4%)	52 546 (50.4%)
培訓人員	813 (0.8%)	854 (0.8%)
總計	103 168 (100.0%)	104 247 (100.0%)

註： 因四捨五入關係，總百分比未必等於100%。

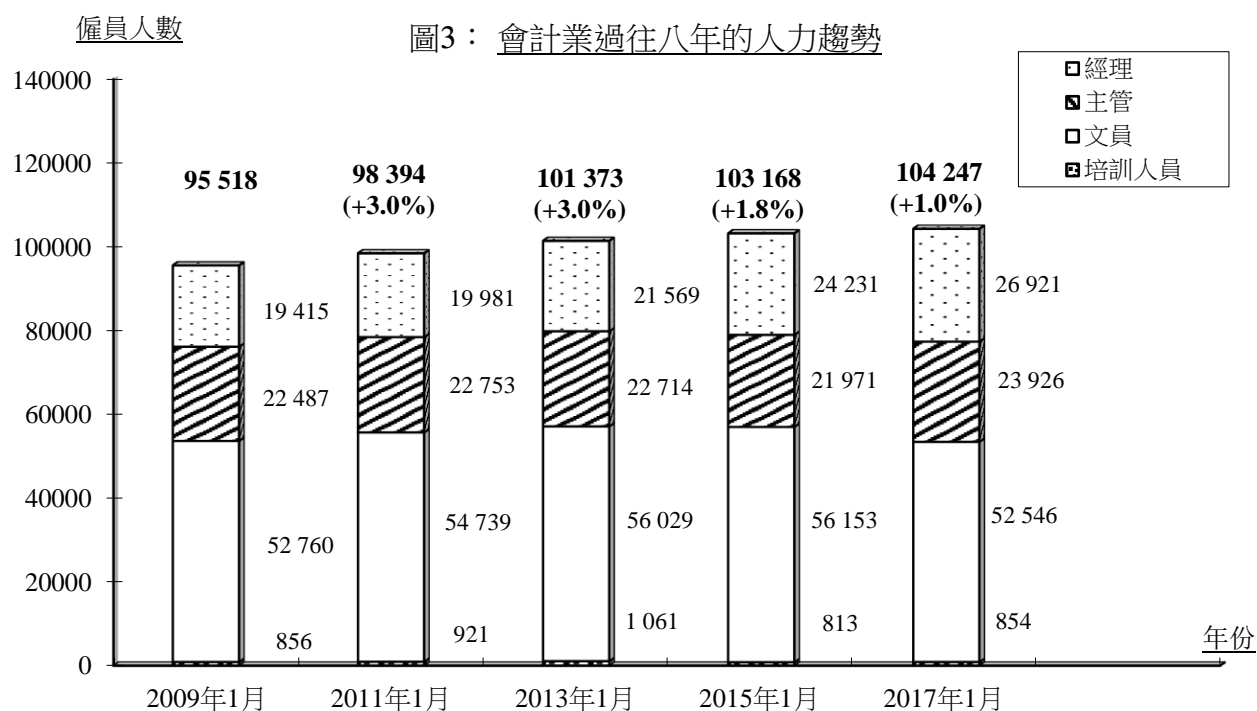
過往八年的人力趨勢

2.17 一般而言，經濟週期的階段、商業環境及政府政策等對本行業的人力需求有重大影響。表G及圖3顯示會計業過往八年的人力趨勢，值得注意的是，會計業的整體人力在過往八年錄得持續增長。

表G: 會計業過往八年的人力趨勢

<u>職級</u>	<u>會計業僱員人數</u>				
	<u>2009年1月</u>	<u>2011年1月</u>	<u>2013年1月</u>	<u>2015年1月</u>	<u>2017年1月</u>
合夥人／總監／首席財務官	2 739	2 804	3 159	4 483	5 242
高級經理／財務總監	12 529	11 061	10 065	11 218	12 068
經理	4 147	6 116	8 345	8 530	9 611
經理級小計	19 415	19 981	21 569	24 231	26 921
主管	22 487	22 753	22 714	21 971	23 926
文員	52 760	54 739	56 029	56 153	52 546
培訓人員	856	921	1 061	813	854
總計	95 518	98 394	101 373	103 168	104 247
人力變化(%)*		+2 876 (+3.0%)	+2 979(+3.0%)	+1 795(+1.8%)	+1 079 (+1.0%)

(%)* 人力變化情況是按先前調查所得的人力數字計算。



會計業的空缺數目

(附錄6 - 表1)

2.18 2017 年 1 月時，四個門類的機構共錄得 1 604 個空缺，佔所需求 105 851 人的1.5%。「人力需求」是指現有人力與空缺數目的總和，詳細數字見附錄 6 表 1。會計業的空缺分布情況見表 H 及圖 4。

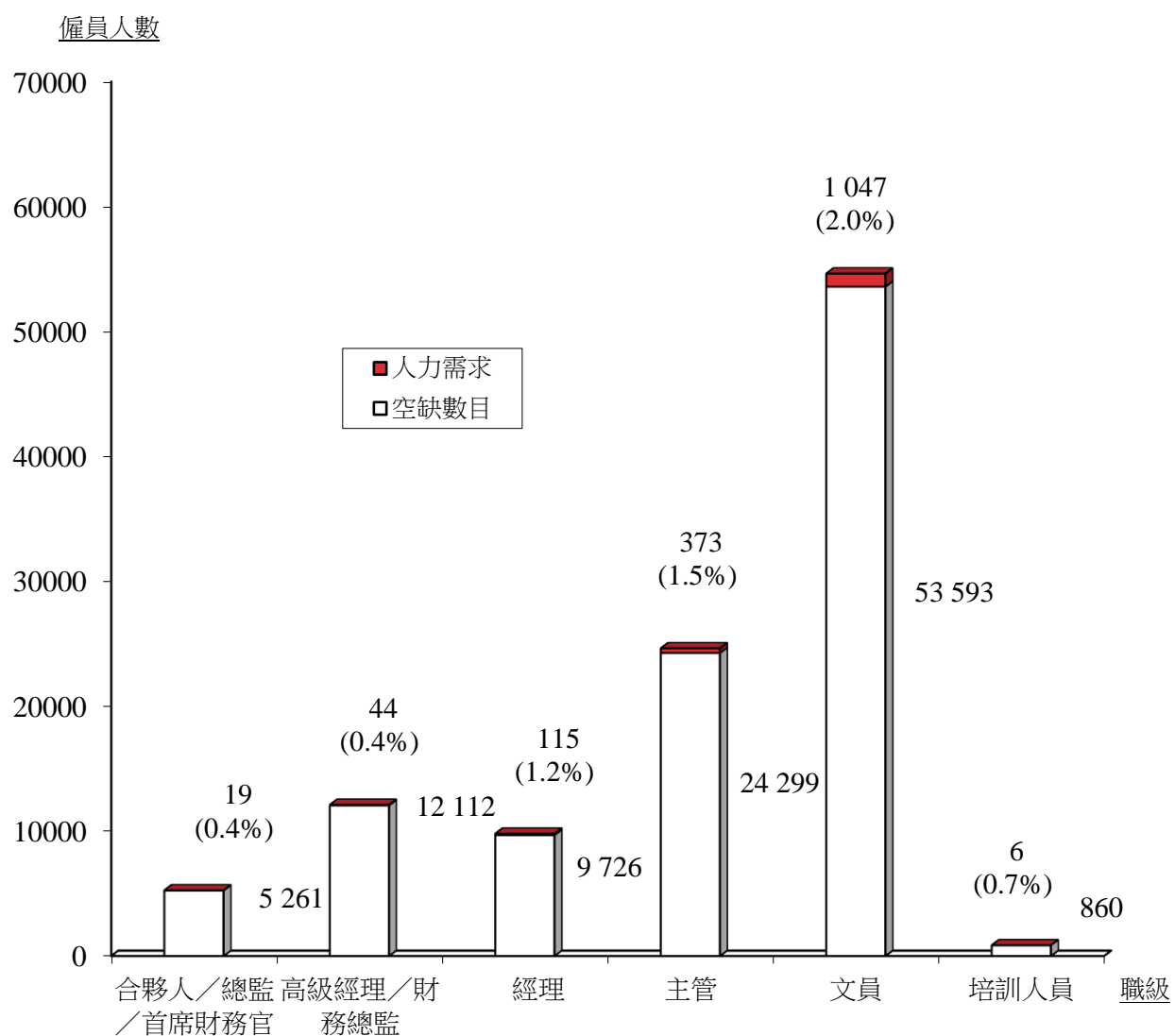
表H：會計業的空缺數目及
佔所屬職級人力需求的百分比

	合夥人／ 總監／ 首席財務官	高級經理／ 財務總監	經理	主管	文員	培訓人員	總計 *
會計師事務所	16	23	70	125	818	1	1 053 (1.0%)
政府部門、非政府機構和法定組織	3	12	21	38	43	5	122 (0.1%)
商業及服務行業機構	-	9	17	209	171	-	406 (0.4%)
工業機構	-	-	7	1	15	-	23 (<0.1%)
總計**	19 (0.4%)	44 (0.4%)	115 (1.2%)	373 (1.5%)	1 047 (2.0%)	6 (0.7%)	1 604 (1.5%)
人力需求	5 261	12 112	9 726	24 299	53 593	860	105 851

* 佔人力總需求的百分比。

** 佔同一職級人力需求的百分比。

圖 4: 會計業的空缺數目及
佔所屬職級人力需求百分比



2.19 是次調查顯示，會計業共有 1 604 個空缺，較 2015 年錄得的 1 756 個，減少了 152 個，減幅為 8.7%。表 I 顯示各職級的空缺分布情況。在所有職級中，「文員」的空缺率最高，有 2.0%；主管級則錄得 373 個空缺，佔該職級人力需求的 1.5%。

表I: 空缺數目比較

<u>職級</u>	<u>2015年</u>			<u>2017年</u>		
	<u>空缺數目</u>	<u>所需人力</u>	<u>佔所需人力百分比</u>	<u>空缺數目</u>	<u>所需人力</u>	<u>佔所需人力百分比</u>
合夥人／總監／ 首席財務官	5	4 488	0.1%	19	5 261	0.4%
高級經理／ 財務總監	17	11 235	0.2%	44	12 112	0.4%
經理	202	8 732	2.3%	115	9 726	1.2%
經理級小計	224	24 455	0.9%	178	27 099	0.7%
主管	350	22 321	1.6%	373	24 299	1.5%
文員	1 173	57 326	2.0%	1 047	53 593	2.0%
培訓人員	9	822	1.1%	6	860	0.7%
總計	1 756	104 924	1.7%	1 604	105 851	1.5%

2.20 是次調查錄得的空缺數目略低於2015 年調查所得的數字，或表示會計業人力需求狀況趨於穩定。

會計業僱員基本教育程度要求
(附錄6 - 表2)

2.21 表 J 顯示會計業僱員宜有的基本教育程度，40.7% (0.9% + 39.8%) 職位要求僱員具備大學學位或以上學歷；18.2% 要求具備副學位程度；32.1% 要求高中程度或同等學歷。

表J: 會計業僱員基本教育程度要求

		基本教育程度					總計 (%)
	研究院：高等學位 (如碩士學位) 或同等學歷	學士學位 或同等學歷	副學位：副學士／ 高級文憑／專業文憑 ／高級證書 或同等學歷	高中：中四至 中六、文憑、香 港中學文憑考 試、中專教育／ 基礎／毅進文憑 或同等學歷	初中：中一、 中二、中三 或同等學歷	未有說明	
合夥人／總監／首席財務官	233	4 550	29	-	-	430	5 242
高級經理／財務總監	319	10 075	223	-	-	1 451	12 068
經理	225	7 741	491	30	-	1 124	9 611
經理級小計	777 (2.9)	22 366 (83.1%)	743 (2.8%)	30 (0.1%)	- (-)	3 005 (11.2%)	26 921 (100.0%)
主管	2 (<0.1%)	11 150 (46.6%)	7 415 (31.0%)	3 013 (12.6%)	- (-)	2 346 (9.8%)	23 926 (100.0%)
文員	- (-)	7 307 (13.9%)	10 834 (20.6%)	30 409 (57.9%)	550 (1.0%)	3 446 (6.6%)	52 546 (100.0%)
培訓人員	143 (16.7%)	661 (77.4%)	- (-)	- (-)	- (-)	50 (5.9%)	854 (100.0%)
總計	922 (0.9%)	41 484 (39.8%)	18 992 (18.2%)	33 452 (32.1%)	550 (0.5%)	8 847 (8.5%)	104 247 (100.0%)

註：因四捨五入關係，總百分比未必等於100%。

2.22 鑑於業界需要提供更多高端服務（例如資本市場活動），會計業僱員需具備更高的教育／專業知識水平，才能勝任。調查結果亦印證這點，僱主期望屬下「經理」及「主管」級僱員具備較高學歷，並普遍認為「文員」級員工最少應具備高中／副學士學歷。表 K 顯示各職級僱員宜有的基本教育程度（僱主所填報的首選三類學歷）。

表K: 會計業僱員宜有的基本教育程度要求

職級	教育程度					總計*
	研究院： 高等學位（如 碩士學位） 或同等學歷	學士學位 或同等學歷	副學位：副學士／ 高級文憑／專業文 憑／高級證書 或同等學歷	高中：中四至 中六、文憑、 香港中學文憑考 試、中專教育／ 基礎／毅進文憑 或同等學歷	初中：中一、 中二、中三 或同等學歷	
經理級 （合夥人／ 總監／首席 財務官／ 高級經理／ 財務總監／ 經理）	2.9%	83.1%	2.8%			88.8%
主管		46.6%	31.0%	12.6%		90.2%
文員		13.9%	20.6%	57.9%		92.4%
培訓人員	16.7%	77.4%				94.1%

* 總百分比只包括百分比最高的三類學歷，故總和不一定等於 100%。

會計業僱員專業資格要求
(附錄6 - 表3)

2.23 一般而言，僱主期望屬下「經理級」僱員具備專業資格。各職級會計業僱員需具備的專業資格類別統計數字見表 L。調查結果顯示，共 33.0% (6.7%+17.4%+8.9%)不同職級的會計人員需具備專業資格。

表L: 會計業僱員專業資格要求

<u>職級</u>	<u>僱員人數</u>					<u>總計 (%)</u>
	<u>執業 會計師</u>	<u>會計師</u>	<u>認可財務 會計員</u>	<u>不適用</u>	<u>未有說明</u>	
合夥人／總監／ 首席財務官	3 538	767	-	4	933	5 242
高級經理／ 財務總監	1 451	7 468	319	996	1 834	12 068
經理	1 130	4 741	343	1 230	2 167	9 611
經理級小計	6 119 (22.7%)	12 976 (48.2%)	662 (2.5%)	2 230 (8.3%)	4 934 (18.3%)	26 921 (100.0%)
主管	794 (3.3%)	4 140 (17.3%)	2 446 (10.2%)	13 050 (54.5%)	3 496 (14.6%)	23 926 (100.0%)
文員	- (-)	906 (1.7%)	6 173 (11.7%)	40 723 (77.5%)	4 744 (9.0%)	52 546 (100.0%)
培訓人員	67 (7.8%)	87 (10.2%)	1 (0.1%)	647 (75.8%)	52 (6.1%)	854 (100.0%)
總計	6 980 (6.7%)	18 109 (17.4%)	9 282 (8.9%)	56 650 (54.3%)	13 226 (12.7%)	104 247 (100.0%)

註： 因四捨五入關係，總百分比未必等於100%。

會計業僱員基本年資要求
(附錄6 - 表4)

2.24 表 M 顯示會計業僱員的基本年資要求。一般而言，「經理級」僱員需具備較多的業內工作經驗。

表M: 會計業僱員基本年資要求

職級	僱員人數					總計 (%)
	少於 3 年	3年至 少於6年	6年至 少於10年	10年 或以上	未有說明	
合夥人／ 總監／ 首席財務官	14	282	1 950	2 503	493	5 242
高級經理／ 財務總監	-	1 883	6 095	2 535	1 555	12 068
經理	46	4 039	3 876	316	1 334	9 611
經理級小計	60 (0.2%)	6 204 (23.0%)	11 921 (44.3%)	5 354 (19.9%)	3 382 (12.6%)	26 921 (100.0%)
主管	2 880 (12.0%)	15 471 (64.7%)	2 965 (12.4%)	39 (0.2%)	2 571 (10.7%)	23 926 (100.0%)
文員	40 957 (77.9%)	6 824 (13.0%)	781 (1.5%)	42 (0.1%)	3 942 (7.5%)	52 546 (100.0%)
培訓人員	202 (23.7%)	396 (46.4%)	190 (22.2%)	14 (1.6%)	52 (6.1%)	854 (100.0%)
總計	44 099 (42.3%)	28 895 (27.7%)	15 857 (15.2%)	5 449 (5.2%)	9 947 (9.5%)	104 247 (100.0%)

註： 因四捨五入關係，總百分比未必等於100%。

2.25 調查結果顯示，64.2%（44.3%+ 19.9%）僱主要求經理級僱員具備六年至十年以上會計業工作經驗。與 2015 年的數字比較，較少僱主接受「經理級」及「培訓人員級」僱員的業內工作經驗少於三年。另一方面，分別有12.0%及77.9%業內工作經驗少於三年的「主管」及「文員級」僱員獲僱主接受；而2015 年調查中，則有 11.0%的這類「主管」及70.2%的「文員級」僱員獲僱主接受。兩次調查的統計數字如下。

會計業僱員基本年資要求
(2017 年與 2015 年調查比較)

<u>職級</u>	<u>少於 3 年</u>	
	<u>2015年</u>	<u>2017年</u>
經理級 (合夥人／總監／首席財務官／ 高級經理／財務總監／經理)	0.4%	0.2%
主管	11.0%	12.0%
文員	70.2%	77.9%
培訓人員	28.9%	23.7%

2.26 會計人員基本年資要求百分比（只列出最高三位）見表 N。

表 N：會計人員基本年資要求

<u>職級</u>	<u>年資</u>				<u>未有說明</u>	<u>總計*</u>
	<u>少於 3 年</u>	<u>3年至 少於6年</u>	<u>6年至 少於10年</u>	<u>10年 或以上</u>		
經理級 (合夥人／總監／ 首席財務官／ 高級經理／ 財務總監／經理)		23.0%	44.3%	19.9%		87.2%
主管	12.0%	64.7%	12.4%			89.1%
文員	77.9%	13.0%			7.5%	98.4%
培訓人員	23.7%	46.4%	22.2%			92.3%

* 總百分比只包括百分比最高的三類年資，故總和並不等於100%。

會計人員平均月入分布
(附錄6 - 表5)

2.27 表 O 顯示不同職級會計人員的平均月入分布。本調查並不旨在收集關於會計人員收入的資料，以下收入數據僅用於比對各職級人力資料的可靠性。

表 O: 會計人員數目
(按平均月入及職級劃分)

職級	僱員人數										總計 (%)
	<u>\$8,000以下</u>	<u>\$8,000至 \$10,000</u>	<u>\$10,001至 \$20,000</u>	<u>\$20,001至 \$30,000</u>	<u>\$30,001至 \$40,000</u>	<u>\$40,001至 \$60,000</u>	<u>\$60,001至 \$80,000</u>	<u>\$80,001至 \$100,000</u>	<u>\$100,000以上</u>	<u>未有說明</u>	
合夥人／總監／首席財務官	-	-	-	114	341	643	462	334	802	2 546	5 242
高級經理／財務總監	-	-	2	602	2 103	2 832	1 014	1 018	221	4 276	12 068
83 經理	-	-	178	567	2 520	2 235	220	46	-	3 845	9 611
經理級小計	- (-)	- (-)	180 (0.7%)	1 283 (4.8%)	4 964 (18.4%)	5 710 (21.2%)	1 696 (6.3%)	1 398 (5.2%)	1 023 (3.8%)	10 667 (39.6%)	26 921 (100.0%)
主管	- (-)	- (-)	3 224 (13.5%)	9 218 (38.5%)	3 366 (14.1%)	513 (2.1%)	- (-)	- (-)	- (-)	7 605 (31.8%)	23 926 (100.0%)
文員	23 (<0.1)	1 660 (3.2%)	33 311 (63.4%)	2 621 (5.0%)	206 (0.4%)	- (-)	- (-)	- (-)	- (-)	14 725 (28.0%)	52 546 (100.0%)
培訓人員	- (-)	- (-)	- (-)	17 (2.0%)	204 (23.9%)	269 (31.5%)	112 (13.1%)	129 (15.1%)	36 (4.2%)	87 (10.2%)	854 (100.0%)
總計	23 (<0.1%)	1 660 (1.6%)	36 715 (35.2%)	13 139 (12.6%)	8 740 (8.4%)	6 492 (6.2%)	1 808 (1.7%)	1 527 (1.5%)	1 059 (1.0%)	33 084 (31.7%)	104 247 (100.0%)

註： 因四捨五入關係，總百分比未必等於100% 。

會計人員平均年齡分布

(附錄6 - 表6)

2.28 表 P 顯示不同職級會計人員的平均年齡分布。「經理級」與「主管級」會計人員及「培訓人員」的年齡，大部分介乎 35 歲至 50 歲；而逾 40% 「文員級」僱員的年齡則低於 35 歲。

表P: 會計人員數目
(按平均年齡及職級劃分)

職級	僱員人數				總計 (%)
	35歲以下	35歲至50歲	50歲以上	未有說明	
合夥人／總監／ 首席財務官	74	1 614	1 936	1 618	5 242
高級經理／財務總監	968	6 056	1 475	3 569	12 068
經理	870	5 667	317	2 757	9 611
經理級小計	1 912 (7.1%)	13 337 (49.5%)	3 728 (13.8%)	7 944 (29.5%)	26 921 (100.0%)
主管	5 386 (22.5%)	11 567 (48.3%)	945 (3.9%)	6 028 (25.2%)	23 926 (100.0%)
文員	22 796 (43.4%)	16 338 (31.1%)	1 833 (3.5%)	11 579 (22.0%)	52 546 (100.0%)
培訓人員	75 (8.8%)	659 (77.2%)	29 (3.4%)	91 (10.7%)	854 (100.0%)
總計	30 169 (28.9%)	41 901 (40.2%)	6 535 (6.3%)	25 642 (24.6%)	104 247 (100.0%)

註： 因四捨五入關係，總百分比未必等於100% 。

過去12個月的僱員流動情況
(附錄6 - 表7, 表7.1 至7.4)

2.29 在調查工作展開前的12個月內(即「觀察期」), 共有 8 039 名會計業僱員離職。在同一時期內, 僱主共招聘 7 973 人填補空缺。表 Q 列出在觀察期內會計業僱員流動情況的統計數字, 結果顯示, 「文員級」的招聘人數位列六個職級之首(佔招聘總數 7 973 人中的 5 620 人)。

表Q: 會計業過去12個月的僱員流動情況

僱員 流動情況	合夥人/ 總監/ 首席財務官	高級經理/ 財務總監	經理	僱員人數				培訓 人員	總計
				經理級 小計	主管	文員			
招聘僱員 人數	27	344	408	779	1 519	5 620		55	7 973
離職僱員 人數	38	462	544	1 044	1 788	5 167		40	8 039
增(減)	-11	-118	-136	-265	-269	453		15	-66

2.30 在調查工作展開前的12個月內, 僱員流動率為7.7%, 低於 2015 年的13.0%。表 R 顯示會計業各門類的僱員流動情況。

表R: 各門類過去12個月內的
僱員流動情況

門類	離職僱員人數 (%)		招聘僱員人數 (%)		僱員人數	僱員流動率*
會計師事務所	3 485	(43.4%)	3 242	(40.7%)	23 266	(15.0%)
政府部門、非政府機構和 法定組織	253	(3.1%)	399	(5.0%)	6 122	(4.1%)
商業及服務行業機構	4 118	(51.2%)	4 169	(52.3%)	69 600	(5.9%)
工業機構	183	(2.3%)	163	(2.0%)	5 259	(3.5%)
所有門類#	8 039	(100.0%)	7 973	(100.0%)	104 247	(7.7%)

* 指定時期內的僱員流動率 = $\frac{\text{指定時期內的離職僱員人數}}{\text{指定時期內的平均僱員人數}}$

若僱員人數在指定時期內維持穩定, 則可將該段期間最後一天的人數視作平均僱員人數。

因四捨五入關係, 總百分比未必等於100%。

2.31 在會計師事務所取得足夠工作經驗, 並具備專業資格的會計人員, 可以轉職至工商業機構。「會計師事務所」的僱員流動率為 15.0 %, 共錄得 1 053 個空缺, 空缺額位列四個門類之首; 而「商業及服務行業機構」的僱員流動率達 5.9%, 在四個門類中排行第二, 於調查當日錄得 406 個空缺。

2.32 表 S 顯示離職僱員在離任前的平均僱用年期, 約 63.3%離職者的受僱期少於三年。

表 S: 離職僱員的平均在任年期

職級	在任年期						總計 (%)
	少於1年	1年至 少於3年	3年至 少於5年	5年至 少於10年	10年 或以上	未有說明	
經理級 (合夥人／總監／ 首席財務官／高級 經理／財務總監／ 經理)	112 (10.7%)	210 (20.1%)	152 (14.6%)	316 (30.3%)	224 (21.5%)	30 (2.9%)	1 044 (100.0%)
主管	167 (9.3%)	634 (35.5%)	457 (25.6%)	396 (22.1%)	90 (5.0%)	44 (2.5%)	1 788 (100.0%)
文員	1 382 (26.7%)	2 561 (49.6%)	242 (4.7%)	422 (8.2%)	339 (6.6%)	221 (4.3%)	5 167 (100.0%)
培訓人員	11 (27.5%)	8 (20.0%)	2 (5.0%)	10 (25.0%)	9 (22.5%)	- (-)	40 (100.0%)
總計	1 672 (20.8%)	3 413 (42.5%)	853 (10.6%)	1 144 (14.2%)	662 (8.2%)	295 (3.7%)	8 039 (100.0%)

註：因四捨五入關係，總百分比未必等於100%。

2.33 過去12個月新招聘的僱員中，5 935 人（74.4%）屬「來自另一間機構而擔任會計職務者」，僅 375 人（佔新招聘僱員總數的 4.7%）屬「來自另一間機構而擔任非會計職務者」。此外，在 7 973 名新招聘僱員中，有 1 175 人為合資格會計師。

表 T： 過去12個月內所招聘的僱員人數
(按來源劃分)

來源	合夥人／ 總監／ 首席財務官	高級經理／ 財務總監	經理	主管	文員	培訓 人員	總計 (%)*
(a) 來自另一間機構而擔任會計職務者	18	295	312	1 397	3 864	49	5 935 (74.4%)
(b) 來自另一間機構而擔任非會計職務者	-	18	57	59	240	1	375 (4.7%)
(c) 直接來自院校／學校							
(i) 大學學位或以上畢業生	-	-	2	11	1 280	4	1 297 (16.3%)
(ii) 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)	-	-	1	-	112	-	113 (1.4%)
(iii) 中學程度或以下畢業生	-	-	-	-	16	-	16 (0.2%)
(d) 其他來源	9	24	31	32	8	-	104 (1.3%)
(e) 來源未能歸類	-	7	5	20	100	1	133 (1.7%)
總計 (%)*	27 (0.3%)	344 (4.3%)	408 (5.1%)	1 519 (19.1%)	5 620 (70.5%)	55 (0.7%)	7 973 (100.0%)
過去12個月招聘的 合資格會計師#	27 (100.0%)	255 (74.1%)	260 (63.7%)	504 (33.2%)	111 (2.0%)	18 (32.7%)	1 175 (14.7%)

* 佔招聘僱員總數的百分比。因四捨五入關係，總百分比未必等於 100%。

佔同一職級招聘僱員人數的百分比。

2.34 另一方面，大部分僱主均選擇僱用本地會計人員以填補機構內的空缺（佔招聘僱員總數的 91.6%）；僅 670 名僱員（8.4%）為非本地人士或僱主未有填報來源地資料。

表 U： 過去12個月內所招聘的僱員人數
（按地域來源劃分）

地域來源	合夥人／ 總監／ 首席財務官	高級經理／ 財務總監	經理	主管	文員	培訓人員	總計 (%)*
(a) 香港	6	263	297	1 316	5 387	34	7 303 (91.6%)
(b) 中國內地	-	1	4	5	84	2	96 (1.2%)
(c) 澳門	-	-	-	1	12	-	13 (0.2%)
(d) 台灣	-	-	-	-	1	-	1 (<0.1%)
(e) 其他地方	1	5	3	10	14	4	37 (0.5%)
(f) 來源未能歸類	20	75	104	187	122	15	523 (6.6%)
總計 (%)*	27 (0.3%)	344 (4.3%)	408 (5.1%)	1 519 (19.1%)	5 620 (70.5%)	55 (0.7%)	7 973 (100.0%)

