

Accountancy Training Board
會計業訓練委員會



2015

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



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2015 MANPOWER SURVEY REPORT

ACCOUNTANCY SECTOR

二零一五年人力調查報告

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 2015 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 2015 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 1 552 establishments were subsequently selected from the central register maintained by the C&SD.

3. The survey covered samples of 294 accounting firms, 34 government departments, non-governmental organisations and statutory bodies, 997 commerce and services establishments and 227 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 34 government departments, non-governmental organisations and statutory bodies.

Survey Findings

Existing Manpower Structure

4. The survey revealed that in January 2015, 103 168 persons were engaged in the accountancy sector, with 21 844 (21.2%) in accounting firms, 6 014 (5.8%) in government departments, non-governmental organisations and statutory bodies, 69 867 (67.7%) in commerce and services establishments, and 5 443 (5.3%) in industrial establishments. In terms of job levels, there were 4 483 (4.3%) Partners/Principals/Directors/Chief Financial Officers, 11 218 (10.9%) Senior Managers/Financial Controllers, 8 530 (8.3%) Managers, 21 971 (21.3%) Supervisors/Seniors, 56 153 (54.4%) Clerks/Associates and 813 (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

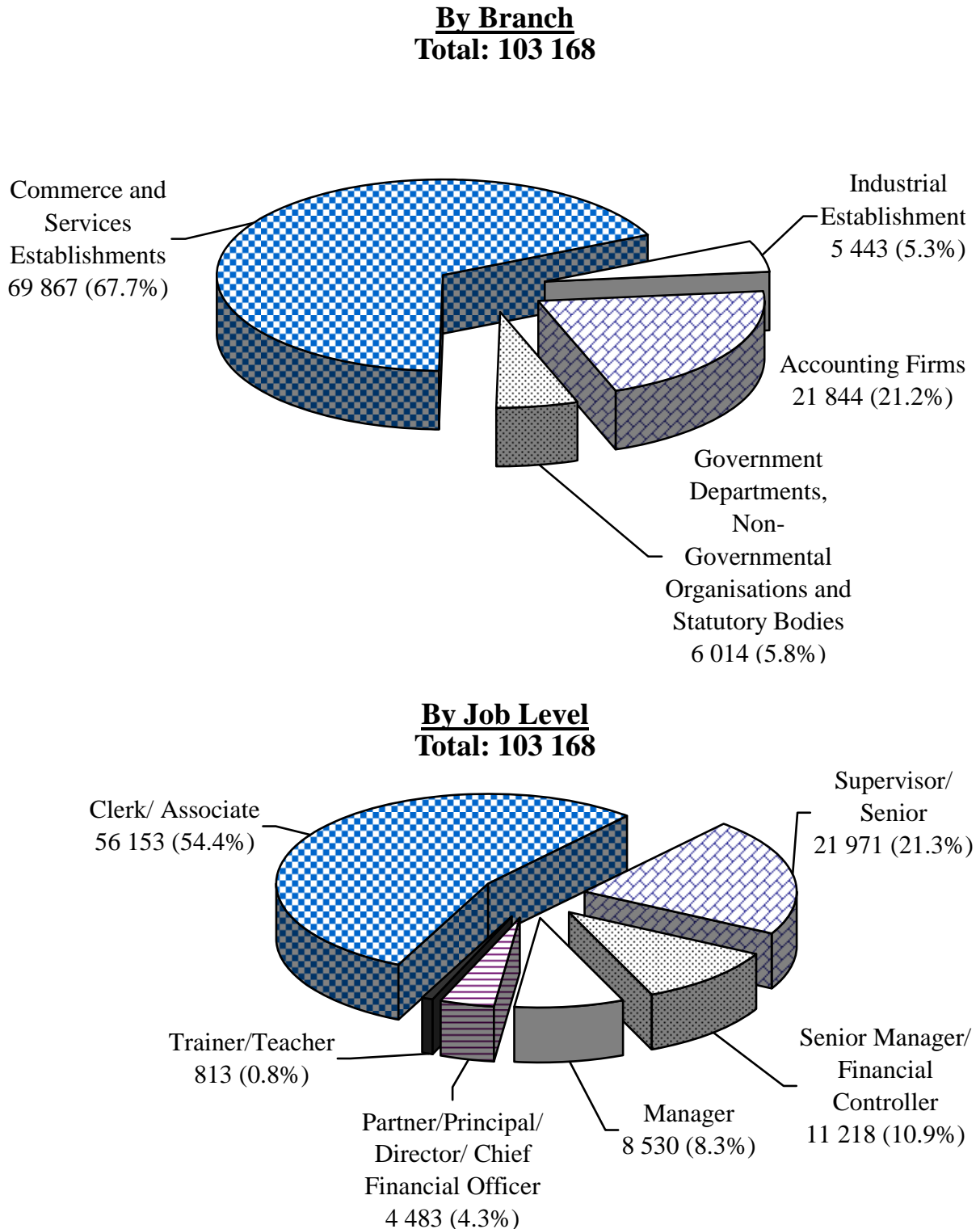
Persons who are normally engaged in compiling, classifying and recording data, verifying records, posting entries, balancing books and preparing reports. They include accounting clerks, data input clerks, junior audit staff/staff accountants, tax juniors and similar positions.

(v) Trainer/Teacher

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

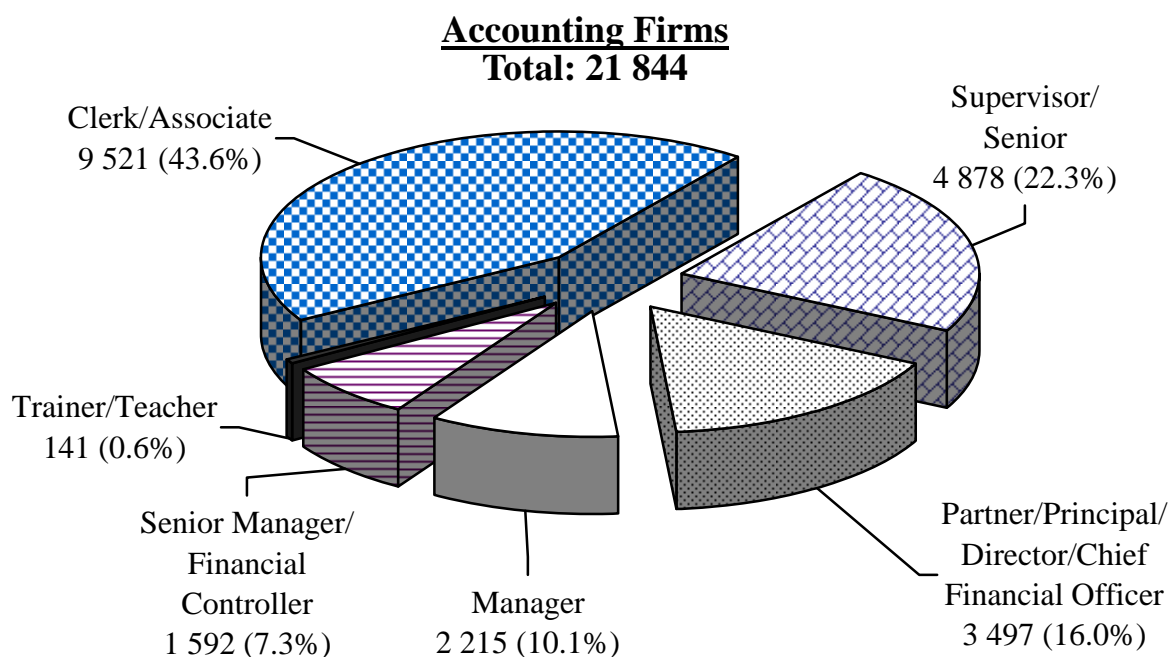
6. Figures 1 and 2 below show the manpower structure and the distribution of persons engaged by branch and by job level.

Figure 1: Manpower Structure

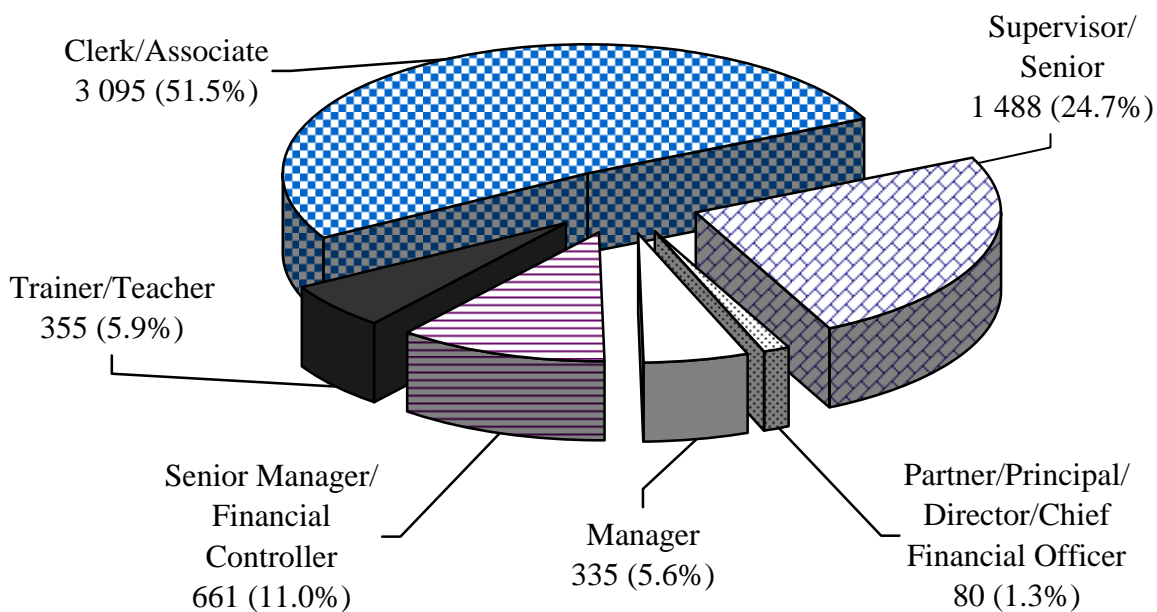


Remarks: Total percentage may not equal 100% due to rounding.

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



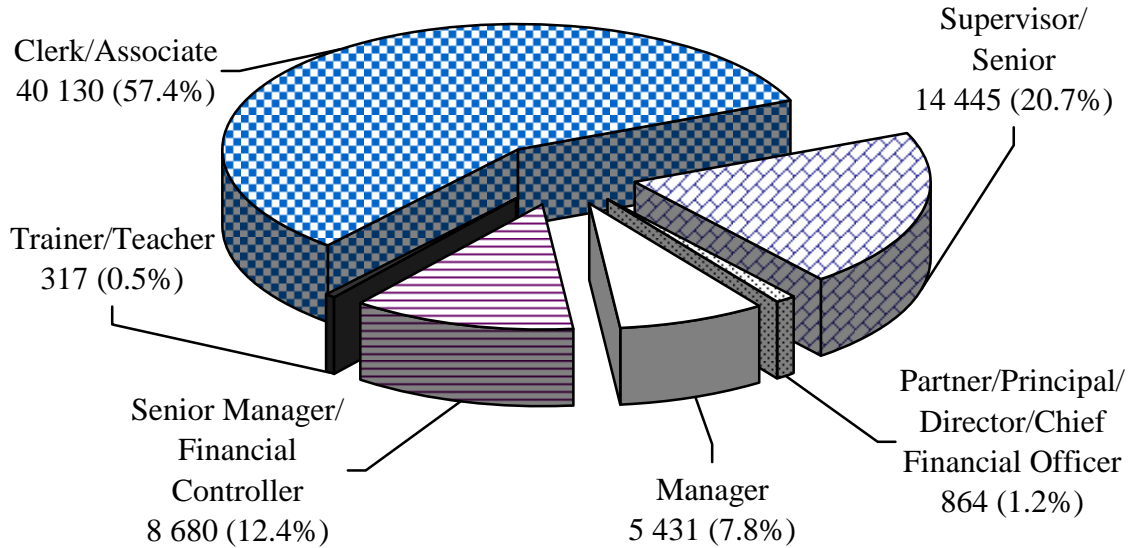
**Government Departments, Non-governmental Organisations and
Statutory Bodies**
Total: 6 014



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

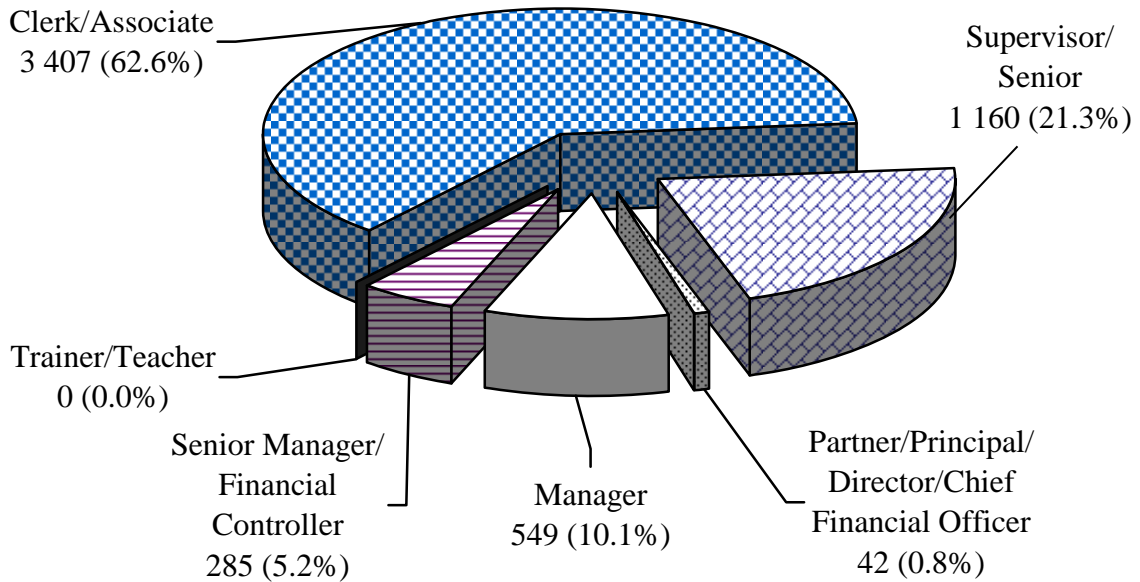
Commerce and Services Establishments

Total: 69 867



Industrial Establishments

Total: 5 443



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

Comparison of the Manpower Structure of Accounting Personnel between 2015 and 2013

7. At the time of the survey, 103 168 full-time accounting personnel were engaged in the four branches. Persons engaged have increased by 1 795 persons, or 1.8% when compared with figure in the 2013 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>2013</u>	<u>2015</u>
Accounting Firms	21 101 (20.8%)	21 844 (21.2%)
Government Departments, Non-governmental Organisations and Statutory Bodies	5 816 (5.7%)	6 014 (5.8%)
Commerce and Services Establishments	69 229 (68.3%)	69 867 (67.7%)
Industrial Establishments	5 227 (5.2%)	5 443 (5.3%)
All Branches	101 373 (100%)	103 168 (100%)

Table 2: Distribution of Accounting Personnel by Job Level

<u>Job Level</u>	<u>Number of Accounting Personnel (%)</u>	
	<u>2013</u>	<u>2015</u>
Partner/Principal/Director/ Chief Financial Officer	3 159 (3.1%)	4 483 (4.3%)
Senior Manager/Financial Controller	10 065 (9.9%)	11 218 (10.9%)
Manager	8 345 (8.2%)	8 530 (8.3%)
Sub-total of Managerial Level	21 569 (21.3%)	24 231 (23.5%)
Supervisor/Senior	22 714 (22.4%)	21 971 (21.3%)
Clerk/Associate	56 029 (55.3%)	56 153 (54.4%)
Trainer/Teacher	1 061 (1.0%)	813 (0.8%)
Total	101 373 (100%)	103 168 (100%)

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

Number of Vacancies in the Accountancy Sector

8. In January 2015, there were 1 756 vacancies in the four branches, representing 1.7% of the manpower demand of 104 924. 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 2013 and 2015 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	4	2	33	203	705	1	948 (0.9%)
Government Departments, Non-governmental Organisations and Statutory Bodies	1	8	9	21	25	8	72 (0.1%)
Commerce and Services Establishments	-	7	157	124	419	-	707 (0.7%)
Industrial Establishments	-	-	3	2	24	-	29 (<0.1%)
Total**	5 (0.1%)	17 (0.2%)	202 (2.3%)	350 (1.6%)	1 173 (2.0%)	9 (1.1%)	1 756 (1.7%)
Manpower Demand	4 488	11 235	8 732	22 321	57 326	822	104 924

* 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>2013</u>			<u>2015</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	2	3161	0.1%	5	4 488	0.1%
Senior Manager/ Financial Controller	68	10 133	0.7%	17	11 235	0.2%
Manager	48	8 393	0.6%	202	8 732	2.3%
Sub-total of Managerial Level	118	21 687	0.5%	224	24 455	0.9%
Supervisor/Senior	160	22 874	0.7%	350	22 321	1.6%
Clerk/Associate	558	56 587	1.0%	1 173	57 326	2.0%
Trainer/Teacher	11	1 072	1.0%	9	822	1.1%
Total	847	102 220	0.8%	1 756	104 924	1.7%

Manpower Growth

9. Employers forecast that the accountancy sector would require 2 014 additional employees by January 2017 or an increase of 1.9% when compared with the manpower demand of 2015.

Minimum Education Requirement of Accounting Employees

10. As reported by the respondents, 35.9% of the accounting positions required the job holders to possess a university degree or above, 21.2% to possess a sub-degree education level and 31.9% of the accounting positions required matriculants, secondary 5 graduates or graduates of the Hong Kong Diploma of Secondary Education.

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 27.5% 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 64.5% 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 50% of Clerks/Associates were below 35.

Staff Turnover

14. Employers reported that 13 398 employees had left the companies in the twelve months prior to the manpower survey. During the same period, 11 287 employees were recruited to fill the vacancies. The staff turnover rate of the accountancy sector was 13.0%.

Internal Promotion

15. The Survey showed that job level of Manager had relatively better internal promotion opportunity. 50.7% of the total recruits of Senior Manager/Financial Controller 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 44.7% and 41.5% respectively.

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

17. The Survey revealed that there were 7 348 accounting employees who had to work in the mainland of China during the survey period. Of these, 929 (12.6%) were on stationed basis and 6 419 (87.4%) were on travelling basis.

Moving of the Accounting Function Out of Hong Kong

18. 33 952 establishments (97.7%) indicated that they had not moved their accounting function outside Hong Kong. 385 respondents indicated that they had moved their accounting function outside Hong Kong while there were 422 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 355 (1.4%) and 254 (1.0%) establishments had increased their in-house and external staff training expenses respectively in 2014 when compared with the figure in 2013. With regard to the training budget for 2015, 395 (1.5%) and 540 (2.1%) establishments indicated that they would increase their in-house and external staff training budget for 2015 respectively. In addition, 24 608 (95.5%) and 24 466 (95.0%) establishments would not change their in-house and external staff training budget respectively.

Number of Part-time Accounting Staff Employed

20. In addition to 103 168 full-time staff in the accountancy sector, the four branches also employed 2 770 part-time staff to help perform accounting related functions.

Recommendations

21. Although there are uncertainties over the timing and pace of interest rate rises in the United States and the crisis in Greece exposes a deepening divergence within the European Union, the business outlook of the local economy is somewhat less volatile. In fact, the steady growth in the demand for manpower in the accountancy sector as reflected by the 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 stable. On the other hand, automation through the use of technology provides auditors with a means to complete tasks in a more efficient and timely manner, while allowing more time to be spent in complex and judgmental areas. Therefore, even though statutory audit work is still a major business for CPA firms, those firms also provide a full range of business advisory services to their clients such as financial planning, corporate management and internal audit.

22. There is a growing trend on increased ESG (Environmental, Social and Governance) disclosure and more companies are incorporating ESG criteria into their strategies and operations. In fact, the Hong Kong Stock Exchange encourages listed companies to identify and disclose ESG issues that are relevant to its business. In order to face the challenge of setting up an ESG reporting system, companies do need to provide training to their accounting personnel as they play a key role in sustainability reporting. On the other hand, Hong Kong has a stable and reliable stock and financial market which leads to the demand for accounting personnel. Hong Kong has a pool of accounting talents who are able to provide excellent accounting support to enterprises of the Mainland and high net worth clients. Last but not least, regulatory bodies have been adopting a tighter approach in implementing regulatory measures. Due to tighter rules and regulations imposed by regulatory bodies, the demand for relevant job holders has increased. In fact, tighter control can also mean that accounting personnel will play a more important role in terms of the provision of compliance and regulatory advice to clients.

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. Principles & Practice of Management
- 2. Updates of Accounting Standard
- 3. Financial Accounting
- 4. Problem Solving & Decision Making
- 5. Tax Compliance and Planning

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

- 1. Principles & Practice of Management
- 2. Problem Solving & Decision Making
- 3. Updates of Accounting Standard
- 4. Financial Accounting
- 5. Marketing Management

III: Types/Topics of Training for Managers

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

IV: Types/Topics of Training for Supervisors/Seniors

1. Financial Accounting
2. Updates of Accounting Standard
3. Cost and Management Accounting
4. Principles & Practice of Management
5. Accrued-based Accounting

V: Types/Topics of Training for Clerks/Associates

1. Financial Accounting
2. Updates of Accounting Standard
3. Cost and Management Accounting
4. English Writing
5. Accrued-based Accounting

VI: Types/Topics of Training for Trainers/Teachers

1. Financial Accounting
2. Updates of Accounting Standard
3. Financial Management
4. Internal Control and Compliance
5. Economics and Statistics

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

會計業 2015 年度人力調查報告書

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 2015 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，從統計處的機構單位記錄庫內，選出 1 552 間機構為調查對象。

3. 調查包括選定範圍內 294 間會計師事務所、34 個政府部門、非政府機構和法定組織、997 間商業及服務行業機構，以及 227 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 34 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，2015 年 1 月時，會計業共有 103 168 名僱員，其中會計師事務所有 21 844 名（21.2%）；政府部門、非政府機構和法定組織有 6 014 名（5.8%）；商業及服務行業機構有 69 867 名（67.7%）；工業機構有 5 443 名（5.3%）。按職級劃分，合夥人／總監／首席財務官有 4 483 名（4.3%）；高級經理／財務總監有 11 218 名（10.9%）；經理有 8 530 名（8.3%）；主管有 21 971 名（21.3%）；文員有 56 153 名（54.4%）；培訓人員有 813 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。