* 佔招聘僱員總數的百分比。因四捨五入關係，總百分比未必等於 100%。

2.35 上段所提及來自中國內地的新招聘僱員中，69.8% 於中國內地取得第一個學歷（證書或以上）。

表 V： 來自中國內地的新招聘僱員所持有的第一個學歷
（證書或以上）的獲取地點

地域來源	合夥人／ 總監／ 首席財務官	高級經理／ 財務總監	經理	主管	文員	培訓人員	總計 (%)*
(a) 中國內地	-	1	4	3	57	2	67 (69.8%)
(b) 香港	-	-	-	1	22	-	23 (24.0%)
(c) 歐美	-	-	-	1	5	-	6 (6.3%)
(d) 其他地方	-	-	-	-	-	-	- (-)
(e) 來源未能歸類	-	-	-	-	-	-	- (-)
總計 (%)*	- (-)	1 (1.0%)	4 (4.2%)	5 (5.2%)	84 (87.5%)	2 (2.1%)	96 (100.0%)

* 佔招聘僱員總數的百分比。因四捨五入關係，總百分比未必等於 100%。

過去 12 個月的內部晉升人數

(附錄6 - 表8)

2.36 業內共有 2 594 名僱員 (佔 104 247 名會計人員的 2.5%) 獲內部晉升。表 W 摘錄各職級的內部晉升人數。結果顯示，機構傾向透過內部晉升填補經理級職位 (74.8%「合夥人／總監／首席財務官」職位空缺，是由內部擢升「經理／高級經理／財務總監」填補；61.8%「經理」空缺則由機構內的「主管級」員工擔任)。

表 W: 過去12個月內會計業的內部晉升人數

職級	內部晉升 僱員人數	招聘僱員 總數*	內部晉升人數 佔招聘僱員總數 百分比
由經理／高級經理／財務總監 晉升至 合夥人／總監／首席財務官	80	107	74.8%
由經理晉升至 高級經理／財務總監	200	544	36.8%
由主管晉升至經理	659	1 067	61.8%
由文員晉升至主管	1 462	2 981	49.0%
由其他職級晉升至文員	193	5 813	3.3%
由其他職級晉升至培訓人員	0	55	0.0%
總計	2 594	10 567	24.5%

* 招聘僱員總數是內部晉升人數與表 Q 所列的招聘僱員人數的總和。

兼職會計僱員
(附錄6 - 表9)

2.37 是次調查顯示，業界共有 1 616 名兼職會計僱員，協助全職僱員進行會計相關工作。表 X 顯示 2015 年與 2017 年兼職會計僱員的人力統計數字。兼職僱員的數目由 2015 年的 2 770 人下降至 2017 年的 1 616 人，減幅為 41.7%；當中，「經理級」兼職僱員由 219 人下降至 66 人；兼職「文員級」僱員亦由 2 449 人下降至 1 483 人；「主管級」則由 96 人減至 61 人。

表X: 2015 年與 2017 年兼職會計僱員人數比較

職級	2015年		2017年		兼職會計僱員 人數 增(減)
	全職 會計僱員	兼職 會計僱員	全職 會計僱員	兼職 會計僱員	
合夥人／總監／首席 財務官	4 483	179	5 242	24	- 155
高級經理／財務總監	11 218	1	12 068	39	38
經理	8 530	39	9 611	3	- 36
經理級小計	24 231	219	26 921	66	- 153
主管	21 971	96	23 926	61	- 35
文員	56 153	2 449	52 546	1 483	- 966
培訓人員	813	6	854	6	0
總計	103 168	2 770	104 247	1 616	-1 154

流失率

(附錄6 - 表7、表7.1至7.4)

2.38 表 Y 顯示，在調查觀察期內共有 1 478 名會計人員離開本業（包括裁員）、移民、遷改工作地點、退休、回國或繼續進修等。1 478 名流失僱員佔 2017 年 105 851名所需人力的 1.4%；然而，若把 860 名因「其他原因」或「原因不詳」而離職的人士計算在內，流失率會更高。

表 Y： 過去12個月內離職的會計人員數目

原因	離職僱員人數	
轉投本港另一間機構擔任會計職務	5 057	
轉投本港另一間機構擔任非會計職務	840	} 1 478
移民	22	
回國	106	
遷改工作地點	22	
退休	378	
繼續進修	66	
裁員 [#]	44	
其他原因*	367	（不包括由公司安排僱員離職）
原因不詳	493	
總計	7 395	
2017年人力需求	105 851	

[#] 根據過往調查的經驗，因裁員而離職的僱員，大多數未必再度投身會計業。

*「其他原因」包括健康欠佳、照顧家庭與私人理由等。

2.39 表 Z 進一步分析「轉投本港另一間機構擔任非會計職務」的原因。在 7 351 (7 395 - 44) 名離職僱員中，840 人（11.4%）為追求更理想的工作條件／前途而離開會計業。各門類僱員的詳細流動數據見附錄 6 表 7.1 至 7.4。

表Z： 轉投本港另一間機構擔任非會計職務的原因

<u>原因</u>	<u>離職人數</u>	<u>（百分比）</u>
較佳工作時間	28	(3.3%)
較佳薪金及福利條件	665	(79.2%)
較佳工作前途	124	(14.8%)
其他原因*	23	(2.7%)
總計**	840	(100.0%)

* 「其他原因」包括在其他行業發展個人志趣等。

** 因四捨五入關係，總百分比未必等於100%。

未來擬招聘僱員人數（按學歷劃分）

（附錄6 - 表10）

2.40 表 AA 按學歷劃分業界未來擬招聘的僱員人數。一般而言，「經理級」員工及「培訓人員」宜具備大學學位或以上學歷。然而，鑑於部分受訪機構未有填報有關資料，分析表 AA 的數據時，讀者宜加注意。

表AA： 未來 24 個月擬招聘的僱員人數
（按學歷類別劃分）

	僱員人數				總計 (%)*	合資格會計師 人數 (%)*
	大學學位 或以上畢業生	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	中學程度或以 下畢業生	未有說明		
合夥人／總監／ 首席財務官	34	-	-	-	34	19
高級經理／ 財務總監	33	-	-	-	33	22
經理	150	1	-	-	151	105
經理級小計	217 (99.5%)	1 (0.5%)	- -	- -	218 (100.0%)	146 (67.0%)
主管	663 (91.2%)	63 (8.7%)	1 (0.1%)	- -	727 (100.0%)	326 (44.8%)
文員	1 652 (83.1%)	162 (8.1%)	174 (8.8%)	- -	1 988 (100.0%)	30 (1.5%)
培訓人員	4 (100.0%)	- -	- -	- -	4 (100.0%)	3 (75.0%)
總計	2 536	226	175	-	2 937	505
(%)*	(86.3%)	(7.7%)	(6.0%)	-	(100.0%)	(17.2%)

*佔同一職級擬招聘僱員人數的百分比；因四捨五入關係，總百分比未必等於100%。

招聘困難

(附錄 6 - 表 11 至 12、表 12.1 至 12.4)

2.41 是次調查顯示，在合共 24 451 間僱用會計人員的機構中（其中 838 間未有填覆有關「招聘困難」的問題），大部分於調查工作展開前12個月內，並無嘗試招聘僱員以填補機構內的空缺。

2.42 表 AB 列載調查工作展開前12個月內曾遇到招聘困難的機構數目，0.3%的受訪機構報稱在招聘高級經理／財務總監及主管級人員時遇到困難，另有3.6%則在招聘文員時遇到困難。

表AB: 過去12個月於招聘員工時遇到困難的機構數目

招聘困難	機構數目 (%)											
	合夥人／ 總監／ 首席財務官		高級經理／ 財務總監		經理		主管		文員		培訓人員	
有	15	(0.1%)	65	(0.3%)	34	(0.1%)	63	(0.3%)	879	(3.6%)	2	(<0.1%)
沒有	6	(<0.1%)	175	(0.7%)	109	(0.4%)	656	(2.7%)	1 740	(7.1%)	7	(<0.1%)
未曾招聘或 未有嘗試 招聘僱員	23 592	(96.5%)	23 373	(95.6%)	23 470	(96.0%)	22 894	(93.6%)	20 994	(85.9%)	23 604	(96.5%)
未有提供資 料	838	(3.4%)	838	(3.4%)	838	(3.4%)	838	(3.4%)	838	(3.4%)	838	(3.4%)
總計	24 451	(100.0%)	24 451	(100.0%)	24 451	(100.0%)	24 451	(100.0%)	24 451	(100.0%)	24 451	(100.0%)

2.43 據僱主填報，遇到招聘困難的主要原因在於「缺乏具相關經驗及訓練的職位申請人」及「服務條件／薪酬未能符合求職者的要求」，分別佔 35.9% 及 56.7%；另有2.3%僱主認為招聘困難是由於「專上院校會計畢業生人數不足」。表 AC 顯示招聘困難的原因及其所佔的百分比。

表AC: 過去12個月內招聘員工遇到困難的原因

原因	職級						總計**
	合夥人／ 總監／ 首席財務官	高級經理／ 財務總監	經理	主管	文員	培訓人員	
專上院校會計畢業生人數不足	-	-	-	2	28	-	30 (2.3%)
缺乏具相關經驗及訓練的職位申請人	15	63	30	51	311	2	472 (35.9%)
服務條件／薪酬未能符合求職者的要求	15	8	13	31	677	1	745 (56.7%)
其他原因*	-	-	2	3	62	-	67 (5.1%)
總計**	30 (2.3%)	71 (5.4%)	45 (3.4%)	87 (6.6%)	1 078 (82.0%)	3 (0.2%)	1 314 (100.0%)

* 「其他原因」包括「工作地點離家太遠」及「缺乏具正面工作態度的申請人」等。

** 因四捨五入關係，總百分比未必等於100%。

需在內地工作的會計僱員人數

(附錄6 - 表13)

2.44 是次調查顯示，共有 5 059 名會計僱員於調查期間需在內地工作，其中 61 名（1.2%）屬長駐、4 998 名（98.8%）屬非長駐。表 AD 比較 2015 年與 2017 年需在內地工作會計僱員的數字。如表 AD 所示，本地會計業僱員因業務需要而需長駐於內地的減少了 868 人，較 2015 年的 929 人減少 93.4%。在同一時期，以非長駐形式從事內地業務的本地會計業僱員亦減少 1 421 人，較 2015 年的 6 419 人少 22.1%。非長駐會計人員的主要職務為支援機構的內地業務運作。

表AD: 2015 年與 2017 年需在內地工作的本地會計僱員數目比較

<u>工作形式</u>	<u>僱員人數</u>		增（減） 百分比
	<u>2015年</u>	<u>2017年</u>	
長駐	929	61	(868)
	12.6%	1.2%	(93.4%)
非長駐	6 419	4 998	(1 421)
	87.4%	98.8%	(22.1%)
總計	7 348	5 059	(2 289)
	100.0%	100.0%	(31.2%)

2.45 是次調查亦請僱主預測 2019 年 1 月時因業務需要而需長駐或短暫逗留於內地的僱員人數，預測結果如下：

<u>工作形式</u>	<u>預計 2019 年 1 月時相關的僱員人數</u>
長駐	61
非長駐	5 422
總計	5 483

內地業務對本港會計人員的影響
(附錄6 - 表14)

2.46 是次調查顯示，業界需就內地業務增聘 1 332 名會計僱員。僱主亦表示有 635 名現職會計僱員需接受培訓，以處理內地業務。由於香港與內地的商務往來頻繁，需增聘會計僱員應付需求。此外，需接受培訓，以處理內地業務的現職會計僱員有所減少。這可能是因為會計僱員在過去幾年已接受充足的內地業務相關培訓。表 AE 比較 2015 年與 2017 年內地業務對本港會計人員的影響。

表AE: 比較2015年與2017年
內地業務對本港會計人員的影響

影響	僱員人數		
	2015年	2017年	增(減)
需增聘的會計人員數目	512	1 332	820 160.2%
因處理內地業務而需要接受培訓的現職會計人員數目	2 233	635	(1 598) (71.6%)

2.47 是次調查亦請僱主預測 2019 年 1 月時因業務需要而需增聘的僱員人數，以及需接受培訓的現職僱員人數，預測結果如下：

影響	預計 2019 年 1 月時相關的僱員人數
需增聘的會計人員數目	1 367
因處理內地業務而需要接受培訓的現職會計人員數目	702
總計	2 069

遷離本港的會計工作 (附錄 6 - 表 15 至 16)

2.48 是次調查請僱主填報曾否將會計相關工作遷至港外附屬公司，以及因此而需調職至港外公司的會計業僱員百分比。結果顯示，32 495 間機構（佔業內機構總數 32 724 間的 99.3%）沒有將會計相關工作遷離香港。詳細調查結果摘錄於表 AF。

表 AF: 會計工作遷離本港的情況

門類	機構數目 (%)*						總計	
	有		沒有		未有說明／ 未有提供資料			
會計師事務所	-	(0.0%)	2 434	(97.7%)	57	(2.3%)	2 491	(100.0%)
政府部門、非政府機構和 法定組織	-	(0.0%)	39	(95.1%)	2	(4.9%)	41	(100.0%)
商業及服務行業機構	1	(<0.1%)	26 609	(99.4%)	166	(0.6%)	26 776	(100.0%)
工業機構	1	(<0.1%)	3 413	(99.9%)	2	(0.1%)	3 416	(100.0%)
總計**	2	(<0.1%)	32 495	(99.3%)	227	(0.7%)	32 724	(100.0%) [#]

* 佔同一門類機構總數的百分比。

** 佔機構總數的百分比。因四捨五入關係，總百分比未必等於100%。

此數字包括該些沒有會計職能人員的機構在內，因此有別於前文所提及的機構總數。部分機構因將會計工作遷至港外附屬公司，故不再有會計僱員。

<u>調職至港外附屬公司工作的</u> <u>會計僱員人數百分比</u>	<u>機構數目</u>				
	<u>中國內地</u>	<u>澳門</u>	<u>台灣</u>	<u>其他地方</u>	<u>總計</u>
< 10%	1	-	-	-	1
10% - 30%	-	-	-	-	-
31% - 50%	-	-	-	-	-
> 50%	-	-	-	-	-
總計*	1 (100.0%)	0 (0.0%)	0 (0.0%)	0 (0.0%)	1 (100.0%)

註：機構總數不包括1宗未有提供資料／未有說明的個案。

2.49 從表 AF 可見，2 間受訪機構報稱其已將會計工作遷離本港。

會計相關工作的外判情況

(附錄6 - 表17)

2.50 是次調查請僱主填覆有否將機構內的會計相關工作外判予本港的其他公司或港外公司。詳細調查結果摘錄於表 AG。

表 AG: 會計相關工作外判給本港其他公司
或港外公司的情况

門類	機構數目 (%)						未有說明	總計
	香港	中國內地	澳門	台灣	其他 地方	不適用		
會計師事務所	-	-	-	-	-	2 434	-	2 434
政府部門、非政府機構和法定組織	1	-	-	-	-	38	-	39
商業及服務行業機構	4 438	61	-	-	-	22 110	1	26 610
工業機構	612	-	-	-	-	2 736	66	3 414
總計*	5 051 (15.5%)	61 (0.2%)	0 (0.0%)	0 (0.0%)	0 (0.0%)	27 318 (84.1%)	67 (0.2%)	32 497 (100.0%)

*因四捨五入關係，總百分比未必等於100%。

註：機構總數不包括 227 宗未有提供資料的個案。

2.51 上表顯示，5 112 間機構曾把與會計相關的工作外判給本港／內地或其他地方的公司，其中 5 051 間選擇外判給本地公司。

預計未來12個月由外間機構提供培訓的百分比和訓練總時數
(附錄6 - 表18)

2.52 是次調查顯示，部分機構擬於未來12個月資助僱員參加由外間機構提供的訓練課程，詳細數字見表 AH。除了對「培訓人員」級員工的訓練外，機構傾向完全依靠外間公司向所有其他職級員工提供培訓，數目較只將部分訓練外判的機構數目為多。當中值得注意的是，沒有資助員工參加外間培訓課程的機構不一定會提供內部培訓，而本調查並沒要求僱主填報有關資料。此外，多數機構為員工提供的訓練總時數均少於 50 個小時。

表 AH: 估計未來12個月外間培訓機構提供的訓練所佔百分比

職級	機構數目					
	<u>0%</u>	<u>>0% - 24%</u>	<u>>24% - 49%</u>	<u>>49% - 74%</u>	<u>>74% - <100%</u>	<u>100%</u>
合夥人／總監／首席財務官／高級經理／財務總監／經理	6 696	183	35	53	74	1 405
主管	8 554	243	44	18	60	791
文員	17 594	238	49	38	70	1 247
培訓人員	172	9	1	4	25	11

估計未來12個月外間培訓機構提供的訓練總時數*

職級	機構數目					
	<u>≥0 - 10</u>	<u>≥10 - 50</u>	<u>≥50 - 100</u>	<u>≥100 - 200</u>	<u>≥200 - 1000</u>	<u>≥1000</u>
合夥人／總監／首席財務官／高級經理／財務總監／經理	206	1 281	87	60	4	1
主管	372	563	79	4	2	1
文員	667	719	48	66	9	-
培訓人員	2	46	-	2	-	-

*鑑於相當部分受訪機構未有填報估計訓練總時數，詮釋有關資料時，讀者宜加注意。

去年的訓練開支與來年的訓練預算比較

(附錄 6 - 表 19 至 20)

2.53 是次調查顯示，在內部訓練開支方面，23 921 間受訪機構中，22 626 間（94.6%）表示其在 2015 年及 2016 年投放於員工培訓的開支大致相若；87 間（0.4%）表示 2016 年的員工訓練開支有所增加。外間訓練方面，22 487 間（94.0%）受訪機構於 2016 年維持與 2015 年相若的開支；224 間（0.9%）報稱 2016 年的訓練開支有所增加。表 AI 摘錄有關訓練開支轉變的詳情。

表 AI: 2015 年與 2016 年訓練開支比較

2016 年與 2015 年 訓練開支比較		內部訓練		外間訓練	
		機構數目	(百分比)*	機構數目	(百分比)*
沒有改變		22 626	(94.6%)	22 487	(94.0%)
增加	> 50%	1	(<0.1%)	4	(<0.1%)
	>20% - 50%	9	(<0.1%)	9	(<0.1%)
	>10% - 20%	5	(<0.1%)	28	(0.1%)
	5% -10%	49	(0.2%)	142	(0.6%)
	< 5%	23	(0.1%)	41	(0.2%)
	小計	87	(0.4%)	224	(0.9%)
減少	> 50%	-	(-)	-	(-)
	>20% - 50%	-	(-)	-	(-)
	>10% - 20%	1	(<0.1%)	1	(<0.1%)
	5% -10%	1	(<0.1%)	1	(<0.1%)
	< 5%	-	(-)	2	(<0.1%)
	小計	2	(<0.1%)	4	(<0.1%)
未有說明／未有提供資料		1 206	(5.0%)	1 206	(5.0%)
總計		23 921 [#]	(100.0%)	23 921 [#]	(100.0%)

* 因四捨五入關係，總百分比未必等於 100%。

此數字不包括只僱有兼職僱員的機構在內，因此有別於前文所提及的機構總數；根據填報資料，這類機構並無向兼職僱員提供培訓資源。

2.54 調查結果顯示，內部訓練預算方面，23 921 間受訪機構中，22 594 間（94.5%）打算在2017年維持與2016年相若的開支；而外間訓練預算方面，則有 22 499 間（94.1%）打算維持 2016 年的開支水平。表 AJ 顯示是次調查所得的訓練開支數據。

表AJ: 2017 年訓練預算與 2016 年訓練開支比較

2017 年訓練預算與 2016 年訓練開支比較		內部訓練		外間訓練	
		機構數目	（百分比）*	機構數目	（百分比）*
沒有改變		22 594	(94.5%)	22 499	(94.1%)
增加	> 50%	15	(0.1%)	20	(0.1%)
	>20% - 50%	18	(0.1%)	14	(0.1%)
	>10% - 20%	15	(0.1%)	34	(0.1%)
	5% -10%	44	(0.2%)	129	(0.5%)
	< 5%	27	(0.1%)	17	(0.1%)
	小計	119	(0.5%)	214	(0.9%)
減少	> 50%	-	(-)	-	(-)
	>20% - 50%	-	(-)	-	(-)
	>10% - 20%	-	(-)	-	(-)
	5% -10%	2	(<0.1%)	2	(<0.1%)
	< 5%	-	(-)	-	(-)
	小計	2	(<0.1%)	2	(<0.1%)
未有說明／未有提供資料		1 206	(5.0%)	1 206	(5.0%)
總計		23 921[#]	(100.0%)	23 921[#]	(100.0%)

* 因四捨五入關係，總百分比未必等於100%。

此數字不包括只僱有兼職僱員的機構在內，因此有別於前文所提及的機構總數；根據填報資料，這類機構並無向兼職僱員提供培訓資源。

2.55 在 23 921 間受訪機構中，119 間（0.5%）表示會增加內部訓練預算；而 214 間（0.9%）則表示會增加外間訓練預算。大部分機構報稱不會削減員工訓練的開支，認為培訓對人力發展非常重要，因此僱主亦願意繼續為員工提供有效的培訓及發展課程。

人力發展訓練類別／課題

(附錄 6 - 表 21，表 21.1 至 21.4)

2.56 是次調查請僱主填報對會計業人力發展至為重要的訓練類別／課題。表 AK至 AP 按僱主的選擇，依序摘錄各職級最熱門的五項訓練類別／課題。附錄 6 表 21.1 至21.4 則按門類及職級，列載五大最熱門訓練類別／課題。

表 AK: 合夥人／總監／首席財務官的訓練類別／課題

1. 最新會計準則
2. 審計學
3. 公司法與實務
4. 財務會計
5. 應計制會計

表 AL: 高級經理／財務總監的訓練類別／課題

1. 財務會計
2. 最新會計準則
3. 策略管理
4. 成本和管理會計
5. 解決問題及決策

表 AM: 經理的訓練類別／課題

1. 最新會計準則
2. 訓練及輔導下屬
3. 時間管理
4. 財務會計
5. 策略管理

表 AN: 主管的訓練類別／課題

1. 最新會計準則
2. 財務會計
3. 時間管理
4. 績效管理
5. 財務管理

表 AO: 文員的訓練類別／課題

1. 資訊系統應用技巧
2. 最新會計準則
3. 其他會計軟件的相互使用
4. 財務會計
5. 英文書寫

表 AP: 培訓人員的訓練類別／課題

1. 最新會計準則
2. 財務會計
3. 商業法律
4. 經濟學和統計學
5. 成本和管理會計

2.57 總括而言，對「經理級」員工至為重要的訓練類別／課題為「最新會計準則」、「財務會計」與「策略管理」；而「最新會計準則」與「財務會計」等訓練，則對「主管」、「文員」和「培訓人員」較為重要。

鼓勵僱主提供訓練的方法

(附錄6 - 表22)

2.58 是次調查請僱主建議可鼓勵機構向僱員提供訓練的有效方法，結果顯示「向僱主退還僱員學費」、「提供僱員訓練津貼予僱主」及「政府給予僱主貸款／補助金」等，是鼓勵僱主投放培訓資源的有效方法。選擇上述三個方法的機構比率，分別為 52.7%、51.7% 與 25.5%。

2019 年人力預測

(附錄6 - 表1)

2.59 是次調查邀請僱主預測 2019 年的人力。據僱主預測的人力結果，2019 年 1 月的預測僱員人數為 106 264 人，較 2017 年 1 月需求的105 851人增加 413 人（0.4%）。表 AQ 顯示四個門類的人力預測分布。

表AQ： 2019 年人力預測
(按門類及職級劃分)

門類	人力需求																							
	合夥人／總監／首席財務官			高級經理／財務總監			經理			經理級小計			主管			文員			培訓人員			總計		
	2017年	2019年	增（減）	2017年	2019年	增（減）	2017年	2019年	增（減）	2017年	2019年	增（減）	2017年	2019年	增（減）	2017年	2019年	增（減）	2017年	2019年	增（減）	2017年	2019年	增（減）
會計師事務所	4 198	4 202	4 0.1%	1 973	1 972	-1 -0.1%	2 709	2 716	7 0.3%	8 880	8 890	10 0.1%	5 597	5 681	84 1.5%	9 738	10 005	267 2.7%	104	104	0 0.0%	24 319	24 680	361 1.5%
政府部門、非政府機構和法定組織	95	95	0 0.0%	613	613	0 0.0%	414	417	3 0.7%	1 122	1 125	3 0.3%	1 595	1 605	10 0.6%	3 170	3 169	-1 <-0.1%	357	357	0 0.0%	6 244	6 256	12 0.2%
商業及服務行業機構	926	926	0 0.0%	9 205	9 204	-1 <-0.1%	6 133	6 137	4 0.1%	16 264	16 267	3 <0.1%	15 837	15 852	15 0.1%	37 506	37 532	26 0.1%	399	399	0 0.0%	70 006	70 050	44 0.1%
工業機構	42	42	0 0.0%	321	321	0 0.0%	470	472	2 0.4%	833	835	2 0.2%	1 270	1 270	0 0.0%	3 179	3 173	-6 -0.2%	-	-	- -	5 282	5 278	-4 -0.1%
所有門類	5 261	5 265	4 0.1%	12 112	12 110	-2 <-0.1%	9 726	9 742	16 0.2%	27 099	27 117	18 0.1%	24 299	24 408	109 0.4%	53 593	53 879	286 0.5%	860	860	0 0.0%	105 851	106 264	413 0.4%

2.60 僱主預期會計人員總數，將由 2017 年的 105 851人，增加至 2019 年的 106 264人，增幅為 0.4%。鑑於環球經濟的前景存在不明朗因素，許多僱主在預測 2019年的人力需求時略顯保守；因此，填報的人力增長預測亦較為溫和。

2.61 預測業界需求 106 264人，表示僱主預期未來 24 個月的會計業人力淨需求為 2 017 人：

預測 2019 年 1 月的人力需求	106 264
2017 年 1 月的人力需求	105 851
預測淨增長	413
加：填補 2017 年空缺人數	1 604
總計	2 017

人力需求推算 (附錄6 - 表1)

2.62 調查請僱主預測未來 24 個月各職級的人力需求，詳細結果摘錄如下：

	<u>2017 年人力需求</u>	<u>預測 2019 年 人力需求</u>	<u>增幅(%)</u>	
合夥人／總監／ 首席財務官	5 261	5 265	4	0.1%
高級經理／財務總監	12 112	12 110	-2	<-0.1%
經理	9 726	9 742	16	0.2%
經理級小計	27 099	27 117	18	0.1%
主管	24 299	24 408	109	0.4%
文員	53 593	53 879	286	0.5%
培訓人員	860	860	0	0.0%
總計	105 851	106 264	413	0.4%

2.63 根據僱主的預測，2019 年各職級所需的額外人力推算詳情見表 AR。

表AR: 2019 年額外人力需求推算
(根據僱主預測)

<u>僱主預測</u>	<u>2019年額外人力需求推算</u>
<u>職級</u>	
經理級	18
主管	109
文員	286
培訓人員	0
小計	413
<u>填補流失僱員*</u>	
估計佔2017年所需 105 851 人的 1.4%^	1 482
估計佔2018年所需 106 057 人#的 1.4% ^	1 485
總計	3 380

* 「流失」是指因裁員、退休、移民、遷改工作地點、回國、繼續進修或轉投本港另一間機構擔任非會計職務而離開會計業的僱員。機構需另聘人手填補有關空缺。

^ 有關流失率是根據表 Y 的數字得出，並且假設2017年至2019年期間流失率維持不變。

2018 年的推算人力需求數字是根據僱主預測2019年的僱員人數增長率，並假設2017年至2019年期間的每年增長率維持不變而得出。

2.64 表 AR 顯示，2019年會計業需增聘 3 380 人，以應付業界的人力增長，並填補因裁員、退休、移民、遷改工作地點、回國、繼續進修或轉投本港另一間機構擔任非會計職務而離開本業的人員所騰出的空缺。

採用人力市場分析法推算 2018 年至 2022 年的人力

2.65 除僱主預測外，本會亦採用人力市場分析法[LMA]及調節過濾法[AFM]，推算會計業 2018 年至 2022 年的人力需求。關於 LMA 的詳細說明，請參閱附錄 7。下表概要列出 LMA 與 AFM 所得出的人力推算結果：

表 AS： 2018 年至 2022 年人力推算

年份	人力需求	人力推算[LMA]	人力推算[AFM]	人力推算[EF]
2017	105 851			
2018		106 500 (+0.6%*)	106 285 (+0.4%*)	
2019		107 194 (+0.7%**)	106 629 (+0.3%**)	106 264 (+0.4%*)
2020		107 868 (+0.6%**)	106 909 (+0.3%**)	
2021		108 528 (+0.6%**)	107 138 (+0.2%**)	
2022		109 173 (+0.6%**)	107 323 (+0.2%**)	
<p>* 相對於2017年人力需求的百分比變幅 **相對於前一年推算人力的百分比變幅</p> <p>LMA: 人力市場分析法 (Labour Market Analysis) AFM: 調節過濾法 (Adaptive Filtering Method) EF: 僱主於調查進行當日的預測 (Employers' Forecast)</p>				