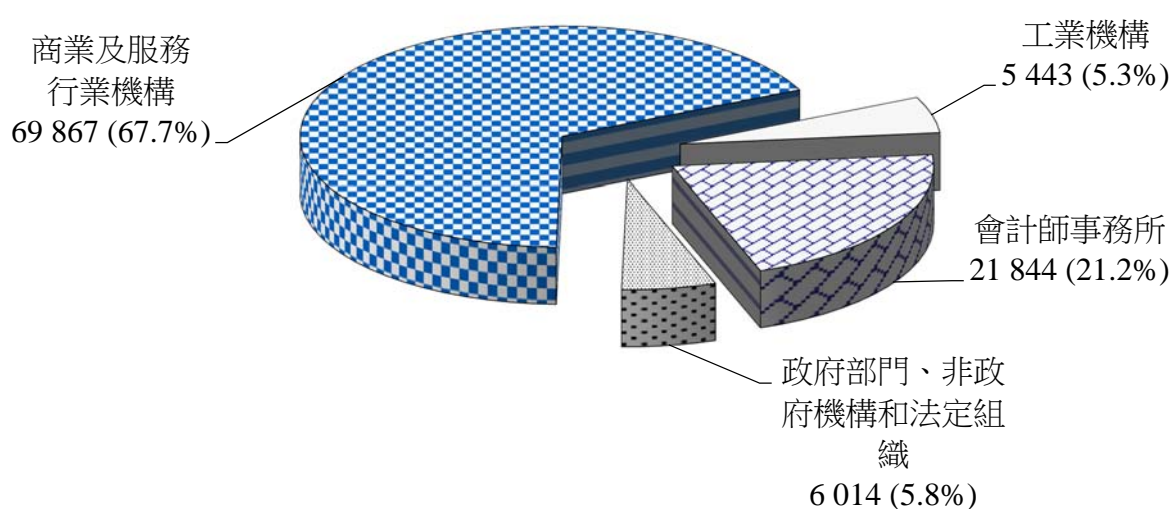
(v) 培訓人員

負責與會計相關職務的培訓工作。

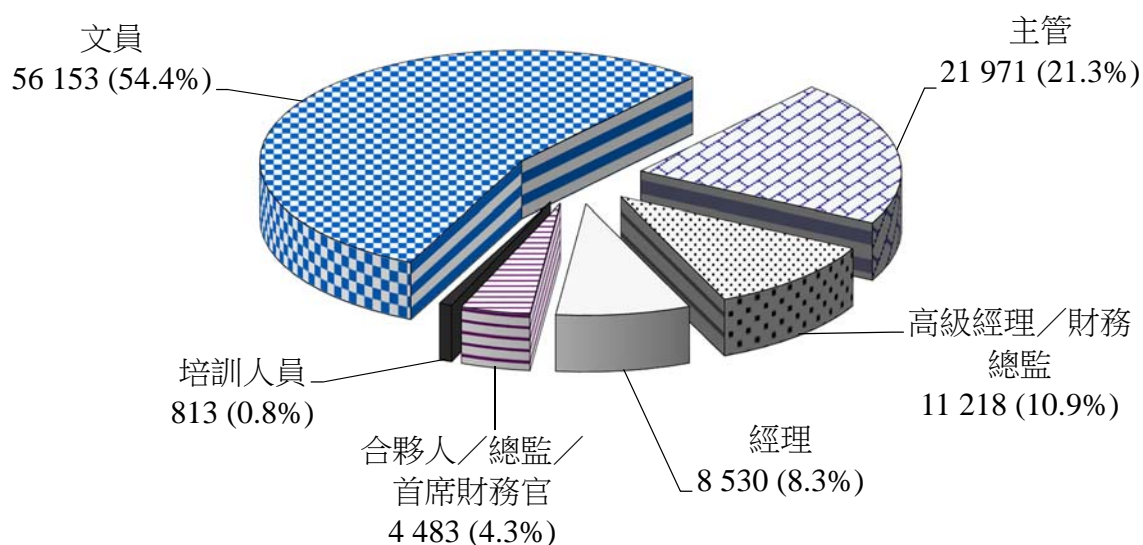
6. 圖 1、2 列出各門類機構各職級的人力結構及僱員分布情況。

圖 1：人力結構

按門類劃分
總計：103 168 人

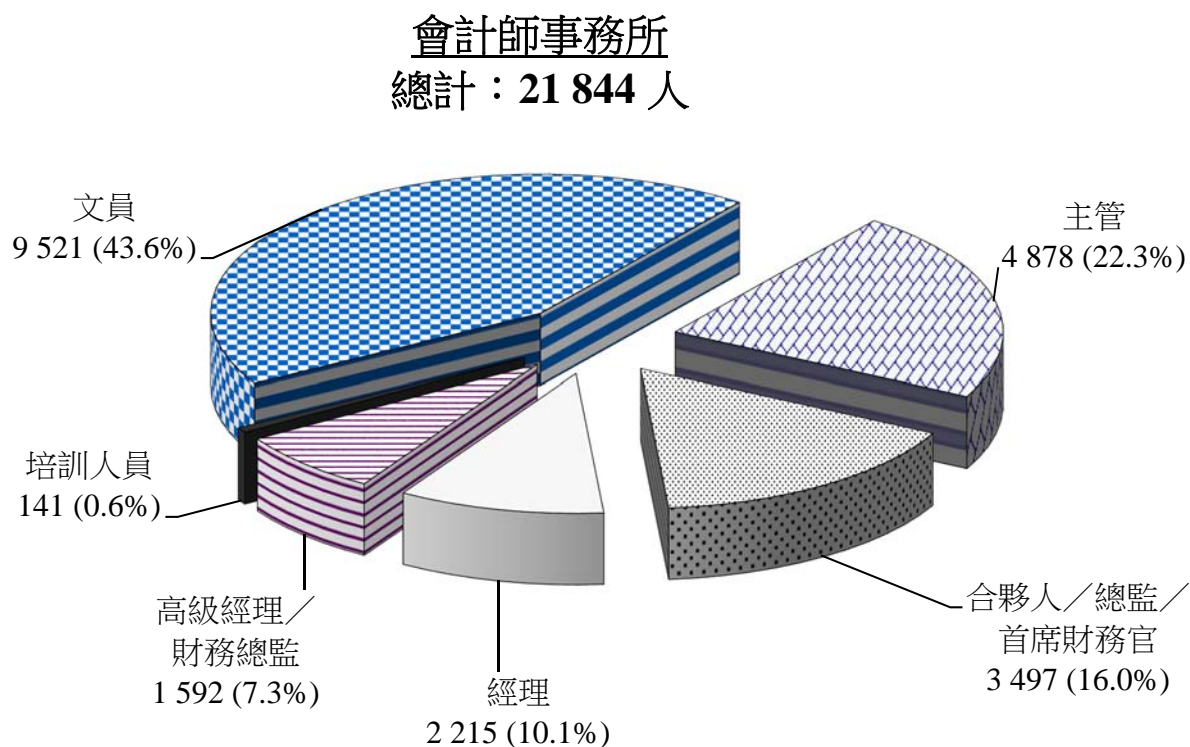


按職級劃分
總計：103 168 人

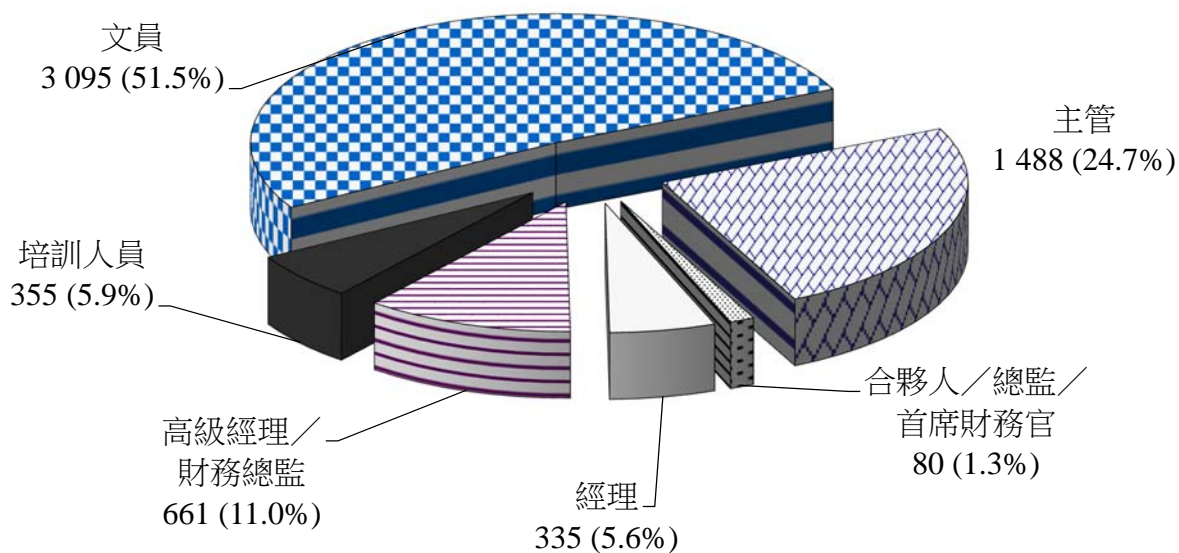


註：因四捨五入關係，總百分比未必等於 100%。

圖 2：按門類及職級劃分的僱員人數



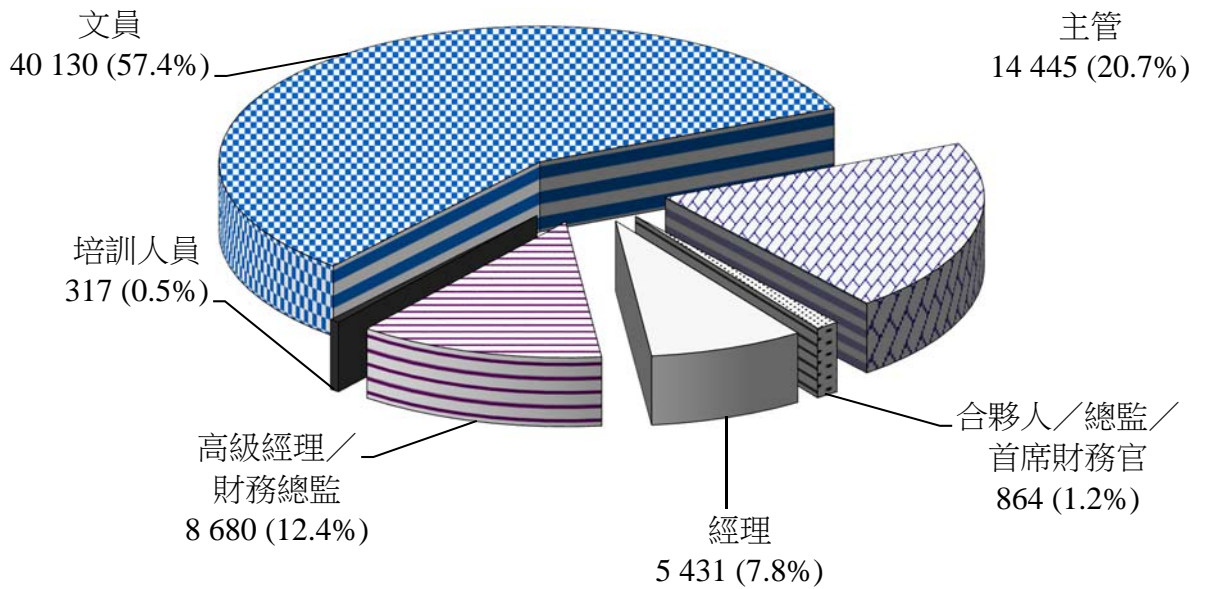
政府部門、非政府機構和法定組織
總計：6 014 人



註：因四捨五入關係，總百分比未必等於 100%。

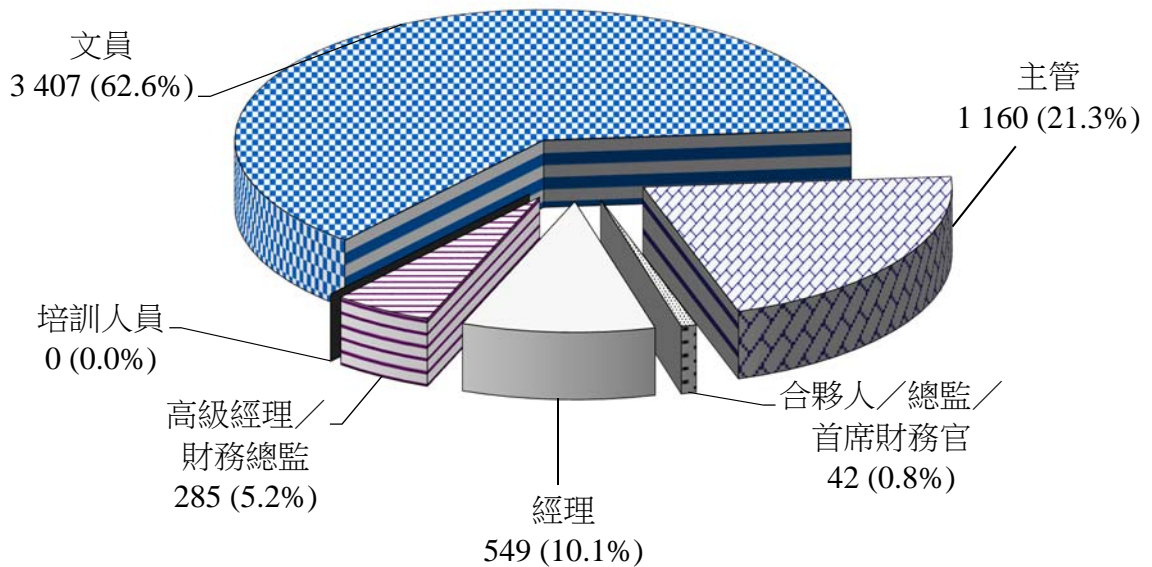
商業及服務行業機構

總計：69 867 人



工業機構

總計：5 443 人



註：因四捨五入關係，總百分比未必等於 100%。

人力結構比較（2013 年與 2015 年）

7. 調查期間，會計業四個門類共僱用 103 168 名全職會計人員，從業員較 2013 年調查時增加了 1 795 人(1.8%)。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

門類	會計人員數目 (%)	
	2013 年	2015 年
會計師事務所	21 101 (20.8%)	21 844 (21.2%)
政府部門、非政府機構和 法定組織	5 816 (5.7%)	6 014 (5.8%)
商業及服務行業機構	69 229 (68.3%)	69 867 (67.7%)
工業機構	5 227 (5.2%)	5 443 (5.3%)
所有門類	101 373 (100%)	103 168 (100%)

表 2： 各職級會計人員分布情況

職級	會計人員數目 (%)	
	2013 年	2015 年
合夥人／總監／首席財務官	3 159 (3.1%)	4 483 (4.3%)
高級經理／財務總監	10 065 (9.9%)	11 218 (10.9%)
經理	8 345 (8.2%)	8 530 (8.3%)
經理級小計	21 569 (21.3%)	24 231 (23.5%)
主管	22 714 (22.4%)	21 971 (21.3%)
文員	56 029 (55.3%)	56 153 (54.4%)
培訓人員	1 061 (1.0%)	813 (0.8%)
總計	101 373 (100%)	103 168 (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. 2015年1月時，四個門類機構共有空缺1 756個，佔所需104 924人的1.7%。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為比較2013年與2015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	4	2	33	203	705	1	948 (0.9%)
政府部門、非政府機 構和法定組織	1	8	9	21	25	8	72 (0.1%)
商業及服務行業機構	-	7	157	124	419	-	707 (0.7%)
工業機構	-	-	3	2	24	-	29 (<0.1%)
總計**	5 (0.1%)	17 (0.2%)	202 (2.3%)	350 (1.6%)	1 173 (2.0%)	9 (1.1%)	1 756 (1.7%)
人力需求	4 488	11 235	8 732	22 321	57 326	822	104 924

* 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	2013年			2015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	2	3161	0.1%	5	4 488	0.1%
高級經理／ 財務總監	68	10 133	0.7%	17	11 235	0.2%
經理	48	8 393	0.6%	202	8 732	2.3%
經理級小計	118	21 687	0.5%	224	24 455	0.9%
主管	160	22 874	0.7%	350	22 321	1.6%
文員	558	56 587	1.0%	1 173	57 326	2.0%
培訓人員	11	1 072	1.0%	9	822	1.1%
總計	847	102 220	0.8%	1 756	104 924	1.7%

人力增長

9. 僱主預計 2017 年 1 月時，會計業需增聘 2 014 人，人力需求較 2015 年增長 1.9%。

僱員基本教育程度要求

10. 據回應者填覆，35.9%的會計職位要求從業員持有大學學位或以上學歷，21.2%需持有副學位學歷，31.9%需具備預科學歷、中五畢業或香港中學文憑畢業。

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 27.5%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 64.5%經理級僱員需具備至少六年至十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三年以下。

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 50% 文員級僱員的年齡低於 35 歲。

僱員流動情況

14. 僱主填覆，在進行人力調查前十二個月內，有 13 398 名會計從業員離職。同期，招聘了 11 287 名僱員填補空缺。會計業僱員的流動率為 13.0%。

內部晉升

15. 調查顯示，經理級僱員的內部晉升機會較佳，有 50.7% 「高級經理／財務總監」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 44.7% 及 41.5%。

需要在內地工作的從業員人數

17. 是次調查顯示，共有 7 348 名會計僱員於調查期間需在內地工作，其中 929 名（12.6%）屬長駐、6 419 名（87.4%）屬非長駐。

遷離本港的會計職務

18. 有 33 952 間(97.7%)機構表示並無將會計職務調離本港，385 間則報稱已將會計工作遷離本港，另共有 422 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 2013 年比較，355 間機構（1.4%）於 2014 年的內部訓練開支有所增加；另有 254 間（1.0%）報稱其 2014 年的外間訓練開支上升。至於 2015 年，分別有 395 間（1.5%）及 540 間機構（2.1%）表示將增加內部及外間訓練的預算；而內部及外間訓練開支維持不變的，則分別有 24 608 間（95.5%）和 24 466 間機構（95.0%）。

兼職會計業僱員人數

20. 會計業除聘用 103 168 名全職僱員外，四個門類機構也聘用了 2 770 名兼職會計人員，以協助進行會計相關的工作。

建議

21. 儘管美國加息的時間及幅度並不明確，希臘危機亦反映歐盟內部分歧加深，但預期本港經濟前景趨穩。事實上，調查結果顯示會計業人力需求穩步增長，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保持穩定。另一方面，藉助自動化科技，核數師能夠更有效、更及時地完成工作，並騰出更多時間

處理複雜和需要專業判斷的事務。因此，即使法定審計工作仍然是會計師事務所的一項主營業務，這些公司亦為客戶提供全方位的業務諮詢服務，如理財規劃、企業管理及內部審計等。

22. 現時，有關「環境、社會及管治」問題的披露日漸普遍，愈來愈多企業計劃把「環境、社會及管治」標準納入其策略及運營當中，香港聯交所亦鼓勵上市公司辨別並披露與其業務相關的「環境、社會及管治」事項。為應對建立「環境、社會及管治」報告制度的挑戰，企業有需要為其會計人員提供培訓，因為會計人員在擬備可持續發展報告方面發揮關鍵功能。另一方面，香港的股票及金融市場規模龐大，這亦需要大量的會計專才。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卓越的會計服務。此外，監管機構已採取更嚴厲的手段，以落實監管措施。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，表示在向客戶提供法律及監管意見方面，會計人員將變得更加重要。

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. 管理理論與實務
- 2. 最新會計準則
- 3. 財務會計
- 4. 解決問題及決策
- 5. 遵從稅規和稅務策劃

II: 高級經理／財務總監的訓練類別／課題

- 1. 管理理論與實務
- 2. 解決問題及決策
- 3. 最新會計準則
- 4. 財務會計
- 5. 市場管理

III: 經理的訓練類別／課題

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

IV: 主管的訓練類別／課題

1. 財務會計
2. 最新會計準則
3. 成本和管理會計
4. 管理理論與實務
5. 應計制會計

V: 文員的訓練類別／課題

1. 財務會計
2. 最新會計準則
3. 成本和管理會計
4. 英文書寫
5. 應計制會計

VI: 培訓人員的訓練類別／課題

1. 財務會計
2. 最新會計準則
3. 財務管理
4. 內部監察、條例執行和企業管治
5. 經濟學和統計學

- (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事業前景及培訓機會。本會亦建議以中國內地營商環境為題舉辦研討會，這對商業及服務行業機構的從業員尤其合適。

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 be responsible for, among other duties, assessing the manpower situation and training needs of the accountancy sector and recommending to the VTC measures to meet the demand for trained personnel in the sector. 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 2015 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 2015 Manpower Survey in the first half of 2015 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 2011 and 2013 manpower surveys, the ACTB agreed to synchronize its 2015 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 2015 to 8 March 2015. However, the fieldwork of the survey of the accountancy sector was extended to 9 May 2015 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 2015. 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 2015. 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 2015 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 34 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 1 552 sampled establishments, 1 292 completed and returned the questionnaires, 98 establishments declined to answer the questionnaires and the effective response rate of the survey is 92.9%. For the remaining 162 establishments, 24 either closed, temporarily ceased operations or merged with other establishments and 138 either not yet started operation, moved or could not be contacted.

1.8 For those 1 292 respondents, 219 (of which 171 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 2015, 103 168 full-time accounting personnel were engaged in the four branches spreading in a total of 26 897 establishments. Detailed figures are shown in Table 1 of Appendix 6. The distribution of establishments and accounting personnel engaged by branch and by employment size is shown in Table A below. The distribution of full-time accounting personnel by job level is shown in Table B and the manpower structure in Figure 1. Detailed figures of the part-time accounting employees are shown in Table 8 of Appendix 6.

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

<u>Branch</u>	<u>Employment Size</u>	<u>No. of Establishments</u>	<u>No. of Accounting Personnel Engaged</u>	<u>(%)</u>
Accounting Firms	1 - 49	2 443	11 073	(50.7%)
	50 - 499	23	2 725	(12.5%)
	500 and above	5	8 046	(36.8%)
	Sub-total	2 471	21 844	(100%)
	(%)	(9.2%)	(21.2%)	
Government Departments, Non-governmental Organisations and Statutory Bodies	20 - 199	8	176	(2.9%)
	200 - 499	5	96	(1.6%)
	500 and above	21	5 742	(95.5%)
	Sub-total	34	6 014	(100%)
	(%)	(0.1%)	(5.8%)	
Commerce and Services Establishments	10 - 99	19 684	32 537	(46.6%)
	100 - 199	1409	20 468	(29.3%)
	200 - 499	517	5 995	(8.6%)
	500 and above	367	10 867	(15.6%)
	Sub-total	21 977	69 867	(100%)
(%)	(81.7%)	(67.7%)		
Industrial Establishments	10 - 99	2196	2 544	(46.7%)
	100 - 199	128	1 519	(27.9%)
	200 - 499	51	330	(6.1%)
	500 and above	40	1 050	(19.3%)
	Sub-total	2 415	5 443	(100%)
(%)	(9.0%)	(5.3%)		
Total		26 897	103 168	(100%)
		(%)	(100%)	

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

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

<u>Branch</u>	<u>Employment Size</u>	Partner/ Principal/ Director/ Chief Financial Officer	Senior Manager/ Financial Controller#	Manager#	Supervisor/ Senior	Clerk/ Associate	Trainer/ Teacher	<u>Total</u>
Accounting * Firms	1- 49	2 630	530	839	1 382	5 688	4	11 073
	50 - 499	234	166	189	822	1 277	37	2 725
	500 and over	633	896	1 187	2 674	2 556	100	8 046
	Sub-total	3 497	1 592	2 215	4 878	9 521	141	21 844
	(%)@	(16.0%)	(7.3%)	(10.1%)	(22.3%)	(43.6%)	(0.6%)	(100%)
Government Departments, Non-governmental Organisations and Statutory Bodies	20-199	8	28	46	45	49	-	176
	200 - 499	2	5	6	17	35	31	96
	500 and over	70	628	283	1 426	3 011	324	5 742
	Sub-total	80	661	335	1 488	3 095	355	6 014
	(%)@	(1.3%)	(11.0%)	(5.6%)	(24.7%)	(51.5%)	(5.9%)	(100%)
Commerce and Services Establishments	10 - 99	242	3 932	1 757	4 749	21 857	-	32 537
	100 -199	474	2 439	1 638	5 315	10 296	306	20 468
	200 - 499	62	1 042	519	1 303	3 063	6	5 995
	500 and over	86	1 267	1 517	3 078	4 914	5	10 867
	Sub-total	864	8 680	5 431	14 445	40 130	317	69 867
	(%)@	(1.2%)	(12.4%)	(7.8%)	(20.7%)	(57.4%)	(0.5%)	(100%)
Industrial Establishments	10 - 99	-	25	129	492	1 898	-	2 544
	100 -199	18	114	236	308	843	-	1 519
	200 - 499	-	33	38	67	192	-	330
	500 and over	24	113	146	293	474	-	1 050
	Sub-total	42	285	549	1 160	3 407	-	5 443
	(%)@	(0.8%)	(5.2%)	(10.1%)	(21.3%)	(62.6%)	(-)	(100%)
Total		4 483	11 218	8 530	21 971	56 153	813	103 168
	(%)@	(4.3%)	(10.9%)	(8.3%)	(21.3%)	(54.4%)	(0.8%)	(100%)

* 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 2:1 (2 630÷1 369). 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 (633÷2 083), which means that a Partner/Principal/Director / Chief Financial Officer has to supervise more Senior Managers/Managers in large accounting firms.

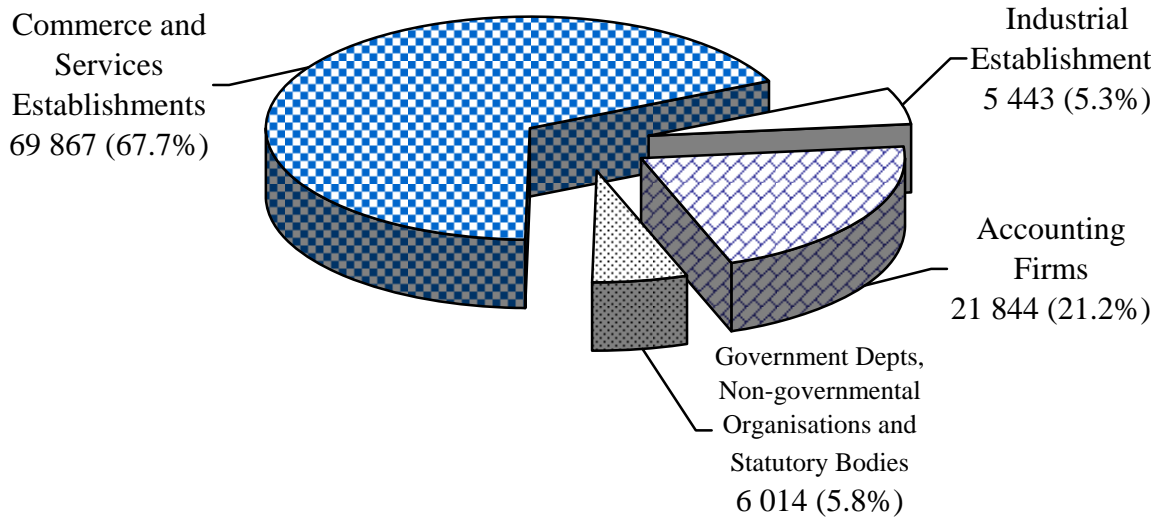
It should be noted that Senior Managers/Financial Controllers supervise Supervisors/Seniors directly in most establishments. Therefore, the number of Managers in the accountancy sector was less than the number of Senior Managers/Financial Controllers and the organisation structure reflected in the 2015 Survey was slightly different from the traditional "Pyramid" organization structure.

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

Figure 1: Manpower Structure

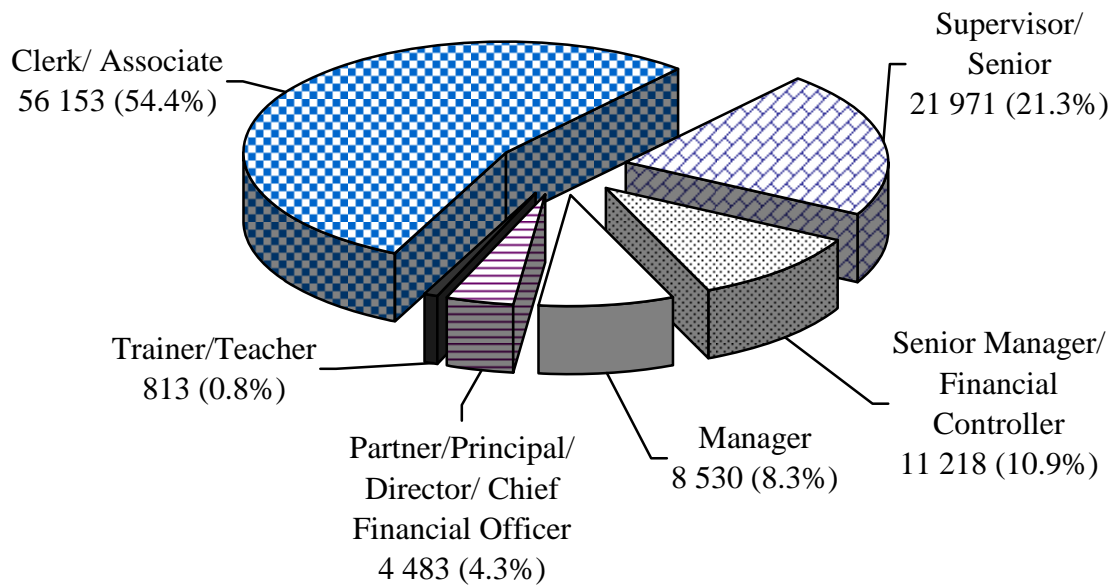
(a)

By Branch
Total: 103 168



(b)

By Job Level
Total: 103 168

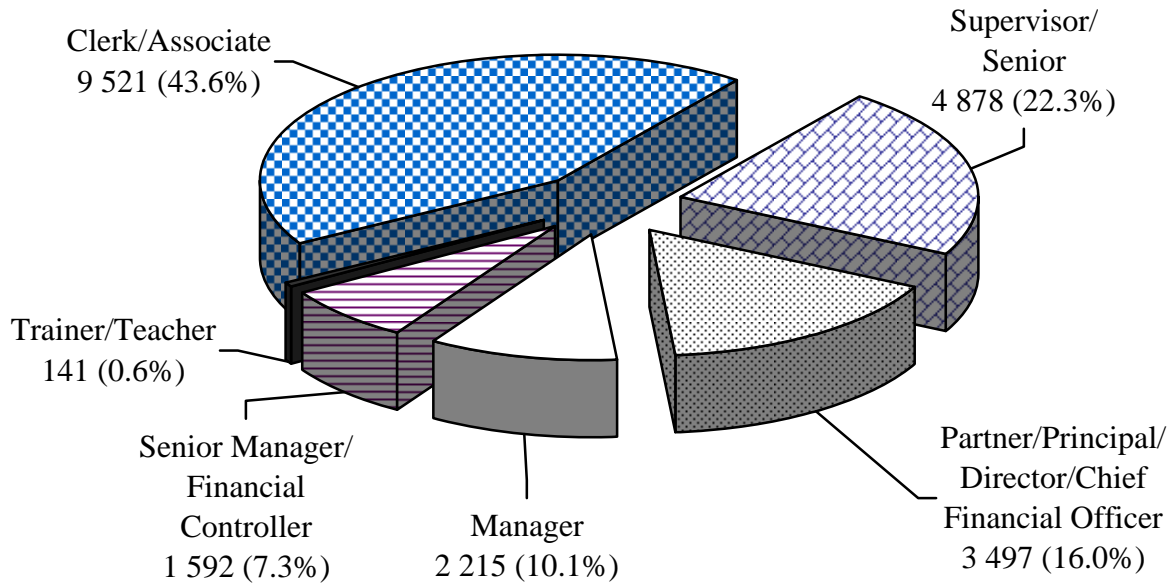


Remarks: Total percentage may not equal 100% due to rounding.

(c)

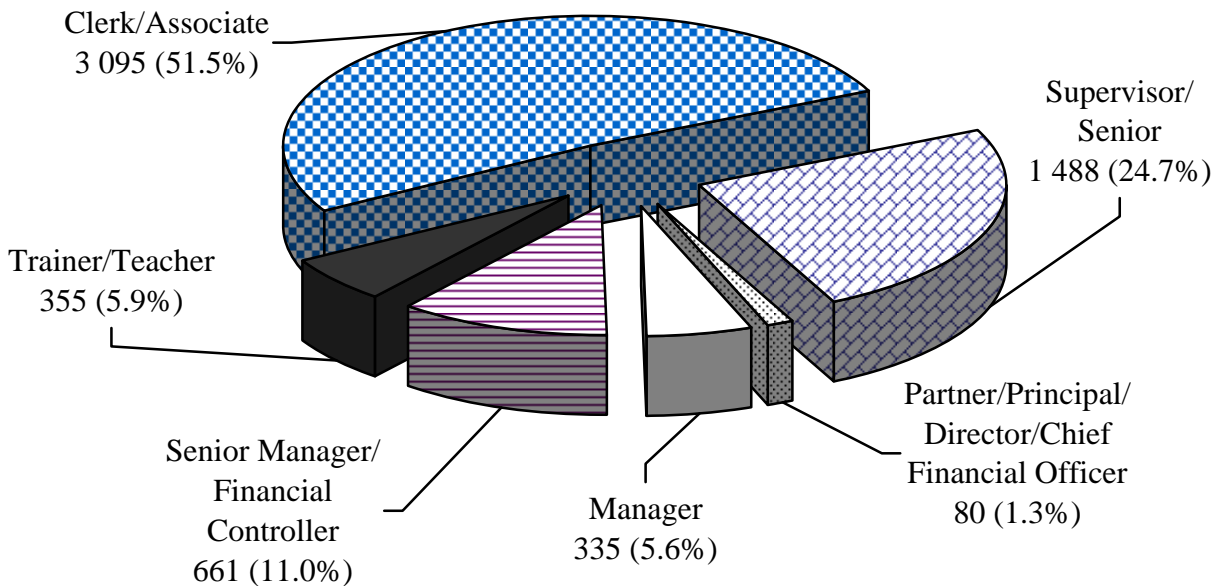
Accounting Firms

Total: 21 844



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

Total: 6 014

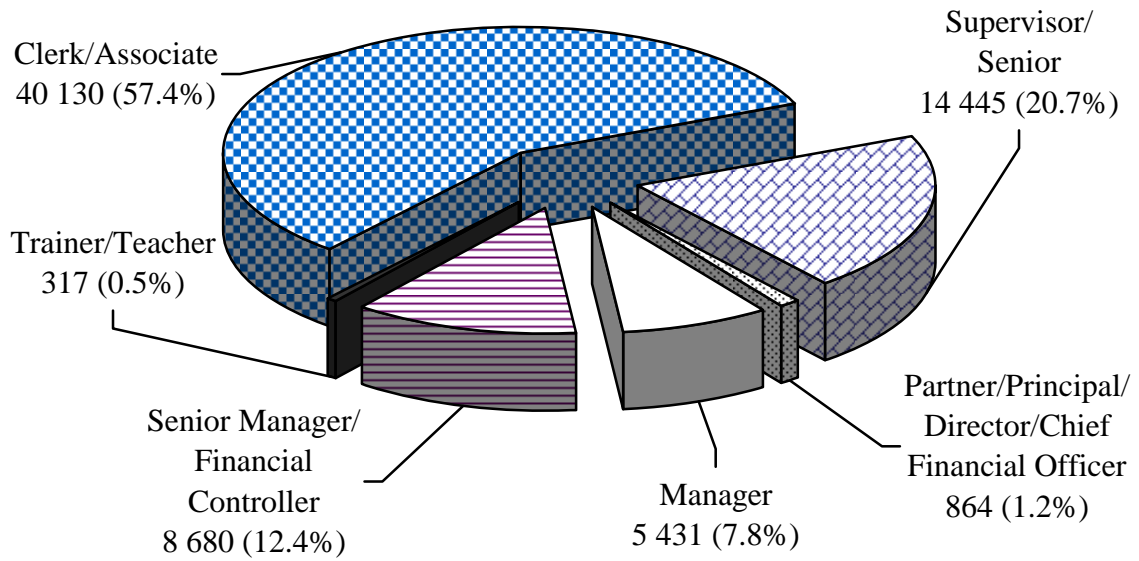


Remarks: Total percentage may not equal 100% due to rounding.

(e)

Commerce and Services Establishments

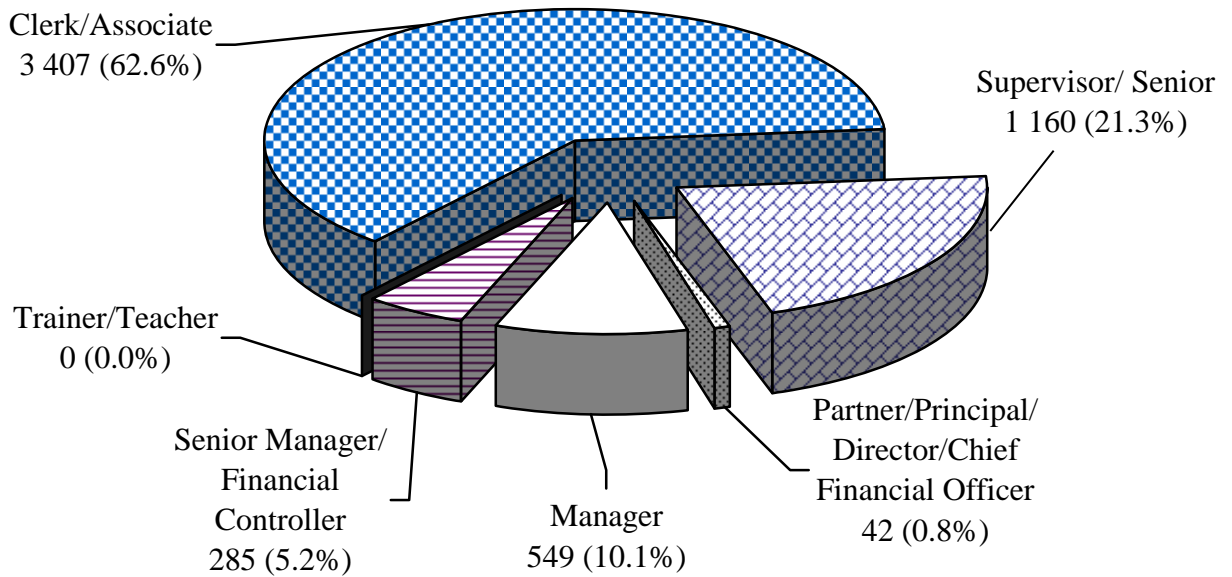
Total: 69 867



(f)

Industrial Establishments

Total: 5 443



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

Number of Establishments in 2015

2.5 There were 26 897 establishments in the frame of the 2015 Survey of the Accountancy Sector as at 2 January 2015. 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 Organizations and <u>Statutory Bodies</u>	<u>Commerce and Services Establishments</u>	<u>Industrial Establishments</u>	<u>Total</u>
2013	2 200	34	23 314	2 418	27 966
2015	2 471	34	21 977	2 415	26 897
Change	271	0	-1 337	-3	-1 069
(%)	(12.3%)	(0.0%)	(-5.7%)	(-0.1%)	(-3.8%)

2.6 The total number of establishments in the frame of the 2015 Survey of the accountancy sector has decreased from 27 966 in 2013 to 26 897 in 2015.

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 2015 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 2015 Survey

2.8 In the 2015 Survey, the job level of “Partner/ Principal/ Director” was revised to be “Partner/ Principal/ Director/ Chief Financial Officer” while the job level of “Senior Manager” was revised to be “Senior Manager/ Financial Controller”. Moreover, the Branch of “Government Departments and Subvented Organisations” was renamed to “Government Departments, Non-governmental Organisations and Statutory Bodies”.

2.9 In the 2015 Survey, a new reason “Removal of company out of Hong Kong” was added in Question 1(II) of Part II.

2.10 A new question was added where respondents were required to indicate the number of qualified accountants (e.g. members of the HKICPA or other accounting bodies) for the number of recruits in the past twelve months. Similarly, respondents were also required to indicate the number of qualified accountants for the number of staff to be recruited in the next 24 months.

2.11 In the 2015 Survey, “Please specify the location:” was added for Question 5 in Part III to collect data on the places that Hong Kong companies had moved their accounting-related functions to.

2.12 A new training topic, namely “Corporate Financing” was added under the category “Basic job-related knowledge”. An estimated total number of training hours was also added in Question 9 of Part III with a view to obtaining more comprehensive information about the training hours to be provided by external course providers in the next twelve months.

2.13 Owing to the changes of the survey questionnaire design, the data collected in the 2013 Survey and 2015 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 2013 and 2015

2.14 The number of accounting personnel has increased from 101 373 in January 2013 to 103 168 in January 2015. The increase of 1 795 (1.8%) 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 1.8% which is slightly lower than the growth rate in the 2013 Survey. The changes in the number of accounting personnel by job level in various branches of the accountancy sector are summarised in Table D.

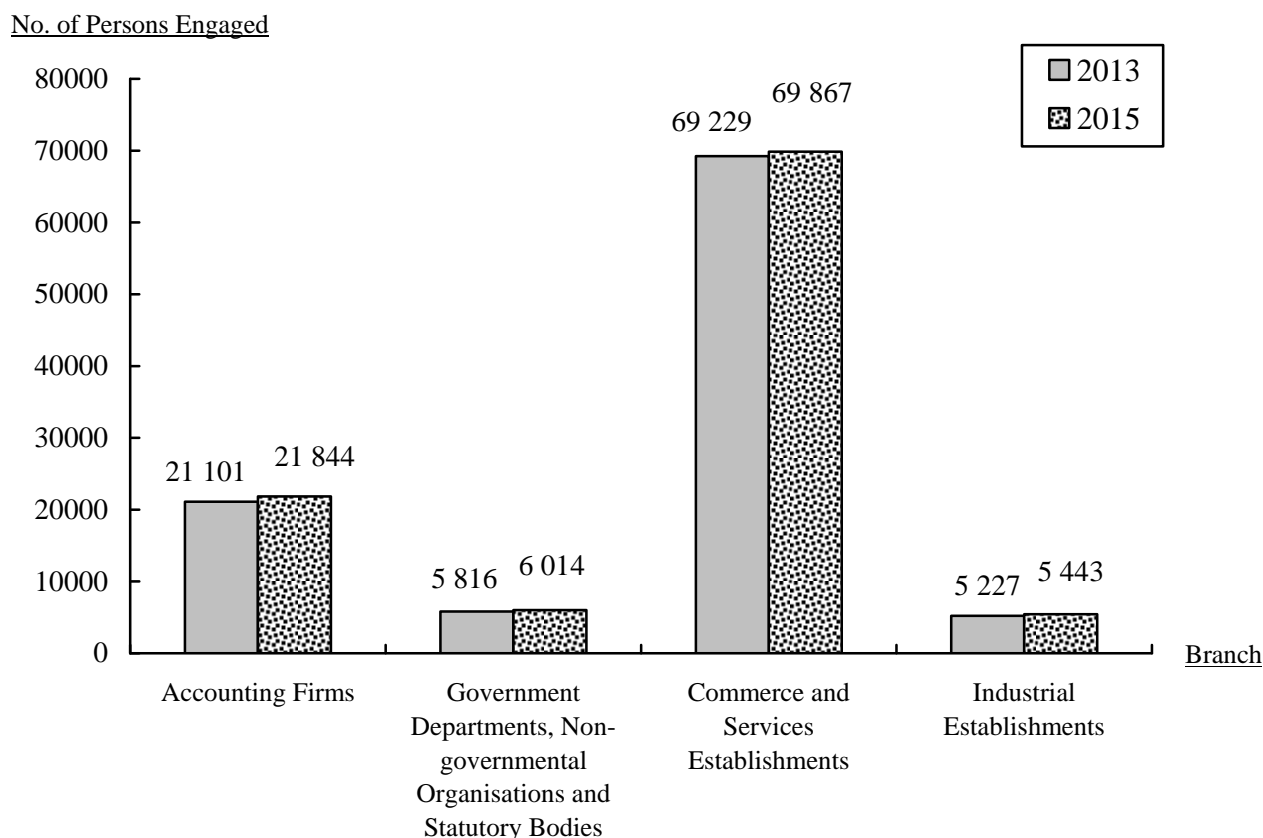
Table D : Comparison of Accounting Personnel Engaged
in 2013 and 2015 by Branch by Job Level

Branch	Number of Employees																				
	Partner/Principal/Director/ Chief Financial Officer			Senior Manager/ Financial Controller			Manager			Supervisor/Senior			Clerk/Associate			Trainer/Teacher			Total		
	2013	2015	Increase (Decrease)	2013	2015	Increase (Decrease)	2013	2015	Increase (Decrease)	2013	2015	Increase (Decrease)	2013	2015	Increase (Decrease)	2013	2015	Increase (Decrease)	2013	2015	Increase (Decrease)
Accounting Firms	3 159	3 497	338 10.7%	1 626	1 592	-34 -2.1%	2 146	2 215	69 3.2%	4 681	4 878	197 4.2%	9 316	9 521	205 2.2%	173	141	-32 -18.5%	21 101	21 844	743 3.5%
Government Departments, Non- Governmental Organizations and Statutory Bodies	-	80	80 -	724	661	-63 -8.7%	309	335	26 8.4%	1 408	1 488	80 5.7%	3 009	3 095	86 2.9%	366	355	-11 -3.0%	5 816	6 014	198 3.4%
Commerce and Services Establishments	-	864	864 -	7 184	8 680	1 496 20.8%	5 541	5 431	-110 -2.0%	15 554	14 445	-1 109 -7.1%	40 428	40 130	-298 -0.7%	522	317	-205 -39.3%	69 229	69 867	638 0.9%
Industrial Establishments	-	42	42 -	531	285	-246 -46.3%	349	549	200 57.3%	1 071	1 160	89 8.3%	3 276	3 407	131 4.0%	-	-	- -	5 227	5 443	216 4.1%
All Branches	3 159	4 483	1 324 41.9%	10 065	11 218	1 153 11.5%	8 345	8 530	185 2.2%	22 714	21 971	-743 -3.3%	56 029	56 153	124 0.2%	1 061	813	-248 -23.4%	101 373	103 168	1 795 1.8%

Manpower Changes

2.15 The total number of full-time persons engaged in the four branches of the accountancy sector was 103 168 as at 2 January 2015. Compared with 101 373 in 2013, the manpower has increased by 1 795 persons (1.8%). Figure 2 shows the manpower changes in 2015 when compared with the figures in 2013 by branch.

Figure 2: Manpower Changes (2013-2015)



2.16 As shown in Table D, the branch “Industrial Establishments” has had the highest manpower growth (4.1%) over the past two years whereas the number of accounting employees in the branches “Accounting Firms”, “Government Departments, Non-governmental Organisations and Statutory Bodies” and “Commerce and Services Establishments” have had a moderate growth of 3.5%, 3.4% and 0.9% respectively.

2.17 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) and Clerical (Clerk/Associate) were 12.3% and 0.2% respectively whereas the job level of Trainer/Teacher and Supervisory (Supervisor/Senior) experienced a decline of 23.4% and 3.3%.

Manpower Structure of Accounting Personnel in 2015

(Tables A and B of paragraph 2.4)

2.18 As at 2 January 2015, 103 168 full-time accounting personnel were engaged in the four branches. As shown in Table E below, 69 867 accounting personnel worked in the branch “Commerce and Services Establishments” and it had the largest percentage of accounting employees (67.7%) among the four branches. It is understandable that out of 26 897 establishments, 21 977 (81.7%) were commerce and services establishments. The branch “Accounting Firms” employed 21 844 (21.2%) of the accounting personnel which was the second highest among the four branches. The 2015 Survey revealed that 2 471 or 9.2% of those 26 897 establishments were accounting firms.

Table E : Distribution of Accounting Personnel by Branch

<u>Branch</u>	<u>Number of Accounting Personnel (%)</u>	
	<u>2013</u>	<u>2015</u>
Accounting Firms	21 101 (20.8%)	21 844 (21.2%)
Government Departments, Non-governmental Organisations and Statutory Bodies	5 816 (5.7%)	6 014 (5.8%)
Commerce and Services Establishments	69 229 (68.3%)	69 867 (67.7%)
Industrial Establishments	5 227 (5.2%)	5 443 (5.3%)
All Branches	101 373 (100%)	103 168 (100%)

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

2.19 With regard to the manpower distribution by job level, 4.3% were Partners/Principals/Directors/Chief Financial Officer, 10.9% were Senior Managers/Financial Controllers, 8.3% were Managers, 21.3% were Supervisors/Seniors, 54.4% 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>2013</u>	<u>2015</u>
Partner/Principal/Director/ Chief Financial Officer	3 159 (3.1%)	4 483 (4.3%)
Senior Manager/ Financial Controller	10 065 (9.9%)	11 218 (10.9%)
Manager	8 345 (8.2%)	8 530 (8.3%)
Sub-total of Managerial Level	21 569 (21.3%)	24 231 (23.5%)
Supervisor/Senior	22 714 (22.4%)	21 971 (21.3%)
Clerk/Associate	56 029 (55.3%)	56 153 (54.4%)
Trainer/Teacher	1 061 (1.0%)	813 (0.8%)
Total	101 373 (100%)	103 168 (100%)

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

Manpower Trend in the Past Eight Years

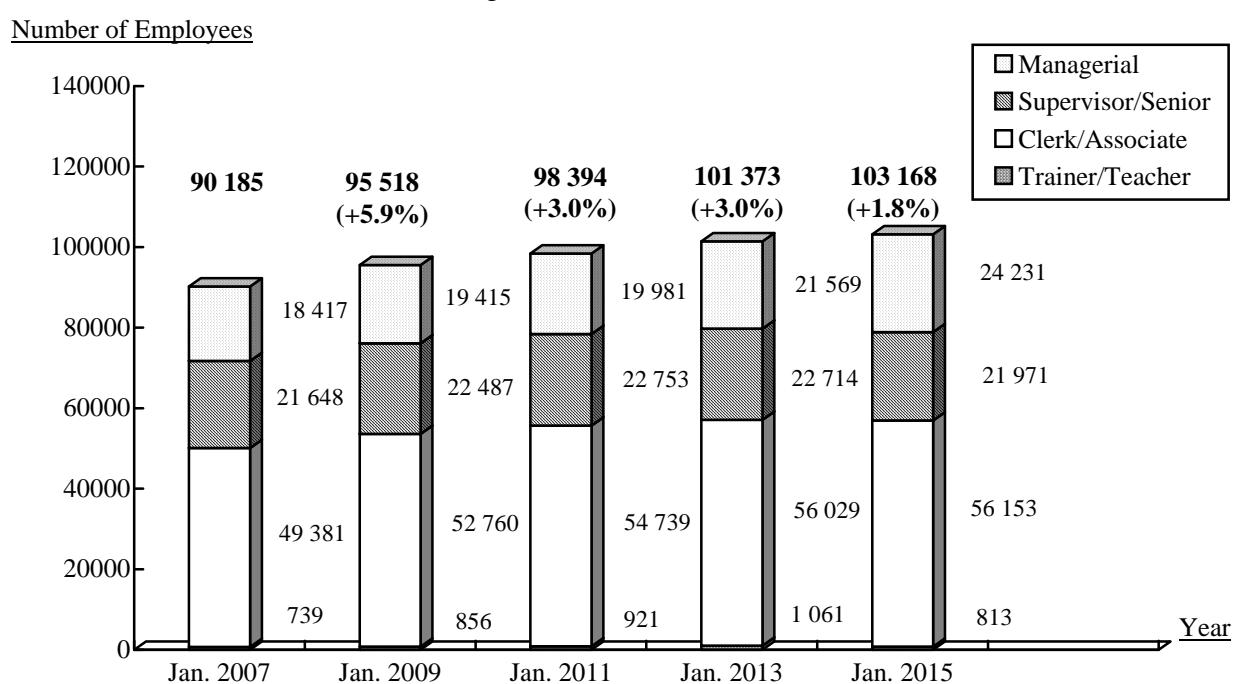
2.20 Generally speaking, the stage of economic cycle, the business environment as well as government policies, etc. have great impacts on the manpower demand of the sector. Table G and Figure 3 show the manpower trend of the accountancy sector in the past eight years. It should be noted that the overall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

<i>Job Level</i>	Number of Employees Engaged in the Industry				
	Jan. 2007	Jan. 2009	Jan. 2011	Jan. 2013	Jan. 2015
Partner/Principal/Director/ Chief Financial Officer	-	2 739	2 804	3 159	4 483
Senior Manager/ Financial Controller	14 541	12 529	11 061	10 065	11 218
Manager	3 876	4 147	6 116	8 345	8 530
Sub-total of Managerial Level	18 417	19 415	19 981	21 569	24 231
Supervisor/Senior	21 648	22 487	22 753	22 714	21 971
Clerk/Associate	49 381	52 760	54 739	56 029	56 153
Trainer/Teacher	739	856	921	1 061	813
Total	90 185	95 518	98 394	101 373	103 168
Manpower Change (%)*		+5 333 (+5.9%)	+2 876 (+3.0%)	+2 979 (+3.0%)	+1 795 (+1.8%)

(%)* 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)

2.21 In January 2015, there were 1 756 vacancies in the four branches, representing 1.7% of the manpower demand of 104 924. 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.

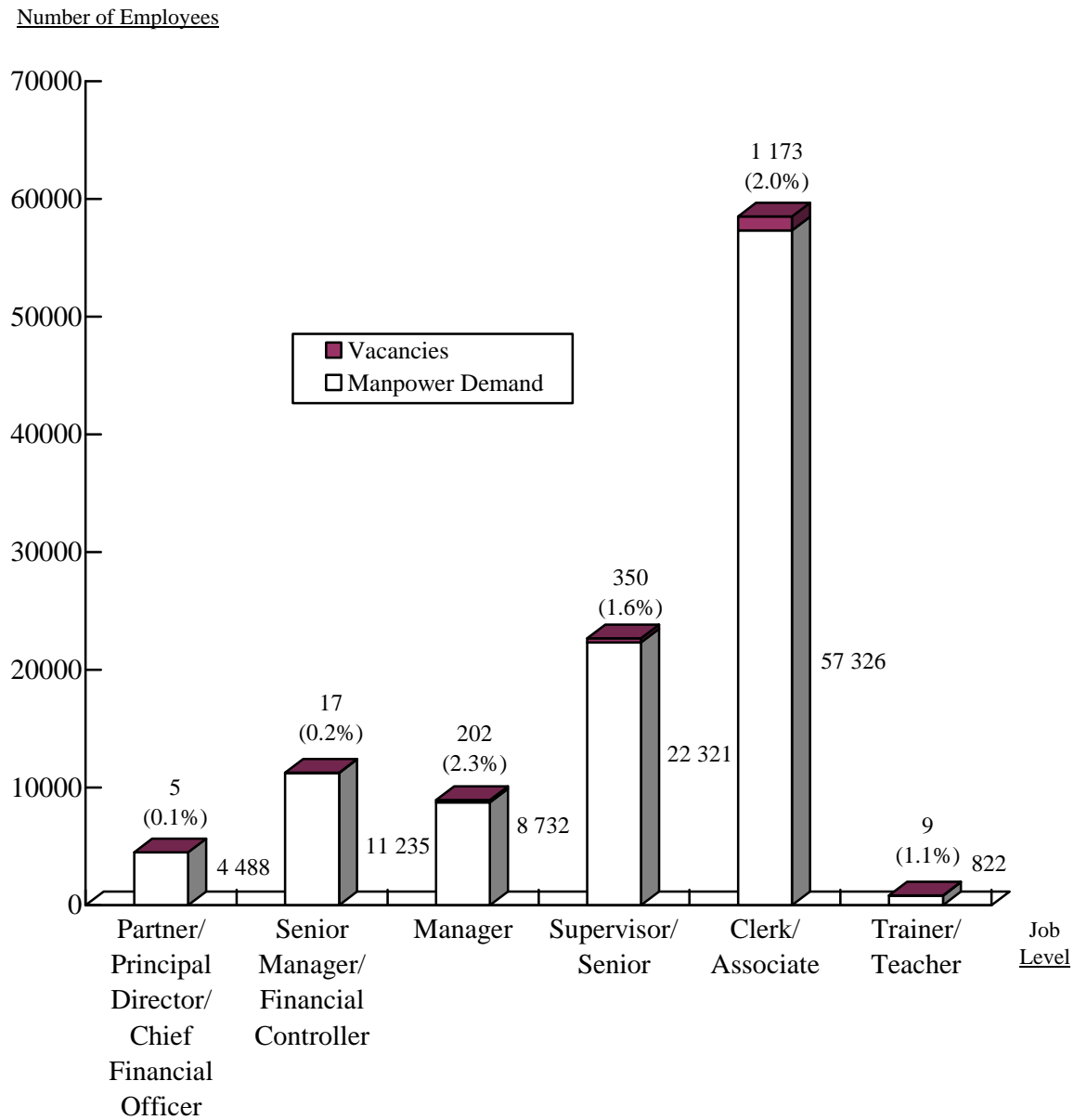
Table H : Number of Vacancies and Vacancy as a Percentage of Manpower Demand by Job Level

	Partner/ Principal/ Director/ Chief Financial Officer	Senior Manager/ Financial Controller	Manager	Supervisor/ Senior	Clerk/ Associate	Trainer/ Teacher	Total*
Accounting Firms	4	2	33	203	705	1	948 (0.9%)
Government Departments, Non-governmental Organisations and Statutory Bodies	1	8	9	21	25	8	72 (0.1%)
Commerce and Services Establishments	-	7	157	124	419	-	707 (0.7%)
Industrial Establishments	-	-	3	2	24	-	29 (<0.1%)
Total**	5 (0.1%)	17 (0.2%)	202 (2.3%)	350 (1.6%)	1 173 (2.0%)	9 (1.1%)	1 756 (1.7%)
Manpower Demand	4 488	11 235	8 732	22 321	57 326	822	104 924

* 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



2.22 The 2015 Survey revealed that there were 1 756 vacancies in the accountancy sector. In comparison with the 847 vacancies reported in the 2013 Survey, there has been an increase of 909 vacancies (107.3%). Table I shows the distribution of vacancies by job level. The vacancy rate for the job level of “Manager” is the highest (2.3%) among all job levels. There were 1 173 vacancies at the Clerk/Associate level, representing 2.0% of the manpower demand at that job level.

Table I: Comparison of Vacancies

<u>Job Level</u>	<u>2013</u>			<u>2015</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	2	3 161	0.1%	5	4 488	0.1%
Senior Manager/ Financial Controller	68	10 133	0.7%	17	11 235	0.2%
Manager	48	8 393	0.6%	202	8 732	2.3%
Sub-total of Managerial Level	118	21 687	0.5%	224	24 455	0.9%
Supervisor/Senior	160	22 874	0.7%	350	22 321	1.6%
Clerk/Associate	558	56 587	1.0%	1 173	57 326	2.0%
Trainer/Teacher	11	1 072	1.0%	9	822	1.1%
Total	847	102 220	0.8%	1 756	104 924	1.7%

2.23 The number of vacancies reported in the 2015 Survey was higher than the number of vacancies reported in the 2013 Survey. This might indicate that more manpower is required to cope with business needs.

Minimum Education Requirement of Accounting Employees

(Appendix 6 – Table 2)

2.24 Table J shows the minimum education requirement of accounting employees. 35.9% of the accounting positions required job holders to possess a University Degree or above whereas 21.2% (12.2%+9.0%) required a sub-degree education level. 8.7% of the accounting positions required a level at the Hong Kong Diploma of Secondary Education or matriculation whereas 23.2% required secondary 5 graduates or equivalent.

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

<u>Job Level</u>	<u>Minimum Education Requirement</u>							<u>Total (%)</u>
	<u>University Degree or Above</u>	<u>Higher Diploma/ Associate Degree or equivalent</u>	<u>Diploma/Higher Certificate/Certificate or equivalent</u>	<u>Hong Kong Diploma of Secondary Education/ Matriculation</u>	<u>Secondary 5 or equivalent</u>	<u>Below Secondary 5</u>	<u>Unspecified</u>	
Partner/Principal/Director/ Chief Financial Officer	4 186	54	-	-	-	-	243	4 483
Senior Manager/ Financial Controller	7 850	1 643	211	201	31	-	1 282	11 218
Manager	5 934	1 528	251	14	258	-	545	8 530
Sub-total of Managerial Level	17 970 (74.2%)	3 225 (13.3%)	462 (1.9%)	215 (0.9%)	289 (1.2%)	- (-)	2 070 (8.5%)	24 231 (100%)
Supervisor/Senior	12 144 (55.3%)	3 410 (15.5%)	2 552 (11.6%)	1 417 (6.4%)	467 (2.1%)	167 (0.8%)	1 814 (8.3%)	21 971 (100%)
Clerk/Associate	6 075 (10.8%)	5 953 (10.6%)	6 265 (11.2%)	7 361 (13.1%)	23 221 (41.4%)	863 (1.5%)	6 415 (11.4%)	56 153 (100%)
Trainer/Teacher	802 (98.6%)	6 (0.7%)	3 (0.4%)	- (-)	- (-)	- (-)	2 (0.2%)	813 (100%)
Total	36 991 (35.9%)	12 594 (12.2%)	9 282 (9.0%)	8 993 (8.7%)	23 977 (23.2%)	1 030 (1.0%)	10 301 (10.0%)	103 168 (100%)

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

2.25 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, Hong Kong Diploma of Secondary Education /matriculation and secondary 5 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>
	<u>University Degree or Above</u>	<u>Higher Diploma/ Associate Degree or equivalent</u>	<u>Diploma/ Higher Certificate/ Certificate or equivalent</u>	<u>Hong Kong Diploma of Secondary Education/ Matriculation</u>	<u>Secondary 5 or equivalent</u>	
Managerial (Partner/ Principal/ Director/ Chief Financial Officer/ Senior Manager/ Financial Controller/ Manager)	74.2%	13.3%	1.9%			89.4%
Supervisor/ Senior	55.3%	15.5%	11.6%			82.4%
Clerk/ Associate			11.2%	13.1%	41.4%	65.7%
Trainer/ Teacher	98.6%	0.7%	0.4%			99.7%

* 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)

2.26 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 27.5% (4.7%+14.3%+8.5%) of the accounting personnel at various job levels were required to possess professional qualification.