2.66 AFM 運用歷史人力數據，推算未來幾年的人力需求，運用此方法時，一些可能影響人力數據的不能量化因素並不計算在內。根據 LMA 與 AFM 推算所得，2018年至2022年的人力呈上揚趨勢；另一方面，是次調查中僱主所預測的人力增長為0.4%（即2019年業界需增聘413名僱員）。LMA 的優點是得出的數據客觀，而且在取得經濟指標新數值時，可立刻更新人力推算。AFM 是根據人力數列的歷史模式推斷未來的人力需求，並且假設所有其他變數均維持一樣；而僱主預測則是根據個人估計及業內經驗，推算出2019年人力將有溫和增長。過往的調查均採用 LMA 推算業內人力需求；是次調查亦根據 LMA 推算2019年的額外人力需求，預測結果見表AT。

表AT: 2019年額外人力需求預測
(採用人力市場分析法推算)

職級	2017年 人力需求 (a)	2018年 人力推算 (LMA) # (b)	2019年 人力推算 (LMA) # (c)	2019年額外 人力需求 推算 (d) = (c) - (a)	填補流失僱員^ (e)=[(a)+(b)]x1.4%	2019年額外 人力需求 推算 (f)=(d)+(e)
經理級	27 099	27 503	27 682	583	764	1 347
主管	24 299	24 443	24 602	303	682	985
文員	53 593	53 682	54 032	439	1 502	1 941
培訓人員	860	872	878	18	24	42
總計	105 851	106 500	107 194	1 343	2 972	4 315

四個職級的預測僱員人數是根據2018年及2019年人力需求數字而得出（採用第2.64段的LMA數字，以及參考第2.4段的人力結構比例推算所得）。

^ 有關流失率是根據表Y的數字得出，並且假設2017年至2019年期間流失率維持不變。

人力供求

會計人員需求

2.67 根據表 AT 所列的 2019 年額外人力需求推算，會計業需額外招聘 1 347 人擔任「經理級」職位、985 人擔任「主管級」職位、1 941 人擔任「文員級」職位、42 人擔任「培訓人員」職位。根據第 2.21 段表 J 宜有基本教育程度的分析，會計業需要 1 927 名(1 158 + 459 + 270 + 40)具備大學學位學歷的人士擔任上述四個級別的職位。此外，會計業需要招聘 742 名 (37 + 305 + 400) 具備副學位／副學士學歷的人士擔任上述四個級別的職位。

會計人員供應

2.68 表 AU 根據大學教育資助委員會（UGC）、職業訓練局（VTC），以及開辦會計課程的教育培訓機構*所提供的資料，摘錄各院校會計學科的預計畢業生人數。

表 AU： 會計畢業生預計人數

	2017/2018 年度 <u>預計畢業生人數</u>	2018/2019 年度 <u>預計畢業生人數</u>
學位	2 535	2 406
副學位	447 [#]	329 [#]

* 本會曾去信本地培訓機構，邀請他們提供有關 2017/2018 及 2018/2019 年度預計學位及副學位畢業生人數的資料，回覆率為 41.4%。回覆機構所填報的估計畢業生人數已包括在表 AU 的數字內，讀者參考有關調查結果時，請注意資料或未夠全面。

須留意並非所有副學位畢業生均會立刻投入就業市場，不少畢業生選擇繼續進修。

2.69 未來 24 個月，業界對本地會計畢業生的需求情況如下：

表AV： 未來 24 個月業界對本地會計學科畢業生的需求

業界對本地會計學科 畢業生的需求	
學位	1 927
副學位	742
<hr/>	
總計	2 669

2.70 表 AU 及表 AV 的資料顯示，未來 24 個月本地大專院校的會計學科畢業生人數，估計足以應付業界的需求。此外，部分沒有入行的本地會計學科畢業生，或會投身其他行業或繼續進修。值得注意的是，第 2.65 段所顯示未來兩年的淨人力增長為 1 343 人，加上佔 2017 年人力需求 105 851 人及 2018 年推算需求 106 500 人約 1.4% 的流失率（合共 2 972 人），即會計業共需增聘 4 315 人（1 343 + 2 972）；預計來自大專院校及中學的畢業生人數足以應付此需求。

第三章

建議

2017 年人力調查報告書的用途

3.1 本會編製 2017 年會計業人力調查報告書，旨在提供業內人力情況及僱員訓練需求的相關資料。然而，實地調查工作完成後，營商環境可能出現變化，影響人力供求情況；引用調查結果作為參考資料時，宜審慎處理。

調查結果

3.2 2017 年第一季，香港經濟實質增長 4.3%。因應加息周期經已展開，經濟師預測本地經濟在 2017 全年將錄得 2% 增幅。事實上，調查結果顯示會計業人力需求穩健增長，而本港勞動市場目前亦大致平穩，兩者情況一致，相信會計業未來兩年的人力需求將維持穩定。香港是全球領先的金融中心之一，對會計人員有一貫需求。香港會計界人才輩出，能為中國內地企業及高淨值客戶提供專業的會計服務。

3.3 新興科技及工具正改變各行各業，會計業同樣受到影響。超大型電子商貿平台、雲端運算、數據分析、區塊鏈技術及人工智能等推動創新營運模式崛起，反映為顧客提供更貼心服務的趨勢。商業模式變遷，科技日新月異，業務流程及收集會計資料的方式出現重大變革，以改善營商的效率和效益。有了數碼商業交易，部分會計程序可自動化，並可減少重複的工作。不過，使用先進科技工具，主要面對合規及安全隱憂。除了提供常規的鑒證服務，客戶現期望註冊會計師事務所更專注處理複雜和涉及專業判斷的工作。香港會計師公會於 2016 年底進行的會員調查顯示，註冊會計師事務所的四大傳統服務—即核數、會計、稅務及公司秘書服務仍然是核心收入來源，但有跡象顯示事務所正擴張服務範疇，更配合客戶所需。隨着監管機構實施更嚴格的規則和規例，對相關職位從業人員的需求亦有所增加。事實上，監管控制更趨嚴格，表示會計人員向客戶提供合規及監管意見的角色將更為重要。

3.4 本會分析調查結果後，認同結果能反映受訪機構內會計人員的人力和培訓情況。由於抽樣機構已具有足夠的代表性，本會建議僱主可參考是次調查結果，為僱員制訂人力培訓及發展策略。

3.5 會計業人力調查工作小組各委員對統計數據分析、業務前景、從業員培訓和發展策略等各方面提供寶貴意見，本會特此致謝。有關意見已納入報告書內相關章節，供公眾參考。

日後調查

3.6 本會認為，現時定期進行一次人力調查，有助收集一系列的歷史數據，以比較和推算未來的人力需求。由於香港經濟轉變急速，需要密切監察人力供求情況，以助本會建議措施，應付會計業的培訓需求。

會計業人力需求和培訓需要

3.7 本會採用人力市場分析法[LMA]進行人力預測，按職級劃分推算未來 24 個月的人力需求和培訓需要。參考第 2.65 段表 AS 所列的 2019 年額外人力需求推算，本會建議業界應按下列表 AW 所載的人力規模，為約 110 165 名從業員提供培訓。

表 AW： 建議 2019 年需培訓人手

職級	2017 年所需人手	推算 2019 年需培訓額外人手	需接受培訓 人力總數
經理級	27 099	1 347	28 446
主管	24 299	985	25 284
文員	53 593	1 940	55 533
培訓人員	860	42	902
總計	105 851	4 314	110 165

吸引和挽留人才的策略

3.8 僱主為僱員規劃事業前景，藉以吸引和挽留人才，角色十分重要，僱主如能在培訓和發展路向、晉升途徑等方面給予清晰訊息和明確指引，僱員的工作動力會更大。向會計人員展示較佳的前景，既是吸引和挽留人才的有效策略，亦可鼓勵年輕人接受業內工時較長的情況。

3.9 會計是機構營運的共通元素，對所有業務至關重要，企業家必須了解會計的基本原則，才能管理企業。有不少著名企業家持有會計資格，而最終投身其他行業發展。老師應教育學生了解修讀會計有多元化的就業機會。會計課程和會計行業相當受歡迎，很多中學離校生也希望進修會計。這些年輕人需要教育機構和業界的支持，裝備他們投身會計工作。

人力培訓

3.10 根據統計處於 2017 年 2 月發表的《香港服務貿易統計》報告，2015 年本港的會計、核數、簿記及稅務顧問服務出口總額達 16.13 億港元，較 2014 年增加 6.3%，而中國內地是香港會計服務最大的出口市場之一。香港作為國際金融中心及世界上首屈一指的貿易和服務中心，吸引許多內地的國營及民營企業紛紛希望善用香港作為平台，開拓國際商機。眾多國內企業於香港設立區域辦事處，帶動會計從業員的殷切需求，同時亦需要分析師及律師等提供專業服務。

3.11 2017年1月，香港會計師公會發布新的專業資格課程，將於2019年6月推出，旨在確保專業會計師具備最新技能、專業知識及操守，鞏固香港作為國際業務及金融中心的地位。新專業資格課程將更強調發展及評估高階技能，如解難能力、批判思維和橫向思考，這些均是客戶認為重要的特質。

3.12 本會認為，為了保持香港國際金融中心的地位，僱主須有長遠的人力培訓及發展規劃。目前，社會對資產管理及財務管理服務需求殷切；為配合商界對高層次專業技能和知識日增的需求，會計從業員應不斷提升實力。此外，英語是商務溝通的主要媒介，應屆畢業生亦應提高英語水平。

3.13 本會建議，僱主除了提供有系統的內部培訓，亦可善用外間培訓機構的服務。僱主表示，要支持僱員終身學習，尋求自我發展，除了提供持續進修基金外，向僱主退還課程費用、提供資助及政府貸款／補助金等，亦有助鼓勵僱主為僱員提供培訓。另一方面，職業訓練局亦提供服務，協助僱主安排培訓計劃。例如，新科技培訓計劃向本港企業提供資助，安排員工接受新科技培訓，資助額最高可達培訓費用的50%。該計劃涵蓋多種培訓方式，包括海外培訓課程或在職實習、本地培訓課程以及為個別公司特別設計的本地培訓課程／實習。

培訓課程

3.14 根據僱主對重要人才發展訓練類別／課題的意見，可見需為會計從業員提供範圍廣泛的培訓。為僱員提供培訓，不單可提升他們的專業知識和技能，亦能拓闊並加深他們對不同行業／界別的認識。

3.15 建議培訓課程的類別／課題如下：

(i) 經理級人員的訓練類別／課題

建議為經理級會計人員提供的主要訓練：「最新會計準則」、「財務會計」及「策略管理」。

(ii) 會計相關知識

建議為主管及文員級會計人員提供以下培訓：「財務會計」、「最新會計準則」及「財務管理」。

(iii) 通用技能

建議為主管及文員級會計人員提供「英文書寫」等語文課程，以及「其他會計軟件的相互使用」、「資訊系統應用技巧」及「時間管理」等通用技能訓練。

3.16 此外，可為不同職級的從業員提供同一課題的培訓，內容的深淺可因應受訓對象的需要而調整，以提高培訓成效。

會計業研討會

3.17 本會認為有需要定期舉辦會計業研討會，為不同職級的會計從業員提供平台，分享寶貴經驗和技能，探討行業發展。此外，為初級會計從業員及／或大專生／中學生舉辦事業發展研討會，亦有助向年輕從業員介紹會計業的事業前景和培訓機會。本會亦建議以核數及會計準則為題，為會計人員舉辦研討會。

Accountancy Training Board
Membership List
(as at 1.9.2017)

Chairman

Mr Terence CHEUNG Kwong-tat

Members

Mr Morison CHAN Chi-kong
Prof Peter CHENG Shu-tong
Prof Stella CHO LUNG Pui-lan
Ms Faith Corazon DEL ROSARIO
Mr George HO Kwok-wah, M.H.
Dr Angus HO Shu-keung
Dr Shirley KAN FU Mee-yuk
Mr Nelson LAM Chi-yuen
Ms Lois LAM Lee-kwan
Mr Richard LAW Cho-wa
Mr Jacky LEE Kin-ming
Mr Roy LO Wa-kei
Dr Danny WAN Tak-fai
Ms Fanny WONG
Mr Bernard WU Tak-lung
Ms Karmen YEUNG Ka-yin
Mr Derrick YIP Siu-ming
Director of Accounting Services (or his representative)
Commissioner for Labour (or his representative)
Executive Director of Vocational Training Council (or her representative)

Secretary

Mr William CHOW Wing-nin

會計業訓練委員會
委員名單

(2017年9月1日)

主席

張廣達先生

委員

陳志光先生

鄭樹棠教授

左龍佩蘭教授

羅雅媛女士

何國華先生，M.H.

何樹強博士

簡符美玉博士

林智遠先生

林莉君女士

羅左華先生

李建明先生

盧華基先生

尹德輝博士

王湄女士

吳德龍先生

楊嘉燕女士

葉少明先生

庫務署署長(或其代表)

勞工處處長(或其代表)

職業訓練局執行幹事(或其代表)

秘書

周永年先生

Accountancy Training Board

Working Party on 2017 Manpower
Survey of the Accountancy Sector
Membership List

Convener

Mr Terence CHEUNG Kwong-tat

Members

Dr Eva CHAN Yee-wah

Prof Peter CHENG Shu-tong

Mr CHOW Chun-keung

Mr Raymond FUNG Wai-man

Ms Lois LAM Lee-kwan

Mr Jonathan NG Tai-sing

Mr Andy LI Tak-ming

Secretary

Mr William CHOW Wing-nin

會計業訓練委員會

會計業2017年人力調查工作小組
委員名單

召集人

張廣達先生

委員

陳綺華博士

鄭樹棠教授

周振強先生

馮偉文先生

林莉君女士

伍大成先生

李德明先生

秘書

周永年先生

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 Council) the development of vocational and professional education and training (VPET) facilities to meet the assessed manpower demand.
4. To advise the Council on the strategic development and quality assurance of its programmes in the relevant disciplines.
5. To prescribe job specifications for the principal jobs in the industry defining the skills and knowledge and advise on relevant training programme specifying the time a trainee needs to spend on each skill element.
6. 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.
7. To advise on the conduct of skill competitions in key trades in the industry for the promotion of VPET as well as participation in international competitions.
8. 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 VPET in the industry.
9. To organise seminars/conferences/symposia on VPET for the industry.
10. To advise on the publicity relating to the activities of the Training Board and relevant VPET programmes of the Council.
11. 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.
12. To undertake any other functions delegated by the Council in accordance with Section 7 of the Vocational Training Council Ordinance.

會計業訓練委員會

職權範圍

1. 確定業內的人力需求，包括收集、分析相關的人力和學生／學員統計數字，以及關於社會經濟、科技及人力市場發展的資料。
2. 評估及研究本業的人力供求是否平衡。
3. 就發展業內職業專才教育及訓練設施應付人力需求，向職業訓練局（下稱「局方」）提供意見。
4. 就相關學科的課程發展策略及質素保證，向局方提出建議。
5. 擬訂本業主要職務的工作範圍，界定所需的技能及知識，審議訓練方案，包括訂定每種技能所需的訓練期。
6. 對技術評估、技能測驗及認證制度提供意見，以確定從業員、學徒及見習員的技能水平。
7. 就本業主要行業舉辦技能比賽提供意見，以推廣職業專才教育和派員參加國際賽事。
8. 與僱主、僱主聯會、工會、專業團體、訓練及教育機構、政府部門等聯絡，共商本業職業專才教育的發展與推廣事宜。
9. 為本業舉辦有關職業專才教育的研討會和會議。
10. 就訓練委員會工作和相關職業專才教育課程之推廣宣傳，向局方提供意見。
11. 每年向局方呈交訓練委員會工作報告，以及相關學科課程發展策略建議。
12. 根據《職業訓練局條例》第 7 條，負責局方所委派的其他工作。

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 2016) 機構數目 (2016年9月時)	<u>Sample Size</u> 樣本數目	<u>Percentage to</u> <u>Total No. of</u> <u>Establishments</u> 佔機構百分比
Accounting Firms 會計師事務所	1 - 49	2 717	274	10.1%
	50 - 499	22	22	100%
	500 and over 500人或以上	6	6	100%
		2 745	302	
Government Departments, Non-governmental Organisations and Statutory Bodies 政府部門,非政府機構及 法定組織	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	41	41	100%
Commerce and Services Establishments 商業及服務行業機構	10 - 19	17 962	110	0.6%
	20 - 99	13 400	199	1.5%
	100 - 199	1 218	100	8.2%
	200 - 499	613	176	28.7%
	500 and over	408	408	100%
	500人或以上	33 601	993	
Industrial Establishments 工業機構	10 - 19	2 330	54	2.3%
	20 - 99	1 574	72	4.6%
	100 - 199	139	26	18.7%
	200 - 499	97	36	37.1%
	500 and over	45	45	100%
	500人或以上	4 185	233	
		Total		
	總數	40 572	1 569	

Vocational Training Council 職業訓練局

Headquarters (Industry Partnership) 總辦事處(行業合作)
 30F, Billion Plaza II, 10 Cheung Yue Street, Cheung Sha Wan, Kowloon, Hong Kong
 香港九龍長沙灣長裕街10號億京廣場2期30樓
www.vtc.edu.hk

Telephone 電話

Facsimile 傳真

Our Reference 本局檔號 AC/4/2 (2017)

Your Reference 來函檔號



2 January 2017

Dear Sir/Madam,

The 2017 Manpower Survey of the Accountancy Sector

I am writing to solicit your cooperation in the 2017 Manpower Survey conducted by the Accountancy Training Board of the Vocational Training Council.

The Accountancy Training Board is appointed by the Chief Executive of the Hong Kong Special Administrative Region (HKSAR) to advise on matters pertaining to manpower training of the accountancy sector. In order to collect information on the latest manpower situation and formulate meaningful recommendations on manpower training for the sector, the Training Board will conduct the captioned survey from 9 January 2017 to 8 February 2017.

Over the past years, the manpower survey findings have been 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 relevant manpower statistics to assist in the formulation of human resources development plans and strategies of your company.

I enclose one copy each of the Survey Questionnaire and Explanatory Notes for your reference and completion. Staff of the Census and Statistics Department (C&SD) will make telephone contacts with or visit individual establishments to assist respondents in completing questionnaires or to collect completed ones.

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 organisations. 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. In compliance with the Personal Data (Privacy) Ordinance, we wish to solicit your consent for us to share the 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.

Manpower survey reports of previous years can be found at <http://actb.vtc.edu.hk>. Upon completion of the 2017 Manpower Survey, the manpower survey report will also be uploaded to the website of the VTC. Kindly provide us with your email 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 manpower survey of the accountancy sector. Should you have any questions in connection with the survey, please contact the Manpower Statistics Section of the C&SD at 2116 8301.

Yours faithfully,

(Terence Cheung)
 Chairman
 Accountancy Training Board

Vocational Training Council 職業訓練局

Headquarters (Industry Partnership) 總辦事處(行業合作)

30F, Billion Plaza II, 10 Cheung Yue Street, Cheung Sha Wan, Kowloon, Hong Kong

香港九龍長沙灣長裕街10號億京廣場2期30樓

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Telephone No 電話

Facsimile No 傳真

Our Reference 本局檔號 AC/4/2 (2017)

Your Reference 來函檔號



執事先生／女士：

會計業 2017 年人力調查

謹代表職業訓練局屬下會計業訓練委員會致函，懇請 貴機構提供協助，以便本會進行會計業 2017 年人力調查。

會計業訓練委員會由香港特別行政區行政長官委任，負責就業內人力訓練事宜提供意見。本會將於 2017 年 1 月 9 日至 2 月 8 日期間進行調查，蒐集業內人力情況的最新資料，就人力訓練制訂適當建議。

過往人力調查收集所得的數據均被僱主及培訓機構廣泛應用於制訂人力及商業計劃上，而 貴機構的參與實是人力調查取得成功的關鍵。本會期望是次人力調查能為 貴機構提供相關的人力數據，以便制訂人力資源發展計劃和策略。

---- 現隨函附上調查表及附註，以供參閱填寫。政府統計處職員會以電話聯絡或造訪個別機構單位，協助受訪者填報問卷，或收回填妥的問卷。

調查所得資料絕對保密，只以摘要統計數字發表，並不會提及個別機構。此外，香港特別行政區政府或會使用是次調查收集所得的數據，以制定人力發展政策。基於私隱條例規定，現請 貴機構同意本會與香港特別行政區政府分享所得數據，以供政府作人力規劃之用，本會與香港特別行政區政府將會嚴格遵守保密原則。

歷屆人力調查報告書已上載於本局網頁，網址為 <http://actb.vtc.edu.hk>。是次人力調查工作完成後之相關報告書亦將上載於上述網址，歡迎下載。請於夾附調查表填上貴機構電郵地址，以便通知報告書的發表日期。

多謝 貴機構積極參與及對會計業人力調查作出貢獻。如對調查有任何問題，可致電 2116 8301 與政府統計處人力統計組聯絡。

張廣達

會計業訓練委員會主席
張廣達

2017 年 1 月 2 日

CONFIDENTIAL WHEN ENTERED WITH DATA	填 入 數 據 後 即 成 機 密 文 件
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VOCATIONAL TRAINING COUNCIL
職 業 訓 練 局
THE 2017 MANPOWER SURVEY OF THE ACCOUNTANCY SECTOR
會 計 業 2017 年 人 力 調 查
QUESTIONNAIRE (ESTABLISHMENT PARTICULARS)
調 查 表 (機 構 資 料)

(PLEASE READ THE ATTACHED EXPLANATORY NOTES BEFORE COMPLETING THIS QUESTIONNAIRE)

(請 於 填 表 前 詳 閱 附 註)

For Official Use Only: 此 欄 毋 須 填 寫																										
Rec. Type	Survey Code		Industry Code						Establishment No.						Enumerator's No.		Editor's No.		Check Digit			No. of Employees Covered by the Questionnaire				
1	2	1																								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27

Name of Establishment: _____
機 構 名 稱

Address: _____
地 址

Total No. of Full-time Employees in Your Establishment: _____
機 構 的 全 職 僱 員 總 數

Nature of Business:

業 務 性 質

- | | | |
|---|--|--|
| <input type="checkbox"/> Accountancy Firms
會計師事務所 | <input type="checkbox"/> Government Department
政府部門 | <input type="checkbox"/> Manufacturing
製造 |
| <input type="checkbox"/> Electricity, Gas & Water
電力, 燃氣及水源 | <input type="checkbox"/> Construction
建造 | <input type="checkbox"/> Wholesale, Retail & Import / Export traders, Catering & Hotels
進出口, 批發, 零售, 酒店, 餐飲 |
| <input type="checkbox"/> Transport, Storage & Communication
運輸, 倉庫通訊 | <input type="checkbox"/> Information and Communications
資訊及通訊服務 | <input type="checkbox"/> Financing, Insurance, Real Estate & Business Services
excluding Accounting & Auditing Firm
金融, 保險, 物業及商業服務(會計及審計除外) |
| <input type="checkbox"/> Community, Social & Personal Services
社區, 社會及個人服務 | <input type="checkbox"/> Secondary and Primary schools
中學與小學 | <input type="checkbox"/> Non-governmental organisations and statutory bodies
政府部門、非政府機構和法定組織 |

For others, please specify 其他, 請註明

Name of Person to Contact: _____
聯 絡 人 姓 名

Position: _____
職 位

Tel. No.: _____ - _____
電 話

Fax No.: _____
圖文傳真

Email: _____
電 郵

In your answers to the following questions, please note that only 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. should be counted; all other categories of persons engaged should be excluded.

回答下列問題時, 只須填報從事會計及會計相關職務, 如會計、核數、稅務、機構重組及破產、機構融資、公司清盤及會計培訓等工作的僱員的資料; 其他僱員的資料則毋須填報。

VOCATIONAL TRAINING COUNCIL
職業訓練局
THE 2017 MANPOWER SURVEY OF THE ACCOUNTANCY SECTOR
會計業2017年人力調查
QUESTIONNAIRE (PART I)
調查表(第一部分)

(A) Principal Jobs 主要職務			(B) No. of Employees as at 2.1.2017 在 2.1.2017 之 僱員人數	(C) No. of Vacancies as at 2.1.2017 在 2.1.2017 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 Principal Job 此主要職務 的基本教育 程度要求 (see Column J) (見 J 欄)	(F) Type of Professional Qualification Required for the Principal Job 此主要職務 要求 專業資格 的類別 (see Column J) (見 J 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 J) (見 J 欄)	(H) Average Monthly Income Range 平均每月 收入幅度 (see Column J) (見 J 欄)	(I) Average Age Range 平均年齡 (see Column J) (見 J 欄)	(J) Please use the following Codes for Columns (E), (F), (G), (H) and (I). 請按下列編號，填入(E), (F), (G), (H)及(I) 欄內。
Level 職級	Rec. Type	Code 編號	11-14	15-17	18-21	22	23	24	25	26	For Column (E) 供(E)欄用
		8-10									Code 編號
1	Partner/Principal/Director/ Chief Financial Officer 合夥人/總監/首席財務官	2	1 0 1								2 Postgraduate: Higher degrees (e.g. master degrees) or equivalent 研究院: 高等學位 (如碩士 程度學位), 或同等教育程 度
2	Senior Manager/ Financial Controller 高級經理/財務總監	2	2 0 1								3 First degree or equivalent 學士學位, 或同等教育程度 Sub-degree: AD/ HD/ PD/ High Cert. or equivalent 副學位: 副學士、高級/ 專業 文憑、高級證書, 或同等教 育程度
3	Manager 經理	2	3 0 1								4 Senior Secondary: Secondary 4-6, Dip., HKDSE, DVE/ FD/ Yi Jin Dip. or equivalent 高中: 中四至中六, 文憑、 香港中學文憑考試、中專 教育/基礎/毅進文憑 或同等教育程度
4	Supervisor/Senior 主管	2	4 0 1								5 Junior Secondary: Secondary 1-3 or equivalent 初中: 中一、中二及中三, 或同等教育程度
5	Clerk/Associate 文員	2	5 0 1								For Column (F) 供(F)欄用
6	Trainer/Teacher 培訓人員	2	6 0 1								Code 編號
7		2									1 Professional Qualification 專業資格 HKICPA (Practising) 執業會計師
8		2									2 Qualified Accountant (e.g. members of the HKICPA or other accounting bodies) 合資格會計師 (例如: 香港會計師公會 或其他會計團體會員) Accounting Technician 認可財務會計員
9		2									For Column (G) 供(G)欄用
10		2									Code 編號
11		2									A Year(s) of Experience in the Industry 在此行業的年資
12		2									Less than 3 Years 少於 3 年
13		2									B 3 Years - Less than 6 Years 3 年至少於 6 年
14		2									C 6 Years - Less than 10 Years 6 年至少於 10 年
15		2									D 10 Years or Above 10 年或以上
16		2									For Column (H) 供(H)欄用
17		2									Code 編號
18		2									1 Average Monthly Income Range 平均每月收入幅度
19		2									Below \$8,000 以下
20		2									2 \$8,000 - \$10,000
21		2									3 \$10,001 - \$20,000
22		2									4 \$20,001 - \$30,000
23		2									5 \$30,001 - \$40,000
24		2									6 \$40,001 - \$60,000
25		2									7 \$60,001 - \$80,000
26		2									8 \$80,001 - \$100,000
27		2									9 Above \$100,000 以上
28		2									For Column (I) 供(I)欄用
29		2									Code 編號
30		2									1 Average Age Range 平均年齡
31		2									Below 35 35 歲以下
32		2									2 35-50 35 歲至 50 歲
33		2									3 Over 50 50 歲以上
34		2									
35		2									

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

VOCATIONAL TRAINING COUNCIL
職業訓練局
THE 2017 MANPOWER SURVEY OF THE
ACCOUNTANCY SECTOR
會計業 2017 年人力調查
QUESTIONNAIRE (PART II)
調查表 (第二部分)

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此欄毋須填寫

Er. No. _____

Est. No. _____

1. The number of employees who left in the past twelve months (1.1.2016 to 31.12.2016) by reason:
按原因劃分，過去 12 個月內 (1.1.2016 至 31.12.2016) 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/ Chief Financial Officer 合夥人/總監/首席財務官	Senior Manager/ Financial Controller 高級經理/財務總監	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 請註明						

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此欄毋須填寫

224 227 230 233 236 239

(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/ Chief Financial Officer 合夥人/總監/首席財務官	Senior Manager/ Financial Controller 高級經理/財務總監	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"/> 242	<input type="text"/> <input type="text"/> <input type="text"/> 245	<input type="text"/> <input type="text"/> <input type="text"/> 248	<input type="text"/> <input type="text"/> <input type="text"/> 251	<input type="text"/> <input type="text"/> <input type="text"/> 254	<input type="text"/> <input type="text"/> <input type="text"/> 257
(b) Re-structure / Closure of the Company 公司改組/結業	<input type="text"/> <input type="text"/> <input type="text"/> 260	<input type="text"/> <input type="text"/> <input type="text"/> 263	<input type="text"/> <input type="text"/> <input type="text"/> 266	<input type="text"/> <input type="text"/> <input type="text"/> 269	<input type="text"/> <input type="text"/> <input type="text"/> 272	<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"/> 278	<input type="text"/> <input type="text"/> <input type="text"/> 281	<input type="text"/> <input type="text"/> <input type="text"/> 284	<input type="text"/> <input type="text"/> <input type="text"/> 287	<input type="text"/> <input type="text"/> <input type="text"/> 290	<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"/> 296	<input type="text"/> <input type="text"/> <input type="text"/> 299	<input type="text"/> <input type="text"/> <input type="text"/> 302	<input type="text"/> <input type="text"/> <input type="text"/> 305	<input type="text"/> <input type="text"/> <input type="text"/> 308	<input type="text"/> <input type="text"/> <input type="text"/> 311
(e) Removal of the company out of Hong Kong 公司遷離香港	<input type="text"/> <input type="text"/> <input type="text"/> 314	<input type="text"/> <input type="text"/> <input type="text"/> 317	<input type="text"/> <input type="text"/> <input type="text"/> 320	<input type="text"/> <input type="text"/> <input type="text"/> 323	<input type="text"/> <input type="text"/> <input type="text"/> 326	<input type="text"/> <input type="text"/> <input type="text"/> 329
(f) Other reasons 其他原因	<input type="text"/> <input type="text"/> <input type="text"/> 332	<input type="text"/> <input type="text"/> <input type="text"/> 335	<input type="text"/> <input type="text"/> <input type="text"/> 338	<input type="text"/> <input type="text"/> <input type="text"/> 341	<input type="text"/> <input type="text"/> <input type="text"/> 344	<input type="text"/> <input type="text"/> <input type="text"/> 347

Please specify
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350

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2. Please indicate the number of resigned employees according to the average period of employment before they left the company.