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>Others</u>	<u>Not Applicable</u>	<u>Unspecified</u>	
Partner/ Principal/ Director/ Chief Financial Officer	3 525	579	-	-	61	318	4 483
Senior Manager/ Financial Controller	697	5 880	363	48	2 873	1 357	11 218
Manager	435	3 534	809	-	2 907	845	8 530
Sub-total of Managerial Level	4 657 (19.2%)	9 993 (41.2%)	1 172 (4.8%)	48 (0.2%)	5 841 (24.1%)	2 520 (10.4%)	24 231 (100%)
Supervisor/ Senior	96 (0.4%)	4 026 (18.3%)	3 969 (18.1%)	- (-)	11 919 (54.2%)	1 961 (8.9%)	21 971 (100%)
Clerk/ Associate	48 (0.1%)	644 (1.1%)	3 434 (6.1%)	56 (0.1%)	46 192 (82.3%)	5 779 (10.3%)	56 153 (100%)
Trainer/ Teacher	4 (0.5%)	114 (14.0%)	155 (19.1%)	- (-)	505 (62.1%)	35 (4.3%)	813 (100%)
Total	4 805 (4.7%)	14 777 (14.3%)	8 730 (8.5%)	104 (0.1%)	64 457 (62.5%)	10 295 (10.0%)	103 168 (100%)

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

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

(Appendix 6 – Table 4)

2.27 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 longer 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	-	233	459	3 342	449	4 483
Senior Manager/ Financial Controller	-	1 104	4 469	3 754	1 891	11 218
Manager	92	4 063	3 258	354	763	8 530
Sub-total of Managerial Level	92 (0.4%)	5 400 (22.3%)	8 186 (33.8%)	7 450 (30.7%)	3 103 (12.8%)	24 231 (100%)
Supervisor/Senior	2 423 (11.0%)	13 837 (63.0%)	2 928 (13.3%)	620 (2.8%)	2 163 (9.8%)	21 971 (100%)
Clerk/Associate	39 409 (70.2%)	9 970 (17.8%)	193 (0.3%)	50 (0.1%)	6 531 (11.6%)	56 153 (100%)
Trainer/Teacher	235 (28.9%)	517 (63.6%)	48 (5.9%)	6 (0.7%)	7 (0.9%)	813 (100%)
Total	42 159 (40.9%)	29 724 (28.8%)	11 355 (11.0%)	8 126 (7.9%)	11 804 (11.4%)	103 168 (100%)

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

2.28 The survey findings showed that 64.5% (33.8%+30.7%) 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 2013, a lesser percentage of employees at "Managerial", "Clerk/ Associate" and "Trainer/Teacher" job levels having less than three years working experience in the industry would be accepted by employers. On the other hand, 11.0% of Supervisor/Senior with less than three years working experience were accepted by employers in the 2015 Survey whereas 6.7% of Supervisors/Seniors with less than three years working experience were accepted by employers in 2013. The statistics for the two surveys are shown below.

Comparison of Employees' Minimum Requirement
on Year(s) of Experience in the Industry
of the 2015 Survey with the 2013 Survey

<u>Job Level</u>	<u>Less than 3 years</u>	
	<u>2013</u>	<u>2015</u>
Managerial (Partner/Principal/Director/ Chief Financial Officer/Senior Manager/ Financial Controller/Manager)	1.2%	0.4%
Supervisor/Senior	6.7%	11.0%
Clerk/Associate	76.0%	70.2%
Trainer/Teacher	58.3%	28.9%

2.29 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)		22.3%	33.8%	30.7%		86.8%
Supervisor/Senior	11.0%	63.0%	13.3%			87.3%
Clerk/Associate	70.2%	17.8%			11.6%	99.6%
Trainer/Teacher	28.9%	63.6%	5.9%			98.4%

* 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 Age Range**
(Appendix 6 – Table 5)

2.30 Table O 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 50% of Clerks/Associates were below 35.

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

<u>Job Level</u>	<u>Number of Employees</u>				<u>Total (%)</u>
	<u>Below 35</u>	<u>35 - 50</u>	<u>Over 50</u>	<u>Unspecified</u>	
Partner/Principal/ Director/Chief Financial Officer	86	2 851	983	563	4 483
Senior Manager/ Financial Controller	43	8 441	1 468	1 266	11 218
Manager	1 515	5 646	360	1 009	8 530
Sub-total of Managerial Level	1 644	16 938	2 811	2 838	24 231
	(6.8%)	(69.9%)	(11.6%)	(11.7%)	(100%)
Supervisor/Senior	8 325	10 219	434	2 993	21 971
	(37.9%)	(46.5%)	(2.0%)	(13.6%)	(100%)
Clerk/Associate	32 028	18 690	706	4 729	56 153
	(57.0%)	(33.3%)	(1.3%)	(8.4%)	(100%)
Trainer/Teacher	119	627	14	53	813
	(14.6%)	(77.1%)	(1.7%)	(6.5%)	(100%)
Total	42 116	46 474	3 965	10 613	103 168
	(40.8%)	(45.0%)	(3.8%)	(10.3%)	(100%)

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

Staff Turnover in the Past Twelve Months

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

2.31 In the twelve months prior to the fieldwork of the 2015 Survey (observation period), 13 398 accounting employees left their companies. During the same period, employers recruited 11 287 accounting employees to fill the vacancies. Table P 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 (8 136 out of a total of 11 287 employees recruited).

Table P: 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	104	241	828	1 173	1 955	8 136	23	11 287
Number of Employees Left	151	412	962	1 525	2 633	9 211	29	13 398
Net Effect Increase (Decrease)	(47)	(171)	(134)	(352)	(678)	(1 075)	(6)	(2 111)

2.32 In the twelve months prior to the fieldwork of the 2015 Survey, the staff turnover rate was 13.0% in 2015 which was higher than that of 9.2% in 2013. Table Q below shows the staff turnover of individual branches of the accountancy sector.

Table Q : 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	4 242	31.7%	4 182	37.1%	21 844	19.4%
Government Departments, Non-governmental Organisations and Statutory Bodies	371	2.8%	567	5.0%	6 014	6.2%
Commerce and Services Establishments	8 456	63.1%	6 183	54.8%	69 867	12.1%
Industrial Establishments	329	2.5%	355	3.1%	5 443	6.0%
All Branches#	13 398	100%	11 287	100%	103 168	13.0%

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

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

Total percentage may not equal 100% due to rounding.

2.33 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 19.4%. This branch recorded 948 vacancies which was the highest among the four branches. The staff turnover rate of the branch “Commerce and Services Establishments” was the second highest (12.1%) among the four branches, of which 707 vacancies were recorded at the date of survey.

2.34 Table R shows the average period of employment of resigned employees before they left the company. About 62.8% of the employees had been employed for a period of less than three years before they left the company.

Table R: 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)	208 (13.6%)	484 (31.7%)	175 (11.5%)	348 (22.8%)	300 (19.7%)	10 (0.7%)	1 525 (100%)
Supervisor/Senior	461 (17.5%)	760 (28.9%)	928 (35.2%)	230 (8.7%)	247 (9.4%)	7 (0.3%)	2 633 (100%)
Clerk/Associate	2 456 (26.7%)	4 039 (43.8%)	1 826 (19.8%)	310 (3.4%)	351 (3.8%)	229 (2.5%)	9 211 (100%)
Trainer/Teacher	1 (3.4%)	9 (31.0%)	8 (27.6%)	6 (20.7%)	5 (17.2%)	- (0.0%)	29 (100%)
Total	3 126 (23.3%)	5 292 (39.5%)	2 937 (21.9%)	894 (6.7%)	903 (6.7%)	246 (1.8%)	13 398 (100%)

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

2.35 In the past twelve months, 7 551 or 66.9% of the new recruits came from an accounting position of other companies. Only 706 recruits or 6.3% of the total number of recruits were employed from a non-accounting position of other companies. In addition, there were 1 311 qualified accountants out of these 11 287 recruits.

Table S : 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	96	177	700	1 770	4 793	15	7 551 (66.9%)
(b) From a non-accounting position of another company	-	38	66	85	511	6	706 (6.3%)
(c) From a college/school direct							
(i) Graduate of university degree or above	-	-	-	14	2 036	1	2 051 (18.2%)
(ii) Sub-degree holder (HD/AD/D/HC/C or equivalent)	-	-	-	-	425	-	425 (3.8%)
(iii) Secondary school leaver or below	-	-	-	-	39	-	39 (0.3%)
(d) Other sources	8	20	41	23	44	1	137 (1.2%)
(e) Sources unclassified	-	6	21	63	288	-	378 (3.3%)
Total (%)*	104 (0.9%)	241 (2.1%)	828 (7.3%)	1 955 (17.3%)	8 136 (72.1%)	23 (0.2%)	11 287 (100%)
No. of Qualified Accountants Recruited in the Past 12 Months #	64 (61.5%)	138 (57.3%)	484 (58.5%)	462 (23.6%)	149 (1.8%)	14 (60.9%)	1 311 (11.6%)

* 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.

2.36 On the other hand, employers mainly employed local personnel to fill the vacancies where the percentage was 95.9%. Only 463 recruits or 4.1% of the total number of recruits were not employed locally or employers did not specify the geographic origin.

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

<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) Hong Kong	90	193	774	1 912	7 835	20	10 824 (95.9%)
(b) The mainland of China	1	12	5	20	224	1	263 (2.3%)
(c) Macau	-	-	-	-	2	-	2 (<0.1%)
(d) Taiwan	-	1	2	-	-	-	3 (<0.1%)
(e) Other places	13	35	47	23	75	2	195 (1.7%)
(f) Sources unclassified	-	-	-	-	-	-	0 (0.0%)
Total (%)*	104 (0.9%)	241 (2.1%)	828 (7.3%)	1 955 (17.3%)	8 136 (72.1%)	23 (0.2%)	11 287 (100%)

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

2.37 Concerning new recruits whose geographic origin was the mainland of China as shown in the previous paragraph, 19.4% of them had obtained their first qualification (certificate or above) from the mainland of China.

Table U : 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	-	5	-	7	38	1	51 (19.4%)
(b) Hong Kong	-	-	-	6	45	-	51 (19.4%)
(c) Europe/ North America	-	-	1	-	3	-	4 (1.5%)
(d) Other places	-	-	-	-	3	-	3 (1.1%)
(e) Sources unclassified	1	7	4	7	135	-	154 (58.6%)
Total (%)*	1 (0.4%)	12 (4.6%)	5 (1.9%)	20 (7.6%)	224 (85.2%)	1 (0.4%)	263 (100%)

* 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 7)

2.38 There were 2 821 (2.7% of 103 168 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 V below. It indicated that organisations had a tendency to fill managerial positions by internal promotions, e.g. 50.7% of Senior Manager/ Financial Controller positions were taken up by Manager and 38.3% of Manager positions were taken up by Supervisor/Senior via internal promotion.

Table V: 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	35	139	25.2%
From Manager to Senior Manager/ Financial Controller	248	489	50.7%
From Supervisor/Senior to Manager	515	1 343	38.3%
From Clerk/Associate to Supervisor/ Senior	1 861	3 816	48.8%
From Others to Clerk/Associate	159	8 295	1.9%
From Others to Trainer/Teacher	3	26	11.5%
Total	2 821	14 108	20.0%

* 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 P.

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

(Appendix 6 – Table 8)

2.39 In the 2015 Survey, 2 770 part-time accounting employees were employed in the accountancy sector to help full-time accounting employees perform accounting related functions. Table W shows the statistics of part-time accounting employees in 2015 and 2013. The number of part-time accounting employees has increased from 1 844 in 2013 to 2 770 in 2015 where the percentage increase was 50.2%. The 2015 Survey revealed that at managerial level, the number of part-time employees has increased from 153 in 2013 to 219 in 2015. In addition, the number of part-time at Clerk/Associate levels has increased from 1 637 in 2013 to 2 449 in 2015 whereas Trainer/Teacher has decreased from 16 in 2013 to 6 in 2015.

Table W: Comparison of Part-time Accounting Employees in 2013 and 2015

<u>Job level</u>	<u>2013</u>		<u>2015</u>		<u>Changes of Part-time Employees Increase (Decrease)</u>
	<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	3 159	146	4 483	179	33
Senior Manager/ Financial Controller	10 065	2	11 218	1	(1)
Manager	8 345	5	8 530	39	34
Sub-total of Managerial Level	21 569	153	24 231	219	66
Supervisor/Senior	22 714	38	21 971	96	58
Clerk/Associate	56 029	1 637	56 153	2 449	812
Trainer/Teacher	1 061	16	813	6	(10)
Total	101 373	1 844	103 168	2 770	926

Wastage

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

2.40 During the observation period, 1 137 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 X. The wastage of 1 137 persons represented 1.1% of the manpower demand of 104 924 in 2015. However, it is expected that the wastage rate could be higher if the 3 392 accounting personnel who had resigned for “Other Reasons” and “Reasons Unknown” were taken into account.

Table X : 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	7 688	
Taking up a non-accounting position in Hong Kong	382	} 1 137
Emigration	21	
Repatriation	47	
Relocation of workplace	9	
Retirement	385	
Further studies	78	
Retrenchment [#]	215	} (excluding those initiated by the company)
Other reasons*	548	
Reasons unknown	2 844	
Total	12 217	
Manpower Demand in 2015	104 924	

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.

2.41 Table Y shows the breakdown of the reasons for taking up a non-accounting position in Hong Kong. 382 (3.2%) of the 12 002 (12 217-215) resignations left the accounting field for better working conditions/prospects. Details of the staff turnover statistics of individual branches are given in Tables 6.1 to 6.4 of Appendix 6.

Table Y : 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	136	(35.6%)
Better remuneration package	59	(15.4%)
Better prospects	116	(30.4%)
Others*	71	(18.6%)
Total**	382	(100%)

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

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

Staff to be Recruited by Education Level

(Appendix 6 – Table 9)

2.42 Table Z 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 Z.

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

	<u>Number of Employees</u>				<u>Total (%)*</u>	<u>No. of Qualified Accountants (%)*</u>
	<u>Graduate of University Degree or Above</u>	<u>Sub-degree Holder (HD/AD/D/HC/C or Equivalent)</u>	<u>Secondary School Leaver or Below</u>	<u>Unspecified</u>		
Partner/Principal/ Director/Chief Financial Officer	22	-	-	-	22	22
Senior Manager/ Financial Controller	151	-	-	-	151	25
Manager	300	7	-	1	308	166
Sub-total of Managerial Level	473 (98.3%)	7 (1.5%)	- (0.0%)	1 (0.2%)	481 (100%)	213 (44.3%)
Supervisor/Senior	520 (58.8%)	351 (39.7%)	14 (1.6%)	- (0.0%)	885 (100%)	138 (15.6%)
Clerk/Associate	965 (32.0%)	802 (26.6%)	1 235 (40.9%)	15 (0.5%)	3 017 (100%)	39 (1.3%)
Trainer/Teacher	9 (100%)	- (0.0%)	- (0.0%)	- (0.0%)	9 (100%)	8 (88.9%)
Total (%)*	1 967 (44.8%)	1 160 (26.4%)	1 249 (28.4%)	16 (0.4%)	4 392 (100%)	398 (9.1%)

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

Recruitment Difficulties

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

2.43 The 2015 Survey revealed that among a total of 26 897 establishments (464 establishments out of a total of 26 897 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 2015 Survey.

2.44 Table AA shows the number of establishments which encountered recruitment difficulties in the twelve months prior to the fieldwork of the 2015 Survey. 1.3% of the establishments experienced difficulties in recruiting supervisor/ senior and for clerical staff, the percentage was 3.0%.

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

<u>Recruitment Difficulties</u>	<u>Number of Establishments (%)</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>	
Yes	23	(0.1%)	20	(0.1%)	88	(0.3%)	338	(1.3%)	807	(3.0%)	2	(<0.1%)
No	69	(0.3%)	60	(0.2%)	291	(1.1%)	449	(1.7%)	2 921	(10.9%)	7	(<0.1%)
Have not recruited or tried to recruit	26 341	(97.9%)	26 353	(98.0%)	26 054	(96.9%)	25 646	(95.3%)	22 705	(84.4%)	26 424	(98.2%)
Refusal cases	464	(1.7%)	464	(1.7%)	464	(1.7%)	464	(1.7%)	464	(1.7%)	464	(1.7%)
Total	26 897	(100%)	26 897	(100%)	26 897	(100%)	26 897	(100%)	26 897	(100%)	26 897	(100%)

2.45 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 44.7% and 41.5% respectively. Moreover, 3.3% of the employers reported that the reasons of recruitment difficulties were “insufficient accounting graduates from tertiary institutions”. Table AB shows the reasons of recruitment difficulties and their respective percentages.

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

Reason	Job Level						Total**
	Partner/ Principal/ Director/ Chief Financial Officer	Senior Manager/ Financial Controller	Manager	Supervisor/ Senior	Clerk/ Associate	Trainer/ Teacher	
Insufficient accountancy graduates from tertiary institutions	-	-	-	4	55	-	59 (3.3%)
Lack of candidates with relevant experience and training	24	20	88	187	481	1	801 (44.7%)
Working conditions/ remuneration package could not meet recruits’ expectations	2	17	69	233	420	2	743 (41.5%)
Other reasons*	-	-	-	94	92	2	188 (10.5%)
Total**	26 (1.5%)	37 (2.1%)	157 (8.8%)	518 (28.9%)	1 048 (58.5%)	5 (0.3%)	1 791 (100%)

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

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

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

2.46 The 2015 Survey revealed that there were 7 348 accounting employees who had to work in the mainland of China during the survey period. Of these, 929 (12.6%) were on stationed basis and 6 419 (87.4%) were on travelling basis. The comparison of the figures in 2013 and 2015 is summarised in Table AC. 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 increased by 398 persons, representing an increase of 75.0% in comparison with 531 persons in 2013. During the same period, the number of Hong Kong accounting employees who participated in mainland operations on travelling basis has decreased by 2 179 persons, or -25.3% when compared with 8 598 persons in 2013. The accounting personnel on travelling basis were mainly to support the operations of the company in the mainland of China.

Table AC: Comparison of the Number of Hong Kong Accounting Employees
Having to Work in the mainland of China in 2013 and 2015

<u>Working Mode</u>	<u>Number of Employees</u>		<u>Changes % Increase (Decrease)</u>
	<u>2013</u>	<u>2015</u>	
Stationed Basis	531 5.8%	929 12.6%	398 75.0%
Travelling Basis	8 598 94.2%	6 419 87.4%	(2 179) (25.3%)
Total	9 129 100%	7 348 100%	(1 781) (19.5%)

2.47 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 2017. The forecast is shown below:

<u>Working Mode</u>	<u>Projected Number of Employees In January 2017</u>
Stationed Basis	1 011
Travelling Basis	6 630
Total	7 641

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

2.48 The 2015 Survey revealed that 512 additional accounting employees were to be recruited as a result of mainland operations. Employers further reported that 2 233 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 a significant increase in the demand for additional accounting employees. Meanwhile, employers also reported that more emphasis should be put on training existing accounting employees so as to deal with mainland operations. The comparison of the effects of mainland operations on Hong Kong accounting employees in 2013 and 2015 is summarised in Table AD.

Table AD: Comparison of the Effects of Mainland Operations
on Hong Kong Accounting Employees in 2013 and 2015

<u>Effects</u>	<u>Number of Employees</u>		
	<u>2013</u>	<u>2015</u>	<u>Changes Increase (Decrease)</u>
Additional Accounting Employees Need to be Recruited	78	512	434 556.4%
Number of Existing Accounting Employees to be Trained for Mainland Operations	2 003	2 233	230 11.5%

2.49 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 2017. The forecast is shown as follows:

<u>Effects</u>	<u>Projected Number of Employees in January 2017</u>
Additional Accounting Employees Need to be Recruited	431
Number of Existing Accounting Employees to be Trained for Mainland Operations	2 494
Total	2 925

Moving of the Accounting Function Out of Hong Kong
(Appendix 6 – Tables 14 to 15)

2.50 In the 2015 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 33 952 establishments or 97.7% of a total of 34 759 establishments did not move their accounting function outside Hong Kong. Details of the survey findings are summarised in Table AE.

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

<u>Branch</u>	<u>Number of Establishments (%)*</u>				<u>Total</u>
	<u>Yes</u>	<u>No</u>	<u>Unspecified/ Refusal Cases</u>		
Accounting Firms	16 (0.6%)	2 374 (96.1%)	81 (3.3%)		2 471 (100%)
Government Departments, Non-governmental Organisations and Statutory Bodies	- (0.0%)	32 (94.1%)	2 (5.9%)		34 (100%)
Commerce and Services Establishments	369 (1.3%)	28 241 (97.6%)	330 (1.1%)		28 940 (100%)
Industrial Establishments	- (0.0%)	3 305 (99.7%)	9 (0.3%)		3 314 (100%)
Total**	385 (1.1%)	33 952 (97.7%)	422 (1.2%)		34 759 (100%)#

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

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

This figure of the total number of establishments is different from the total number of establishments in previous paragraphs as this figure 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%	231	-	-	-	231
10% - 30%	-	-	-	-	-
31% - 50%	-	-	-	-	-
> 50%	-	-	-	-	-
Total*	231 (100%)	0 (0.0%)	0 (0.0%)	0 (0.0%)	231 (100%)

Remarks: The total number of establishments did not include 154 refusal/unspecified cases.

2.51 As shown in Table AE, 385 respondents reported that they had moved their accounting function out of Hong Kong.

Outsourcing of Accounting Related Functions

(Appendix 6 – Table 16)

2.52 In the 2015 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 AF.

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

Branch	Number of Establishments (%)							Total
	Hong Kong	Mainland China	Macau	Taiwan	Other Places	Not Applicable	Unspecified	
Accounting Firms	88	54	-	-	-	2 248	-	2 390
Government Departments, Non-governmental Organisations and Statutory Bodies	1	-	-	-	-	31	-	32
Commerce and Services Establishments	4 186	153	-	-	2	24 165	103	28 609
Industrial Establishments	767	-	-	-	-	2 538	-	3 305
Total*	5 042 (14.7%)	207 (0.6%)	0 (0.0%)	0 (0.0%)	2 (<0.1%)	28 982 (84.4%)	103 (0.3%)	34 336 (100%)

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

Remarks: The total number of establishments did not include 423 refusal cases.

2.53 It indicated that out of a total of 5 251 establishments that had outsourced accounting related functions to other companies in Hong Kong, the mainland of China or other places, 5 042 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 17)

2.54 The 2015 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 AG. For job levels of “Managerial” and “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 AG: 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	7 627	543	461	215	71	1 406
Supervisor/Senior	6 353	788	171	209	57	437
Clerk/Associate	18 156	1 152	298	218	131	1 095
Trainer/Teacher	162	14	5	2	-	34

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	811	1 163	148	4	2	1
Supervisor/Senior	679	373	5	4	1	1
Clerk/Associate	1 251	670	7	33	4	-
Trainer/Teacher	14	30	-	-	-	-

* 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 18 to 19)

2.55 For in-house training, the 2015 Survey revealed that 24 642 (95.6% of 25 764) establishments had kept their staff training expenses more or less the same in 2013 and 2014. 355 (1.4% of 25 764) establishments reported that they had increased their staff training expenses in 2014. For external training, the result revealed that 24 733 (96.0% of 25 764) establishments had maintained their staff training expenses more or less the same in 2013 and 2014 while 254 (1.0% of 25 764) establishments reported that they had increased their staff training expenses in 2014. Details of the changes are summarised in Table AH.

Table AH: Comparison of Training Expenses in 2013 and 2014

Training Expenses of 2014 vs 2013	In-house Training		External Training	
	Number of Establishments	(Percentage)*	Number of Establishments	(Percentage)*
No Change	24 642	(95.6)	24 733	(96.0)
Increase by				
> 50%	7	(<0.1)	8	(<0.1)
>20% - 50%	2	(<0.1)	81	(0.3)
>10% - 20%	42	(0.2)	46	(0.2)
5% -10%	288	(1.1)	92	(0.4)
< 5%	16	(0.1)	27	(0.1)
Sub-total	355	(1.4)	254	(1.0)
Decrease by				
> 50%	-	(-)	-	(-)
>20% - 50%	3	(<0.1)	-	(-)
>10% - 20%	-	(-)	19	(0.1)
5% -10%	7	(<0.1)	-	(-)
< 5%	-	(-)	1	(<0.1)
Sub-total	10	(<0.1)	20	(0.1)
Unspecified/Refusal Cases	757	(2.9)	757	(2.9)
Total	25 764[#]	(100)	25 764[#]	(100)

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

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

2.56 With regard to in-house training budget for 2015, survey findings showed that 24 608 (95.5% of 25 764) establishments had planned to maintain the same training budget for 2015 when compared with the expenses in 2014. For the budget of external training, 24 466 (95.0% of 25 764) establishments had planned to maintain the same training budget for 2015 when compared with the expenses in 2014. Table AI shows the statistics reflected by the 2015 Survey.

Table AI: Comparison of Training Budget for 2015 with Training Expenses of 2014

Training Budget of 2015 vs Training Expenses of 2014	<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	24 608	(95.5)	24 466	(95.0)
Increase by				
> 50%	4	(<0.1)	106	(0.4)
>20% - 50%	50	(0.2)	28	(0.1)
>10% - 20%	46	(0.2)	84	(0.3)
5% -10%	281	(1.1)	86	(0.3)
< 5%	14	(0.1)	236	(0.9)
Sub-total	395	(1.5)	540	(2.1)
Decrease by				
> 50%	-	(-)	1	(<0.1)
>20% - 50%	3	(<0.1)	-	(-)
>10% - 20%	-	(-)	-	(-)
5% -10%	-	(-)	-	(-)
< 5%	1	(<0.1)	-	(-)
Sub-total	4	(<0.1)	1	(<0.1)
Unspecified/Refusal Cases	757	(2.9)	757	(2.9)
Total	25 764[#]	(100)	25 764[#]	(100)

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

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

2.57 395 (1.5% of 25 764) and 540 (2.1% of 25 764) establishments indicated that they would increase their in-house and external staff training budget respectively at various ranges for 2015. 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 20, Tables 20.1 to 20.4)

2.58 In the 2015 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 AJ to AO. For the types/topics of training by branch and by job level, they are shown in Tables 20.1 to 20.4 of Appendix 6 of this report.

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

1. Principles & Practice of Management
2. Updates of Accounting Standard
3. Financial Accounting
4. Problem Solving & Decision Making
5. Tax Compliance and Planning

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

1. Principles & Practice of Management
2. Problem Solving & Decision Making
3. Updates of Accounting Standard
4. Financial Accounting
5. Marketing Management

Table AL: Types/Topics of Training for Managers

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

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

1. Financial Accounting
2. Updates of Accounting Standard
3. Cost and Management Accounting
4. Principles & Practice of Management
5. Accrued-based Accounting

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

1. Financial Accounting
2. Updates of Accounting Standard
3. Cost and Management Accounting
4. English Writing
5. Accrued-based Accounting

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

1. Financial Accounting
2. Updates of Accounting Standard
3. Financial Management
4. Internal Control and Compliance
5. Economics and Statistics

2.59 Generally speaking, “Updates of Accounting Standards”, “Financial Accounting” and “Problem Solving & Decision Making” are important training types/topics for managerial staff. “Updates of Accounting Standards”, “Financial Accounting”, “Cost and Management Accounting” and “Accrued-based 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 21)

2.60 In the 2015 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 45.2%, 32.7% and 9.9% respectively.

Forecast of Manpower in 2017

(Appendix 6 – Table 1)

2.61 Employers were asked to forecast their manpower in 2017 in the 2015 Survey. The forecast number of employees in January 2017 was 106 938 or an increase of 2 014 persons (1.9%) when compared with the manpower demand of 104 924 persons in January 2015. Table AP shows the distribution of manpower forecast in the four branches.

Table AP : Forecast of Manpower in 2017
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		
	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)	2015	2017	Increase (Decrease)
Accounting Firms	3 501	3 531	30 0.9%	1 594	1 611	17 1.1%	2 248	2 258	10 0.4%	7 343	7 400	57 0.8%	5 081	5 159	78 1.5%	10 226	10 510	284 2.7%	142	142	-	22 792	23 211	419 1.8%
Government Departments, Non-governmental Organisations and Statutory Bodies	81	81	-	669	689	20 3.0%	344	345	1 0.3%	1 094	1 115	21 1.9%	1 509	1 512	3 0.2%	3 120	3 146	26 0.8%	363	364	1 0.3%	6 086	6 137	51 0.8%
Commerce and Services Establishments	864	864	-	8 687	8 807	120 1.4%	5 588	5 586	(2) (<0.1%)	15 139	15 257	118 0.8%	14 569	14 859	290 2.0%	40 549	41 617	1 068 2.6%	317	317	-	70 574	72 050	1 476 2.1%
Industrial Establishments	42	42	-	285	285	-	552	556	4 0.7%	879	883	4 0.5%	1 162	1 163	1 0.1%	3 431	3 494	63 1.8%	-	-	-	5 472	5 540	68 1.2%
All Branches	4 488	4 518	30 0.7%	11 235	11 392	157 1.4%	8 732	8 745	13 0.1%	24 455	24 655	200 0.8%	22 321	22 693	372 1.7%	57 326	58 767	1 441 2.5%	822	823	1 0.1%	104 924	106 938	2 014 1.9%

2.62 Employers forecasted that the total number of accounting personnel would increase from 104 924 in 2015 to 106 938 in 2017, representing a growth rate of 1.9%. Because of the uncertainty in the business outlook of the global economy, many employers were quite conservative in estimating their manpower needs in 2017. Therefore, a modest manpower growth rate was reported.

2.63 The forecast manpower demand of 106 938 means that employers expected the net demand for accountancy manpower in the next 24 months to be 3 770 persons:

Forecast manpower demand in January 2017	106 938
Current manpower demand in January 2015	104 924
<hr/>	
Forecast net increase	2 014
Add: Inputs to fill existing vacancies in 2015	1 756
<hr/>	
Total	3 770

Projection of Manpower

(Appendix 6 – Table 1)

2.64 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 2015</u>	<u>Forecast Manpower Demand in 2017</u>	<u>Growth (%)</u>	
Partner/Principal/Director/ Chief Financial Officer	4 488	4 518	30	0.7%
Senior Manager/ Financial Controller	11 235	11 392	157	1.4%
Manager	8 732	8 745	13	0.1%
<hr/>				
Sub-total of Managerial Level	24 455	24 655	200	0.8%
Supervisor/Senior	22 321	22 693	372	1.7%
Clerk/Associate	57 326	58 767	1 441	2.5%
Trainer/Teacher	822	823	1	0.1%
<hr/>				
Total	104 924	106 938	2 014	1.9%

2.65 In accordance with employers' forecast, manpower projections are then translated into projected additional manpower requirements for 2017 by job level as shown in Table AQ below.

Table AQ: Projected Additional Manpower Requirements for 2017
(Based on Employers' Forecast)

<u>Employers' Forecast</u>	<u>Projected Additional Manpower Requirements for 2017</u>
<u>Job Level</u>	
Managerial	200
Supervisor/Senior	372
Clerk/Associate	1 441
Trainer/Teacher	1
Sub-total	2 014
<u>Replacement for Wastage*</u>	
Estimated at 1.1%^ of the Manpower Demand of 104 924 in 2015	1 154
Estimated at 1.1%^ of the Manpower Demand of 105 926# in 2016	1 165
Total	4 333

* 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 X and assumed to be constant from 2015 to 2017.

The manpower demand of 2016 is projected according to the growth rate derived from the employers' forecast number of employees in 2017 with the assumption that the annual growth rate is constant from 2015 to 2017.

2.66 Table AQ shows that in 2017, the accountancy sector would need to recruit 4 333 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 2016-2020 by the Labour Market Analysis Method

2.67 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 2016-2020. A detailed description of the LMA Method is given in Appendix 7. The projected manpower requirements for 2016-2020 using the two methods are summarised as follows:

Table AR : Projected Manpower for 2016-2020

Year	Manpower Demand	Projected (LMA)	Projected (AFM)	Projected (EF)
2015	104 924			
2016		106 593 (+1.6%*)	105 836 (+0.9%*)	
2017		107 628 (+1.0%**)	106 613 (+0.7%**)	106 938 (+1.9%*)
2018		108 587 (+0.9%**)	107 249 (+0.6%**)	
2019		109 503 (+0.8%**)	107 768 (+0.5%**)	
2020		110 394 (+0.8%**)	108 193 (+0.4%**)	
*	as percentage change vs manpower demand in 2015			
**	as percentage change vs projected manpower in the previous year			
LMA	Labour Market Analysis			
AFM	Adaptive Filtering Method			
EF	Employers' forecast at the date of survey			

2.68 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 2016-2020 while the forecast of manpower growth reported by employers in the 2015 Survey was 1.9% that the additional manpower for the industry in 2017 are 2 014 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 2017. 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 2017 have been worked out and shown in Table AS below.

Table AS: Projected Additional Manpower Requirements for 2017 (LMA Method)

<u>Job Level</u>	<u>Manpower Demand in 2015</u> (a)	<u>Manpower Projection for 2016 (LMA Method)#</u> (b)	<u>Manpower Projection for 2017 (LMA Method)#</u> (c)	<u>Projected Additional Employees for 2017</u> (d) = (c) – (a)	<u>Replacement for Wastage^</u> (e)=[(a)+(b)]x1.1%	<u>Projected Additional Manpower Requirements for 2017</u> (f)=(d)+(e)
Managerial	24 455	25 035	25 279	824	544	1 368
Supervisor/Senior	22 321	22 700	22 921	600	495	1 095
Clerk/Associate	57 326	58 017	58 581	1 255	1 269	2 524
Trainer/Teacher	822	840	848	26	18	44
Total	104 924	106 592	107 629	2 705	2 326	5 031

The projected number of employees at the four job levels are derived from the projected manpower demand in 2016 and 2017 under LMA Method (paragraph 2.67) and the ratio of manpower structure (paragraph 2.4).

^ The wastage rates are derived from Table X and assumed to be constant from 2015 to 2017

Manpower Supply and Demand

Demand for Accounting Personnel

2.69 In accordance with the projected additional manpower requirements for 2017 listed in Table AS, the accountancy sector requires additional employees to take up 1 368 managerial positions, 1 095 supervisory positions, 2 524 clerical positions and 44 trainer/teacher positions. Regarding the analysis of minimum education requirement of employees as shown in Table J of paragraph 2.24, the accountancy sector requires 1 937 (1 015 + 606 + 273 + 43) persons who possess a university degree to take up positions of the above four job levels. In addition, the accountancy sector needs to recruit 1 056 (208 + 297 + 550 + 1) persons who possess sub-degree/associate degree qualifications to take up positions of the above four job levels.

Supply of Accounting Personnel

2.70 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 AT.

Table AT : Supply of Accounting Graduates

	<u>Estimated Number of Graduates in 2015/2016</u>	<u>Estimated Number of Graduates in 2016/2017</u>
Degree	2 607	2 442
Sub-degree	1 226 [#]	1 252 [#]

* The Training Board wrote to local course providers requesting for their estimated number of degree and sub-degree graduates in 2015/2016 and 2016/2017. 33.3% 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 AT. 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.

2.71 The manpower demand for local accounting graduates in the next 24 months is presented below:

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

	<u>Demand for Graduates of Accounting Discipline</u>
Degree	1 937
Sub-degree	1 056
Total	2 993

2.72 It appears from Tables AT and AU 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 2.68 above is 2 705. Added to this is a wastage of about 1.1% of the manpower demand of 104 924 in 2015 and projected manpower demand of 106 592 in 2016 (a total of 2 326 persons). Therefore, the required number of fresh input to the accountancy sector should be 5 031 (2 705 + 2 326) which could be met by graduates from tertiary institutions and secondary school leavers.

SECTION III

RECOMMENDATIONS

Utilization of the 2015 Manpower Survey Report

3.1 The 2015 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 Although there are uncertainties over the timing and pace of future interest rate rises in the United States and the crisis in Greece exposes a deepening divergence within the European Union, the business outlook of the local economy is somewhat less volatile. In fact, the steady growth in the demand for manpower in the accountancy sector as reflected by the 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 stable. On the other hand, automation through the use of technology provides auditors with a means to complete tasks in a more efficient and timely manner, while allowing more time to be spent in complex and judgmental areas. Therefore, even though statutory audit work is still a major business for CPA firms, those firms also provide a full range of business advisory services to their clients such as financial planning, corporate management and internal audit.

3.3 There is a growing trend on increased ESG (Environmental, Social and Governance) disclosure and more companies are incorporating ESG criteria into their strategies and operations. In fact, the Hong Kong Stock Exchange encourages listed companies to identify and disclose ESG issues that are relevant to its business. In order to face the challenge of setting up an ESG reporting system, companies do need to provide training to their accounting personnel as they play a key role in sustainability reporting. On the other hand, Hong Kong has a stable and reliable stock and financial market which leads to the demand for accounting personnel. Hong Kong has a pool of accounting talents who are able to provide excellent accounting support to enterprises of the Mainland and high net worth clients. Last but not least, regulatory bodies have been adopting a tighter approach in implementing regulatory measures. Due to tighter rules and regulations imposed by regulatory bodies, the demand for relevant job holders has increased. In fact, tighter control can also mean that accounting personnel will play a more important role in terms of the provision of compliance and regulatory advice to clients.

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 2015 Manpower Survey, business outlook of the accountancy profession and the manpower training and development strategies for accounting personnel. Their views have been incorporated into relevant sections of the manpower survey report for public reference.

Future Surveys

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

Manpower Demand and Training Requirements in the Accountancy Sector

3.7 Based on the manpower forecast for the next 24 months using the Labour Market Analysis Method (LMA), the Training Board has projected the future manpower and training requirements for the next 24 months by job level. With reference to the projected additional manpower requirements for 2017 listed in Table AR of paragraph 2.67, the Training Board recommends that the accountancy sector should cater for the training needs of about 109 955 persons working in the accountancy sector as shown in Table AU.

Table AU: Recommended Training Requirements for 2017

<u>Job Level</u>	<u>Manpower Demand in 2015</u>	<u>Training Requirements for Projected Additional Manpower for 2017</u>	<u>Total Training Requirements</u>
Managerial	24 455	1 368	25 823
Supervisory/Senior	22 321	1 095	23 416
Clerical/Associate	57 326	2 524	59 850
Trainer/Teacher	822	44	866
Total	104 924	5 031	109 955

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 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 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. In fact, according to the “Report on Hong Kong Trade in Services Statistics” published by the Census and Statistics Department in February 2015, export of accounting, auditing, book-keeping and tax consulting services amounted to HKD1 559 million in 2013 and the Mainland is one of the largest export markets for Hong Kong’s accounting services.

3.11 The Training Board further considers that in order for Hong Kong to maintain its status as an international financial centre, employers should make long-term plans on their manpower training and development. Nowadays, there are strong demand for asset management and financial management services in the community, 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.

3.12 With regard to the mode of training, the Training Board recommends that in addition to the systematic in-house training programmes provided to their employees, employers should make good use of services provided by external training course providers. 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

3.13 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.

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

(i) Types/Topics of Training for Managerial Staff

“Principles and Practices of Management”, “Updates of Accounting Standards”, “Financial Accounting”, and “Problem Solving & Decision Making” 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”, “Cost and Management Accounting”, and “Accrued-based Accounting” are recommended to be offered to supervisory and clerical levels of accounting personnel.

(iii) Generic Skills

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

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

Accountancy Seminars

3.16 The Training Board considers that there is a need to 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 business environment of the mainland of China are also recommended, in particular for personnel in commerce and services establishments.

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，職責之一是評估會計業的人力情況和訓練需求，並向 VTC 提供應付業內對幹練人手需求的建議。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 2015 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。

調查目的

1.2 在政府統計處[統計處]協助下，本會於 2015 年上半年進行 2015 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求；
- (ii) 預測會計業人力增長；
- (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 2011 年及 2013 年人力調查的安排相同，本會同意將 2015 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 2015 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 2015 年 5 月 9 日，以蒐集聘用大量會計從業員的受訪機構資料。這三個調查的結果預期可提供全面的人力統計資料，協助制訂本港金融服務界別的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、會計培訓或其他與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 2015 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 2015 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。調查工作需時遠較預期為長，因此，調查的截止日期延長至 2015 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（34 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。選出的 1 552 間機構中，有 1 292 間填妥並交回調查表，98 間拒絕填覆，有效填覆率為 92.9%。其餘 162 間未有填覆的機構中，24 間已結業、暫停營業或與其他機構合併，138 間尚未開業、已搬遷或未能聯絡。

1.8 1 292 間填覆機構中，有 219 間（其中「商業及服務行業機構」佔 171 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

1.9 本報告書第二章為調查結果摘要，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、貯存及通訊公司；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 2015年1月2日時，會計業四個門類共有26 897間機構，合共僱用103 168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；附錄6表8則詳列有關兼職會計僱員的人力數字。

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	2 443	11 073	(50.7%)
	50 - 499	23	2 725	(12.5%)
	500人或以上	5	8 046	(36.8%)
	小計	2 471	21 844	(100%)
	(%)	(9.2%)	(21.2%)	
政府部門、 非政府機構和 法定組織	20 - 199	8	176	(2.9%)
	200 - 499	5	96	(1.6%)
	500人或以上	21	5 742	(95.5%)
	小計	34	6 014	(100%)
	(%)	(0.1%)	(5.8%)	
商業及服務行業 機構	10 - 99	19 684	32 537	(46.6%)
	100 - 199	1409	20 468	(29.3%)
	200 - 499	517	5 995	(8.6%)
	500人或以上	367	10 867	(15.6%)
	小計	21 977	69 867	(100%)
(%)	(81.7%)	(67.7%)		
工業機構	10 - 99	2196	2 544	(46.7%)
	100 - 199	128	1 519	(27.9%)
	200 - 499	51	330	(6.1%)
	500人或以上	40	1 050	(19.3%)
	小計	2 415	5 443	(100%)
(%)	(9.0%)	(5.3%)		
	總計	26 897	103 168	(100%)
	(%)	(100%)	(100%)	

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	2 630	530	839	1 382	5 688	4	11 073
	50 - 499	234	166	189	822	1 277	37	2 725
	500人或以上	633	896	1 187	2 674	2 556	100	8 046
	小計	3 497	1 592	2 215	4 878	9 521	141	21 844
	(%)@	(16.0%)	(7.3%)	(10.1%)	(22.3%)	(43.6%)	(0.6%)	(100%)
政府部門、 非政府 機構和法定組織	20-199	8	28	46	45	49	-	176
	200 - 499	2	5	6	17	35	31	96
	500人或以上	70	628	283	1 426	3 011	324	5 742
	小計	80	661	335	1 488	3 095	355	6 014
	(%)@	(1.3%)	(11.0%)	(5.6%)	(24.7%)	(51.5%)	(5.9%)	(100%)
商業及 服務行業機構	10 - 99	242	3 932	1 757	4 749	21 857	-	32 537
	100 -199	474	2 439	1 638	5 315	10 296	306	20 468
	200 - 499	62	1 042	519	1 303	3 063	6	5 995
	500人或以上	86	1 267	1 517	3 078	4 914	5	10 867
	小計	864	8 680	5 431	14 445	40 130	317	69 867
(%)@	(1.2%)	(12.4%)	(7.8%)	(20.7%)	(57.4%)	(0.5%)	(100%)	
工業機構	10 - 99	-	25	129	492	1 898	-	2 544
	100 -199	18	114	236	308	843	-	1 519
	200 - 499	-	33	38	67	192	-	330
	500人或以上	24	113	146	293	474	-	1 050
	小計	42	285	549	1 160	3 407	-	5 443
(%)@	(0.8%)	(5.2%)	(10.1%)	(21.3%)	(62.6%)	(-)	(100%)	
總計	4 483	11 218	8 530	21 971	56 153	813	103 168	
(%)@	(4.3%)	(10.9%)	(8.3%)	(21.3%)	(54.4%)	(0.8%)	(100%)	

* 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2:1(2 630÷1 369)；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(633÷2 083)，表示合夥人／總監／首席財務官需督導較多高級經理／經理。

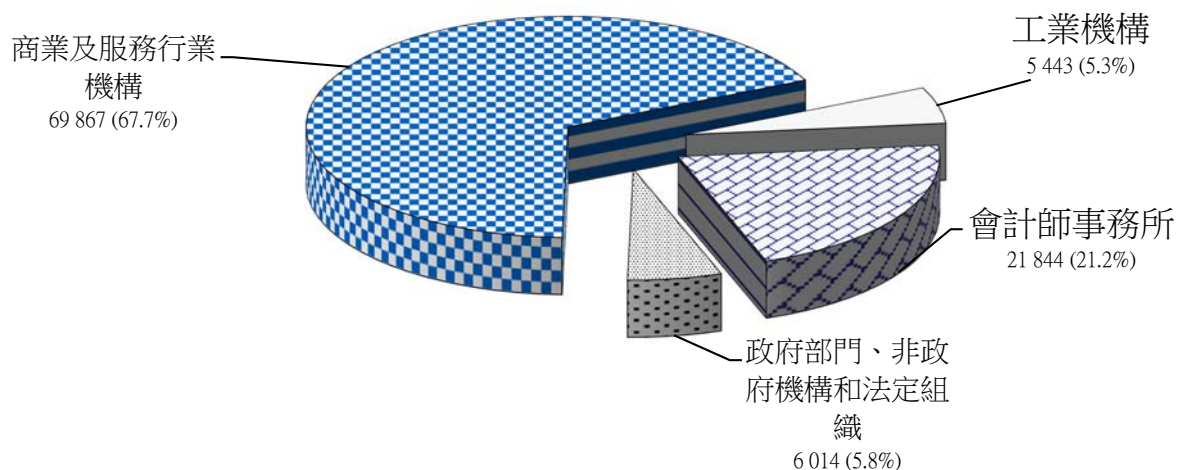
請注意，在大部分機構中，高級經理／財務總監會直接督導主管，因此會計界的經理人數比高級經理／財務總監的人數少。是次調查所反映的組織架構，亦因而稍異於傳統的「金字塔」型架構。

@ 因四捨五入關係，總百分比未必等於100%。

圖1：人力結構

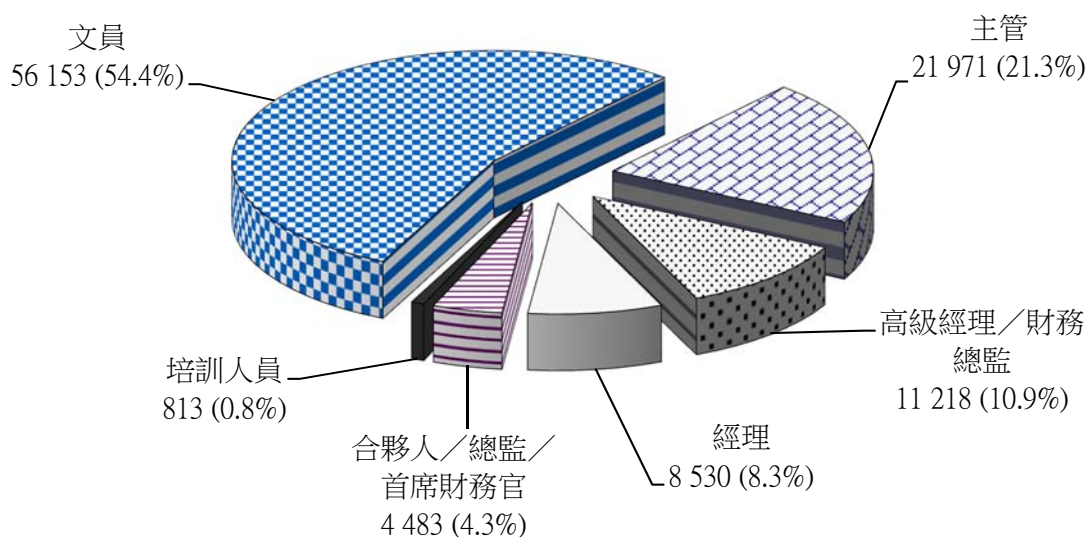
(a)

按門類劃分
總計：103 168人



(b)

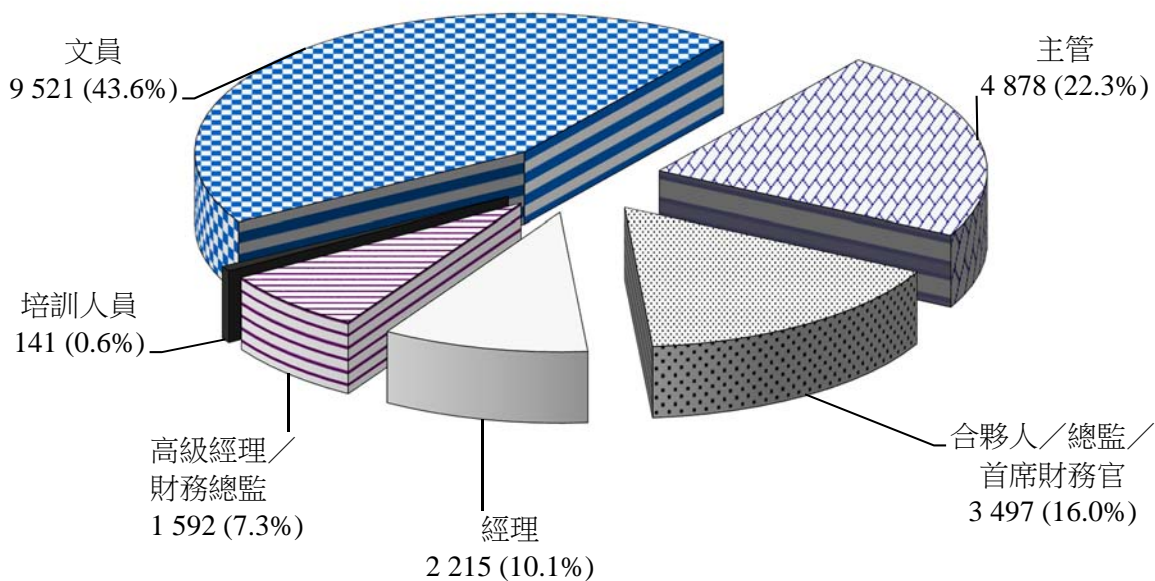
按職級劃分
總計：103 168人



註：因四捨五入關係，總百分比未必等於100%。

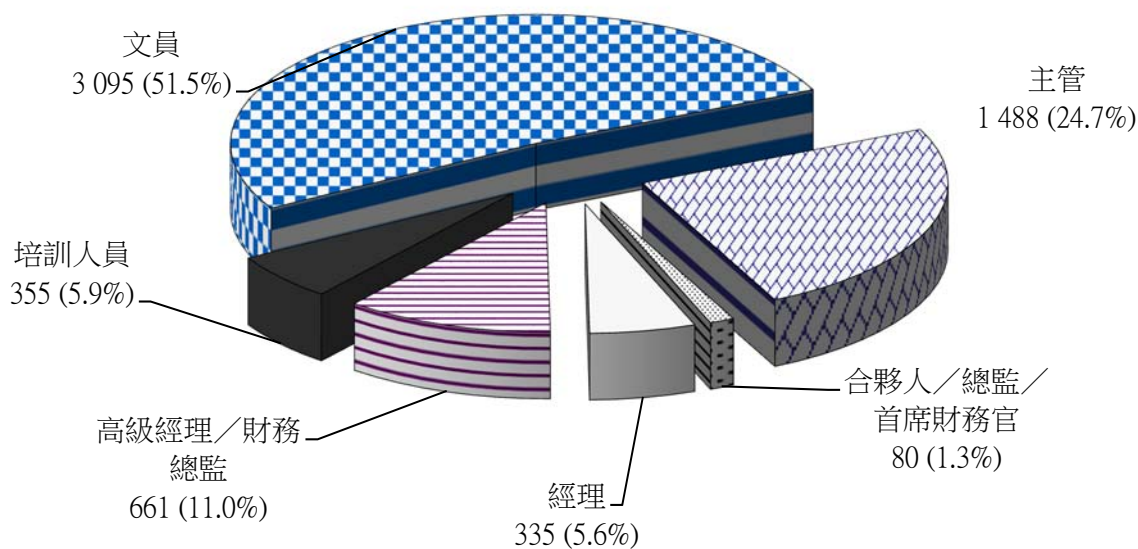
(c)

會計師事務所
總計：21 844人



(d)

政府部門、非政府機構和法定組織
總計：6 014人

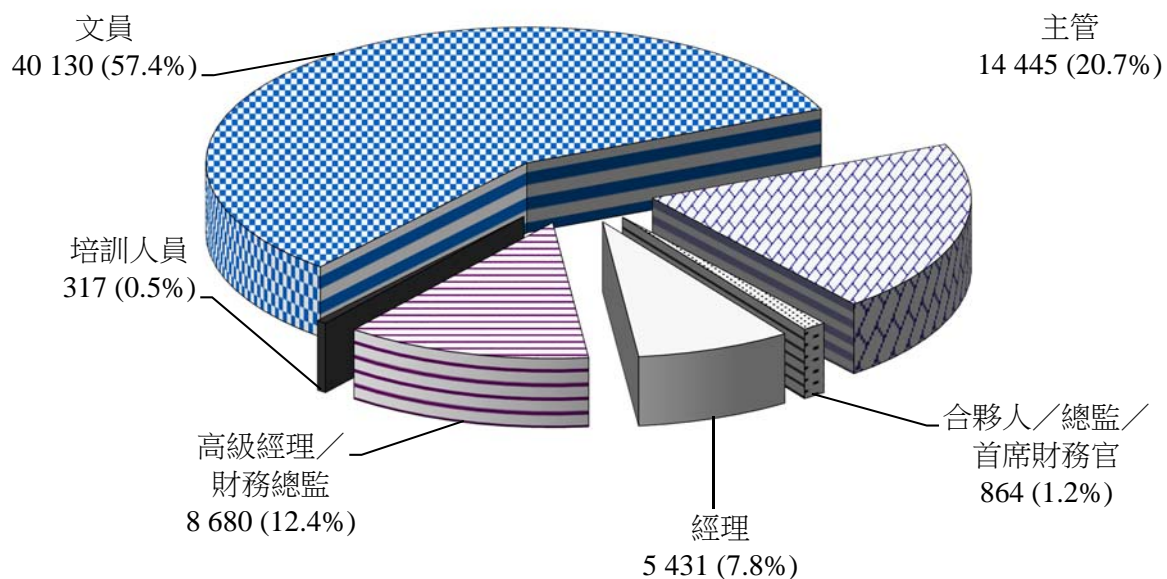


註：因四捨五入關係，總百分比未必等於100%。

(e)

商業及服務行業機構

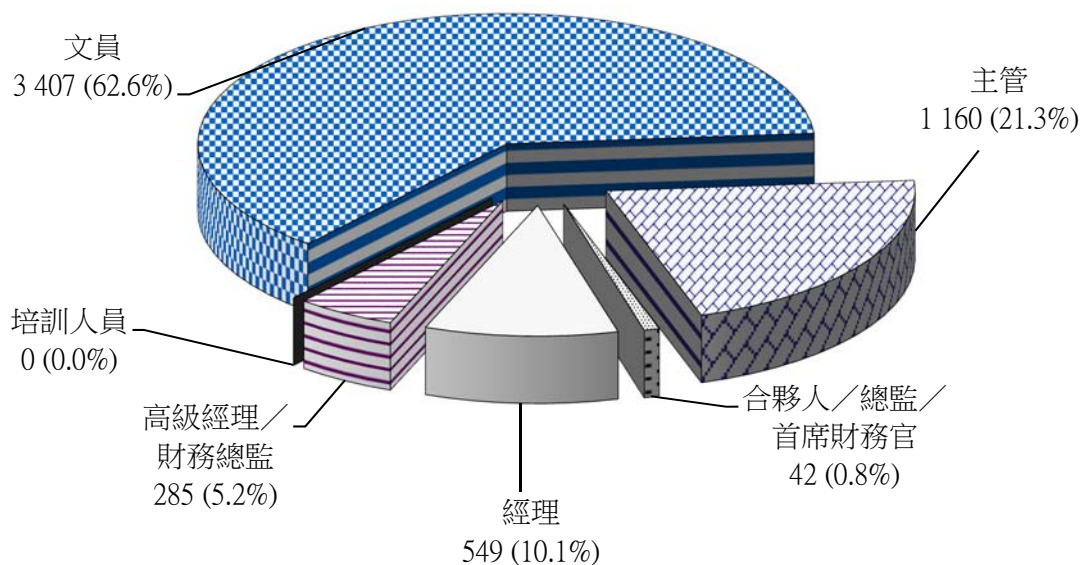
總計：69 867人



(f)

工業機構

總計：5 443人



註：因四捨五入關係，總百分比未必等於100%。

2015 年機構數目

2.5 2015 年會計業人力調查顯示於 2015 年 1 月 2 日時，會計業共有 26 897 間機構。各門類的機構分布摘要見表 C：

表C： 各門類的機構數目

	<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>
2013年	2 200	34	23 314	2 418	27 966
2015年	2 471	34	21 977	2 415	26 897
變動	271	0	-1 337	-3	-1 069
(%)	(12.3%)	(0.0%)	(-5.7%)	(-0.1%)	(-3.8%)

2.6 調查期間，業內共有 26 897 間機構，較 2013 年的 27 966 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，2015 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」。

2015年調查的變化

2.8 在是次調查，「合夥人／總監」職級修訂為「合夥人／總監／首席財務官」，「高級經理」職級修訂為「高級經理／財務總監」。此外，「政府部門及資助機構」門類更名為「政府部門、非政府機構和法定組織」。

2.9 是次調查中，調查表第二部分問題1(II)增加了一個新原因，即「公司遷離香港」。

2.10 是次調查增加了一個新問題，受訪者需回答在過去十二個月內招聘的員工當中，合資格會計師（如香港會計師公會或其他會計團體的會員）所佔的人數。此外，受訪者還需說明即將在未來24個月內招聘的員工當中合資格會計師的人數。