請按僱員在離職前的平均工作年期列出離職僱員人數。

Number of Years 年數	Partner/ Principal/Director/ Chief Financial Officer 合夥人/總監/首席財務官	Senior Manager/ Financial Controller 高級經理/財務總監	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"/> 369	<input type="text"/> <input type="text"/> <input type="text"/> 372	<input type="text"/> <input type="text"/> <input type="text"/> 375	<input type="text"/> <input type="text"/> <input type="text"/> 378	<input type="text"/> <input type="text"/> <input type="text"/> 381	<input type="text"/> <input type="text"/> <input type="text"/> 384
(b) 1 year to less than 3 years 1 年至少於 3 年	<input type="text"/> <input type="text"/> <input type="text"/> 387	<input type="text"/> <input type="text"/> <input type="text"/> 390	<input type="text"/> <input type="text"/> <input type="text"/> 393	<input type="text"/> <input type="text"/> <input type="text"/> 396	<input type="text"/> <input type="text"/> <input type="text"/> 399	<input type="text"/> <input type="text"/> <input type="text"/> 402
(c) 3 years to less than 5 years 3 年至少於 5 年	<input type="text"/> <input type="text"/> <input type="text"/> 405	<input type="text"/> <input type="text"/> <input type="text"/> 408	<input type="text"/> <input type="text"/> <input type="text"/> 411	<input type="text"/> <input type="text"/> <input type="text"/> 414	<input type="text"/> <input type="text"/> <input type="text"/> 417	<input type="text"/> <input type="text"/> <input type="text"/> 420
(d) 5 years to less than 10 years 5 年至少於 10 年	<input type="text"/> <input type="text"/> <input type="text"/> 423	<input type="text"/> <input type="text"/> <input type="text"/> 426	<input type="text"/> <input type="text"/> <input type="text"/> 429	<input type="text"/> <input type="text"/> <input type="text"/> 432	<input type="text"/> <input type="text"/> <input type="text"/> 435	<input type="text"/> <input type="text"/> <input type="text"/> 438
(e) 10 years or above 10 年或以上	<input type="text"/> <input type="text"/> <input type="text"/> 441	<input type="text"/> <input type="text"/> <input type="text"/> 444	<input type="text"/> <input type="text"/> <input type="text"/> 447	<input type="text"/> <input type="text"/> <input type="text"/> 450	<input type="text"/> <input type="text"/> <input type="text"/> 453	<input type="text"/> <input type="text"/> <input type="text"/> 456

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3. The number of recruits in the past twelve months (1.1.2016 to 31.12.2016) by source :
按來源劃分，過去 12 個月內（1.1.2016 至 31.12.2016）所招聘的僱員人數：

Source 來源	Partner/ Principal/Director/ Chief Financial Officer 合夥人/總監/首席財務官	Senior Manager/ Financial Controller 高級經理/財務總監	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	<input type="text"/> 478 <input type="text"/>	<input type="text"/> 481 <input type="text"/>	<input type="text"/> 484 <input type="text"/>	<input type="text"/> 487 <input type="text"/>	<input type="text"/> 490 <input type="text"/>	<input type="text"/> 493 <input type="text"/>
(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	<input type="text"/> 496 <input type="text"/>	<input type="text"/> 499 <input type="text"/>	<input type="text"/> 502 <input type="text"/>	<input type="text"/> 505 <input type="text"/>	<input type="text"/> 508 <input type="text"/>	<input type="text"/> 511 <input type="text"/>
(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	<input type="text"/> 514 <input type="text"/>	<input type="text"/> 517 <input type="text"/>	<input type="text"/> 520 <input type="text"/>	<input type="text"/> 523 <input type="text"/>	<input type="text"/> 526 <input type="text"/>	<input type="text"/> 529 <input type="text"/>
(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)	<input type="text"/> 532 <input type="text"/>	<input type="text"/> 535 <input type="text"/>	<input type="text"/> 538 <input type="text"/>	<input type="text"/> 541 <input type="text"/>	<input type="text"/> 544 <input type="text"/>	<input type="text"/> 547 <input type="text"/>
(iii) Secondary School Leaver or Below 中學程度或以下	<input type="text"/> 550 <input type="text"/>	<input type="text"/> 553 <input type="text"/>	<input type="text"/> 556 <input type="text"/>	<input type="text"/> 559 <input type="text"/>	<input type="text"/> 562 <input type="text"/>	<input type="text"/> 565 <input type="text"/>
(d) Other sources 其他來源	<input type="text"/> 568 <input type="text"/>	<input type="text"/> 571 <input type="text"/>	<input type="text"/> 574 <input type="text"/>	<input type="text"/> 577 <input type="text"/>	<input type="text"/> 580 <input type="text"/>	<input type="text"/> 583 <input type="text"/>
Please specify 請註明	<input type="text"/>					
	<input type="text"/>					

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586 589 592 595 598 601 604

4. For the number of recruits as shown in Question 3 above, please indicate the number of qualified accountants (e.g., members of the HKICPA or other accounting bodies):
就上述問題 3 列出之招聘僱員人數中，請註明合資格會計師人數（如香港會計師公會或其他會計團體會員）：

	Partner/ Principal/Director/ Chief Financial Officer 合夥人/總監/首席財務官	Senior Manager/ Financial Controller 高級經理/財務總監	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員
Number of Qualified Accountants 合資格會計師人數	<input type="text"/> 605 <input type="text"/>	<input type="text"/> 608 <input type="text"/>	<input type="text"/> 611 <input type="text"/>	<input type="text"/> 614 <input type="text"/>	<input type="text"/> 617 <input type="text"/>	<input type="text"/> 620 <input type="text"/>

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5. The number of recruits in the past twelve months (1.1.2016 to 31.12.2016) by geographic origin :
按地域來源劃分，過去 12 個月內 (1.1.2016 至 31.12.2016) 所招聘的僱員人數：

Geographic Origin 地域來源	Partner/ Principal/Director/ Chief Financial Officer 合夥人/總監/首席財務官	Senior Manager/ Financial Controller 高級經理/財務總監	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員
(a) Hong Kong 香港	624	627	630	633	636	639
(b) Mainland China 中國內地	642	645	648	651	654	657
(c) Macau 澳門	660	663	666	669	672	675
(d) Taiwan 台灣	678	681	684	687	690	693
(e) Other places 其他地方	696	699	702	705	708	711

Please specify
請註明

(If there was no recruit from (b) Mainland China for all the six job levels, please go to Question Seven.)
(如六個職級均沒有來自(b)中國內地的新招聘僱員，請轉到問題 7 繼續作答。)

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6. For those employees whose geographic origin is Mainland China as shown in Question Five above, please indicate the number of recruits according to the place of origin of their first qualification (Certificate or above):
就上述問題 5 列出之地域來源為中國內地的新招聘僱員中，請按其所持有的第一個學歷（證書或以上）之獲取地點列出相關的僱員人數：

	Partner/ Principal/Director/ Chief Financial Officer 合夥人/總監/首席財務官	Senior Manager/ Financial Controller 高級經理/財務總監	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員
(a) Mainland China 中國內地	733	736	739	742	745	748
(b) Hong Kong 香港	751	754	757	760	763	766
(c) Europe / North America 歐美	769	772	775	778	781	784
(d) Other places 其他地方	787	790	793	796	799	802

Please specify
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7. The number of internal promotions in the past twelve months (1.1.2016 to 31.12.2016) :
過去 12 個月內(1.1.2016 至 31.12.2016)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/ Financial Controller 經理/高級經理/財務總監	Partner/ Principal/Director/ Chief Financial Officer 合夥人/總監/首席財務官	<input type="text"/> 824
(b) Manager 經理	Senior Manager/ Financial Controller 高級經理/財務總監	<input type="text"/> 827
(c) Supervisor/Senior 主管	Manager 經理	<input type="text"/> 830
(d) Clerk/Associate 文員	Supervisor/Senior 主管	<input type="text"/> 833
(e) Others 其他職級	Clerk/Associate 文員	<input type="text"/> 836
(f) Others 其他職級	Trainer/Teacher 培訓人員	<input type="text"/> 839
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8. 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/Chief Financial Officer 合夥人/總監/首席財務官	<input type="text"/> 843	<input type="text"/> 847
(b) Senior Manager/Financial Controller 高級經理/財務總監	<input type="text"/> 851	<input type="text"/> 855
(c) Manager 經理	<input type="text"/> 859	<input type="text"/> 863
(d) Supervisor/Senior 主管	<input type="text"/> 867	<input type="text"/> 871
(e) Clerk/Associate 文員	<input type="text"/> 875	<input type="text"/> 879
(f) Trainer/Teacher 培訓人員	<input type="text"/> 883	<input type="text"/> 887
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- 請按教育程度劃分，列出 貴機構預計在未來 24 個月招聘的僱員人數。

- 就上述問題 9 列出之未來 24 個月招聘的僱員人數中，請註明合資格會計師人數（如香港會計師公會或其他會計團體會員）：

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- 調査表（第二部分）完 -

VOCATIONAL TRAINING COUNCIL
職業訓練局
THE 2017 MANPOWER SURVEY OF THE ACCOUNTANCY SECTOR
會計業 2017 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 (1.1.2016 to 31.12.2016)?
過去 12 個月內 (1.1.2016 至 31.12.2016) 貴機構在招聘僱員時有否遇到困難？

	Partner/ Principal/Director/ Chief Financial Officer 合夥人/總監/首席財務官	Senior Manager/ Financial Controller 高級經理/財務總監	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員
(a) Yes 有	<input type="checkbox"/> 984	<input type="checkbox"/> 985	<input type="checkbox"/> 986	<input type="checkbox"/> 987	<input type="checkbox"/> 988	<input type="checkbox"/> 989
(b) No 沒有	<input type="checkbox"/> 990	<input type="checkbox"/> 991	<input type="checkbox"/> 992	<input type="checkbox"/> 993	<input type="checkbox"/> 994	<input type="checkbox"/> 995
(c) Has not recruited or tried to recruit in the past twelve months 過去 12 個月未曾招聘或 未有嘗試招聘僱員	<input type="checkbox"/> 996	<input type="checkbox"/> 997	<input type="checkbox"/> 998	<input type="checkbox"/> 999	<input type="checkbox"/> 1000	<input type="checkbox"/> 1001

(If (b) or (c) is selected for all the six job levels, please go to Question Three)
(如六個職級均選擇(b)或(c)項，請轉到問題 3 繼續作答)

2. If your company has experienced recruitment difficulty in the past 12 months (1.1.2016 to 31.12.2016), what do you think are the reasons? (You may provide more than one reason for each job level.)
如 貴機構過去 12 個月內(1.1.2016 至 31.12.2016)在招聘員工方面遇到困難，你認為是甚麼原因？
(每職級可提供多於一項原因)

Reason 原因	Partner/ Principal/Director/ Chief Financial Officer 合夥人/總監/首席財務官	Senior Manager/ Financial Controller 高級經理/財務總監	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員
(a) Insufficient accountancy graduates from tertiary institutions 專上院校會計畢業生人數不足	<input type="checkbox"/> 1002	<input type="checkbox"/> 1003	<input type="checkbox"/> 1004	<input type="checkbox"/> 1005	<input type="checkbox"/> 1006	<input type="checkbox"/> 1007
(b) 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"/> 1008	<input type="checkbox"/> 1009	<input type="checkbox"/> 1010	<input type="checkbox"/> 1011	<input type="checkbox"/> 1012	<input type="checkbox"/> 1013
(c) 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"/> 1014	<input type="checkbox"/> 1015	<input type="checkbox"/> 1016	<input type="checkbox"/> 1017	<input type="checkbox"/> 1018	<input type="checkbox"/> 1019
(d) Other reasons 其他原因	<input type="checkbox"/> 1020	<input type="checkbox"/> 1021	<input type="checkbox"/> 1022	<input type="checkbox"/> 1023	<input type="checkbox"/> 1024	<input type="checkbox"/> 1025

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請註明

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3. The number of accounting employees of your company who have to work in Mainland China (only those still under Hong Kong company's payroll should be included):
須在中國大陸工作的會計僱員人數(只包括繼續由香港公司支薪的僱員)：

	As at 2 January 2017 在 2017 年 1 月 2 日	Projected no. for January 2019 在 2019 年 1 月的預測人數
(a) Partner/ Principal/Director/Chief Financial Officer 合夥人/總監/首席財務官		
- Stationed Basis 長駐	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1028	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1031
- Travelling Basis 非長駐	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1034	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1037
(b) Senior Manager/Financial Controller 高級經理/財務總監		
- Stationed Basis 長駐	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1040	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1043
- Travelling Basis 非長駐	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1046	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1049
(c) Manager 經理		
- Stationed Basis 長駐	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1052	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1055
- Travelling Basis 非長駐	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1058	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1061
(d) Supervisor/Senior 主管		
- Stationed Basis 長駐	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1064	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1067
- Travelling Basis 非長駐	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1070	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1073
(e) Clerk/Associate 文員		
- Stationed Basis 長駐	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1076	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1079
- Travelling Basis 非長駐	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1082	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1085
(f) Trainer/Teacher 培訓人員		
- Stationed Basis 長駐	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1088	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1091
- Travelling Basis 非長駐	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1094	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1097

Note: Stationed Basis is defined as the duration to which an employee stays in Mainland China accounts for 50% or above of the working time.

註：長駐是指一位僱員逗留在中國大陸工作的時間佔其工作時間百分之五十或以上。

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

As at 2 January 2017
在 2017 年 1 月 2 日

Projected no. for January 2019
在 2019 年 1 月的預測人數

- (a) The number of additional Hong Kong accounting employees need to be recruited as a result of development in Mainland operation
因在內地發展業務而須增聘的本地會計僱員人數。

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- (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、溝通技巧及內地法規等方面訓練的現職本地會計僱員人數。

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- (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 twelve months (1.1.2016 to 31.12.2016)?
貴機構在過去 12 個月內(1.1.2016 至 31.12.2016)有否將與會計相關的工作遷離香港？

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Yes (Please specify the location 請註明地點:_____)
有

☐
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No (Please go to Question Seven)
否 (請轉到問題 7 繼續作答)

6. 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) as a percentage of the total number of existing accounting personnel.
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(只包括由港外附屬公司支薪的僱員)佔現時會計人員總數的百分比：

	<10%	10% - 30%	>30% - 50%	>50%
(a) Mainland China 中國內地	<input type="text"/> 1117	<input type="text"/> 1118	<input type="text"/> 1119	<input type="text"/> 1120
(b) Macau 澳門	<input type="text"/> 1121	<input type="text"/> 1122	<input type="text"/> 1123	<input type="text"/> 1124
(c) Taiwan 台灣	<input type="text"/> 1125	<input type="text"/> 1126	<input type="text"/> 1127	<input type="text"/> 1128
(d) Other places 其他地方	<input type="text"/> 1129	<input type="text"/> 1130	<input type="text"/> 1131	<input type="text"/> 1132

Please specify
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7. If your company in Hong Kong outsourced the accounting-related functions to another company in/outside Hong Kong, please advise the major place where the jobs were actually carried out. (You can only select one option.)
如 貴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，請說明實際進行此等工作的主要地點。(只可選擇一個選項。)

(a) Hong Kong
香港 ☐ 1141

(b) Mainland China
中國內地 ☐ 1142

(c) Macau
澳門 ☐ 1143

(d) Taiwan
台灣 ☐ 1144

(e) Other places
其他地方 ☐ 1145

Please specify
請註明

(f) Not Known
不知道 ☐ 1146

(g) Not Applicable
不適用 ☐ 1147

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8. Please give information on the training expenses of your company from 2015 to 2017.
請提供 貴機構由 2015 年至 2017 年的訓練支出情況。

(a) The training expenses in 2016
as compared with those in 2015
2016 年與 2015 年
的訓練開支的比較

(b) The training budget for 2017 as
compared with the training expenses
in 2016
2017 年的訓練開支預算
與 2016 年的訓練開支的比較

	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="text"/> 1149	<input type="text"/> 1150	<input type="text"/> 1151	<input type="text"/> 1152
(ii) Increased by 增加				
> 50%	<input type="text"/> 1153	<input type="text"/> 1154	<input type="text"/> 1155	<input type="text"/> 1156
>20% - 50%	<input type="text"/> 1157	<input type="text"/> 1158	<input type="text"/> 1159	<input type="text"/> 1160
>10% - 20%	<input type="text"/> 1161	<input type="text"/> 1162	<input type="text"/> 1163	<input type="text"/> 1164
5% - 10%	<input type="text"/> 1165	<input type="text"/> 1166	<input type="text"/> 1167	<input type="text"/> 1168
< 5%	<input type="text"/> 1169	<input type="text"/> 1170	<input type="text"/> 1171	<input type="text"/> 1172
(iii) Decreased by 減少				
> 50%	<input type="text"/> 1173	<input type="text"/> 1174	<input type="text"/> 1175	<input type="text"/> 1176
>20% - 50%	<input type="text"/> 1177	<input type="text"/> 1178	<input type="text"/> 1179	<input type="text"/> 1180
>10% - 20%	<input type="text"/> 1181	<input type="text"/> 1182	<input type="text"/> 1183	<input type="text"/> 1184
5% - 10%	<input type="text"/> 1185	<input type="text"/> 1186	<input type="text"/> 1187	<input type="text"/> 1188
< 5%	<input type="text"/> 1189	<input type="text"/> 1190	<input type="text"/> 1191	<input type="text"/> 1192

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<input type="text"/> 1193	<input type="text"/> 1194	<input type="text"/> 1195	<input type="text"/> 1196	<input type="text"/> 1197
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9. Please estimate the percentage of training to be provided by external course providers to your employees in the next twelve months.

請估計在未來 12 個月將由外間培訓機構提供訓練予 貴機構僱員的百分比。

	Partner/Principal/Director/Chief Financial Officer/ Senior Manager/ Financial Controller/Manager 合夥人/總監/首席財務官/高級經理/財務總監/經理	Supervisor/Senior 主管	Clerk/Associate 文員	Trainer/Teacher 培訓人員
0%	<input type="text"/> 1198	<input type="text"/> 1199	<input type="text"/> 1200	<input type="text"/> 1201
>0% - 24%	<input type="text"/> 1202	<input type="text"/> 1203	<input type="text"/> 1204	<input type="text"/> 1205
>24% - 49%	<input type="text"/> 1206	<input type="text"/> 1207	<input type="text"/> 1208	<input type="text"/> 1209
>49% - 74%	<input type="text"/> 1210	<input type="text"/> 1211	<input type="text"/> 1212	<input type="text"/> 1213
>74% - <100%	<input type="text"/> 1214	<input type="text"/> 1215	<input type="text"/> 1216	<input type="text"/> 1217
100%	<input type="text"/> 1218	<input type="text"/> 1219	<input type="text"/> 1220	<input type="text"/> 1221
Estimated Total Training hours 估計總訓練時數	<input type="text"/> 1222	<input type="text"/> 1226	<input type="text"/> 1230	<input type="text"/> 1234

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10. Please suggest several types/topics of training that are considered the most important to the development of accounting manpower. (Examples of training topics are given as follows for reference)
 請就 貴機構認為對會計業人力發展至為重要的數項訓練類別／課題作出建議（訓練課題的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/ Chief Financial Officer 合夥人/總監/首席財務官	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1244	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1247	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1250	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1253	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1256	
(b) Senior Manager/ Financial Controller 高級經理/財務總監	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1259	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1262	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1265	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1268	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1271	
(c) Manager 經理	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1274	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1277	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1280	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1283	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1286	
(d) Supervisor/Senior 主管	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1289	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1292	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1295	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1298	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1301	
(e) Clerk/Associate 文員	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1304	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1307	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1310	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1313	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1316	
(f) Trainer/Teacher 培訓人員	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1319	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1322	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1325	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1328	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1331	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1334	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1337	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1340	

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Examples of Training Topics
訓練課題的例子

(I)	Code 編號	Skills/Knowledge 技能/知識	(II)	Code 編號	Skills/Knowledge 技能/知識	(III)	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 and Compliance 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 Standards 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		217	China Business Studies 中國商貿知識			
	118	Public Relations 公共關係		218	Corporate Financing 企業融資			
	119	Performance Management 績效管理						

11. What incentives do you think may encourage employers to provide training to their employees?

(You may select more than one option.)

你認為有甚麼方法可有效鼓勵僱主提供訓練予其僱員? (可選擇多於一個選項。)

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

☐
1351

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

☐
1352

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

☐
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Others (Please specify) e.g. Best Employer Award
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 2017 Manpower Survey of the Accountancy Sector

Explanatory Notes

1. Scope of the Survey

The scope of this survey includes accounting practising firms; government departments and non-governmental organisations; and commercial, servicing and industrial establishments.

2. Please complete all parts of the questionnaire.

3. Column 'A' - Definition of Job Levels

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 organisation. In the enclosed questionnaire, all references to partners/principals/directors/chief financial officers (including working proprietors), senior managers/finance controllers, managers, supervisors/seniors, clerks/associates and trainers/teachers are restricted to those who are principally engaged (50% or more of the working 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/Chief Financial Officers, Senior Managers/Financial Controllers, Managers, Supervisors/Seniors, Clerks/Associates and Trainers/Teachers are defined as follows:

Partners/Principals/Directors/Chief Financial Officers

Owners, partners, principals or directors of accounting firms who are responsible for the administration and management of the accounting firms. This category also includes those professionally qualified persons like chief financial officers working in commercial, servicing and industrial establishments.

Senior Managers/Financial Controllers/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, treasurers and controllers.

Senior Managers/Financial Controllers should normally have at least five years' accounting managerial experience.

Managers have less than five years' accounting managerial experience.

Supervisors/Seniors

Persons who normally perform some of the functions of Senior Managers/Financial Controllers/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.

4. Column 'B' - Number of Employees as at 2.1.2017

'Employees' refer to those working full-time under the payroll of the company. These include proprietors, and partners working full-time for the company. This definition also applies to 'employee(s)' appearing in other parts of the questionnaire.

5. Column 'C' - Number of Vacancies as at 2.1.2017

'Number of Vacancies as at 2.1.2017' refers to those unfilled, immediately available job openings as at 2.1.2017 for which the company is actively trying to recruit.

6. Column 'D' - Forecast Number of Employees in 24 Months' Time

Please fill in the forecast number of employees you will be employing for each principal job in the next 24 months. The number given could be more/less than that in Column 'B' if an expansion/a contraction is expected.

7. Column 'E' - Minimum Education Requirement for the Principal Job

Please enter in Column 'E' the appropriate code number as given in Column 'J' showing the minimum education level which an employer requires his employee(s) should possess.

8. Column 'F' - Type of Professional Qualification Required for the Principal Job

Please enter in Column 'F' the appropriate code number as given in Column 'J' showing the professional qualification in the industry that an employer requires his employee(s) should possess.

9. Column 'G' - Minimum Requirement on Year(s) of Experience in the Industry

Please enter in Column 'G' the appropriate code number as given in Column 'J' showing the minimum year(s) of experience in the industry that an employer requires his employee(s) should possess.

10. Column 'H' - Average Monthly Income Range

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

$$\frac{\text{Total amount of monthly income of all employees performing that principal job}}{\text{Total number of employees performing that principal job}}$$

11. Column 'I' - Average Age Range

Please enter in Column 'I' the appropriate code number as given in Column 'J' showing the average age range of employees.

Note:

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

會計業 2017 年人力調查

附 註

1. 調查範圍

是次調查範圍包括會計師事務所、政府部門及非政府機構，以及商業、服務業及工業機構。

2. 請填妥調查表所有部分。

3. (A) 欄 — 職級說明

本會現擬調查 貴機構內，從事會計及會計相關職務，如會計、核數、稅務、機構重組及破產、機構融資、公司清盤及會計培訓等工作的僱員的人力需要及訓練需求。夾附的調查表內所提及的合夥人／總監／首席財務官（包括在機構內任職的東主）、高級經理／財務總監、經理、主管、文員及培訓人員，乃指主要負責（佔一半或以上的工作時間）這些範疇部分或全部工作的人員。員工職級應按職務劃分，不必局限於其年資或職位名稱。有關合夥人／總監／首席財務官、高級經理／財務總監、經理、主管、文員及培訓人員的定義如下：

合夥人／總監／首席財務官

會計師事務所的東主、合夥人或總監，負責該事務所的行政及管理工作。此級人員亦包括那些具備專業資格的人員，如在商業、服務業及工業機構任職的首席財務官。

高級經理／財務總監／經理

須負責下列部分或全部工作：

1. 督導與協調會計、核數及財務人員的工作；
2. 制定與推行會計、核數及財務政策；
3. 制定、評估與推行會計制度；
4. 編製與綜合財務或成本報告；
5. 編製財政預算及預測；
6. 執行預算、現金及信貸控制等工作；
7. 內部監督及核數；及
8. 監督與管理財務工作。

經理級人員通常具備專業資格；此級人員包括總會計師、財務會計師、集團會計師、管理會計師、核數師、司庫及財務總監。

高級經理／財務總監：具五年或以上會計管理經驗。

經理：具五年以下會計管理經驗。

主管

一般負責上列高級經理／財務總監／經理的部分職務。他們通常隸屬一名經理級人員，而本身又有一名或多名下屬。主管級人員包括經理助理，例如成本會計師助理、核數主任及文員主管。

文員

通常負責將資料編纂、分類及紀錄、檢核紀錄、入帳、平衡帳戶及編寫報告；此級人員包括會計文員、資料輸入文員、核數員、稅務員及類似職位。

培訓人員

負責會計或會計相關職務的培訓工作。

4. (B) 欄 — 在 2.1.2017 之僱員人數

「僱員」指在 貴機構內全職工作的受薪人員，其中包括在公司內全職工作的東主及合夥人。調查表他處出現的「僱員」一詞，定義亦同。

5. (C) 欄 — 在 2.1.2017 之空缺數目

「在 2017 年 1 月 2 日之空缺數目」指該職位在 2017 年 1 月 2 日仍懸空，須立刻填補而現正積極招聘人員填補。

6. (D) 欄 — 預測未來 24 個月的僱員人數

請填上 貴機構預測在 24 個月後從事主要職務的僱員人數。如估計業務屆時可能擴張／收縮，此欄所填的數字應多於／少於 (B) 欄。

7. (E) 欄 — 僱員基本教育程度的要求

請按 (J) 欄所示編號把僱主認為僱員需要持有的基本教育程度填入 (E) 欄內。

8. (F) 欄 — 僱員在此行業的專業資格要求

請按 (J) 欄所示編號把僱主認為僱員需要持有的專業資格填入 (F) 欄內。

9. (G) 欄 — 僱員在此行業的基本年資要求

請按 (J) 欄所示編號把僱主認為僱員需要擁有的在此行業的基本年資要求填入 (G) 欄內。

10. (H) 欄 — 平均每月收入的幅度

請根據調查表 (J) 欄的編號填上各主要職務僱員平均每月收入的幅度。每月收入包括基本薪金、超時津貼、其他津貼、佣金及花紅。假如有超過一名僱員從事相同性質的工作，請於本欄填寫該職務的平均每月收入的幅度，計算方法如下：

$$\frac{\text{從事該職務的所有僱員收入總額}}{\text{從事該職務的僱員總人數}}$$

11. (I) 欄 — 平均年齡

請按 (J) 欄所示編號把各主要職務僱員的平均年齡填入 (I) 欄內。

備註：

調查所得資料絕對保密，只以摘要統計數字發表，並不會提及個別機構。

Analysis of Responses
調查回應分析

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Branch 門類	Employment Size 僱員人數	No. of Establishments Selected 選定機構數目	With Accounting Staff 有僱用 會計人員 的機構數目	Without Accounting Staff 沒有僱用 會計人員 的機構數目	Establishments Closed or Not Yet Started Operations 已停業或未開業 的機構數目	Establishments Moved or Not Contacted 已搬遷或無法 接觸的機構數目	No Response 沒有 回覆的機構 數目
Accounting Firms 會計師事務所	All Sizes 人數不一	302	263	1	14	8	16
Government Departments, Non-governmental Organisations and Statutory Bodies 政府部門,非政府機構及 法定組織	All Sizes 人數不一	41	36	1	0	1	3
Commerce and Services Establishments 商業及服務行業機構	10 and Over 10 人或以上	993	633	169	23	84	84
Industrial Establishments 工業機構	10 and Over 10 人或以上	233	137	73	9	6	8
Total 總數		1 569 =====	1 069 =====	244 =====	46 =====	99 =====	111 =====