2.11 是次調查中，調查表第三部分問題5增加了「請註明地點：」一項，以了解香港公司把與會計相關的工作遷往何地進行。

2.12 「基本業務知識」類別下增加了「企業融資」這個新的培訓課題。第三部分問題9增加了估計總訓練時數一項，以更全面地了解未來十二個月將由外間培訓機構提供的訓練時數。

2.13 由於調查表的設計有所改變，2013年調查及2015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。

2013年與2015年會計人員人數比較

2.14 會計人員由2013年1月的101 373人增加至2015年1月的103 168人，兩年間增加了1 795人，增幅為1.8%，顯示僱主需增聘更多人手，支援業務發展。1.8%的溫和增長略低於2013年調查的增幅。表D摘錄各門類不同職級會計人員的人數變化。

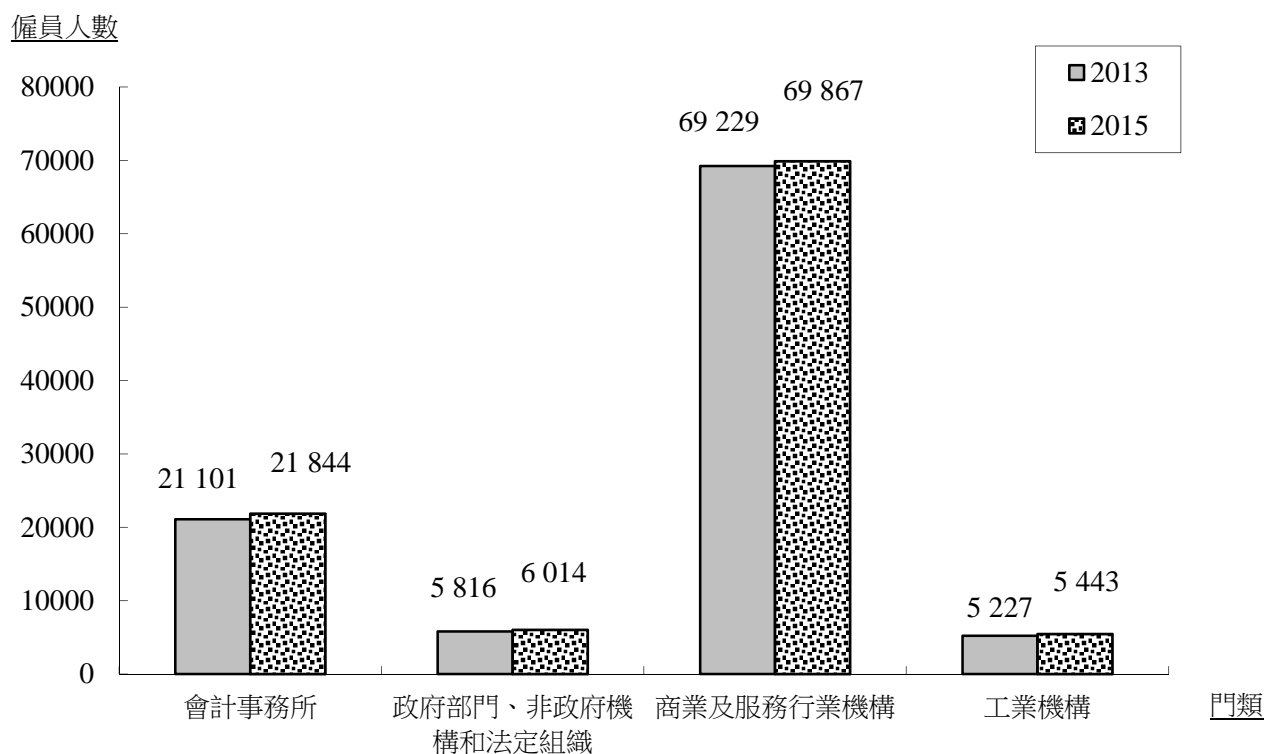
表D： 2013年與2015年會計人員人數比較
(按門類及職級劃分)

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		
	2013年	2015年	增(減)	2013年	2015年	增(減)	2013年	2015年	增(減)	2013年	2015年	增(減)	2013年	2015年	增(減)	2013年	2015年	增(減)	2013年	2015年	增(減)
會計師事務所	3 159	3 497	338 10.7%	1 626	1 592	-34 -2.1%	2 146	2 215	69 3.2%	4 681	4 878	197 4.2%	9 316	9 521	205 2.2%	173	141	-32 -18.5%	21 101	21 844	743 3.5%
政府部門、非政府機構和法定組織	-	80	80	724	661	-63 -8.7%	309	335	26 8.4%	1 408	1 488	80 5.7%	3 009	3 095	86 2.9%	366	355	-11 -3.0%	5 816	6 014	198 3.4%
商業及服務行業機構	-	864	864	7 184	8 680	1 496 20.8%	5 541	5 431	-110 -2.0%	15 554	14 445	-1 109 -7.1%	40 428	40 130	-298 -0.7%	522	317	-205 -39.3%	69 229	69 867	638 0.9%
工業機構	-	42	42	531	285	-246 -46.3%	349	549	200 57.3%	1 071	1 160	89 8.3%	3 276	3 407	131 4.0%	-	-	- -	5 227	5 443	216 4.1%
所有門類	3 159	4 483	1 324 41.9%	10 065	11 218	1 153 11.5%	8 345	8 530	185 2.2%	22 714	21 971	-743 -3.3%	56 029	56 153	124 0.2%	1 061	813	-248 -23.4%	101 373	103 168	1 795 1.8%

人力變化

2.15 2015年1月2日時，會計業四個門類共有 103 168 名全職僱員，較 2013 年的 101 373 名增加了 1 795 人，增幅為 1.8%。圖 2 按門類比較 2013 年與 2015 年調查的人力數字。

圖2：人力變化（2013年與2015年）



2.16 如表 D 所示，過去兩年「工業機構」門類錄得的人力增幅最高（4.1%），而「會計師事務所」、「政府部門、非政府機構和法定組織」與「商業及服務行業機構」的會計僱員人數亦錄得溫和增長，分別上升 3.5%、3.4%及0.9%。

2.17 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）的人力有12.3%增長，文書級（文員）的人力則增加0.2%；至於培訓人員及督導級（主管）的人力則錄得減少，跌幅分別為 23.4% 及 3.3%。

2015 年會計人員的人力結構

（第 2.4 段表 A 及 B）

2.18 2015年1月2日時，會計業四個門類合共僱用103 168名全職會計人員，如表 E 所示，69 867 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 67.7%。由於受訪機構有 26 897 間，當中 21 977 間（81.7%）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 21 844 名會計人員，比率为 21.2%，在四個門類中排行第二。是次調查的 26 897 間受訪機構中，2 471 間（9.2%）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 (%)	
	2013年	2015年
會計師事務所	21 101 (20.8%)	21 844 (21.2%)
政府部門、非政府機構和法定組織	5 816 (5.7%)	6 014 (5.8%)
商業及服務行業機構	69 229 (68.3%)	69 867 (67.7%)
工業機構	5 227 (5.2%)	5 443 (5.3%)
所有門類	101 373 (100%)	103 168 (100%)

註： 因四捨五入關係，總百分比未必等於100%。

2.19 若按職級劃分，4.3% 僱員為合夥人／總監／首席財務官、10.9% 為高級經理／財務總監、8.3% 為經理、21.3% 為主管、54.4% 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	<u>會計人員數目 (%)</u>	
	<u>2013年</u>	<u>2015年</u>
合夥人／總監／首席財務官	3 159 (3.1%)	4 483 (4.3%)
高級經理／財務總監	10 065 (9.9%)	11 218 (10.9%)
經理	8 345 (8.2%)	8 530 (8.3%)
經理級小計	21 569 (21.3%)	24 231 (23.5%)
主管	22 714 (22.4%)	21 971 (21.3%)
文員	56 029 (55.3%)	56 153 (54.4%)
培訓人員	1 061 (1.0%)	813 (0.8%)
總計	101 373 (100%)	103 168 (100%)

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

2.20 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顯著影響。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。

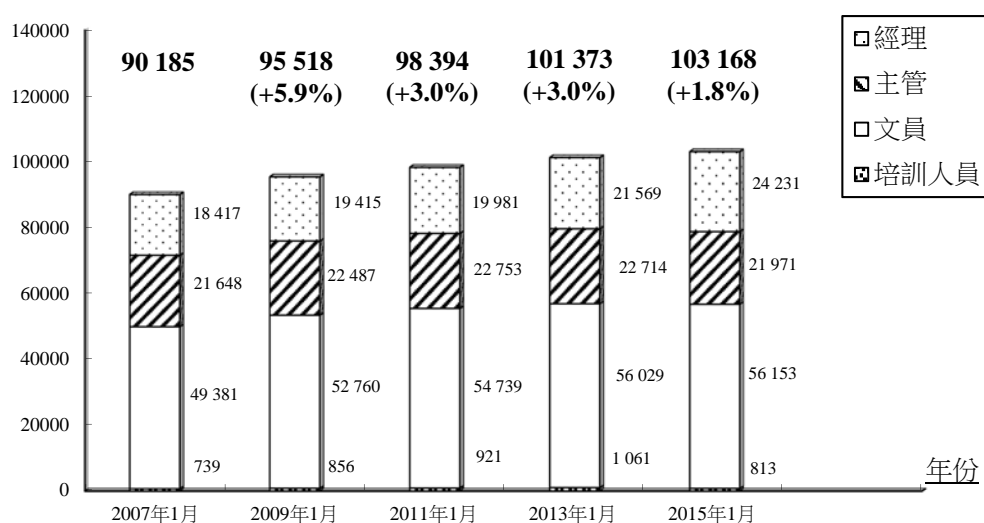
表G： 會計業過往八年的人力趨勢

職級	會計業僱員人數				
	2007年1月	2009年1月	2011年1月	2013年1月	2015年1月
合夥人／總監／首席財務官	-	2 739	2 804	3 159	4 483
高級經理／財務總監	14 541	12 529	11 061	10 065	11 218
經理	3 876	4 147	6 116	8 345	8 530
經理級小計	18 417	19 415	19 981	21 569	24 231
主管	21 648	22 487	22 753	22 714	21 971
文員	49 381	52 760	54 739	56 029	56 153
培訓人員	739	856	921	1 061	813
總計	90 185	95 518	98 394	101 373	103 168
人力變化(%)*		+5 333 (+5.9%)	+2 876 (+3.0%)	+2 979 (+3.0%)	+1 795 (+1.8%)

(%)* 人力變化情況是按先前調查所得的人力數字計算。

圖3： 會計業過往八年的人力趨勢

僱員人數



會計業的空缺數目

(附錄6 - 表1)

2.21 2015年1月時，四個門類的機構共錄得1 756個空缺，佔所需求104 924人的1.7%。「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。

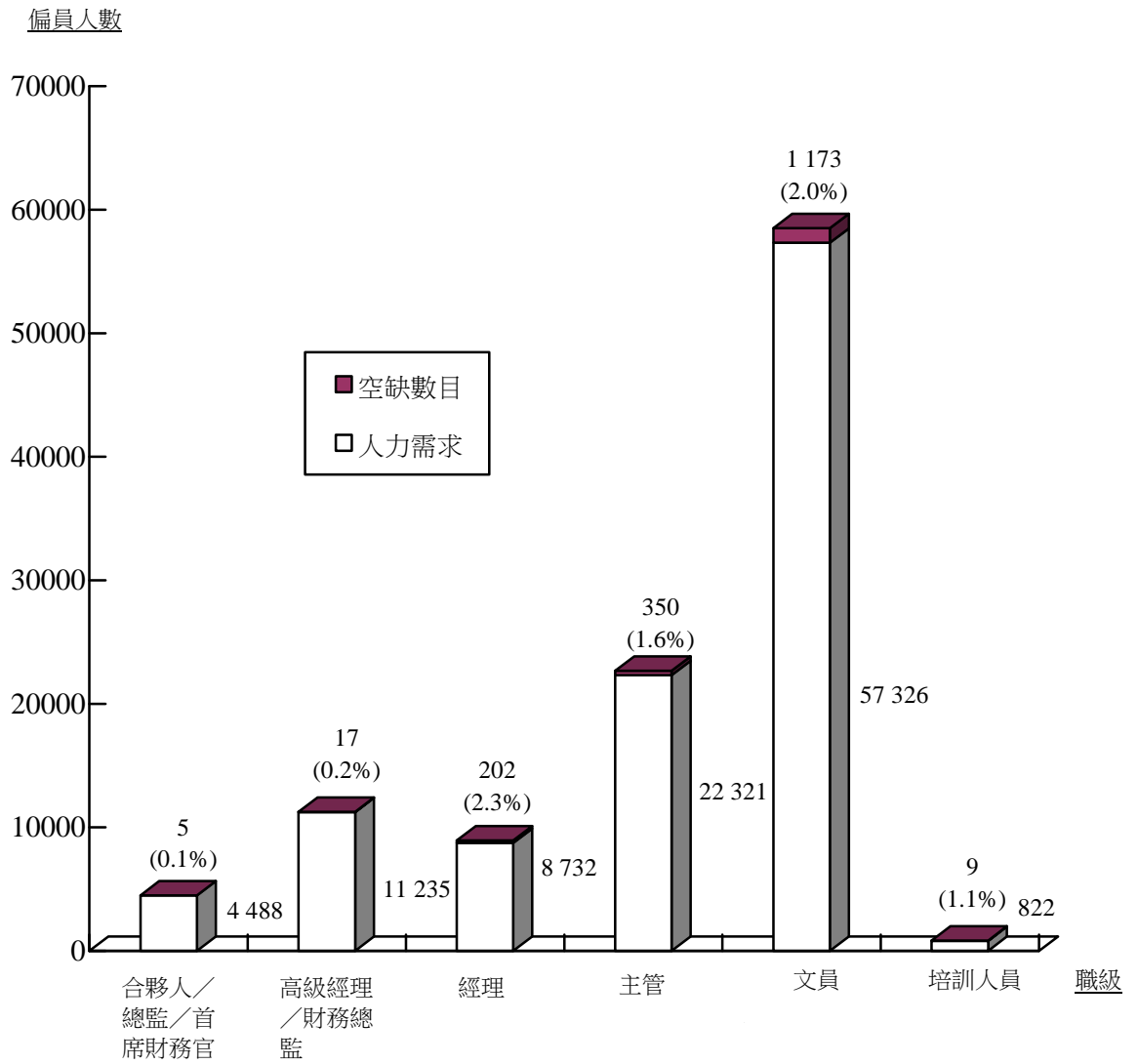
表H： 會計業的空缺數目及
佔所屬職級人力需求的百分比

	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	4	2	33	203	705	1	948 (0.9%)
政府部門、非 政府機構和法 定組織	1	8	9	21	25	8	72 (0.1%)
商業及服務行 業機構	-	7	157	124	419	-	707 (0.7%)
工業機構	-	-	3	2	24	-	29 (<0.1%)
總計**	5 (0.1%)	17 (0.2%)	202 (2.3%)	350 (1.6%)	1 173 (2.0%)	9 (1.1%)	1 756 (1.7%)
人力需求	4 488	11 235	8 732	22 321	57 326	822	104 924

* 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



2.22 是次調查顯示，會計業共有 1 756 個空缺，較 2013 年錄得的 847 個，增加了 909 個，增幅為 107.3%。表 I 顯示各職級的空缺分布情況。在所有職級中，「經理」的空缺率最高，達 2.3%；文員級則錄得 1 173 個空缺，佔該職級人力需求的 2.0%。

表I： 空缺數目比較

職級	2013年			2015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	2	3 161	0.1%	5	4 488	0.1%
高級經理／ 財務總監	68	10 133	0.7%	17	11 235	0.2%
經理	48	8 393	0.6%	202	8 732	2.3%
經理級小計	118	21 687	0.5%	224	24 455	0.9%
主管	160	22 874	0.7%	350	22 321	1.6%
文員	558	56 587	1.0%	1 173	57 326	2.0%
培訓人員	11	1 072	1.0%	9	822	1.1%
總計	847	102 220	0.8%	1 756	104 924	1.7%

2.23 是次調查錄得的空缺數目高於 2013 年調查所得的數字，或表示業務增長導致人力需求增加。

會計業僱員基本教育程度要求

(附錄6 - 表2)

2.24 表 J 顯示會計業僱員宜有的基本教育程度，35.9% 職位要求僱員具備大學學位或以上學歷；21.2% (12.2%+9.0%)要求具備副學位程度；8.7% 要求有香港中學文憑或預科程度；23.2%則要求具備中五或同等學歷。

表J： 會計業僱員基本教育程度要求

職級	基本教育程度							總計 (%)
	大學學位或以上	高級文憑／副學士 或同等學歷	文憑／高級證書／ 證書或同等學歷	香港中學文憑／預科	中五 或同等學歷	中五以下	未有說明	
合夥人／總監／首席財務官	4 186	54	-	-	-	-	243	4 483
高級經理／財務總監	7 850	1 643	211	201	31	-	1 282	11 218
經理	5 934	1 528	251	14	258	-	545	8 530
經理級小計	17 970 (74.2%)	3 225 (13.3%)	462 (1.9%)	215 (0.9%)	289 (1.2%)	- (-)	2 070 (8.5%)	24 231 (100%)
主管	12 144 (55.3%)	3 410 (15.5%)	2 552 (11.6%)	1 417 (6.4%)	467 (2.1%)	167 (0.8%)	1 814 (8.3%)	21 971 (100%)
文員	6 075 (10.8%)	5 953 (10.6%)	6 265 (11.2%)	7 361 (13.1%)	23 221 (41.4%)	863 (1.5%)	6 415 (11.4%)	56 153 (100%)
培訓人員	802 (98.6%)	6 (0.7%)	3 (0.4%)	- (-)	- (-)	- (-)	2 (0.2%)	813 (100%)
總計	36 991 (35.9%)	12 594 (12.2%)	9 282 (9.0%)	8 993 (8.7%)	23 977 (23.2%)	1 030 (1.0%)	10 301 (10.0%)	103 168 (100%)

註： 因四捨五入關係，總百分比未必等於100%。

2.25 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。調查結果顯示，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應具備香港中學文憑／預科學歷或中五學歷。表 K 顯示各職級僱員宜有的基本教育程度（僱主所填報的百分比比較高的三類學歷）。

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*
	大學學位 或以上	高級文憑／ 副學士 或同等學歷	文憑／ 高級證書／ 證書或同等學歷	香港中學文憑 ／預科	中五 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)	74.2%	13.3%	1.9%			89.4%
主管	55.3%	15.5%	11.6%			82.4%
文員			11.2%	13.1%	41.4%	65.7%
培訓人員	98.6%	0.7%	0.4%			99.7%

* 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)

2.26 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 27.5% (4.7%+14.3%+8.5%) 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

職級	僱員人數						總計 (%)
	執業 會計師	會計師	認可財務 會計員	其他	不適用	未有說明	
合夥人／ 總監／首席 財務官	3 525	579	-	-	61	318	4 483
高級經理／ 財務總監	697	5 880	363	48	2 873	1 357	11 218
經理	435	3 534	809	-	2 907	845	8 530
經理級小計	4 657 (19.2%)	9 993 (41.2%)	1 172 (4.8%)	48 (0.2%)	5 841 (24.1%)	2 520 (10.4%)	24 231 (100%)
主管	96 (0.4%)	4 026 (18.3%)	3 969 (18.1%)	- (-)	11 919 (54.2%)	1 961 (8.9%)	21 971 (100%)
文員	48 (0.1%)	644 (1.1%)	3 434 (6.1%)	56 (0.1%)	46 192 (82.3%)	5 779 (10.3%)	56 153 (100%)
培訓人員	4 (0.5%)	114 (14.0%)	155 (19.1%)	- (-)	505 (62.1%)	35 (4.3%)	813 (100%)
總計	4 805 (4.7%)	14 777 (14.3%)	8 730 (8.5%)	104 (0.1%)	64 457 (62.5%)	10 295 (10.0%)	103 168 (100%)

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)

2.27 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	-	233	459	3 342	449	4 483
高級經理／ 財務總監	-	1 104	4 469	3 754	1 891	11 218
經理	92	4 063	3 258	354	763	8 530
經理級小計	92	5 400	8 186	7 450	3 103	24 231
	(0.4%)	(22.3%)	(33.8%)	(30.7%)	(12.8%)	(100%)
主管	2 423	13 837	2 928	620	2 163	21 971
	(11.0%)	(63.0%)	(13.3%)	(2.8%)	(9.8%)	(100%)
文員	39 409	9 970	193	50	6 531	56 153
	(70.2%)	(17.8%)	(0.3%)	(0.1%)	(11.6%)	(100%)
培訓人員	235	517	48	6	7	813
	(28.9%)	(63.6%)	(5.9%)	(0.7%)	(0.9%)	(100%)
總計	42 159	29 724	11 355	8 126	11 804	103 168
	(40.9%)	(28.8%)	(11.0%)	(7.9%)	(11.4%)	(100%)

註： 因四捨五入關係，總百分比未必等於100%。

2.28 調查結果顯示，64.5%（33.8%+30.7%）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2013年的數字比較，較少僱主接受「經理」、「文員」及「培訓人員」級僱員的業內工作經驗少於三年；另一方面，有11.0%在業內工作經驗少於三年的「主管」級僱員獲僱主接受；而2013年調查中，同類僱員則有6.7%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
(2015年與2013年調查比較)

職級	<u>少於3年</u>	
	<u>2013年</u>	<u>2015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)	1.2%	0.4%
主管	6.7%	11.0%
文員	76.0%	70.2%
培訓人員	58.3%	28.9%

2.29 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

職級	<u>年資</u>				未有說明	<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)		22.3%	33.8%	30.7%		86.8%
主管	11.0%	63.0%	13.3%			87.3%
文員	70.2%	17.8%			11.6%	99.6%
培訓人員	28.9%	63.6%	5.9%			98.4%

* 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%。

會計人員平均年齡分布

(附錄6 - 表5)

2.30 表 O 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 50% 文員級僱員的年齡則低於 35 歲。

表 O : 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	86	2 851	983	563	4 483
高級經理／財務總監	43	8 441	1 468	1 266	11 218
經理	1 515	5 646	360	1 009	8 530
經理級小計	1 644	16 938	2 811	2 838	24 231
	(6.8%)	(69.9%)	(11.6%)	(11.7%)	(100%)
主管	8 325	10 219	434	2 993	21 971
	(37.9%)	(46.5%)	(2.0%)	(13.6%)	(100%)
文員	32 028	18 690	706	4 729	56 153
	(57.0%)	(33.3%)	(1.3%)	(8.4%)	(100%)
培訓人員	119	627	14	53	813
	(14.6%)	(77.1%)	(1.7%)	(6.5%)	(100%)
總計	42 116	46 474	3 965	10 613	103 168
	(40.8%)	(45.0%)	(3.8%)	(10.3%)	(100%)

註：因四捨五入關係，總百分比未必等於100%。

過去十二個月的僱員流動情況
(附錄6 - 表6, 表6.1 至6.4)

2.31 在調查工作展開前的十二個月內(即「觀察期」), 共有 13 398 名會計業僱員離職。在同一時期內, 僱主共招聘 11 287 人填補空缺。表 P 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 11 287 人中的 8 136 人)。

表 P: 會計業過去十二個月的僱員流動情況

僱員 流動情況	僱員人數							培訓 人員	總計
	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			
招聘僱員 人數	104	241	828	1 173	1 955	8 136	23	11 287	
離職僱員 人數	151	412	962	1 525	2 633	9 211	29	13 398	
總計	(47)	(171)	(134)	(352)	(678)	(1 075)	(6)	(2 111)	

增(減)

2.32 在調查工作展開前的十二個月內, 僱員流動率為 13.0%, 高於 2013 年的 9.2%。表 Q 顯示會計業各門類的僱員流動情況。

表 Q: 各門類過去十二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	4 242	31.7%	4 182	37.1%	21 844	19.4%
政府部門、非政府機構和 法定組織	371	2.8%	567	5.0%	6 014	6.2%
商業及服務行業機構	8 456	63.1%	6 183	54.8%	69 867	12.1%
工業機構	329	2.5%	355	3.1%	5 443	6.0%
所有門類#	13 398	100%	11 287	100%	103 168	13.0%

* 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%。

2.33 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 19.4%, 共錄得 948 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 12.1%, 在四個門類中排行第二, 於調查當日錄得 707 個空缺。

2.34 表 R 顯示離職僱員在離任前的平均僱用年期，約 62.8% 離職者的受僱期少於三年。

表 R： 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)	208 (13.6%)	484 (31.7%)	175 (11.5%)	348 (22.8%)	300 (19.7%)	10 (0.7%)	1 525 (100%)
主管	461 (17.5%)	760 (28.9%)	928 (35.2%)	230 (8.7%)	247 (9.4%)	7 (0.3%)	2 633 (100%)
文員	2 456 (26.7%)	4 039 (43.8%)	1 826 (19.8%)	310 (3.4%)	351 (3.8%)	229 (2.5%)	9 211 (100%)
培訓人員	1 (3.4%)	9 (31.0%)	8 (27.6%)	6 (20.7%)	5 (17.2%)	- (0.0%)	29 (100%)
總計	3 126 (23.3%)	5 292 (39.5%)	2 937 (21.9%)	894 (6.7%)	903 (6.7%)	246 (1.8%)	13 398 (100%)

註：因四捨五入關係，總百分比未必等於100%。

2.35 過去十二個月新招聘的僱員中，7 551 人（66.9%）屬「來自另一間機構而擔任會計職務者」，僅 706 人（佔新招聘僱員總數的 6.3%）屬「來自另一間機構而擔任非會計職務者」。此外，在 11 287 名新招聘僱員中，有 1 311 人為合資格會計師。

表 S： 過去十二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	96	177	700	1 770	4 793	15	7 551 (66.9%)
(b) 來自另一間機構而擔任非會計職務者	-	38	66	85	511	6	706 (6.3%)
(c) 離開院校/ 學校直接就職							
(i) 大學學位或以上畢業生	-	-	-	14	2 036	1	2 051 (18.2%)
(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）	-	-	-	-	425	-	425 (3.8%)
(iii) 中學程度或以下畢業生	-	-	-	-	39	-	39 (0.3%)
(d) 其他來源	8	20	41	23	44	1	137 (1.2%)
(e) 來源未能歸類	-	6	21	63	288	-	378 (3.3%)
總計 (%)*	104 (0.9%)	241 (2.1%)	828 (7.3%)	1 955 (17.3%)	8 136 (72.1%)	23 (0.2%)	11 287 (100%)
過去十二個月招聘的合資格 [BT[2]會計師#	64 (61.5%)	138 (57.3%)	484 (58.5%)	462 (23.6%)	149 (1.8%)	14 (60.9%)	1 311 (11.6%)

* 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。

2.36 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95.9%）；僅463名僱員（4.1%）為非本地人士或僱主未有填報來源地資料。

表 T： 過去十二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	90	193	774	1 912	7 835	20	10 824 (95.9%)
(b) 中國內地	1	12	5	20	224	1	263 (2.3%)
(c) 澳門	-	-	-	-	2	-	2 (<0.1%)
(d) 台灣	-	1	2	-	-	-	3 (<0.1%)
(e) 其他地方	13	35	47	23	75	2	195 (1.7%)
(f) 來源未能歸類	-	-	-	-	-	-	0 (0.0%)
總計 (%)*	104 (0.9%)	241 (2.1%)	828 (7.3%)	1 955 (17.3%)	8 136 (72.1%)	23 (0.2%)	11 287 (100%)

* 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%。

2.37 上段所提及來自中國內地的新招聘僱員中，19.4% 於中國內地取得第一個學歷（證書或以上）。

表 U： 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	-	5	-	7	38	1	51 (19.4%)
(b) 香港	-	-	-	6	45	-	51 (19.4%)
(c) 歐美	-	-	1	-	3	-	4 (1.5%)
(d) 其他地方	-	-	-	-	3	-	3 (1.1%)
(e) 來源未能歸類	1	7	4	7	135	-	154 (58.6%)
總計 (%)*	1 (0.4%)	12 (4.6%)	5 (1.9%)	20 (7.6%)	224 (85.2%)	1 (0.4%)	263 (100%)

* 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%。

過去十二個月的內部晉升人數

(附錄6 - 表7)

2.38 業內共有 2 821 名僱員 (佔 103 168 名會計人員的 2.7%) 獲內部晉升。表 V 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 (50.7% 「高級經理／財務總監」職位空缺，是由內部擢升「經理」填補；38.3% 「經理」空缺則由機構內的「主管級」員工擔任)。

表 V： 過去十二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	35	139	25.2%
由經理晉升至 高級經理／財務總監	248	489	50.7%
由主管晉升至經理	515	1 343	38.3%
由文員晉升至主管	1 861	3 816	48.8%
由其他職級晉升至文員	159	8 295	1.9%
由其他職級晉升至培訓人員	3	26	11.5%
總計	2 821	14 108	20.0%