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)
表 5	:	<u>僱員平均每月收入的幅度</u> (會計業)
Table 6	:	<u>Employees' Average Age Range in the Industry</u> (Accountancy Sector)
表 6	:	<u>僱員在此行業的平均年齡</u> (會計業)
Table 7	:	<u>Staff Turnover in the Past Twelve Months (1.1.2016 to 31.12.2016)</u> <u>by Reason, by Source and by Geographic Origin</u> (Accountancy Sector)
表 7	:	<u>過去十二個月內(1.1.2016 至 31.12.2016)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> (會計業)

Table 7.1	:	<u>Staff Turnover in the Past Twelve Months (1.1.2016 to 31.12.2016)</u> <u>by Reason, by Source and by Geographic Origin</u> (Accounting Firms)
表 7.1	:	<u>過去十二個月內(1.1.2016 至 31.12.2016)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 7.2	:	<u>Staff Turnover in the Past Twelve Months (1.1.2016 to 31.12.2016)</u> <u>by Reason, by Source and by Geographic Origin</u> (Government Departments, Non-governmental Organisations and Statutory Bodies)
表 7.2	:	<u>過去十二個月內(1.1.2016 至 31.12.2016)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> (政府部門、非政府機構和法定組織)
Table 7.3	:	<u>Staff Turnover in the Past Twelve Months (1.1.2016 to 31.12.2016)</u> <u>by Reason, by Source and by Geographic Origin</u> (Commerce and Services Establishments)
表 7.3	:	<u>過去十二個月內(1.1.2016 至 31.12.2016)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> (商業及服務行業機構)
Table 7.4	:	<u>Staff Turnover in the Past Twelve Months (1.1.2016 to 31.12.2016)</u> <u>by Reason, by Source and by Geographic Origin</u> (Industrial Establishments)
表 7.4	:	<u>過去十二個月內(1.1.2016 至 31.12.2016)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> (工業機構)
Table 8	:	<u>Number of Internal Promotions in the Past Twelve Months (1.1.2016 to 31.12.2016)</u> (Accountancy Sector)
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Table 11	:	Number of Establishments Encountering <u>Recruitment Difficulties in the Past Twelve Months (1.1.2016 to 31.12.2016)</u> (Accountancy Sector)
表 11	:	<u>過去十二個月(1.1.2016至31.12.2016)遇到招聘員工困難的機構數目</u> (會計業)
Table 12	:	Reasons of Recruitment Difficulties <u>in the Past Twelve Months (1.1.2016 to 31.12.2016)</u> (Accountancy Sector)
表 12	:	<u>過去十二個月內(1.1.2016 至 31.12.2016)招聘員工有困難的原因</u> (會計業)
Table 12.1	:	Reasons of Recruitment Difficulties <u>in the Past Twelve Months (1.1.2016 to 31.12.2016)</u> (Accounting Firms)
表 12.1	:	<u>過去十二個月內(1.1.2016 至 31.12.2016)招聘員工有困難的原因</u> (會計師事務所)
Table 12.2	:	Reasons of Recruitment Difficulties <u>in the Past Twelve Months (1.1.2016 to 31.12.2016)</u> (Government Departments, Non-governmental Organisations and Statutory Bodies)
表 12.2	:	<u>過去十二個月內(1.1.2016 至 31.12.2016)招聘員工有困難的原因</u> (政府部門、非政府機構和法定組織)
Table 12.3	:	Reasons of Recruitment Difficulties <u>in the Past Twelve Months (1.1.2016 to 31.12.2016)</u> (Commerce and Services Establishments)
表 12.3	:	<u>過去十二個月內(1.1.2016 至 31.12.2016)招聘員工有困難的原因</u> (商業及服務行業機構)
Table 12.4	:	Reasons of Recruitment Difficulties <u>in the Past Twelve Months (1.1.2016 to 31.12.2016)</u> (Industrial Establishments)
表 12.4	:	<u>過去十二個月內(1.1.2016 至 31.12.2016)招聘員工有困難的原因</u> (工業機構)
Table 13	:	Number of Accounting Employees <u>Required to Work in the mainland of China</u> (Accountancy Sector)
表 13	:	<u>需要在中國內地工作的會計人員人數</u> (會計業)

Table 14	:	<u>Effects of Mainland Operations on Hong Kong Accounting Employees</u> (Accountancy Sector)
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表 16	:	<u>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</u> (會計業)
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表 17	:	<u>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</u> (會計業)
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表 18	:	<u>估計未來十二個月外間培訓機構提供的訓練所佔百分比</u> (會計業)
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表 19	:	<u>2016 年的訓練開支與 2015 年訓練開支的比較</u> (會計業)
Table 20	:	<u>Comparison of the Training Budget for 2017 with Training Expenses in 2016</u> (Accountancy Sector)
表 20	:	<u>2017 年的訓練開支預算與 2016 年的訓練開支比較</u> (會計業)

Table 21	:	The Top Five Types/Topics of Training <u>Mostly Chosen by Respondents for Manpower Development</u> (Accountancy Sector)
表 21	:	<u>對會計人力培訓最多被選擇的五項訓練類別/課題</u> (會計業)
Table 21.1	:	The Top Five Types/Topics of Training <u>Mostly Chosen by Respondents for Manpower Development</u> (Accounting Firms)
表 21.1	:	<u>對會計人力培訓最多被選擇的五項訓練類別/課題</u> (會計師事務所)
Table 21.2	:	The Top Five Types/Topics of Training <u>Mostly Chosen by Respondents for Manpower Development</u> (Government Departments, Non-governmental Organisations and Statutory Bodies)
表 21.2	:	<u>對會計人力培訓最多被選擇的五項訓練類別/課題</u> (政府部門、非政府機構和法定組織)
Table 21.3	:	The Top Five Types/Topics of Training <u>Mostly Chosen by Respondents for Manpower Development</u> (Commerce and Services Establishments)
表 21.3	:	<u>對會計人力培訓最多被選擇的五項訓練類別/課題</u> (商業及服務行業機構)
Table 21.4	:	The Top Five Types/Topics of Training <u>Mostly Chosen by Respondents for Manpower Development</u> (Industrial Establishments)
表 21.4	:	<u>對會計人力培訓最多被選擇的五項訓練類別/課題</u> (工業機構)
Table 22	:	<u>The Incentives to Encourage Employers to Provide Training to Their Employees</u> (Accountancy Sector)
表 22	:	<u>有效鼓勵僱主提供訓練予僱員的方法</u> (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 2.1.2017 在2.1.2017之 僱員人數	No. of Vacancies as at 2.1.2017 在2.1.2017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/Chief Financial Officer 合夥人/總監/首席財務官	4 182	16	4 198	4 202
	Senior Manager/Financial Controller 高級經理/財務總監	1 950	23	1 973	1 972
	Manager 經理	2 639	70	2 709	2 716
	Supervisor/Senior 主管	5 472	125	5 597	5 681
	Clerk/Associate 文員	8 920	818	9 738	10 005
	Trainer/Teacher 培訓人員	103	1	104	104
	Total 總計	23 266	1 053	24 319	24 680
Government Departments Non-governmental Organisations and Statutory Bodies 政府部門、非政府機構和法 定組織	Partner/Principal/Director/Chief Financial Officer 合夥人/總監/首席財務官	92	3	95	95
	Senior Manager/Financial Controller 高級經理/財務總監	601	12	613	613
	Manager 經理	393	21	414	417
	Supervisor/Senior 主管	1 557	38	1 595	1 605
	Clerk/Associate 文員	3 127	43	3 170	3 169
	Trainer/Teacher 培訓人員	352	5	357	357
	Total 總計	6 122	122	6 244	6 256
Commerce and Services Establishments 商業及服務行業機構	Partner/Principal/Director/Chief Financial Officer 合夥人/總監/首席財務官	926	-	926	926
	Senior Manager/Financial Controller 高級經理/財務總監	9 196	9	9 205	9 204
	Manager 經理	6 116	17	6 133	6 137
	Supervisor/Senior 主管	15 628	209	15 837	15 852
	Clerk/Associate 文員	37 335	171	37 506	37 532
	Trainer/Teacher 培訓人員	399	-	399	399
	Total 總計	69 600	406	70 006	70 050
Industrial Establishments 工業機構	Partner/Principal/Director/Chief Financial Officer 合夥人/總監/首席財務官	42	-	42	42
	Senior Manager/Financial Controller 高級經理/財務總監	321	-	321	321
	Manager 經理	463	7	470	472
	Supervisor/Senior 主管	1 269	1	1 270	1 270
	Clerk/Associate 文員	3 164	15	3 179	3 173
	Trainer/Teacher 培訓人員	-	-	-	-
	Total 總計	5 259	23	5 282	5 278
All Branches 全部門類	Partner/Principal/Director/Chief Financial Officer 合夥人/總監/首席財務官	5 242	19	5 261	5 265
	Senior Manager/Financial Controller 高級經理/財務總監	12 068	44	12 112	12 110
	Manager 經理	9 611	115	9 726	9 742
	Supervisor/Senior 主管	23 926	373	24 299	24 408
	Clerk/Associate 文員	52 546	1 047	53 593	53 879
	Trainer/Teacher 培訓人員	854	6	860	860
	Total 總計	104 247	1 604	105 851	106 264

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						
		Postgraduate: Higher degrees (e.g. master degree) or equivalent 研究院：高等學位(如碩士程度學位)，或同等教育程度	First Degree or equivalent 學士學位，或同等教育程度	Sub-degree: AD/HD/PD/High Cert. or equivalent 副學位：副學士、高級／專基文憑、高級證書，或同等教育程度	Senior Secondary : Secondary 4-6, Dip., HKDSE, DVE/FD/Yi Ji Dip. or equivalent 高中：中四至中六，文憑、香港中學文憑考試、中專教育／基礎／毅進文憑或同等教育程度	Junior Secondary: Secondary 1-3 or equivalent 初中：中一、中二及中三或同等教育程度	Unspecified 未有說明	Total 總計
Accounting Firms 會計師事務所	Partner/Principal/Director/ Chief Financial Officer 合夥人/總監/首席財務官	168	3 655	29	-	-	330	4 182
	Senior Manager/Financial Controller 高級經理/財務總監	8	1 902	16	-	-	24	1 950
	Manager 經理	-	2 571	16	14	-	38	2 639
	Supervisor/Senior 主管	-	5 058	249	135	-	30	5 472
	Clerk/Associate 文員	-	3 922	3 486	1 308	-	204	8 920
	Trainer/Teacher 培訓人員	-	103	-	-	-	-	103
	Total 總計	176	17 211	3 796	1 457	0	626	23 266
Government Departments, Non- governmental Organisations and Statutory Bodies 政府部門、非政府 機構和法定組織	Partner/Principal/Director/ Chief Financial Officer 合夥人/總監/首席財務官	4	87	-	-	-	1	92
	Senior Manager/Financial Controller 高級經理/財務總監	30	518	1	-	-	52	601
	Manager 經理	1	332	-	-	-	60	393
	Supervisor/Senior 主管	2	853	47	619	-	36	1 557
	Clerk/Associate 文員	-	728	182	2 172	-	45	3 127
	Trainer/Teacher 培訓人員	139	213	-	-	-	-	352
	Total 總計	176	2 731	230	2 791	0	194	6 122
Commerce and Services Establishments 商業及服務 行業機構	Partner/Principal/Director/ Chief Financial Officer 合夥人/總監/首席財務官	49	788	-	-	-	89	926
	Senior Manager/Financial Controller 高級經理/財務總監	270	7 442	134	-	-	1 350	9 196
	Manager 經理	220	4 579	330	16	-	971	6 116
	Supervisor/Senior 主管	-	4 892	6 575	2 004	-	2 157	15 628
	Clerk/Associate 文員	-	2 616	6 706	24 529	550	2 934	37 335
	Trainer/Teacher 培訓人員	4	345	-	-	-	50	399
	Total 總計	543	20 662	13 745	26 549	550	7 551	69 600
Industrial Establishments 工業機構	Partner/Principal/Director/ Chief Financial Officer 合夥人/總監/首席財務官	12	20	-	-	-	10	42
	Senior Manager/Financial Controller 高級經理/財務總監	11	213	72	-	-	25	321
	Manager 經理	4	259	145	-	-	55	463
	Supervisor/Senior 主管	-	347	544	255	-	123	1 269
	Clerk/Associate 文員	-	41	460	2 400	-	263	3 164
	Trainer/Teacher 培訓人員	-	-	-	-	-	-	-
	Total 總計	27	880	1 221	2 655	0	476	5 259
All Branches 全部門類	Partner/Principal/Director/ Chief Financial Officer 合夥人/總監/首席財務官	233	4 550	29	0	0	430	5 242
	Senior Manager/Financial Controller 高級經理/財務總監	319	10 075	223	0	0	1 451	12 068
	Manager 經理	225	7 741	491	30	0	1 124	9 611
	Supervisor/Senior 主管	2	11 150	7 415	3 013	0	2 346	23 926
	Clerk/Associate 文員	0	7 307	10 834	30 409	550	3 446	52 546
	Trainer/Teacher 培訓人員	143	661	0	0	0	50	854
	Total 總計	922	41 484	18 992	33 452	550	8 847	104 247

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	Not Applicable 不適用	Unspecified 未有說明	Total 總計
Accounting Firms 會計師事務所	Partner/Principal/Director/ Chief Financial Officer 合夥人/總監/首席財務官	3 281	69	-	-	832	4 182
	Senior Manager/Financial Controller 高級經理/財務總監	872	690	10	-	378	1 950
	Manager 經理	1 039	605	105	42	848	2 639
	Supervisor/Senior 主管	786	1 085	213	1 952	1 436	5 472
	Clerk/Associate 文員	-	651	757	5 672	1 840	8 920
	Trainer/Teacher 培訓人員	67	31	-	3	2	103
	Total 總計	6 045	3 131	1 085	7 669	5 336	23 266
Government Departments, Non- governmental Organisations and Statutory Bodies 政府部門、非政府 機構和法定組織	Partner/Principal/Director/ Chief Financial Officer 合夥人/總監/首席財務官	7	85	-	-	-	92
	Senior Manager/Financial Controller 高級經理/財務總監	20	528	-	1	52	601
	Manager 經理	-	330	-	3	60	393
	Supervisor/Senior 主管	-	331	142	1 048	36	1 557
	Clerk/Associate 文員	-	-	774	2 308	45	3 127
	Trainer/Teacher 培訓人員	-	56	-	296	-	352
	Total 總計	27	1 330	916	3 656	193	6 122
Commerce and Services Establishments 商業及服務 行業機構	Partner/Principal/Director/ Chief Financial Officer 合夥人/總監/首席財務官	233	599	-	4	90	926
	Senior Manager/Financial Controller 高級經理/財務總監	551	6 144	239	886	1 376	9 196
	Manager 經理	91	3 660	232	935	1 198	6 116
	Supervisor/Senior 主管	8	2 563	2 058	9 066	1 933	15 628
	Clerk/Associate 文員	-	255	4 433	29 982	2 665	37 335
	Trainer/Teacher 培訓人員	-	-	1	348	50	399
	Total 總計	883	13 221	6 963	41 221	7 312	69 600
Industrial Establishments 工業機構	Partner/Principal/Director/ Chief Financial Officer 合夥人/總監/首席財務官	17	14	-	-	11	42
	Senior Manager/Financial Controller 高級經理/財務總監	8	106	70	109	28	321
	Manager 經理	-	146	6	250	61	463
	Supervisor/Senior 主管	-	161	33	984	91	1 269
	Clerk/Associate 文員	-	-	209	2 761	194	3 164
	Trainer/Teacher 培訓人員	-	-	-	-	-	0
	Total 總計	25	427	318	4 104	385	5 259

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	Not Applicable 不適用	Unspecified 未有說明	Total 總計
All Branches 全部門類	Partner/Principal/Director/ Chief Financial Officer 合夥人/總監/首席財務官	3 538	767	0	4	933	5 242
	Senior Manager/Financial Controller 高級經理/財務總監	1 451	7 468	319	996	1 834	12 068
	Manager 經理	1 130	4 741	343	1 230	2 167	9 611
	Supervisor/Senior 主管	794	4 140	2 446	13 050	3 496	23 926
	Clerk/Associate 文員	0	906	6 173	40 723	4 744	52 546
	Trainer/Teacher 培訓人員	67	87	1	647	52	854
	Total 總計	6 980	18 109	9 282	56 650	13 226	104 247

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/Chief Financial Officer 合夥人/總監/首席財務官	14	279	1 689	1 814	386	4 182
	Senior Manager/Financial Controller 高級經理/財務總監	-	78	1 611	227	34	1 950
	Manager 經理	18	1 282	1 285	16	38	2 639
	Supervisor/Senior 主管	1 015	3 926	455	14	62	5 472
	Clerk/Associate 文員	8 102	426	-	42	350	8 920
	Trainer/Teacher 培訓人員	3	3	87	8	2	103
	Total 總計	9 152	5 994	5 127	2 121	872	23 266
Government Departments, Non- governmental Organisations and Statutory Bodies 政府部門、非政府 機構和法定組織	Partner/Principal/Director/Chief Financial Officer 合夥人/總監/首席財務官	-	-	-	91	1	92
	Senior Manager/Financial Controller 高級經理/財務總監	-	416	36	97	52	601
	Manager 經理	-	235	31	67	60	393
	Supervisor/Senior 主管	954	318	249	-	36	1 557
	Clerk/Associate 文員	2 260	95	727	-	45	3 127
	Trainer/Teacher 培訓人員	51	192	103	6	-	352
	Total 總計	3 265	1 256	1 146	261	194	6 122
Commerce and Services Establishments 商業及服務行業 機構	Partner/Principal/Director/Chief Financial Officer 合夥人/總監/首席財務官	-	-	252	578	96	926
	Senior Manager/Financial Controller 高級經理/財務總監	-	1 329	4 320	2 103	1 444	9 196
	Manager 經理	28	2 273	2 476	158	1 181	6 116
	Supervisor/Senior 主管	783	10 515	1 980	-	2 350	15 628
	Clerk/Associate 文員	28 325	5 736	30	-	3 244	37 335
	Trainer/Teacher 培訓人員	148	201	-	-	50	399
	Total 總計	29 284	20 054	9 058	2 839	8 365	69 600
Industrial Establishments 工業機構	Partner/Principal/Director/Chief Financial Officer 合夥人/總監/首席財務官	-	3	9	20	10	42
	Senior Manager/Financial Controller 高級經理/財務總監	-	60	128	108	25	321
	Manager 經理	-	249	84	75	55	463
	Supervisor/Senior 主管	128	712	281	25	123	1 269
	Clerk/Associate 文員	2 270	567	24	-	303	3 164
	Trainer/Teacher 培訓人員	-	-	-	-	-	0
	Total 總計	2 398	1 591	526	228	516	5 259
All Branches 全部門類	Partner/Principal/Director/Chief Financial Officer 合夥人/總監/首席財務官	14	282	1 950	2 503	493	5 242
	Senior Manager/Financial Controller 高級經理/財務總監	0	1 883	6 095	2 535	1 555	12 068
	Manager 經理	46	4 039	3 876	316	1 334	9 611
	Supervisor/Senior 主管	2 880	15 471	2 965	39	2 571	23 926
	Clerk/Associate 文員	40 957	6 824	781	42	3 942	52 546
	Trainer/Teacher 培訓人員	202	396	190	14	52	854
	Total 總計	44 099	28 895	15 857	5 449	9 947	104 247

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 \$8,000 以下	\$8,000 – \$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/Chief Financial Officer 合夥人/總監/首席財務官	-	-	-	114	341	617	351	141	584	2 034	4 182
	Senior Manager/Financial Controller 高級經理/財務總監	-	-	-	48	292	280	59	754	4	513	1 950
	Manager 經理	-	-	14	118	110	1 328	-	-	-	1 069	2 639
	Supervisor/Senior 主管	-	-	231	1 850	1 526	-	-	-	-	1 865	5 472
	Clerk/Associate 文員	12	181	5 476	254	-	-	-	-	-	2 997	8 920
	Trainer/Teacher 培訓人員	-	-	-	-	67	26	3	-	-	7	103
	Total 總計	12	181	5 721	2 384	2 336	2 251	413	895	588	8 485	23 266
Government Departments and Subvented Organizations 政府部門及資助機構	Partner/Principal/Director/Chief Financial Officer 合夥人/總監/首席財務官	-	-	-	-	-	-	-	1	31	60	92
	Senior Manager/Financial Controller 高級經理/財務總監	-	-	-	-	1	18	16	35	57	474	601
	Manager 經理	-	-	-	-	1	42	71	9	-	270	393
	Supervisor/Senior 主管	-	-	-	73	169	123	-	-	-	1 192	1 557
	Clerk/Associate 文員	-	-	366	247	40	-	-	-	-	2 474	3 127
	Trainer/Teacher 培訓人員	-	-	-	-	40	11	109	129	36	27	352
	Total 總計	0	0	366	320	251	194	196	174	124	4 497	6 122

Branch 門類	Job Level 職級	Number of Employees 僱員人數										
		Below \$8,000 以下	\$8,000 – \$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/Chief Financial Officer 合夥人/總監/首席財務官	-	-	-	-	-	17	111	188	181	429	926
	Senior Manager/Financial Controller 高級經理/財務總監	-	-	-	554	1 776	2 393	924	222	155	3 172	9 196
	Manager 經理	-	-	164	347	2 340	730	149	37	-	2 349	6 116
	Supervisor/Senior 主管	-	-	2 854	6 704	1 466	354	-	-	-	4 250	15 628
	Clerk/Associate 文員	11	1 346	25 128	2 044	166	-	-	-	-	8 640	37 335
	Trainer/Teacher 培訓人員	-	-	-	17	97	232	-	-	-	53	399
	Total 總計	11	1 346	28 146	9 666	5 845	3 726	1 184	447	336	18 893	69 600
Industrial Establishments 工業機構	Partner/Principal/Director/Chief Financial Officer 合夥人/總監/首席財務官	-	-	-	-	-	9	-	4	6	23	42
	Senior Manager/Financial Controller 高級經理/財務總監	-	-	2	-	34	141	15	7	5	117	321
	Manager 經理	-	-	-	102	69	135	-	-	-	157	463
	Supervisor/Senior 主管	-	-	139	591	205	36	-	-	-	298	1 269
	Clerk/Associate 文員	-	133	2 341	76	-	-	-	-	-	614	3 164
	Trainer/Teacher 培訓人員	-	-	-	-	-	-	-	-	-	-	0
	Total 總計	0	133	2 482	769	308	321	15	11	11	1 209	5 259
All Branches 全部門類	Partner/Principal/Director/Chief Financial Officer 合夥人/總監/首席財務官	0	0	0	114	341	643	462	334	802	2 546	5 242
	Senior Manager/Financial Controller 高級經理/財務總監	0	0	2	602	2 103	2 832	1 014	1 018	221	4 276	12 068
	Manager 經理	0	0	178	567	2 520	2 235	220	46	0	3 845	9 611
	Supervisor/Senior 主管	0	0	3 224	9 218	3 366	513	0	0	0	7 605	23 926
	Clerk/Associate 文員	23	1 660	33 311	2 621	206	0	0	0	0	14 725	52 546
	Trainer/Teacher 培訓人員	0	0	0	17	204	269	112	129	36	87	854
	Total 總計	23	1 660	36 715	13 139	8 740	6 492	1 808	1 527	1 059	33 084	104 247

Table 6 : Employees' Average Age Range
in the Industry
(Accountancy Sector)

表 6：僱員在此行業的平均年齡
(會計業)

Branch 門類	Job Level 職級	Number of Employees 僱員人數				
		Below 35 35歲以下	35-50 35歲至50歲	Over 50 50歲以上	Unspecified 未有說明	Total 總計
Accounting Firms 會計師事務所	Partner/Principal/Director/Chief Financial Officer 合夥人/總監/首席財務官	73	1 374	1 521	1 214	4 182
	Senior Manager/Financial Controller 高級經理/財務總監	85	1 337	134	394	1 950
	Manager 經理	469	1 141	36	993	2 639
	Supervisor/Senior 主管	3 118	786	29	1 539	5 472
	Clerk/Associate 文員	5 923	534	154	2 309	8 920
	Trainer/Teacher 培訓人員	2	98	1	2	103
	Total 總計	9 670	5 270	1 875	6 451	23 266
Government Departments, Non-governmental Organisations and Statutory Bodies 政府部門、非政府機構 和法定組織	Partner/Principal/Director/Chief Financial Officer 合夥人/總監/首席財務官	-	7	27	58	92
	Senior Manager/Financial Controller 高級經理/財務總監	-	93	33	475	601
	Manager 經理	-	176	2	215	393
	Supervisor/Senior 主管	5	490	82	980	1 557
	Clerk/Associate 文員	161	1 133	-	1 833	3 127
	Trainer/Teacher 培訓人員	-	285	28	39	352
	Total 總計	166	2 184	172	3 600	6 122
Commerce and Services Establishments 商業及服務行業機構	Partner/Principal/Director/Chief Financial Officer 合夥人/總監/首席財務官	1	214	376	335	926
	Senior Manager/Financial Controller 高級經理/財務總監	878	4 402	1 286	2 630	9 196
	Manager 經理	401	4 029	204	1 482	6 116
	Supervisor/Senior 主管	2 187	9 262	760	3 419	15 628
	Clerk/Associate 文員	15 198	13 419	1 609	7 109	37 335
	Trainer/Teacher 培訓人員	73	276	-	50	399
	Total 總計	18 738	31 602	4 235	15 025	69 600
Industrial Establishments 工業機構	Partner/Principal/Director/Chief Financial Officer 合夥人/總監/首席財務官	-	19	12	11	42
	Senior Manager/Financial Controller 高級經理/財務總監	5	224	22	70	321
	Manager 經理	-	321	75	67	463
	Supervisor/Senior 主管	76	1 029	74	90	1 269
	Clerk/Associate 文員	1 514	1 252	70	328	3 164
	Trainer/Teacher 培訓人員	-	-	-	-	0
	Total 總計	1 595	2 845	253	566	5 259
All Branches 全部門類	Partner/Principal/Director/Chief Financial Officer 合夥人/總監/首席財務官	74	1 614	1 936	1 618	5 242
	Senior Manager/Financial Controller 高級經理/財務總監	968	6 056	1 475	3 569	12 068
	Manager 經理	870	5 667	317	2 757	9 611
	Supervisor/Senior 主管	5 386	11 567	945	6 028	23 926
	Clerk/Associate 文員	22 796	16 338	1 833	11 579	52 546
	Trainer/Teacher 培訓人員	75	659	29	91	854
	Total 總計	30 169	41 901	6 535	25 642	104 247

Table 7 : Staff Turnover in the Past Twelve Months (1.1.2016 to 31.12.2016)
by Reason, by Source and by Geographic Origin
(Accountancy Sector)

表 7：過去十二個月內(1.1.2016 至 31.12.2016)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 twelve months (1.1.2016 to 31.12.2016) by reason: 按原因劃分，過去 12 個月內(1.1.2016 至 31.12.2016)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/ Chief Financial Officer 合夥人/總監/ 首席財務官	Senior Manager/ Financial Controller 高級經理/ 財務總監	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	17	266	358	1 208	3 200	8	5 057
(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	2	20	4	-	28
	(ii) Better Remuneration Package 較佳薪金及福利條件	-	1	4	9	651	-	665
	(iii) Better Prospects 較佳工作前途	-	12	10	40	62	-	124
	(iv) Others 其他	-	6	3	10	3	1	23
(c)	Emigration 移民	-	1	3	17	-	1	22
(d)	Repatriation 回國	3	21	21	39	22	-	106
(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	-	2	3	4	3	-	12
	(ii) To other countries 往其他國家	-	4	2	3	1	-	10
(f)	Retirement 退休	14	19	11	66	264	4	378
(g)	Further studies 繼續進修	-	1	1	16	47	1	66
(h)	Other reasons 其他原因	2	25	31	213	88	8	367
(i)	Reasons unknown 原因不詳	-	60	24	66	343	-	493
Sub-total 小計		36	420	473	1 711	4 688	23	7 351

(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/ Chief Financial Officer 合夥人/總監/ 首席財務官	Senior Manager/ Financial Controller 高級經理/ 財務總監	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Retrenchment 裁員	-	8	35	1	-	-	44
(b)	Re-structure/Closure of the company 公司改組/結業	1	1	-	-	91	-	93
(c)	Expiry of employment contract 僱傭合約期滿	-	1	-	6	42	17	66
(d)	Poor performance 工作表現欠佳	1	11	32	59	343	-	446
(e)	Removal of the company out of Hong Kong 公司遷離香港	-	-	-	-	-	-	0
(f)	Other reasons 其他原因	-	21	4	11	3	-	39
(g)	Reasons unknown 原因不詳	-	-	-	-	-	-	0
Sub-total 小計		2	42	71	77	479	17	688
Total 總計		38	462	544	1 788	5 167	40	8 039

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/ Chief Financial Officer 合夥人/總監/ 首席財務官	Senior Manager/ Financial Controller 高級經理/ 財務總監	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	52	59	167	1 382	11	1 672
(b)	1 year to less than 3 years 1 年至少於 3 年	4	98	108	634	2 561	8	3 413
(c)	3 years to less than 5 years 3 年至少於 5 年	2	38	112	457	242	2	853
(d)	5 years to less than 10 years 5 年至少於 10 年	15	115	186	396	422	10	1 144
(e)	10 years or above 10 年或以上	15	141	68	90	339	9	662
(f)	Unspecified 未有說明	1	18	11	44	221	-	295
Total 總計		38	462	544	1 788	5 167	40	8 039

3. The number of recruits in the past twelve months (1.1.2016 to 31.12.2016) by source:
按來源劃分，過去 12 個月內(1.1.2016 至 31.12.2016)所招聘的僱員人數：

Source 來源		Partner/Principal/ Director/ Chief Financial Officer 合夥人/總監/ 首席財務官	Senior Manager/ Financial Controller 高級經理/ 財務總監	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	18	295	312	1 397	3 864	49	5 935
(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	-	18	57	59	240	1	375
(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	11	1 280	4	1 297
	(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)	-	-	1	-	112	-	113
	(iii) Secondary School Leaver or Below 中學程度或以下學生	-	-	-	-	16	-	16
(d)	Other sources 其他來源	9	24	31	32	8	-	104
(e)	Sources unclassified 來源未能歸類	-	7	5	20	100	1	133
Total 總計		27	344	408	1 519	5 620	55	7 973

4. The number of recruits is a qualified accountants (e.g., members of the HKICPA or other accounting bodies):
招聘僱員人數中，合資格會計師人數(如香港會計師公會或其他會計團體會員)：

Number of Qualified Accountants 合資格會計師人數	27	255	260	504	111	18	1 175
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5. The number of recruits in the past twelve months (1.1.2016 to 31.12.2016) by geographic origin:
按地域來源劃分，過去 12 個月內(1.1.2016 至 31.12.2016)所招聘的僱員人數：

Geographic Origin 地域來源		Partner/Principal/ Director/ Chief Financial Officer 合夥人/總監/ 首席財務官	Senior Manager/ Financial Controller 高級經理/ 財務總監	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	6	263	297	1 316	5 387	34	7 303
(b)	The mainland of China 中國內地	-	1	4	5	84	2	96
(c)	Macau 澳門	-	-	-	1	12	-	13
(d)	Taiwan 台灣	-	-	-	-	1	-	1
(e)	Other places 其他地方	1	5	3	10	14	4	37
(f)	Sources unclassified 來源未能歸類	20	75	104	187	122	15	523
Total 總計		27	344	408	1 519	5 620	55	7 973

6. The number of recruits according to the place of origin of the first qualification (Certificate or above) acquired by employees whose geographic origin is the mainland of China:
中國內地的新招聘僱員中，其第一個學歷(證書或以上)之獲取地點的僱員人數：

Geographic Origin 地域來源		Partner/Principal/ Director/ Chief Financial Officer 合夥人/總監/ 首席財務官	Senior Manager/ Financial Controller 高級經理/ 財務總監	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	The mainland of China 中國內地	-	1	4	3	57	2	67
(b)	Hong Kong 香港	-	-	-	1	22	-	23
(c)	Europe/ North America 歐美	-	-	-	1	5	-	6
(d)	Other places 其他地方	-	-	-	-	-	-	0
(e)	Sources unclassified 來源未能歸類	-	-	-	-	-	-	0
Total 總計		0	1	4	5	84	2	96

Table 7.1 : Staff Turnover in the Past Twelve Months (1.1.2016 to 31.12.2016)
by Reason, by Source and by Geographic Origin
(Accounting Firms)

表 7.1 : 過去十二個月內(1.1.2016 至 31.12.2016)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 twelve months (1.1.2016 to 31.12.2016) by reason: 按原因劃分，過去 12 個月內(1.1.2016 至 31.12.2016)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/ Chief Financial Officer 合夥人/總監/ 首席財務官	Senior Manager/ Financial Controller 高級經理/ 財務總監	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	12	117	218	753	1 495	1	2 596
(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	2	18	4	-	26
	(ii) Better Remuneration Package 較佳薪金及福利條件	-	1	1	9	47	-	58
	(iii) Better Prospects 較佳工作前途	-	12	9	35	28	-	84
	(iv) Others 其他	-	4	1	10	-	-	15
(c)	Emigration 移民	-	1	3	2	-	1	7
(d)	Repatriation 回國	3	21	21	39	22	-	106
(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	-	2	3	4	3	-	12
	(ii) To other countries 往其他國家	-	4	2	3	1	-	10
(f)	Retirement 退休	9	1	4	-	14	-	28
(g)	Further studies 繼續進修	-	1	1	14	21	-	37
(h)	Other reasons 其他原因	2	20	29	113	48	7	219
(i)	Reasons unknown 原因不詳	-	-	-	2	54	-	56
Sub-total 小計		26	186	294	1 002	1 737	9	3 254

(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/ Chief Financial Officer 合夥人/總監/ 首席財務官	Senior Manager/ Financial Controller 高級經理/ 財務總監	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
(b)	Re-structure/Closure of the company 公司改組/結業	-	-	-	-	85	-	85
(c)	Expiry of employment contract 僱傭合約期滿	-	1	-	-	30	-	31
(d)	Poor performance 工作表現欠佳	1	11	22	31	49	-	114
(e)	Removal of the company out of Hong Kong 公司遷離香港	-	-	-	-	-	-	0
(f)	Other reasons 其他原因	-	-	-	-	-	-	0
(g)	Reasons unknown 原因不詳	-	-	-	-	-	-	0
Sub-total 小計		1	13	22	31	164	0	231
Total 總計		27	199	316	1 033	1 901	9	3 485

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/ Chief Financial Officer 合夥人/總監/ 首席財務官	Senior Manager/ Financial Controller 高級經理/ 財務總監	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	-	22	52	111	432	2	619
(b)	1 year to less than 3 years 1 年至少於 3 年	3	41	78	544	1 207	3	1 876
(c)	3 years to less than 5 years 3 年至少於 5 年	2	35	77	296	105	2	517
(d)	5 years to less than 10 years 5 年至少於 10 年	12	59	98	71	44	1	285
(e)	10 years or above 10 年或以上	10	42	11	11	17	1	92
(f)	Unspecified 未有說明	-	-	-	-	96	-	96
Total 總計		27	199	316	1 033	1 901	9	3 485

3. The number of recruits in the past twelve months (1.1.2016 to 31.12.2016) by source: 按來源劃分，過去 12 個月內(1.1.2016 至 31.12.2016)所招聘的僱員人數：								
	Source 來源	Partner/Principal/ Director/ Chief Financial Officer 合夥人/總監/ 首席財務官	Senior Manager/ Financial Controller 高級經理/ 財務總監	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	14	84	143	549	916	15	1 721
(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	-	5	22	40	146	-	213
(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	-	-	-	-	1 147	-	1 147
	(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)	-	-	-	-	47	-	47
	(iii) Secondary School Leaver or Below 中學程度或以下學生	-	-	-	-	12	-	12
(d)	Other sources 其他來源	9	23	31	32	7	-	102
(e)	Sources unclassified 來源未能歸類	-	-	-	-	-	-	0
	Total 總計	23	112	196	621	2 275	15	3 242
4. The number of recruits is a qualified accountants (e.g., members of the HKICPA or other accounting bodies): 招聘僱員人數中，合資格會計師人數(如香港會計師公會或其他會計團體會員)：								
	Number of Qualified Accountants 合資格會計師人數	23	107	171	323	26	15	665

5. The number of recruits in the past twelve months (1.1.2016 to 31.12.2016) by geographic origin:
按地域來源劃分，過去 12 個月內(1.1.2016 至 31.12.2016)所招聘的僱員人數：

Geographic Origin 地域來源		Partner/Principal/ Director/ Chief Financial Officer 合夥人/總監/ 首席財務官	Senior Manager/ Financial Controller 高級經理/ 財務總監	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	3	34	87	422	2 042	-	2 588
(b)	The mainland of China 中國內地	-	-	3	3	84	-	90
(c)	Macau 澳門	-	-	-	1	12	-	13
(d)	Taiwan 台灣	-	-	-	-	1	-	1
(e)	Other places 其他地方	-	3	2	8	14	-	27
(f)	Sources unclassified 來源未能歸類	20	75	104	187	122	15	523
Total 總計		23	112	196	621	2 275	15	3 242

6. The number of recruits according to the place of origin of the first qualification (Certificate or above) acquired by employees whose geographic origin is the mainland of China:
中國內地的新招聘僱員中，其第一個學歷(證書或以上)之獲取地點的僱員人數：

Geographic Origin 地域來源		Partner/Principal/ Director/ Chief Financial Officer 合夥人/總監/ 首席財務官	Senior Manager/ Financial Controller 高級經理/ 財務總監	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	The mainland of China 中國內地	-	-	3	2	57	-	62
(b)	Hong Kong 香港	-	-	-	1	22	-	23
(c)	Europe/ North America 歐美	-	-	-	-	5	-	5
(d)	Other places 其他地方	-	-	-	-	-	-	0
(e)	Sources unclassified 來源未能歸類	-	-	-	-	-	-	0
Total 總計		0	0	3	3	84	0	90

Table 7.2 : Staff Turnover in the Past Twelve Months (1.1.2016 to 31.12.2016)
by Reason, by Source and by Geographic Origin
(Government Departments, Non-governmental Organisations and
Statutory Bodies)

表 7.2 : 過去十二個月內(1.1.2016 至 31.12.2016)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、非政府機構和法定組織)

1. The number of employees who left in the past twelve months (1.1.2016 to 31.12.2016) by reason: 按原因劃分，過去 12 個月內(1.1.2016 至 31.12.2016)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/ Chief Financial Officer 合夥人/總監/ 首席財務官	Senior Manager/ Financial Controller 高級經理/ 財務總監	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	-	3	8	18	32	6	67
(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	-	-	-	-	-	-	0
	(iii) Better Prospects 較佳工作前途	-	-	-	1	1	-	2
	(iv) Others 其他	-	-	-	-	-	1	1
(c)	Emigration 移民	-	-	-	1	-	-	1
(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	5	14	4	10	20	4	57
(g)	Further studies 繼續進修	-	-	-	-	-	-	0
(h)	Other reasons 其他原因	-	1	1	-	3	1	6
(i)	Reasons unknown 原因不詳	-	1	1	15	74	-	91
Sub-total 小計		5	19	14	45	130	12	225

(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/ Chief Financial Officer 合夥人/總監/ 首席財務官	Senior Manager/ Financial Controller 高級經理/ 財務總監	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)	Re-structure/Closure of the company 公司改組/結業	-	-	-	-	-	-	0
(c)	Expiry of employment contract 僱傭合約期滿	-	-	-	2	5	17	24
(d)	Poor performance 工作表現欠佳	-	-	2	1	1	-	4
(e)	Removal of the company out of Hong Kong 公司遷離香港	-	-	-	-	-	-	0
(f)	Other reasons 其他原因	-	-	-	-	-	-	0
(g)	Reasons unknown 原因不詳	-	-	-	-	-	-	0
Sub-total 小計		0	0	2	3	6	17	28
Total 總計		5	19	16	48	136	29	253

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/ Chief Financial Officer 合夥人/總監/ 首席財務官	Senior Manager/ Financial Controller 高級經理/ 財務總監	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	-	15	52	8	76
(b)	1 year to less than 3 years 1 年至少於 3 年	-	-	4	9	29	5	47
(c)	3 years to less than 5 years 3 年至少於 5 年	-	-	3	10	13	-	26
(d)	5 years to less than 10 years 5 年至少於 10 年	-	3	4	-	12	8	27
(e)	10 years or above 10 年或以上	5	14	4	13	28	8	72
(f)	Unspecified 未有說明	-	1	1	1	2	-	5
Total 總計		5	19	16	48	136	29	253

3. The number of recruits in the past twelve months (1.1.2016 to 31.12.2016) by source:
按來源劃分，過去 12 個月內(1.1.2016 至 31.12.2016)所招聘的僱員人數：

	Source 來源	Partner/Principal/ Director/ Chief Financial Officer 合夥人/總監/ 首席財務官	Senior Manager/ Financial Controller 高級經理/ 財務總監	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	29	61	72	31	205
(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	-	12	27	13	17	-	69
(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	-	-	-	-	21	4	25
	(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) Secondary School Leaver or Below 中學程度或以下學生	-	-	-	-	-	-	0
(d)	Other sources 其他來源	-	-	-	-	-	-	0
(e)	Sources unclassified 來源未能歸類	-	1	1	16	81	1	100
	Total 總計	0	25	57	90	191	36	399

4. The number of recruits is a qualified accountants (e.g., members of the HKICPA or other accounting bodies):
招聘僱員人數中，合資格會計師人數(如香港會計師公會或其他會計團體會員)：

Number of Qualified Accountants 合資格會計師人數	0	6	21	10	10	1	48
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5. The number of recruits in the past twelve months (1.1.2016 to 31.12.2016) by geographic origin:
按地域來源劃分，過去 12 個月內(1.1.2016 至 31.12.2016)所招聘的僱員人數：

Geographic Origin 地域來源		Partner/Principal/ Director/ Chief Financial Officer 合夥人/總監/ 首席財務官	Senior Manager/ Financial Controller 高級經理/ 財務總監	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	-	23	57	90	191	30	391
(b)	The mainland of China 中國內地	-	1	-	-	-	2	3
(c)	Macau 澳門	-	-	-	-	-	-	0
(d)	Taiwan 台灣	-	-	-	-	-	-	0
(e)	Other places 其他地方	-	1	-	-	-	4	5
(f)	Sources unclassified 來源未能歸類	-	-	-	-	-	-	0
Total 總計		0	25	57	90	191	36	399

6. The number of recruits according to the place of origin of the first qualification (Certificate or above) acquired by employees whose geographic origin is the mainland of China:
中國內地的新招聘僱員中，其第一個學歷(證書或以上)之獲取地點的僱員人數：

Geographic Origin 地域來源		Partner/Principal/ Director/ Chief Financial Officer 合夥人/總監/ 首席財務官	Senior Manager/ Financial Controller 高級經理/ 財務總監	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	The mainland of China 中國內地	-	1	-	-	-	2	3
(b)	Hong Kong 香港	-	-	-	-	-	-	0
(c)	Europe/ North America 歐美	-	-	-	-	-	-	0
(d)	Other places 其他地方	-	-	-	-	-	-	0
(e)	Sources unclassified 來源未能歸類	-	-	-	-	-	-	0
Total 總計		0	1	0	0	0	2	3

Table 7.3 : Staff Turnover in the Past Twelve Months (1.1.2016 to 31.12.2016)
by Reason, by Source and by Geographic Origin
(Commerce and Services Establishments)

表 7.3 : 過去十二個月內(1.1.2016 至 31.12.2016)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 twelve months (1.1.2016 to 31.12.2016) by reason: 按原因劃分，過去 12 個月內(1.1.2016 至 31.12.2016)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/ Chief Financial Officer 合夥人/總監/ 首席財務官	Senior Manager/ Financial Controller 高級經理/ 財務總監	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	3	132	127	414	1 605	1	2 282
(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	-	-	2
	(ii) Better Remuneration Package 較佳薪金及福利條件	-	-	3	-	604	-	607
	(iii) Better Prospects 較佳工作前途	-	-	1	4	29	-	34
	(iv) Others 其他	-	2	2	-	2	-	6
(c)	Emigration 移民	-	-	-	14	-	-	14
(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	3	14	230	-	251
(g)	Further studies 繼續進修	-	-	-	2	26	1	29
(h)	Other reasons 其他原因	-	4	1	100	31	-	136
(i)	Reasons unknown 原因不詳	-	59	23	49	207	-	338
Sub-total 小計		3	201	160	599	2 734	2	3 699

(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/ Chief Financial Officer 合夥人/總監/ 首席財務官	Senior Manager/ Financial Controller 高級經理/ 財務總監	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Retrenchment 裁員	-	7	35	1	-	-	43
(b)	Re-structure/Closure of the company 公司改組/結業	1	1	-	-	4	-	6
(c)	Expiry of employment contract 僱傭合約期滿	-	-	-	4	7	-	11
(d)	Poor performance 工作表現欠佳	-	-	8	27	285	-	320
(e)	Removal of the company out of Hong Kong 公司遷離香港	-	-	-	-	-	-	0
(f)	Other reasons 其他原因	-	21	4	11	3	-	39
(g)	Reasons unknown 原因不詳	-	-	-	-	-	-	0
Sub-total 小計		1	29	47	43	299	0	419
Total 總計		4	230	207	642	3 033	2	4 118

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/ Chief Financial Officer 合夥人/總監/ 首席財務官	Senior Manager/ Financial Controller 高級經理/ 財務總監	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	22	7	39	866	1	936
(b)	1 year to less than 3 years 1 年至少於 3 年	-	57	22	79	1 278	-	1 436
(c)	3 years to less than 5 years 3 年至少於 5 年	-	3	31	132	117	-	283
(d)	5 years to less than 10 years 5 年至少於 10 年	2	46	84	325	366	1	824
(e)	10 years or above 10 年或以上	-	85	53	24	294	-	456
(f)	Unspecified 未有說明	1	17	10	43	112	-	183
Total 總計		4	230	207	642	3 033	2	4 118

3. The number of recruits in the past twelve months (1.1.2016 to 31.12.2016) by source:
按來源劃分，過去 12 個月內(1.1.2016 至 31.12.2016)所招聘的僱員人數：

	Source 來源	Partner/Principal/ Director/ Chief Financial Officer 合夥人/總監/ 首席財務官	Senior Manager/ Financial Controller 高級經理/ 財務總監	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	4	190	135	736	2 791	3	3 859
(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	8	4	76	1	90
(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	11	109	-	122
	(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)	-	-	1	-	59	-	60
	(iii) Secondary School Leaver or Below 中學程度或以下學生	-	-	-	-	4	-	4
(d)	Other sources 其他來源	-	-	-	-	1	-	1
(e)	Sources unclassified 來源未能歸類	-	6	4	4	19	-	33
	Total 總計	4	197	150	755	3 059	4	4 169

4. The number of recruits is a qualified accountants (e.g., members of the HKICPA or other accounting bodies):
招聘僱員人數中，合資格會計師人數(如香港會計師公會或其他會計團體會員)：

Number of Qualified Accountants 合資格會計師人數	4	132	68	171	75	2	452
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5. The number of recruits in the past twelve months (1.1.2016 to 31.12.2016) by geographic origin:
按地域來源劃分，過去 12 個月內(1.1.2016 至 31.12.2016)所招聘的僱員人數：

Geographic Origin 地域來源		Partner/Principal/ Director/ Chief Financial Officer 合夥人/總監/ 首席財務官	Senior Manager/ Financial Controller 高級經理/ 財務總監	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	3	197	148	751	3 059	4	4 162
(b)	The mainland of China 中國內地	-	-	1	2	-	-	3
(c)	Macau 澳門	-	-	-	-	-	-	0
(d)	Taiwan 台灣	-	-	-	-	-	-	0
(e)	Other places 其他地方	1	-	1	2	-	-	4
(f)	Sources unclassified 來源未能歸類	-	-	-	-	-	-	0
Total 總計		4	197	150	755	3 059	4	4 169

6. The number of recruits according to the place of origin of the first qualification (Certificate or above) acquired by employees whose geographic origin is the mainland of China:
中國內地的新招聘僱員中，其第一個學歷(證書或以上)之獲取地點的僱員人數：

Geographic Origin 地域來源		Partner/Principal/ Director/ Chief Financial Officer 合夥人/總監/ 首席財務官	Senior Manager/ Financial Controller 高級經理/ 財務總監	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	The mainland of China 中國內地	-	-	1	1	-	-	2
(b)	Hong Kong 香港	-	-	-	-	-	-	0
(c)	Europe/ North America 歐美	-	-	-	1	-	-	1
(d)	Other places 其他地方	-	-	-	-	-	-	0
(e)	Sources unclassified 來源未能歸類	-	-	-	-	-	-	0
Total 總計		0	0	1	2	0	0	3

Table 7.4 : Staff Turnover in the Past Twelve Months (1.1.2016 to 31.12.2016)
by Reason, by Source and by Geographic Origin
(Industrial Establishments)

表 7.4：過去十二個月內(1.1.2016 至 31.12.2016)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 twelve months (1.1.2016 to 31.12.2016) by reason: 按原因劃分，過去 12 個月內(1.1.2016 至 31.12.2016)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/ Chief Financial Officer 合夥人/總監/ 首席財務官	Senior Manager/ Financial Controller 高級經理/ 財務總監	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	2	14	5	23	68	-	112
(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	-	-	-	-	-	-	0
	(iii) Better Prospects 較佳工作前途	-	-	-	-	4	-	4
	(iv) Others 其他	-	-	-	-	1	-	1
(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	-	-	-	42	-	-	42
(g)	Further studies 繼續進修	-	-	-	-	-	-	0
(h)	Other reasons 其他原因	-	-	-	-	6	-	6
(i)	Reasons unknown 原因不詳	-	-	-	-	8	-	8
Sub-total 小計		2	14	5	65	87	0	173

(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/ Chief Financial Officer 合夥人/總監/ 首席財務官	Senior Manager/ Financial Controller 高級經理/ 財務總監	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)	Re-structure/Closure of the company 公司改組/結業	-	-	-	-	2	-	2
(c)	Expiry of employment contract 僱傭合約期滿	-	-	-	-	-	-	0
(d)	Poor performance 工作表現欠佳	-	-	-	-	8	-	8
(e)	Removal of the company out of Hong Kong 公司遷離香港	-	-	-	-	-	-	0
(f)	Other reasons 其他原因	-	-	-	-	-	-	0
(g)	Reasons unknown 原因不詳	-	-	-	-	-	-	0
Sub-total 小計		0	0	0	0	10	0	10
Total 總計		2	14	5	65	97	0	183

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/ Chief Financial Officer 合夥人/總監/ 首席財務官	Senior Manager/ Financial Controller 高級經理/ 財務總監	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	-	7	-	2	32	-	41
(b)	1 year to less than 3 years 1 年至少於 3 年	1	-	4	2	47	-	54
(c)	3 years to less than 5 years 3 年至少於 5 年	-	-	1	19	7	-	27
(d)	5 years to less than 10 years 5 年至少於 10 年	1	7	-	-	-	-	8
(e)	10 years or above 10 年或以上	-	-	-	42	-	-	42
(f)	Unspecified 未有說明	-	-	-	-	11	-	11
Total 總計		2	14	5	65	97	0	183

3. The number of recruits in the past twelve months (1.1.2016 to 31.12.2016) by source:
按來源劃分，過去 12 個月內(1.1.2016 至 31.12.2016)所招聘的僱員人數：

	Source 來源	Partner/Principal/ Director/ Chief Financial Officer 合夥人/總監/ 首席財務官	Senior Manager/ Financial Controller 高級經理/ 財務總監	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	-	9	5	51	85	-	150
(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	1	-	3
(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	-	-	-	-	3	-	3
	(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)	-	-	-	-	6	-	6
	(iii) Secondary School Leaver or Below 中學程度或以下學生	-	-	-	-	-	-	0
(d)	Other sources 其他來源	-	1	-	-	-	-	1
(e)	Sources unclassified 來源未能歸類	-	-	-	-	-	-	0
	Total 總計	0	10	5	53	95	0	163

4. The number of recruits is a qualified accountants (e.g., members of the HKICPA or other accounting bodies):
招聘僱員人數中，合資格會計師人數(如香港會計師公會或其他會計團體會員)：

Number of Qualified Accountants 合資格會計師人數	0	10	0	0	0	0	0	10
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5. The number of recruits in the past twelve months (1.1.2016 to 31.12.2016) by geographic origin:
按地域來源劃分，過去 12 個月內(1.1.2016 至 31.12.2016)所招聘的僱員人數：

Geographic Origin 地域來源		Partner/Principal/ Director/ Chief Financial Officer 合夥人/總監/ 首席財務官	Senior Manager/ Financial Controller 高級經理/ 財務總監	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	-	9	5	53	95	-	162
(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	-	1	-	-	-	-	1
(f)	Sources unclassified 來源未能歸類	-	-	-	-	-	-	0
Total 總計		0	10	5	53	95	0	163

6. The number of recruits according to the place of origin of the first qualification (Certificate or above) acquired by employees whose geographic origin is the mainland of China:
中國內地的新招聘僱員中，其第一個學歷(證書或以上)之獲取地點的僱員人數：

Geographic Origin 地域來源		Partner/Principal/ Director/ Chief Financial Officer 合夥人/總監/ 首席財務官	Senior Manager/ Financial Controller 高級經理/ 財務總監	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	The mainland of China 中國內地	-	-	-	-	-	-	0
(b)	Hong Kong 香港	-	-	-	-	-	-	0
(c)	Europe/ North America 歐美	-	-	-	-	-	-	0
(d)	Other places 其他地方	-	-	-	-	-	-	0
(e)	Sources unclassified 來源未能歸類	-	-	-	-	-	-	0
Total 總計		0	0	0	0	0	0	0

Table 8 : Number of Internal Promotions in the Past Twelve Months
(1.1.2016 to 31.12.2016)
(Accountancy Sector)

表 8 : 過去十二個月內(1.1.2016 至 31.12.2016)的內部晉升人數
(會計業)

Branch 門類	Job Level 職級	No. of Employees as at 2.1.2017 在2.1.2017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/Financial Controller To Partner/Principal/Director/Chief Financial Officer 由經理/高級經理/財務總監至合夥人/總監/首席財務官	4 182	75	23	98	76.5%
	From Manager To Senior Manager/Financial Controller 由經理至高級經理/財務總監	1 950	159	112	271	58.7%
	From Supervisor/Senior To Manager 由主管至經理	2 639	534	196	730	73.2%
	From Clerk/Associate To Supervisor/Senior 由文員至主管	5 472	1293	621	1 914	67.6%
	From Others To Clerk/Associate 由其他職級至文員	8 920	105	2 275	2 380	4.4%
	From Others To Trainer/Teacher 由其他職級至培訓人員	103	-	15	15	-
	Total 總計	23 266	2 166	3 242	5 408	40.1%
Government Departments, Non- governmental Organisations and Statutory Bodies 政府部門、非 政府機構和法 定組織	From Manager/Senior Manager/Financial Controller To Partner/Principal/Director/Chief Financial Officer 由經理/高級經理/財務總監至合夥人/總監/首席財務官	92	3	-	3	100.0%
	From Manager To Senior Manager/Financial Controller 由經理至高級經理/財務總監	601	12	25	37	32.4%
	From Supervisor/Senior To Manager 由主管至經理	393	10	57	67	14.9%
	From Clerk/Associate To Supervisor/Senior 由文員至主管	1 557	25	90	115	21.7%
	From Others To Clerk/Associate 由其他職級至文員	3 127	58	191	249	23.3%
	From Others To Trainer/Teacher 由其他職級至培訓人員	352	-	36	36	-
	Total 總計	6 122	108	399	507	21.3%
Commerce and Services Establishments 商業及服務行 業機構	From Manager/Senior Manager/Financial Controller To Partner/Principal/Director/Chief Financial Officer 由經理/高級經理/財務總監至合夥人/總監/首席財務官	926	1	4	5	20.0%
	From Manager To Senior Manager/Financial Controller 由經理至高級經理/財務總監	9 196	25	197	222	11.3%
	From Supervisor/Senior To Manager 由主管至經理	6 116	110	150	260	42.3%
	From Clerk/Associate To Supervisor/Senior 由文員至主管	15 628	123	755	878	14.0%
	From Others To Clerk/Associate 由其他職級至文員	37 335	26	3 059	3 085	0.8%
	From Others To Trainer/Teacher 由其他職級至培訓人員	399	-	4	4	-
	Total 總計	69 600	285	4 169	4 454	6.4%
Industrial Establishments 工業機構	From Manager/Senior Manager/Financial Controller To Partner/Principal/Director/Chief Financial Officer 由經理/高級經理/財務總監至合夥人/總監/首席財務官	42	1	-	1	100.0%
	From Manager To Senior Manager/Financial Controller 由經理至高級經理/財務總監	321	4	10	14	28.6%
	From Supervisor/Senior To Manager 由主管至經理	463	5	5	10	50.0%
	From Clerk/Associate To Supervisor/Senior 由文員至主管	1 269	21	53	74	28.4%
	From Others To Clerk/Associate 由其他職級至文員	3 164	4	95	99	4.0%
	From Others To Trainer/Teacher 由其他職級至培訓人員	-	-	-	-	-
	Total 總計	5 259	35	163	198	17.7%
All Branches 全部門類	From Manager/Senior Manager/Financial Controller To Partner/Principal/Director/Chief Financial Officer 由經理/高級經理/財務總監至合夥人/總監/首席財務官	5 242	80	27	107	74.8%
	From Manager To Senior Manager/Financial Controller 由經理至高級經理/財務總監	12 068	200	344	544	36.8%
	From Supervisor/Senior To Manager 由主管至經理	9 611	659	408	1 067	61.8%
	From Clerk/Associate To Supervisor/Senior 由文員至主管	23 926	1 462	1 519	2 981	49.0%
	From Others To Clerk/Associate 由其他職級至文員	52 546	193	5 620	5 813	3.3%
	From Others To Trainer/Teacher 由其他職級至培訓人員	854	-	55	55	-
	Total 總計	104 247	2 594	7 973	10 567	24.5%