* 招聘僱員總數是內部晉升人數與表 P 所列的招聘僱員人數的總和。

兼職會計僱員

(附錄6 - 表8)

2.39 是次調查顯示，業界共有 2 770 名兼職會計僱員，協助全職僱員進行會計相關工作。表 W 顯示 2013 年與 2015 年兼職會計僱員的人力統計數字。兼職僱員的數目由 2013 年的 1 844 人上升至 2015 年的 2 770 人，增幅為 50.2%；當中，經理級兼職僱員由 153 人上升至 219 人；兼職文員級僱員亦由 1 637 人上升至 2 449 人；培訓人員則由 16 人下降至 6 人。

表 W： 2013 年與 2015 年兼職會計僱員人數比較

職級	2013 年		2015 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	3 159	146	4 483	179	33
高級經理／財務總監	10 065	2	11 218	1	(1)
經理	8 345	5	8 530	39	34
經理級小計	21 569	153	24 231	219	66
主管	22 714	38	21 971	96	58
文員	56 029	1 637	56 153	2 449	812
培訓人員	1 061	16	813	6	(10)
總計	101 373	1 844	103 168	2 770	926

流失率

(附錄6 - 表6, 表6.1 至6.4)

2.40 表 X 顯示, 在調查觀察期內共有 1 137 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。1 137 名流失僱員佔 2015 年 104 924 名所需人力的 1.1% ; 然而, 若把 3 392 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 X : 過去十二個月內離職的會計人員數目

<u>原因</u>	<u>離職僱員人數</u>	
轉投本港另一間機構擔任會計職務	7 688	
轉投本港另一間機構擔任非會計職務	382	} 1 137
移民	21	
回國	47	
遷改工作地點	9	
退休	385	
繼續進修	78	
裁員#	215	
其他原因*	548	} (不包括由公司安排僱員離職)
原因不詳	2 844	
總計	12 217	
2015 年人力需求	104 924	

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。

2.41 表 Y 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 12 002 (12 217-215)名離職僱員中，382 人 (3.2%) 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 6.1 至 6.4。

表 Y： 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	136	(35.6%)
較佳薪金及福利條件	59	(15.4%)
較佳工作前途	116	(30.4%)
其他原因*	71	(18.6%)
總計**	382	(100%)

* 「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9）

2.42 表 Z 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 Z 的數據時，讀者宜加注意。

表Z： 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	22	-	-	-	22	22
高級經理/ 財務總監	151	-	-	-	151	25
經理	300	7	-	1	308	166
經理級小計	473 (98.3%)	7 (1.5%)	- (0.0%)	1 (0.2%)	481 (100%)	213 (44.3%)
主管	520 (58.8%)	351 (39.7%)	14 (1.6%)	- (0.0%)	885 (100%)	138 (15.6%)
文員	965 (32.0%)	802 (26.6%)	1 235 (40.9%)	15 (0.5%)	3 017 (100%)	39 (1.3%)
培訓人員	9 (100%)	- (0.0%)	- (0.0%)	- (0.0%)	9 (100%)	8 (88.9%)
總計	1 967	1 160	1 249	16	4 392	398
(%)*	(44.8%)	(26.4%)	(28.4%)	(0.4%)	(100%)	(9.1%)

* 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10 至11，表11.1 至11.4)

2.43 是次調查顯示，在合共 26 897 間受訪機構中（其中 464 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十二個月內，並無嘗試招聘僱員以填補機構內的空缺。

2.44 表 AA 列載調查工作展開前十二個月內曾遇到招聘困難的機構數目，1.3% 的受訪機構報稱在招聘主管級人員時遇到困難，另有3.0%則在招聘文員時遇到困難。

表AA： 過去十二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	23	(0.1%)	20	(0.1%)	88	(0.3%)	338	(1.3%)	807	(3.0%)	2	(<0.1%)
沒有	69	(0.3%)	60	(0.2%)	291	(1.1%)	449	(1.7%)	2 921	(10.9%)	7	(<0.1%)
未曾招聘或 未有嘗試 招聘僱員	26 341	(97.9%)	26 353	(98.0%)	26 054	(96.9%)	25 646	(95.3%)	22 705	(84.4%)	26 424	(98.2%)
未有提供資料	464	(1.7%)	464	(1.7%)	464	(1.7%)	464	(1.7%)	464	(1.7%)	464	(1.7%)
總計	26 897	(100%)	26 897	(100%)	26 897	(100%)	26 897	(100%)	26 897	(100%)	26 897	(100%)

2.45 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 44.7% 及 41.5%；另有 3.3% 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 AB 顯示招聘困難的原因及其所佔的百分比。

表AB： 過去十二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	-	-	-	4	55	-	59 (3.3%)
缺乏具相關經驗及訓練的職位申請人	24	20	88	187	481	1	801 (44.7%)
服務條件／薪酬未能符合求職者的要求	2	17	69	233	420	2	743 (41.5%)
其他原因*	-	-	-	94	92	2	188 (10.5%)
總計**	26	37	157	518	1 048	5	1 791
	(1.5%)	(2.1%)	(8.8%)	(28.9%)	(58.5%)	(0.3%)	(100%)

* 「其他原因」包括「工作地點離家太遠」及「應徵者不懂使用指定軟件」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12)

2.46 是次調查顯示，共有 7 348 名會計僱員於調查期間需在內地工作，其中 929 名 (12.6%) 屬長駐、6 419 名 (87.4%) 屬非長駐。表 AC 比較 2013 年與 2015 年需在內地工作會計僱員的數字。如表 AC 所示，本地會計業僱員因業務需要而需長駐於內地的增加了 398 人，較 2013 年的 531 人增加 75.0%。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，減少 2 179 人，較 2013 年的 8 598 人減少 25.3%。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AC： 2013年與2015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>2013年</u>	<u>2015年</u>	
長駐	531 5.8%	929 12.6%	398 75.0%
非長駐	8 598 94.2%	6 419 87.4%	(2 179) (25.3%)
總計	9 129 100%	7 348 100%	(1 781) (19.5%)

2.47 是次調查亦請僱主預測 2017 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 2017 年 1 月時相關的僱員人數</u>
長駐	1 011
非長駐	6 630
總計	7 641

內地業務對本港會計人員的影響

(附錄6 - 表13)

2.48 是次調查顯示，業界需就內地業務增聘 512 名會計僱員。僱主亦表示有 2 233 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，僱主表示業界應更重視培訓現職會計僱員，以應付內地業務。表 AD 比較 2013 年與 2015 年內地業務對本港會計人員的影響。

表AD： 比較2013年與2015年
內地業務對本港會計人員的影響

影響	僱員人數		
	2013年	2015年	增 (減)
需增聘的會計人員數目	78	512	434 556.4%
因處理內地業務而需要接受培訓的現職會計人員數目	2 003	2 233	230 11.5%

2.49 是次調查亦請僱主預測 2017 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 2017 年 1 月時相關的僱員人數
需增聘的會計人員數目	431
因處理內地業務而需要接受培訓的現職會計人員數目	2 494
總計	2 925

遷離本港的會計工作
(附錄6 - 表14 至 15)

2.50 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，33 952 間機構（佔業內機構總數34 759 間的 97.7%）沒有將會計相關工作遷離香港。詳細調查結果摘錄於表 AE。

表AE： 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	16 (0.6%)	2 374 (96.1%)	81 (3.3%)	2 471 (100%)
政府部門、非政府機構和 法定組織	- (0.0%)	32 (94.1%)	2 (5.9%)	34 (100%)
商業及服務行業機構	369 (1.3%)	28 241 (97.6%)	330 (1.1%)	28 940 (100%)
工業機構	- (0.0%)	3 305 (99.7%)	9 (0.3%)	3 314 (100%)
總計**	385 (1.1%)	33 952 (97.7%)	422 (1.2%)	34 759 (100%)#

* 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。

調職至港外附屬公司工作的 會計僱員人數百分比	機構數目				總計
	中國內地	澳門	台灣	其他地方	
< 10%	231	-	-	-	231
10% - 30%	-	-	-	-	-
31% - 50%	-	-	-	-	-
> 50%	-	-	-	-	-
總計*	231 (100%)	0 (0.0%)	0 (0.0%)	0 (0.0%)	231 (100%)

註：機構總數不包括 154 宗未有提供資料／未有說明的個案。

2.51 從表 AE 可見，385 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16)

2.52 是次調查請僱主填覆有否將機構內的會計相關工作外判給本港的其他公司／港外公司。詳細調查結果摘錄於表 AF。

表AF： 會計相關工作外判給本港其他公司
或港外公司的情況

門類	機構數目 (%)						不適用	未有說明	總計
	香港	中國內地	澳門	台灣	其他 地方				
會計師事務所	88	54	-	-	-	2 248	-	2 390	
政府部門、非政府機構和法定組織	1	-	-	-	-	31	-	32	
商業及服務行業機構	4 186	153	-	-	2	24 165	103	28 609	
工業機構	767	-	-	-	-	2 538	-	3 305	
總計*	5 042 (14.7%)	207 (0.6%)	0 (0.0%)	0 (0.0%)	2 (<0.1%)	28 982 (84.4%)	103 (0.3%)	34 336 (100%)	

* 因四捨五入關係，總百分比未必等於100%。

註：機構總數不包括 423 宗未有提供資料的個案。

2.53 上表顯示，5 251 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 5 042 間選擇外判給本地公司。

預計未來十二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17)

2.54 是次調查顯示，部分機構擬於未來十二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AG。對於「經理」及「培訓人員」級員工的培訓，完全依靠外間培訓的機構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AG： 估計未來十二個月外間培訓機構提供的訓練所佔百分比

職級	機構數目					
	0%	>0% - 24%	>24% - 49%	>49% - 74%	>74% - <100%	100%
合夥人／總監／首席財務官／高級經理／財務總監／經理	7 627	543	461	215	71	1 406
主管	6 353	788	171	209	57	437
文員	18 156	1 152	298	218	131	1 095
培訓人員	162	14	5	2	-	34

估計未來十二個月外間培訓機構提供的訓練總時數*

職級	機構數目					
	>0 - 10	>10 - 50	>50 - 100	>100 - 200	>200 - 1000	>1000
合夥人／總監／首席財務官／高級經理／財務總監／經理	811	1 163	148	4	2	1
主管	679	373	5	4	1	1
文員	1 251	670	7	33	4	-
培訓人員	14	30	-	-	-	-

* 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18至19)

2.55 是次調查顯示，在內部訓練開支方面，25 764 間受訪機構中，24 642 間（95.6%）表示其在2013年及2014年投放於員工培訓的開支大致相若；355 間（1.4%）表示2014年的員工訓練開支有所增加。外間訓練方面，24 733 間（96.0%）受訪機構於2014年維持與2013年相若的開支；254 間（1.0%）報稱2014年的訓練開支有所增加。表AH摘錄有關訓練開支轉變的詳情。

表AH： 2013年與2014年訓練開支比較

2013年與2014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		24 642	(95.6)	24 733	(96.0)
增加	> 50%	7	(<0.1)	8	(<0.1)
	>20% - 50%	2	(<0.1)	81	(0.3)
	>10% - 20%	42	(0.2)	46	(0.2)
	5% -10%	288	(1.1)	92	(0.4)
	< 5%	16	(0.1)	27	(0.1)
	小計	355	(1.4)	254	(1.0)
減少	> 50%	-	(-)	-	(-)
	>20% - 50%	3	(<0.1)	-	(-)
	>10% - 20%	-	(-)	19	(0.1)
	5% -10%	7	(<0.1)	-	(-)
	< 5%	-	(-)	1	(<0.1)
	小計	10	(<0.1)	20	(0.1)
未有說明／未有提供資料	757	(2.9)	757	(2.9)	
總計	25 764[#]	(100)	25 764[#]	(100)	

* 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。

2.56 調查結果顯示，內部訓練預算方面，25 764 間受訪機構中，24 608 間（95.5%）打算在2015年維持與2014年相若的開支；而外間訓練預算方面，則有 24 466 間（95.0%）機構打算維持 2014 年的開支水平。表 AI 顯示是次調查所得的訓練開支數據。

表AI： 2015年訓練預算與2014年訓練開支比較

2015年訓練預算與 2014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		24 608	(95.5)	24 466	(95.0)
增加	> 50%	4	(<0.1)	106	(0.4)
	>20% - 50%	50	(0.2)	28	(0.1)
	>10% - 20%	46	(0.2)	84	(0.3)
	5% -10%	281	(1.1)	86	(0.3)
	< 5%	14	(0.1)	236	(0.9)
	小計	395	(1.5)	540	(2.1)
減少	> 50%	-	(-)	1	(<0.1)
	>20% - 50%	3	(<0.1)	-	(-)
	>10% - 20%	-	(-)	-	(-)
	5% -10%	-	(-)	-	(-)
	< 5%	1	(<0.1)	-	(-)
	小計	4	(<0.1)	1	(<0.1)
未有說明／未有提供資料		757	(2.9)	757	(2.9)
總計		25 764[#]	(100)	25 764[#]	(100)

* 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。

2.57 在 25 764 間受訪機構中，395 間（1.5%）表示會增加內部訓練預算；而 540 間（2.1%）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，會計業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 20，表 20.1 至 20.4)

2.58 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 AJ 至 AO 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 20.1 至 20.4 按門類及職級，列載五大最熱門訓練類別／課題。

表AJ：合夥人／總監／首席財務官的訓練類別／課題

1. 管理理論與實務
2. 最新會計準則
3. 財務會計
4. 解決問題及決策
5. 遵從稅規和稅務策劃

表AK：高級經理／財務總監的訓練類別／課題

1. 管理理論與實務
2. 解決問題及決策
3. 最新會計準則
4. 財務會計
5. 市場管理

表AL：經理的訓練類別／課題

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

表AM：主管的訓練類別／課題

1. 財務會計
2. 最新會計準則
3. 成本和管理會計
4. 管理理論與實務
5. 應計制會計

表AN：文員的訓練類別／課題

1. 財務會計
2. 最新會計準則
3. 成本和管理會計
4. 英文書寫
5. 應計制會計

表AO：培訓人員的訓練類別／課題

1. 財務會計
2. 最新會計準則
3. 財務管理
4. 內部監察、條例執行和企業管治
5. 經濟學和統計學

2.59 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「解決問題及決策」；而「最新會計準則」、「財務會計」、「成本和管理會計」與「應計制會計」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21)

2.60 是次調查請僱主建議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 45.2%、32.7% 與 9.9%。

2017 年人力預測

(附錄6 - 表1)

2.61 是次調查邀請僱主預測 2017 年的人力；據僱主預測的人力結果，2017 年 1 月的預測僱員人數為 106 938 人，較 2015 年 1 月需求的 104 924 人，增加了 2 014 人（1.9%）。表 AP 顯示四個門類的人力預測分布。

表AP： 2017 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		
	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)	2015年	2017年	增(減)
會計師事務所	3 501	3 531	30 0.9%	1 594	1 611	17 1.1%	2 248	2 258	10 0.4%	7 343	7 400	57 0.8%	5 081	5 159	78 1.5%	10 226	10 510	284 2.7%	142	142	-	22 792	23 211	419 1.8%
政府部門、非政府機構和法定組織	81	81	-	669	689	20 3.0%	344	345	1 0.3%	1 094	1 115	21 1.9%	1 509	1 512	3 0.2%	3 120	3 146	26 0.8%	363	364	1 0.3%	6 086	6 137	51 0.8%
商業及服務行業機構	864	864	-	8 687	8 807	120 1.4%	5 588	5 586	(2) (<0.1%)	15 139	15 257	118 0.8%	14 569	14 859	290 2.0%	40 549	41 617	1 068 2.6%	317	317	-	70 574	72 050	1 476 2.1%
工業機構	42	42	-	285	285	-	552	556	4 0.7%	879	883	4 0.5%	1 162	1 163	1 0.1%	3 431	3 494	63 1.8%	-	-	-	5 472	5 540	68 1.2%
所有門類	4 488	4 518	30 0.7%	11 235	11 392	157 1.4%	8 732	8 745	13 0.1%	24 455	24 655	200 0.8%	22 321	22 693	372 1.7%	57 326	58 767	1 441 2.5%	822	823	1 0.1%	104 924	106 938	2 014 1.9%

2.62 僱主預期會計人員總數，將由 2015 年的 104 924 人，增加至 2017 年的 106 938 人，增幅為 1.9%。鑑於環球經濟的前景存在不明朗因素，許多僱主在預測 2017 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。

2.63 預測業界需求 106 938 人，表示僱主預期未來 24 個月的會計業人力淨需求為 3 770 人：

預測 2017 年 1 月的人力需求	106 938
2015 年 1 月的人力需求	104 924
預測淨增長	2 014
加：填補 2015 年空缺人數	1 756
總計	3 770

人力需求推算 (附錄6 - 表1)

2.64 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>2015 年人力需求</u>	<u>預測 2017 年 人力需求</u>	<u>增幅 (%)</u>	
合夥人／總監／ 首席財務官	4 488	4 518	30	0.7%
高級經理／財務總監	11 235	11 392	157	1.4%
經理	8 732	8 745	13	0.1%
經理級小計	24 455	24 655	200	0.8%
主管	22 321	22 693	372	1.7%
文員	57 326	58 767	1 441	2.5%
培訓人員	822	823	1	0.1%
總計	104 924	106 938	2 014	1.9%

2.65 根據僱主的預測，2017年各職級所需的額外人力推算詳情見表AQ。

表AQ： 2017年額外人力需求推算
(根據僱主預測)

<u>僱主預測</u>	<u>2017年額外人力需求推算</u>
<u>職級</u>	
經理級	200
主管	372
文員	1 441
培訓人員	1
小計	2 014
<u>填補流失僱員*</u>	
估計佔2015年所需 104 924 人的 1.1%^	1 154
估計佔2016年所需 105 926# 人的 1.1%^	1 165
總計	4 333

* 「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X的數字得出，並且假設2015年至2017年期間流失率維持不變。

2016年的推算人力需求數字是根據僱主預測2017年的僱員人數增長率，並假設2015年至2017年期間的每年增長率維持不變而得出。

2.66 表AQ顯示，2017年會計業需增聘4 333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 2016 年至 2020 年的人力

2.67 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 2016 年至 2020 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AR： 2016 年至 2020 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]
2015	104 924			
2016		106 593 (+1.6%*)	105 836 (+0.9%*)	
2017		107 628 (+1.0%**)	106 613 (+0.7%**)	106 938 (+1.9%*)
2018		108 587 (+0.9%**)	107 249 (+0.6%**)	
2019		109 503 (+0.8%**)	107 768 (+0.5%**)	
2020		110 394 (+0.8%**)	108 193 (+0.4%**)	
*	相對於2015年人力需求的百分比變化			
**	相對於前一年人力預測的百分比變化			
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)			

2.68 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，2016 年至 2020 年的人力呈上揚趨勢；相比起來，是次調查中僱主所預測的人力增長（即 2017 年業界需增聘 2 014 名僱員）為 1.9%。LMA 的優點是得出的數據客觀，而且在取得新經濟指標時，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 2017 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 2017 年的額外人力需求，預測結果見表 AS。

表 AS： 2017 年額外人力需求預測
(採用人力市場分析法推算)

職級	2015年 人力需求 (a)	2016年人力推算 (LMA) # (b)	2017年人力推算 (LMA) # (c)	2017年額外人力 需求推算 (d) = (c) - (a)	填補流失僱員 [^] (e) = [(a)+(b)]x1.1%	2017年額外 人力需求 推算 (f) = (d)+(e)
經理級	24 455	25 035	25 279	824	544	1 368
主管	22 321	22 700	22 921	600	495	1 095
文員	57 326	58 017	58 581	1 255	1 269	2 524
培訓人員	822	840	848	26	18	44
總計	104 924	106 592	107 629	2 705	2 326	5 031

四個職級的預測僱員人數是根據 2016 年及 2017 年人力需求數字而得出（採用第 2.67 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 X 的數字得出，並且假設 2015 年至 2017 年期間流失率維持不變。

人力供求

會計人員需求

2.69 根據表 AS 所列的 2017 年額外人力需求推算，會計業需額外招聘 1 368 人擔任經理級職位、1 095 人擔任主管級職位、2 524 人擔任文員級職位、44 人擔任培訓職位。根據第 2.24 段表 J 宜有基本教育程度的分析，會計業需要 1 937 名(1 015 + 606 + 273 + 43) 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 1 056 名(208 + 297 + 550 + 1) 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

2.70 表 AT 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AT： 會計畢業生預計人數

	<u>2015/2016 年度 預計畢業生人數</u>	<u>2016/2017 年度 預計畢業生人數</u>
學位	2 607	2 442
副學位	1 226 [#]	1 252 [#]

* 本會曾去信本地培訓機構，邀請他們提供有關 2015/2016 及 2016/2017 年度預計學位及副學位畢業生人數的資料，回覆率為 33.3%。回覆機構所填報的估計畢業生人數已包括在表 AT 的數字內，讀者參考有關調查結果時，應注意資料或未夠全面。

請注意，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。

2.71 未來 24 個月，業界對本地會計畢業生的需求情況如下：

表AU： 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 <u>畢業生的需求</u>
學位	1 937
副學位	1 056
<hr/>	
總計	2 993

2.72 表 AT 及表 AU 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 2.68 段所顯示未來兩年的淨人力增長為 2 705 人，加上佔 2015 年人力需求 104 924 人及 2016 年推算需求 106 592 人約 1.1% 的流失率（合共 2 326 人），即會計業共需增聘 5 031 人（2 705 + 2 326）；預計大專院校的畢業生及中學畢業生的人數足以應付此需求。

第三章

建議

2015 年人力調查報告書的用途

3.1 本會編製 2015 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有關資料。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，讀者宜審慎引用調查結果作為參考資料。

調查結果

3.2 儘管美國未來再加息的時間及幅度並不明確，希臘危機亦反映歐盟內部分歧加深，但預期本港經濟前景趨穩。事實上，調查結果顯示會計業人力需求穩步增長，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保持穩定。另一方面，藉助自動化科技，核數師能夠更有效、更及時地完成工作，並騰出更多時間處理複雜和需要專業判斷的事務。因此，即使法定審計工作仍然是會計師事務所的一項主營業務，但這些公司亦為客戶提供全方位的業務諮詢服務，如理財規劃、企業管理及內部審計等。

3.3 現時，有關「環境、社會及管治」問題的披露日漸普遍，愈來愈多企業計劃把「環境、社會及管治」標準納入其策略及運營當中，香港聯交所亦鼓勵上市公司辨別並披露與其業務相關的「環境、社會及管治」事項。為應對建立「環境、社會及管治」報告制度的挑戰，企業有需要為其會計人員提供培訓，因為會計人員在擬備可持續發展報告方面發揮關鍵功能。另一方面，香港的股票及金融市場規模龐大，這亦需要大量的會計專才。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卓越的會計服務。此外，監管機構已採取更嚴厲的手段，以落實監管措施。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，表示在向客戶提供合規及監管意見方面，會計人員將變得更加重要。

3.4 經分析調查結果後，本會認同結果能反映受訪機構內會計人員的人力和培訓情況。由於所選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的分析、業務前景、從業員的培訓和發展策略等各方面提供了寶貴意見，本會特此致謝。有關意見已加入報告書內相關章節，供公眾人士參考。

日後調查

3.6 本會認為，現時每兩年進行一次人力調查，有助收集一系列的歷史數據，以供比較和推算未來的人力需求。由於香港經濟轉變迅速，必須密切監察人力供求的情況，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 本會根據人力市場分析法[LMA]進行的人力預測，推算出未來 24 個月的人力需求和培訓需要（按職級劃分）。參考第 2.68 段表 AS 所列的 2017 年額外人力需求推算，本會建議業界應按下列表 AU 所載的人力規模，為約 109 955 名從業員提供培訓。

表 AU： 建議 2017 年需培訓人手

職級	2015 年 所需人手	推算 2017 年需培訓 額外人手	需接受培訓 人力總數
經理級	24 455	1 368	25 823
主管	22 321	1 095	23 416
文員	57 326	2 524	59 850
培訓人員	822	44	866
總計	104 924	5 031	109 955

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。向僱員展示較佳的前景，既是吸引和挽留人才的有效策略，亦可令年輕人較易接受業內工時較長的情況。

3.9 會計課程和會計行業相當受歡迎，很多中學畢業生也希望進修會計。這些年輕人需要教育機構和業界的 support，裝備他們投身會計工作。

人力培訓

3.10 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。為此，許多國內企業於香港設立境外辦事處，對會計從業員的需求亦愈趨殷切，而且，除了會計專業人員外，

亦需要分析師及律師等提供專業服務。事實上，根據統計處於 2015 年 2 月發表的《香港服務貿易統計》報告，2013 年本港的會計、核數、簿記及稅務顧問服務出口總額達 15.59 億港元，而中國內地是香港會計服務最大的出口市場之一。

3.11 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甚殷；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，應屆畢業生亦應提高英語水平，因為英語是商務溝通的主要媒介。

3.12 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、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，幫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，最高可達培訓費用的 50%，讓企業安排員工接受新科技培訓。該計劃包含多種培訓方式，包括針對個別企業的海外培訓課程或實習、本港培訓課程以及量身定制的本地培訓課程／實習。

培訓課程

3.13 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。

3.14 建議訓練類別／課題如下：

(i) 經理級人員的訓練類別／課題

建議為經理級人員提供的主要訓練：「管理理論與實務」、「最新會計準則」、「財務會計」及「解決問題及決策」。

(ii) 會計相關知識

建議為主管及文員級人員提供以下培訓：「財務會計」、「最新會計準則」、「成本和管理會計」及「應計制會計」。

(iii) 通用技能

建議為主管及文員級人員提供「英文書寫」、「英語會話」、「普通話」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「人際關係技巧」等通用技能訓練。

3.15 此外，可為不同職級的從業員提供同一課題的培訓，而為提高培訓成效，

內容的深淺可因應受訓對象的需要而調整。

會計業研討會

3.16 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良機。本會亦建議以中國內地營商環境為題舉辦研討會，這對商業及服務行業機構的從業員尤其合適。

Accountancy Training Board
Membership List
(as at 1.9.2015)

Chairman

Mr Terence CHEUNG Kwong-tat (nominated by a major international accounting firm)

Members

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

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

Prof Stella CHO LUNG Pui-lan (nominated by the Hong Kong Institute of Accredited Accounting Technicians Limited)

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

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

Ms Faith DEL ROSARIO (nominated by the Hong Kong General Chamber of Commerce)

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

Dr John FUNG Yat-chu (nominated by a commerce and services establishment)

Mr Nelson LAM Chi-yuen (nominated by a local small and medium accounting firm)

Ms Rhoda LIU Mei-ling (nominated by the Chinese General Chamber of Commerce)

Mr Roy LO Wa-kei (ad personam)

Ms Brenda NG Wai-po (nominated by an industry establishment)

Ms Carmen TING	(nominated by the Hong Kong Institute of Certified Public Accountants)
Ms Fanny WONG	(nominated by the Employers' Federation of Hong Kong)
Mr WONG Wai-hong	(nominated by a local small and medium accounting firm)
Mr Bernard WU Tak-lung	(ad personam)
Ms Karmen YEUNG Ka-yin	(nominated by the Federation of Hong Kong Industries)
Ms Rita CHOW Yiu-hing	(representing the Director of Accounting Services)
Ms Florence IP Chai-mi	(representing the Commissioner for Labour)
Ms Susanna CHAN Sau-ching	(representing the Executive Director of the Vocational Training Council)
<u>Secretary</u>	
Mr William CHOW Wing-nin	(Vocational Training Council)

會計業訓練委員會
委員名單

(2015年9月1日)

主席

張廣達先生 (一所國際會計師行提名)

委員

陳綺華博士 (香港特許秘書公會提名)

鄭文彪先生 (香港中華廠商聯合會提名)

左龍佩蘭教授 (香港財務會計協會有限公司提名)

周振強先生 (香港中小型企業總商會有限公司提名)

徐佩玲博士 (香港會計師公會提名)

羅雅媛女士 (香港總商會提名)

馮禮健博士 (一所本地專上教育學院提名)

馮一柱博士 (一間商業及服務行業機構提名)

林智遠先生 (一間中小型會計師行提名)

廖美玲女士 (香港中華總商會提名)

盧華基先生 (獨立人士)

吳慧寶女士 (一間工業機構提名)

丁紀文女士 (香港會計師公會提名)

王 湄女士 (香港僱主聯合會提名)

黃偉康先生 (一間中小型會計師行提名)

吳德龍先生 (獨立人士)

楊嘉燕女士 (香港工業總會提名)

周耀卿女士 (庫務署署長代表)

葉濟美女士 (勞工處處長代表)

陳秀青女士 (職業訓練局執行幹事代表)

秘書

周永年先生 (職業訓練局)

Accountancy Training Board

Working Party on 2015 Manpower Survey
of the Accountancy Sector
Membership List

Convener

Mr Terence CHEUNG Kwong-tat (nominated by a major international accounting firm)

Members

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

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

Mr Raymond FUNG Wai-man (a representative from an industrial establishment)

Mr Jonathan NG Tai-sing (a representative from a professional body)

Mr Richard TSE Kin-pang (a representative from a non-governmental organisation/statutory body)

Dr NG Chak-man (Vocational Training Council)

Mr Raymond CHAN Ka-chong (Institute of Professional Education And Knowledge)

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

Secretary:

Mr William CHOW Wing-nin (Vocational Training Council)

會計業訓練委員會

會計業2015年人力調查工作小組
委員名單

召集人

張廣達先生 (一所國際會計師行提名)

委員

陳綺華博士 (香港特許秘書公會提名)

周振強先生 (香港中小型企業總商會有限公司提名)

馮偉文先生 (一間工業機構代表)

伍大成先生 (專業學會代表)

謝建朋先生 (一間非政府機構和法定組織代表)

伍澤文博士 (職業訓練局)

陳家聰先生 (高峰進修學院)

李德明先生 (香港專業教育學院)

秘書

周永年先生 (職業訓練局)

Accountancy Training Board

Terms of Reference

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

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. 就發展業內專業教育及訓練設施應付人力需求，向職業訓練局提供意見。
4. 就相關學科的課程發展方向及策略，向香港專業教育學院(IVE)、卓越培訓發展中心提出建議。
5. 就 IVE、卓越培訓發展中心的課程策劃、課程發展及質素保證制度提供意見。
6. 擬訂本業主要職務的工作範圍，界定所需的技能、知識及訓練。
7. 建議本業主要職務訓練方案，訂定每種技能所需的訓練期。
8. 對技術評估、技能測驗及證書頒發制度提供意見，以確定從業員、學徒及見習員的技能水平。
9. 就本業主要行業舉辦技能比賽提供意見，以推廣專業教育與訓練和派員參加國際賽事。
10. 就本業專業教育及訓練的發展與推廣事宜，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。
11. 為本業舉辦有關專業教育及訓練的研討會與會議。
12. 就業內訓練委員會工作、有關職訓局專業教育及訓練課程的宣傳事宜提供意見。
13. 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。
14. 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 2014) 機構數目 (2014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	2 449	266	10.9%
	50 - 499	23	23	100%
	500 and over	5	5	100%
	500人或以上			
		2 477	294	
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	34	34	100%
Commerce and Services Establishments 商業及服務行業機構	10 - 19	18 161	112	0.6%
	20 - 99	13 387	195	1.5%
	100 - 199	1 228	106	8.6%
	200 - 499	631	184	29.2%
	500 and over	400	400	100%
	500人或以上			
		33 807	997	
Industrial Establishments 工業機構	10 - 19	2 147	53	2.5%
	20 - 99	1 453	71	4.9%
	100 - 199	141	25	17.7%
	200 - 499	79	32	40.5%
	500 and over	46	46	100%
	500人或以上			
		3 866	227	
	Total 總數	40 184	1 552	

Vocational Training Council 職業訓練局

Headquarters (Industry Partnership) 總辦事處(行業合作)
6F, 20A Tsing Yi Road, Tsing Yi Island, New Territories, Hong Kong
香港新界青衣島青衣路20A號6樓
www.vtc.edu.hk

Telephone No 電話

Facsimile No 傳真

2574 3759

Our Reference 本局檔號

AC/1/2 (2015)

Your Reference 來函檔號



2 January 2015

Dear Sir/Madam,

The 2015 Manpower Survey of the Accountancy Sector

I am writing to solicit your cooperation in the 2015 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 2015 to 8 February 2015.