Table 9 : Number of Part-time Accounting Employees Employed
(Accountancy Sector)

表 9 : 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/Chief Financial Officer 合夥人/總監/首席財務官	4 182	24
	Senior Manager/Financial Controller 高級經理/財務總監	1 950	38
	Manager 經理	2 639	2
	Supervisor/Senior 主管	5 472	18
	Clerk/Associate 文員	8 920	340
	Trainer/Teacher 培訓人員	103	-
	Total 總計	23 266	422
Government Departments, Non- governmental Organisations and Statutory Bodies 政府部門、非政府機構和法定 組織	Partner/Principal/Director/Chief Financial Officer 合夥人/總監/首席財務官	92	-
	Senior Manager/Financial Controller 高級經理/財務總監	601	-
	Manager 經理	393	-
	Supervisor/Senior 主管	1 557	1
	Clerk/Associate 文員	3 127	9
	Trainer/Teacher 培訓人員	352	6
	Total 總計	6 122	16
Commerce and Services Establishments 商業及服務行業機構	Partner/Principal/Director/Chief Financial Officer 合夥人/總監/首席財務官	926	-
	Senior Manager/Financial Controller 高級經理/財務總監	9 196	1
	Manager 經理	6 116	1
	Supervisor/Senior 主管	15 628	42
	Clerk/Associate 文員	37 335	1 043
	Trainer/Teacher 培訓人員	399	-
	Total 總計	69 600	1 087
Industrial Establishments 工業機構	Partner/Principal/Director/Chief Financial Officer 合夥人/總監/首席財務官	42	-
	Senior Manager/Financial Controller 高級經理/財務總監	321	-
	Manager 經理	463	-
	Supervisor/Senior 主管	1 269	-
	Clerk/Associate 文員	3 164	91
	Trainer/Teacher 培訓人員	-	-
	Total 總計	5 259	91
All Branches 全部門類	Partner/Principal/Director/Chief Financial Officer 合夥人/總監/首席財務官	5 242	24
	Senior Manager/Financial Controller 高級經理/財務總監	12 068	39
	Manager 經理	9 611	3
	Supervisor/Senior 主管	23 926	61
	Clerk/Associate 文員	52 546	1 483
	Trainer/Teacher 培訓人員	854	6
	Total 總計	104 247	1 616

Table 10 : The Number of Recruits in the Next 24 Months by Type of Educational Level
(Accountancy Sector)

表 10 : 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					Number of Qualified Accountants 合資格會計師 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)	Secondary School Leaver or Below 中學程度或以下	Unspecified 未有說明	Total 總計	
Accounting Firms 會計師事務所	Partner/Principal/Director/Chief Financial Officer 合夥人/總監/首席財務官	34	-	-	-	34	19
	Senior Manager/Financial Controller 高級經理/財務總監	25	-	-	-	25	15
	Manager 經理	115	-	-	-	115	78
	Supervisor/Senior 主管	550	28	-	-	578	238
	Clerk/Associate 文員	1 627	96	44	-	1 767	30
	Trainer/Teacher 培訓人員	3	-	-	-	3	3
	Total 總計	2 354	124	44	0	2 522	383
Government Departments, Non- governmental Organisations and Statutory Bodies 政府部門、非政府 機構和法定組織	Partner/Principal/Director/Chief Financial Officer 合夥人/總監/首席財務官	-	-	-	-	0	0
	Senior Manager/Financial Controller 高級經理/財務總監	4	-	-	-	4	4
	Manager 經理	13	-	-	-	13	13
	Supervisor/Senior 主管	18	1	-	-	19	9
	Clerk/Associate 文員	5	2	4	-	11	0
	Trainer/Teacher 培訓人員	1	-	-	-	1	0
	Total 總計	41	3	4	0	48	26
Commerce and Services Establishments 商業及服務 行業機構	Partner/Principal/Director/Chief Financial Officer 合夥人/總監/首席財務官	-	-	-	-	0	0
	Senior Manager/Financial Controller 高級經理/財務總監	4	-	-	-	4	3
	Manager 經理	14	1	-	-	15	11
	Supervisor/Senior 主管	95	34	1	-	130	79
	Clerk/Associate 文員	16	61	122	-	199	0
	Trainer/Teacher 培訓人員	-	-	-	-	0	0
	Total 總計	129	96	123	0	348	93
Industrial Establishments 工業機構	Partner/Principal/Director/Chief Financial Officer 合夥人/總監/首席財務官	-	-	-	-	0	0
	Senior Manager/Financial Controller 高級經理/財務總監	-	-	-	-	0	0
	Manager 經理	8	-	-	-	8	3
	Supervisor/Senior 主管	-	-	-	-	0	0
	Clerk/Associate 文員	4	3	4	-	11	0
	Trainer/Teacher 培訓人員	-	-	-	-	0	0
	Total 總計	12	3	4	0	19	3
All Branches 全部門類	Partner/Principal/Director/Chief Financial Officer 合夥人/總監/首席財務官	34	-	-	-	34	19
	Senior Manager/Financial Controller 高級經理/財務總監	33	-	-	-	33	22
	Manager 經理	150	1	-	-	151	105
	Supervisor/Senior 主管	663	63	1	-	727	326
	Clerk/Associate 文員	1 652	162	174	-	1 988	30
	Trainer/Teacher 培訓人員	4	-	-	-	4	3
	Total 總計	2 536	226	175	0	2 937	505

Table 11 : Number of Establishments Encountering
Recruitment Difficulties in the Past Twelve Months (1.1.2016 to 31.12.2016)
(Accountancy Sector)

表 11 : 過去十二個月(1.1.2016至31.12.2016)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/ Chief Financial Officer 合夥人/總監/首席財務官		Senior Manager/ Financial Controller 高級經理/財務總監		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	15	0.6%	9	0.4%	24	1.0%	41	1.6%	336	13.5%	-	-
	No 沒有	2	0.1%	3	0.1%	2	0.1%	7	0.3%	152	6.1%	1	<0.1%
	Have not recruited or tried to recruit 未曾招聘或未有嘗試招聘員工	2 423	97.3%	2 428	97.5%	2 414	96.9%	2 392	96.0%	1 952	78.4%	2 439	97.9%
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	51	2.0%	51	2.0%	51	2.0%	51	2.0%	51	2.0%	51	2.0%
	Total 總計	2 491	100%	2 491	100%	2 491	100%	2 491	100%	2 491	100%	2 491	100%
Government Departments, Non- governmental Organisations and Statutory Bodies 政府部門、非政 府機構和法定組 織	Yes 有	-	-	5	12.5%	5	12.5%	-	-	3	7.5%	1	2.5%
	No 沒有	-	-	3	7.5%	4	10.0%	12	30.0%	12	30.0%	5	12.5%
	Have not recruited or tried to recruit 未曾招聘或未有嘗試招聘員工	35	87.5%	27	67.5%	26	65.0%	23	57.5%	20	50.0%	29	72.5%
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	5	12.5%	5	12.5%	5	12.5%	5	12.5%	5	12.5%	5	12.5%
	Total 總計	40	100%	40	100%	40	100%	40	100%	40	100%	40	100%
Commerce and Services Establishments 商業及 服務行業機構	Yes 有	-	-	51	0.3%	4	<0.1%	21	0.1%	537	2.7%	1	<0.1%
	No 沒有	4	<0.1%	161	0.8%	102	0.5%	589	3.0%	1 534	7.8%	1	<0.1%
	Have not recruited or tried to recruit 未曾招聘或未有嘗試招聘員工	18 897	96.5%	18 689	95.5%	18 795	96.0%	18 291	93.4%	16 830	86.0%	18 899	96.6%
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	673	3.4%	673	3.4%	673	3.4%	673	3.4%	673	3.4%	673	3.4%
	Total 總計	19 574	100%	19 574	100%	19 574	100%	19 574	100%	19 574	100%	19 574	100%
Industrial Establishments 工業機構	Yes 有	-	-	-	-	1	<0.1%	1	<0.1%	3	0.1%	-	-
	No 沒有	-	-	8	0.3%	1	<0.1%	48	2.0%	42	1.8%	-	-
	Have not recruited or tried to recruit 未曾招聘或未有嘗試招聘員工	2 237	95.4%	2 229	95.0%	2 235	95.3%	2 188	93.3%	2 192	93.4%	2 237	95.4%
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	109	4.6%	109	4.6%	109	4.6%	109	4.6%	109	4.6%	109	4.6%
	Total 總計	2 346	100%	2 346	100%	2 346	100%	2 346	100%	2 346	100%	2 346	100%
All Branches 全部門類	Yes 有	15	0.1%	65	0.3%	34	0.1%	63	0.3%	879	3.6%	2	<0.1%
	No 沒有	6	<0.1%	175	0.7%	109	0.4%	656	2.7%	1 740	7.1%	7	<0.1%
	Have not recruited or tried to recruit 未曾招聘或未有嘗試招聘員工	23 592	96.5%	23 373	95.6%	23 470	96.0%	22 894	93.6%	20 994	85.9%	23 604	96.5%
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	838	3.4%	838	3.4%	838	3.4%	838	3.4%	838	3.4%	838	3.4%
	Total 總計	24 451	100%	24 451	100%	24 451	100%	24 451	100%	24 451	100%	24 451	100%

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

Table 12 : Reasons of Recruitment Difficulties in the Past Twelve Months (1.1.2016 to 31.12.2016)
(Accountancy Sector)

表 12 : 過去十二個月內(1.1.2016 至 31.12.2016)招聘員工有困難的原因
(會計業)

Reason 原因		Partner/ Principal/ Director/ Chief Financial Officer 合夥人/總監 /首席財務官	Senior Manager/ Financial Controller 高級經理/ 財務總監	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員	Total 總計
(a)	Insufficient accountancy graduates from tertiary institutions 專上院校會計畢業 生人數不足	-	-	-	2	28	-	30
(b)	Lack of candidates with relevant experience and training 缺乏具相關經驗及 訓練的職位申請人	15	63	30	51	311	2	472
(c)	Working conditions/ remuneration package could not meet recruits' expectations 服務條件/薪酬未能 符合求職者要求	15	8	13	31	677	1	745
(d)	Other reasons 其他原因	-	-	2	3	62	-	67
Total 總計		30	71	45	87	1 078	3	1 314

Table 12.1 : Reasons of Recruitment Difficulties in the Past Twelve Months (1.1.2016 to 31.12.2016)
(Accounting Firms)

表 12.1 : 過去十二個月內(1.1.2016 至 31.12.2016)招聘員工有困難的原因
(會計師事務所)

Reason 原因		Partner/ Principal/ Director/ Chief Financial Officer 合夥人/總監 /首席財務官	Senior Manager/ Financial Controller 高級經理/ 財務總監	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員	Total 總計
(a)	Insufficient accountancy graduates from tertiary institutions 專上院校會計畢業 生人數不足	-	-	-	2	26	-	28
(b)	Lack of candidates with relevant experience and training 缺乏具相關經驗及 訓練的職位申請人	15	8	22	32	108	-	185
(c)	Working conditions/ remuneration package could not meet recruits' expectations 服務條件/薪酬未能 符合求職者要求	15	7	7	11	240	-	280
(d)	Other reasons 其他原因	-	-	2	2	34	-	38
Total 總計		30	15	31	47	408	0	531

Table 12.2 : Reasons of Recruitment Difficulties in the Past Twelve Months (1.1.2016 to 31.12.2016)
(Government Departments, Non-governmental Organisations and Statutory Bodies)

表 12.2 : 過去十二個月內(1.1.2016 至 31.12.2016)招聘員工有困難的原因
(政府部門、非政府機構和法定組織)

Reason 原因		Partner/ Principal/ Director/ Chief Financial Officer 合夥人/總監 /首席財務官	Senior Manager/ Financial Controller 高級經理/ 財務總監	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員	Total 總計
(a)	Insufficient accountancy graduates from tertiary institutions 專上院校會計畢業 生人數不足	-	-	-	-	-	-	0
(b)	Lack of candidates with relevant experience and training 缺乏具相關經驗及 訓練的職位申請人	-	4	4	-	2	1	11
(c)	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	-	3	1	7
(d)	Other reasons 其他原因	-	-	-	-	-	-	0
Total 總計		0	5	6	0	5	2	18

Table 12.3 : Reasons of Recruitment Difficulties in the Past Twelve Months (1.1.2016 to 31.12.2016)
(Commerce and Services Establishments)

表 12.3 : 過去十二個月內(1.1.2016 至 31.12.2016)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/ Chief Financial Officer 合夥人/總監 /首席財務官	Senior Manager/ Financial Controller 高級經理/ 財務總監	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員	Total 總計
(a)	Insufficient accountancy graduates from tertiary institutions 專上院校會計畢業 生人數不足	-	-	-	-	2	-	2
(b)	Lack of candidates with relevant experience and training 缺乏具相關經驗及 訓練的職位申請人	-	51	3	18	199	1	272
(c)	Working conditions/ remuneration package could not meet recruits' expectations 服務條件/薪酬未能 符合求職者要求	-	-	4	20	432	-	456
(d)	Other reasons 其他原因	-	-	-	1	27	-	28
Total 總計		0	51	7	39	660	1	758

Table 12.4 : Reasons of Recruitment Difficulties in the Past Twelve Months (1.1.2016 to 31.12.2016)
(Industrial Establishments)

表 12.4 : 過去十二個月內(1.1.2016 至 31.12.2016)招聘員工有困難的原因
(工業機構)

Reason 原因		Partner/ Principal/ Director/ Chief Financial Officer 合夥人/總監 /首席財務官	Senior Manager/ Financial Controller 高級經理/ 財務總監	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員	Total 總計
(a)	Insufficient accountancy graduates from tertiary institutions 專上院校會計畢業 生人數不足	-	-	-	-	-	-	0
(b)	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
(c)	Working conditions/ remuneration package could not meet recruits' expectations 服務條件/薪酬未能 符合求職者要求	-	-	-	-	2	-	2
(d)	Other reasons 其他原因	-	-	-	-	1	-	1
Total 總計		0	0	1	1	5	0	7

Table 13 : Number of Accounting Employees
Required to Work in the mainland of China
(Accountancy Sector)

表 13 : 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 2 January 2017 在2017年1月2日	Projection for January 2019 預測在2019年1月
Accounting Firms 會計師事務所	Partner/Principal/ Director/Chief Financial Officer 合夥人/總監/ 首席財務官	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	545	547
		Sub-total 小計	545	547
	Senior Manager/ Financial Controller 高級經理/財務總監	Stationed Basis 長駐	12	12
		Travelling Basis 非長駐	191	192
		Sub-total 小計	203	204
	Manager 經理	Stationed Basis 長駐	4	4
		Travelling Basis 非長駐	355	366
		Sub-total 小計	359	370
	Supervisor/Senior 主管	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	868	873
		Sub-total 小計	868	873
	Clerk/Associate 文員	Stationed Basis 長駐	4	4
		Travelling Basis 非長駐	1 544	1 952
		Sub-total 小計	1 548	1 956
	Trainer/Teacher 培訓人員	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	10	10
		Sub-total 小計	10	10
	Total 總計	Stationed Basis 長駐	20	20
		Travelling Basis 非長駐	3 513	3 940
		Total 總計	3 533	3 960

Branch 門類	Job Level 職級	Working Mode 工作形式	No. of Employees 僱員人數	
			As at 2 January 2017 在2017年1月2日	Projection for January 2019 預測在2019年1月
Government Departments, Non-governmental Organisations and Statutory Bodies 政府部門、非政府機構和法定組織	Partner/Principal/ Director/Chief Financial Officer 合夥人/總監/ 首席財務官	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	-	-
		Sub-total 小計	-	-
	Senior Manager/ Financial Controller 高級經理/財務總監	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	1	1
		Sub-total 小計	1	1
	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	-	-
		Sub-total 小計	-	-
	Trainer/Teacher 培訓人員	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	3	-
		Sub-total 小計	3	-
	Total 總計	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	5	2
		Total 總計	5	2

Branch 門類	Job Level 職級	Working Mode 工作形式	No. of Employees 僱員人數	
			As at 2 January 2017 在2017年1月2日	Projection for January 2019 預測在2019年1月
Commerce and Services Establishments 商業及服務行業機構	Partner/Principal/ Director/Chief Financial Officer 合夥人/總監/ 首席財務官	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	89	89
		Sub-total 小計	89	89
	Senior Manager/ Financial Controller 高級經理/財務總監	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	499	499
		Sub-total 小計	499	499
	Manager 經理	Stationed Basis 長駐	1	1
		Travelling Basis 非長駐	145	145
		Sub-total 小計	146	146
	Supervisor/Senior 主管	Stationed Basis 長駐	40	40
		Travelling Basis 非長駐	636	636
		Sub-total 小計	676	676
	Clerk/Associate 文員	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	55	55
		Sub-total 小計	55	55
	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	41	41
		Travelling Basis 非長駐	1 424	1 424
		Total 總計	1 465	1 465

Branch 門類	Job Level 職級	Working Mode 工作形式	No. of Employees 僱員人數	
			As at 2 January 2017 在2017年1月2日	Projection for January 2019 預測在2019年1月
Industrial Establishments 工業機構	Partner/Principal/ Director/Chief Financial Officer 合夥人/總監/ 首席財務官	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	-	-
		Sub-total 小計	-	-
	Senior Manager/ Financial Controller 高級經理/財務總監	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	4	4
		Sub-total 小計	4	4
	Manager 經理	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	3	3
		Sub-total 小計	3	3
	Supervisor/Senior 主管	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	23	23
		Sub-total 小計	23	23
	Clerk/Associate 文員	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	26	26
		Sub-total 小計	26	26
	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	-	-
		Travelling Basis 非長駐	56	56
		Total 總計	56	56

Branch 門類	Job Level 職級	Working Mode 工作形式	No. of Employees 僱員人數	
			As at 2 January 2017 在2017年1月2日	Projection for January 2019 預測在2019年1月
All Branches 全部門類	Partner/Principal/ Director/Chief Financial Officer 合夥人/總監/ 首席財務官	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	634	636
		Sub-total 小計	634	636
	Senior Manager/ Financial Controller 高級經理/財務總監	Stationed Basis 長駐	12	12
		Travelling Basis 非長駐	695	696
		Sub-total 小計	707	708
	Manager 經理	Stationed Basis 長駐	5	5
		Travelling Basis 非長駐	503	514
		Sub-total 小計	508	519
	Supervisor/Senior 主管	Stationed Basis 長駐	40	40
		Travelling Basis 非長駐	1 528	1 533
		Sub-total 小計	1 568	1 573
	Clerk/Associate 文員	Stationed Basis 長駐	4	4
		Travelling Basis 非長駐	1 625	2 033
		Sub-total 小計	1 629	2 037
	Trainer/Teacher 培訓人員	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	13	10
		Sub-total 小計	13	10
	Total 總計	Stationed Basis 長駐	61	61
		Travelling Basis 非長駐	4 998	5 422
		Total 總計	5 059	5 483

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

表 14 : 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 2 January 2017 在2017年1月2日	Projection for January 2019 預測在2019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	118	154
	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	624	658
Government Departments, Non-governmental Organisations and Statutory Bodies 政府部門、非政府機構和法定組織	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	-	-
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	1 144	1 143
	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	5	38
Industrial Establishments 工業機構	Additional accounting employees need to recruit 須增聘的會計人員數目	70	70
	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	1 332	1 367
	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	635	702

Table 15 : Number of Establishments Which Have Moved Their Accounting-related Functions Out of Hong Kong in the Past Twelve Months (1.1.2016 to 1.12.2016)
(Accountancy Sector)

表 15 : 過去十二個月內(1.1.2016 至 31.12.2016)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	-	-
	No 沒有	2 434	97.7%
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	57	2.3%
	Total 總計	2 491	100%
Government Departments, Non-governmental Organisations and Statutory Bodies 政府部門、非政府機構和法定組織	Yes 有	-	-
	No 沒有	39	95.1%
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	2	4.9%
	Total 總計	41	100%
Commerce and Services Establishments 商業及服務行業機構	Yes 有	1	<0.1%
	No 沒有	26 609	99.4%
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	166	0.6%
	Total 總計	26 776	100%
Industrial Establishments 工業機構	Yes 有	1	<0.1%
	No 沒有	3 413	99.9%
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	2	0.1%
	Total 總計	3 416	100%
All Branches 全部門類	Yes 有	2	<0.1%
	No 沒有	32 495	99.3%
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	227	0.7%
	Total 總計	32 724	100%

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

Table 16 : 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 16 : 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			
		Mainland 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	< 10%	-	-	-	-
	10% – 30%	-	-	-	-
	>30% – 50%	-	-	-	-
	> 50%	-	-	-	-
	Total 總計	0	0	0	0
Government Departments, Non- governmental Organisations and Statutory Bodies 政府部門、非政 府機構和法定組 織	< 10%	-	-	-	-
	10% – 30%	-	-	-	-
	>30% – 50%	-	-	-	-
	> 50%	-	-	-	-
	Total 總計	0	0	0	0
Commerce and Services Establishments 商業及服務行業 機構	< 10%	1	-	-	-
	10% – 30%	0	-	-	-
	>30% – 50%	0	-	-	-
	> 50%	0	-	-	-
	Total 總計	1	0	0	0
Industrial Establishments 工業機構	< 10%	-	-	-	-
	10% – 30%	-	-	-	-
	>30% – 50%	-	-	-	-
	> 50%	-	-	-	-
	Total 總計	0	0	0	0
All Branches 全部門類	< 10%	1	-	-	-
	10% – 30%	0	-	-	-
	>30% – 50%	0	-	-	-
	> 50%	0	-	-	-
	Total 總計	1	0	0	0

Table 17 : 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 17：香港的機構外判給香港 / 港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	Mainland China 中國內地	Macau 澳門	Taiwan 台灣	Other Places 其他地方	Unspecified 未有說明	Not Applicable 不適用	
Accounting Firms 會計師事務所	- (-)	- (-)	- (-)	- (-)	- (-)	- (-)	2 434 (100%)	2 434 (100%)
Government Departments, Non-governmental Organisations and Statutory Bodies 政府部門、非政府機構和法定組織	1 (2.6%)	- (-)	- (-)	- (-)	- (-)	- (-)	38 (97.4%)	39 (100%)
Commerce and Services Establishments 商業及服務行業機構	4 438 (16.7%)	61 (0.2%)	- (-)	- (-)	- (-)	1 (<0.1%)	22 110 (83.1%)	26 610 (100%)
Industrial Establishments 工業機構	612 (17.9%)	- (-)	- (-)	- (-)	- (-)	66 (1.9)	2 736 (80.1%)	3 414 (100%)
All Branches 全部門類	5 051 (15.5%)	61 (0.2%)	- (-)	- (-)	- (-)	67 (0.2%)	27 318 (84.1%)	32 497 (100%)

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

Table 18 : Estimated Percentage of Training/ Total Training Hours Provided by
External Course Providers in the Next Twelve Months
(Accountancy Sector)

表 18：估計未來十二個月外間培訓機構提供的訓練所佔百分比/ 總訓練時數
(會計業)

Branch 門類	Job Level 職級	Estimated Percentage of Training 估計培訓機構提供的訓練 所佔百分比	Number of Establishments 機構數目				
			0%	>0% – 24%	>24% – 49%	>49% – 74%	>74% – <100%
Accounting Firms 會計師事務所	Partner/Principal/Director/Chief Financial Officer/ Senior Manager/Financial Controller/Manager 合夥人/總監/首席財務官/高級經理/財務總監/經理	1 487	48	8	40	37	720
	Supervisor/Senior 主管	273	41	14	10	24	142
	Clerk/Associate 文員	637	42	33	31	8	230
	Trainer/Teacher 培訓人員	6	-	-	2	-	2
	Total 總計	2 403	131	55	83	69	1 094
Government Departments, Non- governmental Organisations and Statutory Bodies 政府部門、非 政府機構和法 定組織	Partner/Principal/Director/Chief Financial Officer/ Senior Manager/Financial Controller/Manager 合夥人/總監/首席財務官/高級經理/財務總監/經理	17	3	1	4	1	7
	Supervisor/Senior 主管	16	4	2	1	2	7
	Clerk/Associate 文員	18	3	3	-	2	6
	Trainer/Teacher 培訓人員	10	1	1	2	-	-
	Total 總計	61	11	7	7	5	20
Commerce and Services Establishments 商業及服務行 業機構	Partner/Principal/Director/Chief Financial Officer/ Senior Manager/Financial Controller/Manager 合夥人/總監/首席財務官/高級經理/財務總監/經理	4 909	131	24	6	36	600
	Supervisor/Senior 主管	7 543	189	26	7	34	577
	Clerk/Associate 文員	15 259	184	11	7	60	834
	Trainer/Teacher 培訓人員	156	8	-	-	25	9
	Total 總計	27 867	512	61	20	155	2 020
Industrial Establishments 工業機構	Partner/Principal/Director/Chief Financial Officer/ Senior Manager/Financial Controller/Manager 合夥人/總監/首席財務官/高級經理/財務總監/經理	283	1	2	3	-	78
	Supervisor/Senior 主管	722	9	2	-	-	65
	Clerk/Associate 文員	1 680	9	2	-	-	177
	Trainer/Teacher 培訓人員	-	-	-	-	-	0
	Total 總計	2 685	19	6	3	0	320
All Branches 全部門類	Partner/Principal/Director/Chief Financial Officer/ Senior Manager/Financial Controller/Manager 合夥人/總監/首席財務官/高級經理/財務總監/經理	6 696	183	35	53	74	1 405
	Supervisor/Senior 主管	8 554	243	44	18	60	791
	Clerk/Associate 文員	17 594	238	49	38	70	1 247
	Trainer/Teacher 培訓人員	172	9	1	4	25	11
	Total 總計	33 016	673	129	113	229	3 454

Table 19 : Information on Training Expenses in 2016
Compared with Those in 2015
(Accountancy Sector)

表 19 : 2016年的訓練開支與2015年訓練開支的比較
(會計業)

Branch 門類	The Training Expenses in 2016 as compared with those in 2015 2016年與2015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		2 308 (92.7)	2 263 (90.8)
	Increase by 增加	> 50%	- (-)	4 (0.2)
		> 20% - 50%	8 (0.3)	8 (0.3)
		> 10% - 20%	4 (0.2)	24 (1.0)
		5% - 10%	20 (0.8)	42 (1.7)
		< 5%	15 (0.6)	14 (0.6)
	Decrease by 減少	> 50%	- (-)	- (-)
		> 20% - 50%	- (-)	- (-)
		> 10% - 20%	- (-)	- (-)
		5% - 10%	- (-)	- (-)
		< 5%	- (-)	- (-)
	Unspecified / Refusal Cases 未有說明 / 未有提供資料		136 (5.5)	136 (5.5)
	Total 總計		2 491 (100)	2 491 (100)
Government Departments, Non-governmental Organisations and Statutory Bodies 政府部門、非政府機構和法定組織	No Change 沒有改變		30 (75.0)	29 (72.5)
	Increase by 增加	> 50%	1 (2.5)	- (-)
		> 20% - 50%	1 (2.5)	1 (2.5)
		> 10% - 20%	- (-)	- (-)
		5% - 10%	1 (2.5)	1 (2.5)
		< 5%	1 (2.5)	2 (5.0)
	Decrease by 減少	> 50%	- (-)	- (-)
		> 20% - 50%	- (-)	- (-)
		> 10% - 20%	- (-)	- (-)
		5% - 10%	- (-)	- (-)
		< 5%	- (-)	1 (2.5)
	Unspecified / Refusal Cases 未有說明 / 未有提供資料		6 (15.0)	6 (15.0)
	Total 總計		40 (100)	40 (100)

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

Branch 門類	The Training Expenses in 2016 as compared with those in 2015 2016年與2015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		18 124 (94.8)	18 036 (94.3)
	Increase by 增加	> 50%	- (-)	- (-)
		> 20% - 50%	- (-)	- (-)
		> 10% - 20%	1 (<0.1)	1 (<0.1)
		5% - 10%	28 (0.1)	96 (0.5)
		< 5%	5 (<0.1)	24 (0.1)
	Decrease by 減少	> 50%	- (-)	- (-)
		> 20% - 50%	- (-)	- (-)
		> 10% - 20%	1 (<0.1)	1 (<0.1)
		5% - 10%	- (-)	- (-)
		< 5%	- (-)	1 (<0.1)
	Unspecified / Refusal Cases 未有說明 / 未有提供資料		966 (5.1)	966 (5.1)
	Total 總計		19 125 (100)	19 125 (100)
Industrial Establishments 工業機構	No Change 沒有改變		2 164 (95.5)	2 159 (95.3)
	Increase by 增加	> 50%	- (-)	- (-)
		> 20% - 50%	- (-)	- (-)
		> 10% - 20%	- (-)	3 (0.1)
		5% - 10%	- (-)	3 (0.1)
		< 5%	2 (0.1)	1 (<0.1)
	Decrease by 減少	> 50%	- (-)	- (-)
		> 20% - 50%	- (-)	- (-)
		> 10% - 20%	- (-)	- (-)
		5% - 10%	1 (<0.1)	1 (<0.1)
		< 5%	- (-)	- (-)
	Unspecified / Refusal Cases 未有說明 / 未有提供資料		98 (4.3)	98 (4.3)
	Total 總計		2 265 (100)	2 265 (100)
All Branches 全部門類	No Change 沒有改變		22 626 (94.6)	22 487 (94.0)
	Increase by 增加	> 50%	1 (<0.1)	4 (<0.1)
		> 20% - 50%	9 (<0.1)	9 (<0.1)
		> 10% - 20%	5 (<0.1)	28 (0.1)
		5% - 10%	49 (0.2)	142 (0.6)
		< 5%	23 (0.1)	41 (0.2)
	Decrease by 減少	> 50%	- (-)	- (-)
		> 20% - 50%	- (-)	- (-)
		> 10% - 20%	1 (<0.1)	1 (<0.1)
		5% - 10%	1 (<0.1)	1 (<0.1)
		< 5%	- (-)	2 (<0.1)
	Unspecified / Refusal Cases 未有說明 / 未有提供資料		1 206 (5.0)	1 206 (5.0)
	Total 總計		23 921 (100)	23 921 (100)

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

Table 20 : Comparison of the Training Budget for 2017
with Training Expenses in 2016
(Accountancy Sector)

表 20 : 2017年的訓練開支預算與2016年的訓練開支比較
(會計業)

Branch 門類	The Training Budget for 2017 as compared with Training Expenses in 2016 2017年的訓練開支預算與2016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		2 280 (91.5)	2 254 (90.5)
	Increase by 增加	> 50%	14 (0.6)	18 (0.7)
		> 20% - 50%	13 (0.5)	9 (0.4)
		> 10% - 20%	12 (0.5)	32 (1.3)
		5% - 10%	17 (0.7)	28 (1.1)
		< 5%	19 (0.8)	14 (0.6)
	Decrease by 減少	> 50%	- (-)	- (-)
		> 20% - 50%	- (-)	- (-)
		> 10% - 20%	- (-)	- (-)
		5% - 10%	- (-)	- (-)
		< 5%	- (-)	- (-)
	Unspecified / Refusal Cases 未有說明 / 未有提供資料		136 (5.5)	136 (5.5)
	Total 總計		2 491 (100)	2 491 (100)
Government Departments, Non-governmental Organisations and Statutory Bodies 政府部門、非政府機構和法定組織	No Change 沒有改變		30 (75.0)	30 (75.0)
	Increase by 增加	> 50%	1 (2.5)	1 (2.5)
		> 20% - 50%	- (-)	- (-)
		> 10% - 20%	1 (2.5)	1 (2.5)
		5% - 10%	- (-)	- (-)
		< 5%	1 (2.5)	1 (2.5)
	Decrease by 減少	> 50%	- (-)	- (-)
		> 20% - 50%	- (-)	- (-)
		> 10% - 20%	- (-)	- (-)
		5% - 10%	1 (2.5)	1 (2.5)
		< 5%	- (-)	- (-)
	Unspecified / Refusal Cases 未有說明 / 未有提供資料		6 (15.0)	6 (15.0)
	Total 總計		40 (100)	40 (100)

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

Branch 門類	The Training Budget for 2017 as compared with Training Expenses in 2016 2017年的訓練開支預算與2016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		18 119 (94.7)	18 055 (94.4)
	Increase by 增加	> 50%	- (-)	1 (<0.1)
		> 20% - 50%	5 (<0.1)	5 (<0.1)
		> 10% - 20%	2 (<0.1)	1 (<0.1)
		5% - 10%	27 (0.1)	96 (0.5)
		< 5%	6 (<0.1)	1 (<0.1)
	Decrease by 減少	> 50%	- (-)	- (-)
		> 20% - 50%	- (-)	- (-)
		> 10% - 20%	- (-)	- (-)
		5% - 10%	- (-)	- (-)
		< 5%	- (-)	- (-)
	Unspecified / Refusal Cases 未有說明 / 未有提供資料		966 (5.1)	966 (5.1)
	Total 總計		19 125 (100)	19 125 (100)
Industrial Establishments 工業機構	No Change 沒有改變		2 165 (95.6)	2 160 (95.4)
	Increase by 增加	> 50%	- (-)	- (-)
		> 20% - 50%	- (-)	- (-)
		> 10% - 20%	- (-)	- (-)
		5% - 10%	- (-)	5 (0.2)
		< 5%	1 (<0.1)	1 (<0.1)
	Decrease by 減少	> 50%	- (-)	- (-)
		> 20% - 50%	- (-)	- (-)
		> 10% - 20%	- (-)	- (-)
		5% - 10%	1 (<0.1)	1 (<0.1)
		< 5%	- (-)	- (-)
	Unspecified / Refusal Cases 未有說明 / 未有提供資料		98 (4.3)	98 (4.3)
	Total 總計		2 265 (100)	2 265 (100)
All Branches 全部門類	No Change 沒有改變		22 594 (94.5)	22 499 (94.1)
	Increase by 增加	> 50%	15 (0.1)	20 (0.1)
		> 20% - 50%	18 (0.1)	14 (0.1)
		> 10% - 20%	15 (0.1)	34 (0.1)
		5% - 10%	44 (0.2)	129 (0.5)
		< 5%	27 (0.1)	17 (0.1)
	Decrease by 減少	> 50%	- (-)	- (-)
		> 20% - 50%	- (-)	- (-)
		> 10% - 20%	- (-)	- (-)
		5% - 10%	2 (<0.1)	2 (<0.1)
		< 5%	- (-)	- (-)
	Unspecified / Refusal Cases 未有說明 / 未有提供資料		1 206 (5.0)	1 206 (5.0)
	Total 總計		23 921 (100)	23 921 (100)

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

Table 21 : The Top Five Types/Topics of Training
Mostly Chosen by Respondents for Manpower Development
(Accountancy Sector)

表 21 : 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/Chief Financial Officer 合夥人/總監/首席 財務官	1	Updates of Accounting Standards 最新會計準則
	2	Auditing 審計學
	3	Company Law and Practice 公司法和實務
	4	Financial Accounting 財務會計
	4	Accrued-based Accounting 應計制會計
Senior Manager/ Financial Controller 高級經理/ 財務總監	1	Financial Accounting 財務會計
	2	Updates of Accounting Standards 最新會計準則
	3	Strategic Management 策略管理
	4	Cost and Management Accounting 成本和管理會計
	5	Problem Solving & Decision Making 解決問題及決策
Manager 經理	1	Updates of Accounting Standards 最新會計準則
	2	Coaching & Counseling 訓練及輔導下屬
	3	Time Management 時間管理
	4	Financial Accounting 財務會計
	5	Strategic Management 策略管理
Supervisor/Senior 主管	1	Updates of Accounting Standards 最新會計準則
	2	Financial Accounting 財務會計
	3	Time Management 時間管理
	4	Performance Management 績效管理
	5	Financial Management 財務管理
Clerk/Associate 文員	1	Information Systems Application Skills 資訊系統應用技巧
	2	Updates of Accounting Standards 最新會計準則
	3	Cross-exposure to Other Accounting Functions 其他會計軟件的相互使用
	4	Financial Accounting 財務會計
	5	English Writing 英文書寫
Trainer/Teacher 培訓人員	1	Updates of Accounting Standards 最新會計準則
	2	Financial Accounting 財務會計
	3	Business Law 商業法律
	4	Economics and Statistics 經濟學和統計學
	5	Cost and Management Accounting 成本和管理會計

Table 21.1: The Top Five Types/Topics of Training
Mostly Chosen by Respondents for Manpower Development
(Accounting Firms)

表 21.1: 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/Chief Financial Officer 合夥人/總監/首席 財務官	1	Updates of Accounting Standards 最新會計準則
	2	Auditing 審計學
	3	Company Law and Practice 公司法和實務
	4	Accrued-based Accounting 應計制會計
	5	Financial Accounting 財務會計
Senior Manager/ Financial Controller 高級經理/ 財務總監	1	Updates of Accounting Standards 最新會計準則
	2	Auditing 審計學
	3	Company Law and Practice 公司法和實務
	4	Financial Accounting 財務會計
	5	Tax Compliance and Planning 遵從稅規和稅務策劃
Manager 經理	1	Updates of Accounting Standards 最新會計準則
	2	Accrued-based Accounting 應計制會計
	3	Auditing 審計學
	4	Tax Compliance and Planning 遵從稅規和稅務策劃
	5	Financial Accounting 財務會計
Supervisor/Senior 主管	1	Updates of Accounting Standards 最新會計準則
	2	Auditing 審計學
	3	Financial Accounting 財務會計
	4	Tax Compliance and Planning 遵從稅規和稅務策劃
	5	Company Law and Practice 公司法和實務
Clerk/Associate 文員	1	Updates of Accounting Standards 最新會計準則
	2	Auditing 審計學
	3	Accrued-based Accounting 應計制會計
	4	Company Law and Practice 公司法和實務
	5	Information Systems Application Skills 資訊系統應用技巧
Trainer/Teacher 培訓人員	1	Auditing 審計學
	2	Coaching & Counseling 訓練及輔導下屬
	3	Financial Accounting 財務會計
	4	Updates of Accounting Standards 最新會計準則
	5	Presentation Skills 演說技巧

Table 21.2: The Top Five Types/Topics of Training
Mostly Chosen by Respondents for Manpower Development
 (Government Departments, Non-governmental Organisations and Statutory Bodies)

表 21.2: 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、非政府機構和法定組織)

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/Chief Financial Officer 合夥人/總監/首席 財務官	1	Strategic Management 策略管理
	2	Leadership 領導才能
	2	Internal Control and Compliance 內部監察、條例執行和企業管治
	2	Implementing Change 推行變革
	2	Risk Management 風險管理
	2	Crisis Management 危機管理
Senior Manager/ Financial Controller 高級經理/ 財務總監	1	Problem Solving & Decision Making 解決問題及決策
	2	Strategic Management 策略管理
	3	Updates of Accounting Standards 最新會計準則
	4	Leadership 領導才能
	4	Coaching & Counseling 訓練及輔導下屬
Manager 經理	1	Leadership 領導才能
	1	Internal Control and Compliance 內部監察、條例執行和企業管治
	1	Team Building 團隊之建立
	4	Problem Solving & Decision Making 解決問題及決策
	4	Updates of Accounting Standards 最新會計準則
Supervisor/Senior 主管	1	Financial Accounting 財務會計
	2	Updates of Accounting Standards 最新會計準則
	3	Coaching & Counseling 訓練及輔導下屬
	4	Time Management 時間管理
	5	Performance Management 績效管理
	5	Financial Management 財務管理

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
Clerk/Associate 文員	1	Financial Accounting 財務會計
	1	Updates of Accounting Standards 最新會計準則
	3	Information Systems Application Skills 資訊系統應用技巧
	3	Interpersonal Skills 人際關係技巧
	5	Cross-exposure to Other Accounting Functions 其他會計 軟件的相互使用
Trainer/Teacher 培訓人員	1	Updates of Accounting Standards 最新會計準則
	2	Interpersonal Skills 人際關係技巧
	2	Internal Control and Compliance 內部監察、條例執行和企業管治
	2	PRC Accounting System 內地會計制度
	5	Financial Accounting 財務會計
	5	Coaching & Counseling 訓練及輔導下屬
	5	Financial Management 財務管理
	5	Implementing Change 推行變革
	5	Company Law and Practice 公司法和實務
	5	Tax Compliance and Planning 遵從稅規和稅務策劃
	5	Business Law 商業法律
	5	PRC Taxation System 內地稅務制度
	5	Financial Instruments 金融工具
	5	China Business Studies 中國商貿知識

Table 21.3: The Top Five Types/Topics of Training
Mostly Chosen by Respondents for Manpower Development
(Commerce and Services Establishments)

表 21.3: 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/Chief Financial Officer 合夥人/總監/首席 財務官	1	Principles & Practice of Management 管理理論與實務
	2	Problem Solving & Decision Making 解決問題及決策
	3	Strategic Management 策略管理
	3	Risk Management 風險管理
	5	Crisis Management 危機管理
Senior Manager/ Financial Controller 高級經理/ 財務總監	1	Financial Accounting 財務會計
	2	Updates of Accounting Standard 最新會計準則
	3	Strategic Management 策略管理
	4	Cost and Management Accounting 成本和管理會計
	5	Problem Solving & Decision Making 解決問題及決策
Manager 經理	1	Coaching & Counseling 訓練及輔導下屬
	2	Updates of Accounting Standard 最新會計準則
	3	Time Management 時間管理
	4	Strategic Management 策略管理
	5	Financial Accounting 財務會計
Supervisor/Senior 主管	1	Updates of Accounting Standard 最新會計準則
	2	Financial Accounting 財務會計
	3	Time Management 時間管理
	4	Performance Management 績效管理
	5	Cost and Management Accounting 成本和管理會計
Clerk/Associate 文員	1	Information Systems Application Skills 資訊系統應用技巧
	2	Updates of Accounting Standard 最新會計準則
	3	Cross-exposure to Other Accounting Functions 其他會計軟件的相互使用
	4	Financial Accounting 財務會計
	5	English Writing 英文書寫
Trainer/Teacher 培訓人員	1	Updates of Accounting Standard 最新會計準則
	2	Financial Accounting 財務會計
	3	Economics and Statistics 經濟學和統計學
	4	Cost and Management Accounting 成本和管理會計
	4	Business Law 商業法律

Table 21.4: The Top Five Types/Topics of Training
Mostly Chosen by Respondents for Manpower Development
(Industrial Establishments)

表 21.4: 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/Chief Financial Officer 合夥人/總監/首席 財務官	1	Updates of Accounting Standards 最新會計準則
	2	Cost and Management Accounting 成本和管理會計
	3	Principles & Practice of Management 管理理論與實務
	3	Leadership 領導才能
	3	Human Resources Management 人力資源管理
	3	ISO Audit ISO 審核
Senior Manager/ Financial Controller 高級經理/ 財務總監	1	Principles & Practice of Management 管理理論與實務
	2	Problem Solving & Decision Making 解決問題及決策
	2	PRC Accounting System 內地會計制度
	4	PRC Taxation System 內地稅務制度
	5	Financial Accounting 財務會計
Manager 經理	1	Leadership 領導才能
	2	Human Resources Management 人力資源管理
	3	Time Management 時間管理
	4	Coaching & Counseling 訓練及輔導下屬
	4	Dealing with Conflict 處理衝突
Supervisor/Senior 主管	1	Updates of Accounting Standards 最新會計準則
	2	Financial Accounting 財務會計
	3	Financial Management 財務管理
	4	Problem Solving & Decision Making 解決問題及決策
	5	PRC Taxation System 內地稅務制度
Clerk/Associate 文員	1	Information Systems Application Skills 資訊系統應用技巧
	2	Cross-exposure to Other Accounting Functions 其他會計軟件的相互使用
	3	Updates of Accounting Standards 最新會計準則
	4	Financial Accounting 財務會計
	5	English Writing 英文書寫

Table 22 : The Incentives to Encourage Employers to Provide Training to Their Employees (Accountancy Sector)

表 22 : 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	1 487	38.2%
	Provision of subsidy to employers 提供僱員訓練津貼予僱主	1 385	35.5%
	Government loan/grant to employers 政府給予僱主貸款/補助金	650	16.7%
	Others 其他	30	0.8%
	Not Applicable / Unspecified / Refusal Cases 不適用 / 未有說明 / 未有提供資料	345	8.9%
	Total 總計	3 897	100%
Government Departments, Non-governmental Organisations and Statutory Bodies 政府部門、非政府機構和法定組織	Reimbursement of course fees to employers 向僱主退還僱員學費	27	34.2%
	Provision of subsidy to employers 提供僱員訓練津貼予僱主	24	30.4%
	Government loan/grant to employers 政府給予僱主貸款/補助金	21	26.6%
	Others 其他	1	1.3%
	Not Applicable / Unspecified / Refusal Cases 不適用 / 未有說明 / 未有提供資料	6	7.6%
	Total 總計	79	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	9 755	34.1%
	Provision of subsidy to employers 提供僱員訓練津貼予僱主	10 199	35.7%
	Government loan/grant to employers 政府給予僱主貸款/補助金	4 886	17.1%
	Others 其他	51	0.2%
	Not Applicable / Unspecified / Refusal Cases 不適用 / 未有說明 / 未有提供資料	3 696	12.9%
	Total 總計	28 587	100%
Industrial Establishments 工業機構	Reimbursement of course fees to employers 向僱主退還僱員學費	1 615	44.5%
	Provision of subsidy to employers 提供僱員訓練津貼予僱主	1 031	28.4%
	Government loan/grant to employers 政府給予僱主貸款/補助金	689	19.0%
	Others 其他	67	1.8%
	Not Applicable / Unspecified / Refusal Cases 不適用 / 未有說明 / 未有提供資料	229	6.3%
	Total 總計	3 631	100%
All Branches 全部門類	Reimbursement of course fees to employers 向僱主退還僱員學費	12 884	35.6%
	Provision of subsidy to employers 提供僱員訓練津貼予僱主	12 639	34.9%
	Government loan/grant to employers 政府給予僱主貸款/補助金	6 246	17.3%
	Others 其他	149	0.4%
	Not Applicable / Unspecified / Refusal Cases 不適用 / 未有說明 / 未有提供資料	4 276	11.8%
	Total 總計	36 194	100%

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

Manpower Projection for Accountancy Sector 2018-2022

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 successfully applied to manpower projection for the 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, seven 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]

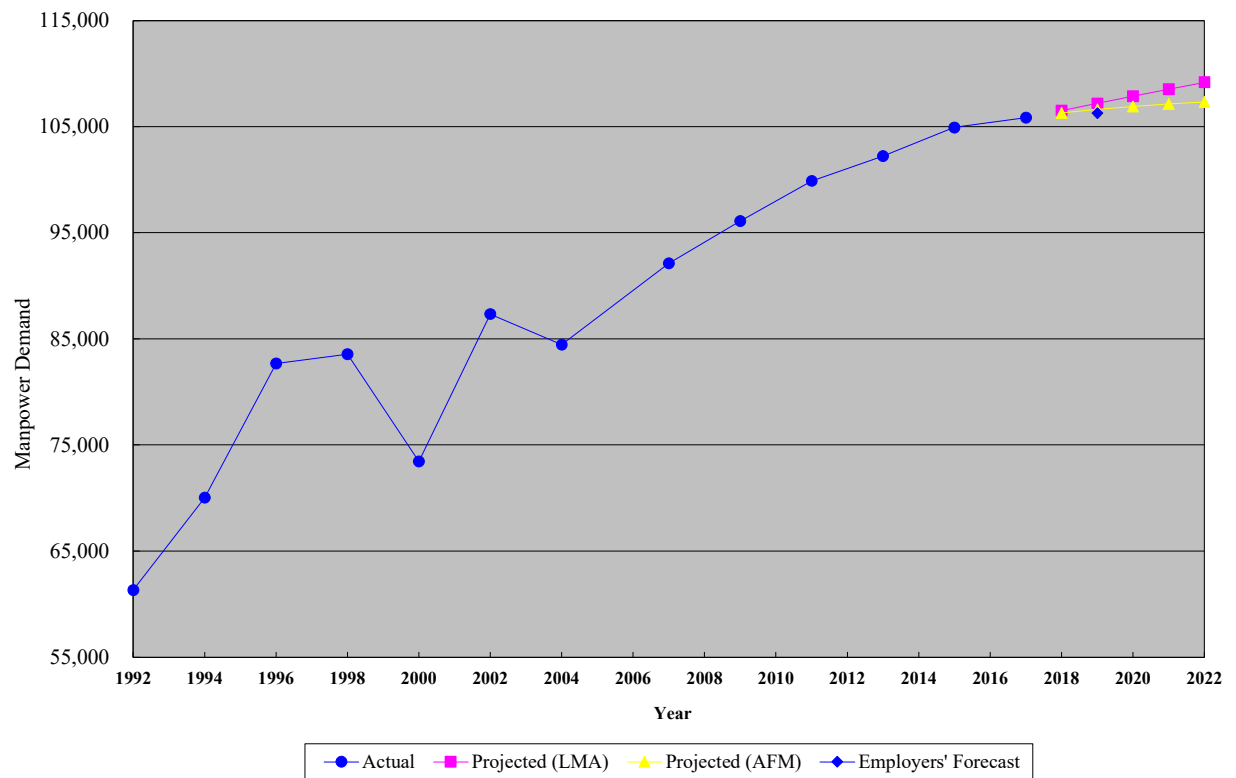
5. At the “Diagnostic” step, Principal Component Analysis (PCA) is used to group these determinants into Principal Components (PCs). It is found that about 98.7% of the total variation can be explained by these PCs and thus they can be safely used to project the manpower requirements in the near future. 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 0.95, indicating that about 95% of the variation of the manpower requirements can be explained by the model.

6. The manpower demand for the Accountancy Sector in 2018-2022 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)
2017	105 851			
2018		106 500 (+0.6%*)	106 285 (+0.4%*)	
2019		107 194 (+0.7%**)	106 629 (+0.3%**)	106 264 (+0.4%*)
2020		107 868 (+0.6%**)	106 909 (+0.3%**)	
2021		108 528 (+0.6%**)	107 138 (+0.2%**)	
2022		109 173 (+0.6%**)	107 323 (+0.2%**)	
* as percentage change vs manpower demand in 2017 ** 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 2018-2022. 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 positive growth in 2019.

會計業

2018 年至 2022 年人力需求推算

推算方法

根據「人力市場分析法」[Labour Market Analysis Approach，簡稱 LMA]，調查員首先研究由可靠的獨立機構所收集的一套主要統計數據。這些數據可反映本地經濟、人口分布和人力市場的狀況，部分數據經分析後選作獨立變數，用以建立統計模型，推算所研究經濟範疇的人力需求。換言之，LMA 運用一些相關並可靠的經濟指標建立統計模型，推算中短期的人力需求。

2. 本會自 2004 年開始採用 LMA 推算會計業的人力，過程相當順利。
3. 建立統計模型包括兩個主要步驟。第一個步驟稱為「審斷」，透過測試兩組統計數據，挑選出獨立變數作為決定因子。第一組是國民經濟核算中九個核心統計數據，例如本地生產總值[GDP]及其組成數據，能提供有關香港主要經濟活動的資料；第二組是取自不同經濟界別的 42 個經濟指標，包括消費、投資、貿易、旅遊、房地產及相關活動、勞動市場等，提供更多分散式的資料。從這兩組數據中，可找出一些決定因子。為減少第一、二類以及其他類型的誤差，兩組數據的決定因子會經過統計測試，找出它們之間的多重共線性，再歸類為不同的「主成分」[Principal Components，簡稱 PCs]。第二個步驟稱為「預斷」，利用第一個步驟的 PCs 建立統計模型，以推算人力。

會計業人力推算

4. 會計業已定出下列七個決定因子並歸納為 PCs。
 - 1) 本地固定資本形成總額[GDFCF]
 - 2) 綜合消費物價指數[CCPI]
 - 3) 服務輸出[XSER]
 - 4) 借貸及墊款[LA]
 - 5) 零售物量指數[RSVOL]
 - 6) 貨物輸出物量指數[XGDS]
 - 7) 訪港旅客人數[VA]
5. 在「審斷」階段，採用「主成分分析法」[Principal Component Analysis，簡稱 PCA]，將上述決定因子歸類為不同的 PCs。分析發現，這些 PCs 能

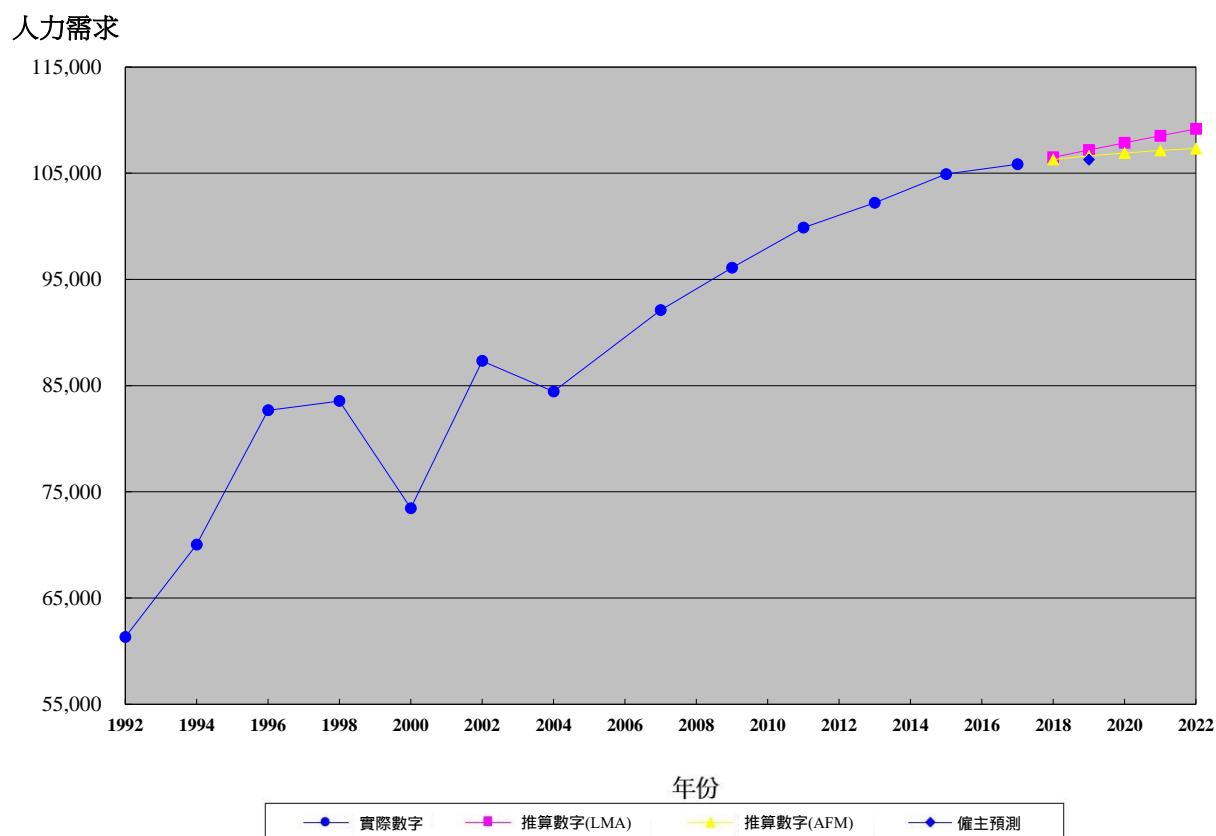
解釋到大約 98.7% 的人力需求差異，故適用於推算未來數年的人力需求。在「預斷」階段，使用「主成分迴歸法」[Principal Component Regression] 建立統計模型。結果顯示，實際人力數字與 PCs 之間存在明顯的「正向相關」關係。調整後的 R-平方值是 0.95，顯示模型可以解釋約 95% 的人力需求變化。

6. 本會分別採用 LMA、調節過濾法[Adaptive Filtering Method，簡稱 AFM] 和僱主預測[Employers' Forecast，簡稱 EF]三個方法，推算會計業 2018 至 2022 年的人力需求。結果摘錄如下：

表 1：採用 LMA、AFM 及 EF 推算所得的人力需求摘要

年份	人力需求	人力推算 [LMA]	人力推算 [AFM]	人力推算[EF]
2017	105 851			
2018		106 500 (+0.6%*)	106 285 (+0.4%*)	
2019		107 194 (+0.7%**)	106 629 (+0.3%**)	106 264 (+0.4%*)
2020		107 868 (+0.6%**)	106 909 (+0.3%**)	
2021		108 528 (+0.6%**)	107 138 (+0.2%**)	
2022		109 173 (+0.6%**)	107 323 (+0.2%**)	
*相對於 2017 年人力需求的百分比變幅 **相對於前一年推算人力的百分比變幅 LMA：人力市場分析法 AFM：調節過濾法 EF：調查當日僱主預測				

圖 1：採用 LMA、AFM 及 EF 推算所得的人力需求摘要



7. 採用 LMA 及 AFM 推算所得的 2018 至 2022 年人力需求呈上揚趨勢。LMA 的優點是所得出的數據客觀，而且在取得經濟指標新數值時，可立刻更新中期的人力推算。另一方面，AFM 是根據過往人力發展模式推斷未來的人力需求，並且假設所有其他情況均維持不變。至於 EF 則是根據回覆者的個人估計和行業經驗得出，而按僱主的預測，2019 年會計業的人力會有增長。