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. During the survey period, an officer from the Census and Statistics Department (C&SD) will contact you or your authorised representative to answer any questions and collect the completed questionnaire for data processing.

I wish to assure you that the information collected will be handled in strict confidence and will be published only in the form of statistical summaries without reference to individual 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 2015 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 8375.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'Terence Cheung', written over a white background.

(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)
6F, 20A Tsing Yi Road, Tsing Yi Island, New Territories, Hong Kong
香港新界青衣島青衣路20A號6樓
www.vtc.edu.hk

2574 3759

Telephone No 電話 AC/1/2 (2015)

Facsimile No 傳真

Our Reference 本局檔號

Your Reference 來函檔號



執事先生／女士：

會計業 2015 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 2015 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 2015 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。調查期間，政府統計處職員將聯絡 貴機構負責人或其授權代表，解答有關問題，同時收回填妥的調查表，作資料處理。

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 8375 與政府統計處人力統計組聯絡。

A handwritten signature in black ink, appearing to read 'Cheung Kwong-tung', written over a white background.

會計業訓練委員會主席
張廣達

2015 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 2015 MANPOWER SURVEY OF THE ACCOUNTANCY SECTOR
會計業 2015 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)

<u>For Official Use Only:</u> 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

Name of Person to Contact: _____
聯絡人姓名

Position: _____
職位

Tel. No.: _____ - _____ Fax No.: _____
電話 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 2015 MANPOWER SURVEY OF THE ACCOUNTANCY SECTOR
會計業2015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 2.1.2015 在 2.1.2015 之 僱員人數	(C) No. of Vacancies as at 2.1.2015 在 2.1.2015 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 I) (見 I 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 I) (見 I 欄)	(G) Minimum Requirement on Year(s) of Experience in the Industry 在此行業 的基本 年資要求 (see Column I) (見 I 欄)	(H) Average Age Range 平均年齡 (see Column I) (見 I 欄)	(I) Please use the following Codes for Columns (E), (F), (G) and (H). 請按下列編號，填入(E)、(F) (G)及(H)欄內。
Level 職級	Rec. Type	Code 編號								
		8-10	11-14	15-17	18-21	22	23	24	25	
1 Partner/Principal/Director/ Chief Financial Officer 合夥人/總監/首席財務官	2	1 0 1								1 University Degree or Above 大學學位或以上
2 Senior Manager/Financial Controller 高級經理/財務總監	2	2 0 1								2 Higher Diploma/ Associate Degree or equivalent 高級文憑/副學士 或同等學歷
3 Manager 經理	2	3 0 1								3 Diploma/Higher Certificate/ Certificate or equivalent 文憑/高級證書/ 證書或同等學歷
4 Supervisor/Senior 主管	2	4 0 1								4 Hong Kong Diploma of Secondary Education / Matriculation 香港中學文憑考試/預科
5 Clerk/Associate 文員	2	5 0 1								5 Secondary 5 or equivalent 中五或同等學歷
6 Trainer/Teacher 培訓人員	2	6 0 1								6 Below Secondary Five 中五以下
7	2									
8	2									
9	2									
10	2									
11	2									
12	2									
13	2									
14	2									
15	2									
16	2									
17	2									
18	2									
19	2									
20	2									
21	2									
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23	2									
24	2									
25	2									
26	2									
27	2									
28	2									
29	2									
30	2									
31	2									
32	2									
33	2									
34	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 2015 MANPOWER SURVEY OF THE
ACCOUNTANCY SECTOR
會計業 2015 年人力調查
QUESTIONNAIRE (PART II)
調查表 (第二部份)

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Er. No. _____

Est. No. _____

1. The number of employees who left in the past twelve months (1.1.2014 to 31.12.2014) by reason:
按原因劃分，過去 12 個月內 (1.1.2014 至 31.12.2014) 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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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	242	245	248	251	254	257
(b) Re-structure / Closure of the Company 公司改組/結業	260	263	266	269	272	275
(c) Expiry of employment contract 僱傭合約期滿	278	281	284	287	290	293
(d) Poor performance 工作表現欠佳	296	299	302	305	308	311
(e) Removal of the company out of Hong Kong 公司遷離香港	314	317	320	323	326	329
(f) Other reasons 其他原因	332	335	338	341	344	347

Please specify
請註明

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350 353 356 359 362 365 368

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	369	372	375	378	381	384
(b) 1 year to less than 3 years 1 年至少於 3 年	387	390	393	396	399	402
(c) 3 years to less than 5 years 3 年至少於 5 年	405	408	411	414	417	420
(d) 5 years to less than 10 years 5 年至少於 10 年	423	426	429	432	435	438
(e) 10 years or above 10 年或以上	441	444	447	450	453	456

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459 462 465 468 471 474 477

3. The number of recruits in the past twelve months (1.1.2014 to 31.12.2014) by source :
按來源劃分，過去 12 個月內（1.1.2014 至 31.12.2014）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	478	481	484	487	490	493
(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	496	499	502	505	508	511
(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	514	517	520	523	526	529
(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)	532	535	538	541	544	547
(iii) Secondary School Leaver or Below 中學程度或以下	550	553	556	559	562	565
(d) Other sources 其他來源	568	571	574	577	580	583
Please specify 請註明	_____					

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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	605	608	611	614	617	620

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623

5. The number of recruits in the past twelve months (1.1.2014 to 31.12.2014) by geographic origin :
按地域來源劃分，過去 12 個月內 (1.1.2014 至 31.12.2014) 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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714 717 720 723 726 729 732

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
請註明

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805 808 811 814 817 820 823

7. The number of internal promotions in the past twelve months (1.1.2014 to 31.12.2014) :
過去 12 個月內(1.1.2014 至 31.12.2014)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" value="824"/>
(b) Manager 經理	Senior Manager/ Financial Controller 高級經理/財務總監	<input type="text" value="827"/>
(c) Supervisor/Senior 主管	Manager 經理	<input type="text" value="830"/>
(d) Clerk/Associate 文員	Supervisor/Senior 主管	<input type="text" value="833"/>
(e) Others 其他職級	Clerk/Associate 文員	<input type="text" value="836"/>
(f) Others 其他職級	Trainer/Teacher 培訓人員	<input type="text" value="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" value="843"/>	<input type="text" value="847"/>
(b) Senior Manager/Financial Controller 高級經理/財務總監	<input type="text" value="851"/>	<input type="text" value="855"/>
(c) Manager 經理	<input type="text" value="859"/>	<input type="text" value="863"/>
(d) Supervisor/Senior 主管	<input type="text" value="867"/>	<input type="text" value="871"/>
(e) Clerk/Associate 文員	<input type="text" value="875"/>	<input type="text" value="879"/>
(f) Trainer/Teacher 培訓人員	<input type="text" value="883"/>	<input type="text" value="887"/>

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9. Please estimate the number of staff to be recruited in the next 24 months by type of education level.
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。

Education Level 教育程度	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) Graduate of University Degree or Above 大學學位或以上畢業生	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 892	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 895	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 898	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 901	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 904	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 907
(b) Sub-degree Holder (HD/AD/D/HC/C or Equivalent) 副學位畢業生(高級文憑/ 副學士/文憑/高級證書/ 證書或同等學歷)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 910	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 913	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 916	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 919	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 922	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 925
(c) Secondary School Leaver or Below 中學程度或以下	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 928	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 931	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 934	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 937	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 940	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 943

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<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 946	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 949	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 952	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 955	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 958	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 961	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 964
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10. For the number of staff to be recruited in the next 24 months as shown in Question Nine above, please indicate the number of qualified accountants (e.g., members of the HKICPA or other accounting bodies):
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）：

	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"/> <input type="text"/> <input type="text"/> <input type="text"/> 965	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 968	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 971	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 974	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 977	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 980

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<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 983
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- End of Questionnaire (Part II) -
- 調查表（第二部分）完 -

VOCATIONAL TRAINING COUNCIL
職業訓練局
THE 2015 MANPOWER SURVEY OF THE ACCOUNTANCY SECTOR
會計業 2015 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 (1.1.2014 to 31.12.2014)?
過去 12 個月內 (1.1.2014 至 31.12.2014) 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 (1.1.2014 to 31.12.2014), 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(1.1.2014 至 31.12.2014)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

Please specify
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):
須在中國內地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 2015 在 2015 年 1 月 2 日	Projected no. for January 2017 在 2017 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	_ _ _ 1028	_ _ _ 1031
- Travelling Basis 非長駐	_ _ _ 1034	_ _ _ 1037
(b) Senior Manager/Financial Controller 高級經理/財務總監		
- Stationed Basis 長駐	_ _ _ 1040	_ _ _ 1043
- Travelling Basis 非長駐	_ _ _ 1046	_ _ _ 1049
(c) Manager 經理		
- Stationed Basis 長駐	_ _ _ 1052	_ _ _ 1055
- Travelling Basis 非長駐	_ _ _ 1058	_ _ _ 1061
(d) Supervisor/Senior 主管		
- Stationed Basis 長駐	_ _ _ 1064	_ _ _ 1067
- Travelling Basis 非長駐	_ _ _ 1070	_ _ _ 1073
(e) Clerk/Associate 文員		
- Stationed Basis 長駐	_ _ _ 1076	_ _ _ 1079
- Travelling Basis 非長駐	_ _ _ 1082	_ _ _ 1085
(f) Trainer/Teacher 培訓人員		
- Stationed Basis 長駐	_ _ _ 1088	_ _ _ 1091
- Travelling Basis 非長駐	_ _ _ 1094	_ _ _ 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內地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 2015
在 2015 年 1 月 2 日

Projected no. for January 2017
在 2017 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

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因在內地發展業務而須增聘的本地會計僱員人數。

(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.

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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。

(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 (1.1.2014 to 31.12.2014)?

貴機構在過去 12 個月內(1.1.2014 至 31.12.2014)有否將與會計相關的工作遷離香港？

1115

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

1116

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="checkbox"/> 1117	<input type="checkbox"/> 1118	<input type="checkbox"/> 1119	<input type="checkbox"/> 1120
(b) Macau 澳門	<input type="checkbox"/> 1121	<input type="checkbox"/> 1122	<input type="checkbox"/> 1123	<input type="checkbox"/> 1124
(c) Taiwan 台灣	<input type="checkbox"/> 1125	<input type="checkbox"/> 1126	<input type="checkbox"/> 1127	<input type="checkbox"/> 1128
(d) Other places 其他地方	<input type="checkbox"/> 1129	<input type="checkbox"/> 1130	<input type="checkbox"/> 1131	<input type="checkbox"/> 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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 1148

8. Please give information on the training expenses of your company from 2013 to 2015.
請提供 貴機構由 2013 年至 2015 年的訓練支出情況。

(a) The training expenses in 2014
as compared with those in 2013
2014 年與 2013 年
的訓練開支的比較

(b) The training budget for 2015 as
compared with the training expenses
in 2014
2015 年的訓練開支預算
與 2014 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="checkbox"/> 1149	<input type="checkbox"/> 1150	<input type="checkbox"/> 1151	<input type="checkbox"/> 1152
(ii) Increased by 增加				
> 50%	<input type="checkbox"/> 1153	<input type="checkbox"/> 1154	<input type="checkbox"/> 1155	<input type="checkbox"/> 1156
>20% - 50%	<input type="checkbox"/> 1157	<input type="checkbox"/> 1158	<input type="checkbox"/> 1159	<input type="checkbox"/> 1160
>10% - 20%	<input type="checkbox"/> 1161	<input type="checkbox"/> 1162	<input type="checkbox"/> 1163	<input type="checkbox"/> 1164
5% - 10%	<input type="checkbox"/> 1165	<input type="checkbox"/> 1166	<input type="checkbox"/> 1167	<input type="checkbox"/> 1168
< 5%	<input type="checkbox"/> 1169	<input type="checkbox"/> 1170	<input type="checkbox"/> 1171	<input type="checkbox"/> 1172
(iii) Decreased by 減少				
> 50%	<input type="checkbox"/> 1173	<input type="checkbox"/> 1174	<input type="checkbox"/> 1175	<input type="checkbox"/> 1176
>20% - 50%	<input type="checkbox"/> 1177	<input type="checkbox"/> 1178	<input type="checkbox"/> 1179	<input type="checkbox"/> 1180
>10% - 20%	<input type="checkbox"/> 1181	<input type="checkbox"/> 1182	<input type="checkbox"/> 1183	<input type="checkbox"/> 1184
5% - 10%	<input type="checkbox"/> 1185	<input type="checkbox"/> 1186	<input type="checkbox"/> 1187	<input type="checkbox"/> 1188
< 5%	<input type="checkbox"/> 1189	<input type="checkbox"/> 1190	<input type="checkbox"/> 1191	<input type="checkbox"/> 1192

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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="checkbox"/> 1198	<input type="checkbox"/> 1199	<input type="checkbox"/> 1200	<input type="checkbox"/> 1201
>0% - 24%	<input type="checkbox"/> 1202	<input type="checkbox"/> 1203	<input type="checkbox"/> 1204	<input type="checkbox"/> 1205
>24% - 49%	<input type="checkbox"/> 1206	<input type="checkbox"/> 1207	<input type="checkbox"/> 1208	<input type="checkbox"/> 1209
>49% - 74%	<input type="checkbox"/> 1210	<input type="checkbox"/> 1211	<input type="checkbox"/> 1212	<input type="checkbox"/> 1213
>74% - <100%	<input type="checkbox"/> 1214	<input type="checkbox"/> 1215	<input type="checkbox"/> 1216	<input type="checkbox"/> 1217
100%	<input type="checkbox"/> 1218	<input type="checkbox"/> 1219	<input type="checkbox"/> 1220	<input type="checkbox"/> 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	_____
	<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	_____
(e) Clerk/Associate 文員	<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	_____
	<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	_____
(f) Trainer/Teacher 培訓人員	<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	_____
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1343	_____

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<input type="text"/> 1343	<input type="text"/> 1344	<input type="text"/> 1345	<input type="text"/> 1346	<input type="text"/> 1347	<input type="text"/> 1348	<input type="text"/> 1349
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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 Standard 最新會計準則			
	114	Dealing with Conflict 處理衝突		214	Accrued-based Accounting 應計制會計			
	115	Implementing Change 推行變革		215	Financial Instruments 金融工具			
	116	Time Management 時間管理		216	Common Law Jurisdiction 普通法司法管轄區			
	117	ISO Audit ISO 審核		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。)

Reimbursement of course fees to employers

向僱主退還僱員學費

1350

Provision of subsidy to employers

提供僱員訓練津貼予僱主

1351

Government loan/grant to employers

政府給予僱主貸款/補助金

1352

Others (Please specify) e.g. Best Employer Award

其他(請註明)例如:最佳僱主獎

1353

(i)

(ii)

(iii)

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此欄毋須填寫

1354

- End of Questionnaire (Part III) -

- 調查表(第三部分)完 -

Thank you for your co-operation

多謝合作

The 2015 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 2.1.2015

'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 2.1.2015

'Number of Vacancies as at 2.1.2015' refers to those unfilled, immediately available job openings as at 2.1.2015 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 'I' 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 'I' 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 'I' showing the minimum year(s) of experience in the industry that an employer requires his employee(s) should possess.

10. Column 'H' - Average Age Range

Please enter in Column 'H' the appropriate code number as given in Column 'I' 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 2015 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 2.1.2015 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 2.1.2015 之空缺數目

「在 2015 年 1 月 2 日之空缺數目」指該職位在 2015 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 (I) 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 (I) 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 (I) 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 — 平均年齡

請按 (I) 欄所示編號把各主要職務僱員的平均年齡填入 (H) 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

Branch 門類	Employment Size 僱員人數	No. of Establishments Selected 選定機構數目	Analysis of Responses		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
			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			
Accounting Firms 會計師事務所	All Sizes 人數不一	294	248	0	9	15	22
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	34	32	0	0	2	0
Commerce and Services Establishments 商業及服務行業機構	10 and Over 10 人或以上	997	642	171	11	104	69
Industrial Establishments 工業機構	10 and Over 10 人或以上	227	151	48	6	15	7
Total 總數		<u>1 552</u> =====	<u>1 073</u> =====	<u>219</u> =====	<u>26</u> =====	<u>136</u> =====	<u>98</u> =====

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- Table 20.4 : The Top Five Types/Topics of Training Mostly Chosen by Respondents for Manpower Development (Industrial Establishments)
- 表 20.4 : 對會計人力培訓最多被選擇的五項訓練類別/課題
(工業機構)
- Table 21 : The Incentives to Encourage Employers to Provide Training to Their Employees (Accountancy Sector)
- 表 21 : 有效鼓勵僱主提供訓練予僱員的方法
(會計業)

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 2.1.2015 在2.1.2015之 僱員人數	No. of Vacancies as at 2.1.2015 在2.1.2015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	3 497	4	3 501	3 531
	Senior Manager/Financial Controller 高級經理/財務總監	1 592	2	1 594	1 611
	Manager 經理	2 215	33	2 248	2 258
	Supervisor/Senior 主管	4 878	203	5 081	5 159
	Clerk/Associate 文員	9 521	705	10 226	10 510
	Trainer/Teacher 培訓人員	141	1	142	142
	Total 總計	21 844	948	22 792	23 211
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	80	1	81	81
	Senior Manager/Financial Controller 高級經理/財務總監	661	8	669	689
	Manager 經理	335	9	344	345
	Supervisor/Senior 主管	1 488	21	1 509	1 512
	Clerk/Associate 文員	3 095	25	3 120	3 146
	Trainer/Teacher 培訓人員	355	8	363	364
	Total 總計	6 014	72	6 086	6 137
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	864	-	864	864
	Senior Manager/Financial Controller 高級經理/財務總監	8 680	7	8 687	8 807
	Manager 經理	5 431	157	5 588	5 586
	Supervisor/Senior 主管	14 445	124	14 569	14 859
	Clerk/Associate 文員	40 130	419	40 549	41 617
	Trainer/Teacher 培訓人員	317	-	317	317
	Total 總計	69 867	707	70 574	72 050
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	285	-	285	285
	Manager 經理	549	3	552	556
	Supervisor/Senior 主管	1 160	2	1 162	1 163
	Clerk/Associate 文員	3 407	24	3 431	3 494
	Trainer/Teacher 培訓人員	-	-	-	-
	Total 總計	5 443	29	5 472	5 540
All Branches 全部門類	Partner/Principal/Director/Chief Financial Officer 合夥人/總監/首席財務官	4 483	5	4 488	4 518
	Senior Manager/Financial Controller 高級經理/財務總監	11 218	17	11 235	11 392
	Manager 經理	8 530	202	8 732	8 745
	Supervisor/Senior 主管	21 971	350	22 321	22 693
	Clerk/Associate 文員	56 153	1 173	57 326	58 767
	Trainer/Teacher 培訓人員	813	9	822	823
	Total 總計	103 168	1 756	104 924	106 938

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							Total 總計
		University Degree or Above 大學學位 或以上	Higher Diploma/ Associate Degree or equivalent 高級文憑/ 副學士或 同等學歷	Diploma/ Higher Certificate/ Certificate or equivalent 文憑/高級 證書/證書 或同等學歷	Hong Kong Diploma of Secondary Education/ Matriculation 香港中學文憑 考試/預科	Secondary 5 or equivalent 中五 或同等學歷	Below Secondary 5 中五以下	Unspecified 未有說明	
Accounting Firms 會計師事務所	Partner/Principal/Director/ Chief Financial Officer 合夥人/總監/首席財務官	3 211	54	-	-	-	-	232	3 497
	Senior Manager/Financial Controller 高級經理/財務總監	1 525	18	-	-	13	-	36	1 592
	Manager 經理	1 774	222	-	14	-	-	205	2 215
	Supervisor/Senior 主管	3 617	471	72	18	-	-	700	4 878
	Clerk/Associate 文員	3 765	1572	896	1 268	803	-	1 217	9 521
	Trainer/Teacher 培訓人員	135	4	-	-	-	-	2	141
	Total 總計	14 027	2341	968	1 300	816	0	2 392	21 844
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	78	-	-	-	-	-	2	80
	Senior Manager/Financial Controller 高級經理/財務總監	356	234	-	-	-	-	71	661
	Manager 經理	129	95	-	-	-	-	111	335
	Supervisor/Senior 主管	593	612	49	-	1	-	233	1 488
	Clerk/Associate 文員	252	11	247	228	1 675	1	681	3 095
	Trainer/Teacher 培訓人員	353	2	-	-	-	-	-	355
	Total 總計	1 761	954	296	228	1 676	1	1 098	6 014
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	859	-	-	-	-	-	5	864
	Senior Manager/Financial Controller 高級經理/財務總監	5 735	1 373	211	201	-	-	1 160	8 680
	Manager 經理	3 571	1 196	251	-	246	-	167	5 431
	Supervisor/Senior 主管	7 717	1 948	2 252	1 202	405	167	754	14 445
	Clerk/Associate 文員	2 021	4 227	4 739	5 478	18 428	838	4 399	40 130
	Trainer/Teacher 培訓人員	314	-	3	-	-	-	-	317
	Total 總計	20 217	8 744	7 456	6 881	19 079	1 005	6 485	69 867
Industrial Establishments 工業機構	Partner/Principal/Director/ Chief Financial Officer 合夥人/總監/首席財務官	38	-	-	-	-	-	4	42
	Senior Manager/Financial Controller 高級經理/財務總監	234	18	-	-	18	-	15	285
	Manager 經理	460	15	-	-	12	-	62	549
	Supervisor/Senior 主管	217	379	179	197	61	-	127	1 160
	Clerk/Associate 文員	37	143	383	387	2 315	24	118	3 407
	Trainer/Teacher 培訓人員	-	-	-	-	-	-	-	0
	Total 總計	986	555	562	584	2 406	24	326	5 443
All Branches 全部門類	Partner/Principal/Director/ Chief Financial Officer 合夥人/總監/首席財務官	4 186	54	-	-	-	-	243	4 483
	Senior Manager/Financial Controller 高級經理/財務總監	7 850	1 643	211	201	31	-	1 282	11 218
	Manager 經理	5 934	1 528	251	14	258	-	545	8 530
	Supervisor/Senior 主管	12 144	3 410	2 552	1 417	467	167	1 814	21 971
	Clerk/Associate 文員	6 075	5 953	6 265	7 361	23 221	863	6 415	56 153
	Trainer/Teacher 培訓人員	802	6	3	-	-	-	2	813
	Total 總計	36 991	12 594	9 282	8 993	23 977	1 030	10 301	103 168

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						Total 總計
		HKICPA (Practising) 執業會計師	Qualified Accountant 會計師	Accounting Technician 認可財務會計員	Others 其他	Not Applicable 不適用	Unspecified 未有說明	
Accounting Firms 會計師事務所	Partner/Principal/Director/ Chief Financial Officer 合夥人/總監/首席財務官	2 884	377	-	-	4	232	3 497
	Senior Manager/Financial Controller 高級經理/財務總監	413	1 113	8	-	22	36	1 592
	Manager 經理	156	1 782	14	-	58	205	2 215
	Supervisor/Senior 主管	44	2 403	735	-	968	728	4 878
	Clerk/Associate 文員	48	612	1 220	56	7 015	570	9 521
	Trainer/Teacher 培訓人員	-	34	-	-	105	2	141
	Total 總計	3 545	6 321	1 977	56	8 172	1 773	21 844
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	28	45	-	-	4	3	80
	Senior Manager/Financial Controller 高級經理/財務總監	3	593	6	-	2	57	661
	Manager 經理	1	264	-	-	3	67	335
	Supervisor/Senior 主管	-	294	132	-	1 016	46	1 488
	Clerk/Associate 文員	-	-	196	-	2 220	679	3 095
	Trainer/Teacher 培訓人員	4	75	-	-	243	33	355
	Total 總計	36	1 271	334	0	3 488	885	6 014
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	587	153	-	-	45	79	864
	Senior Manager/Financial Controller 高級經理/財務總監	260	4 030	331	48	2 769	1 242	8 680
	Manager 經理	224	1 243	761	-	2 692	511	5 431
	Supervisor/Senior 主管	52	1 216	2 920	-	9 184	1 073	14 445
	Clerk/Associate 文員	-	32	1 807	-	33 871	4 420	40 130
	Trainer/Teacher 培訓人員	-	5	155	-	157	-	317
	Total 總計	1 123	6 679	5 974	48	48 718	7 325	69 867
Industrial Establishments 工業機構	Partner/Principal/Director/ Chief Financial Officer 合夥人/總監/首席財務官	26	4	-	-	8	4	42
	Senior Manager/Financial Controller 高級經理/財務總監	21	144	18	-	80	22	285
	Manager 經理	54	245	34	-	154	62	549
	Supervisor/Senior 主管	-	113	182	-	751	114	1 160
	Clerk/Associate 文員	-	-	211	-	3 086	110	3 407
	Trainer/Teacher 培訓人員	-	-	-	-	-	-	0
	Total 總計	101	506	445	0	4 079	312	5 443

Branch 門類	Job Level 職級	Number of Employees 僱員人數						
		HKICPA (Practising) 執業會計師	Qualified Accountant 會計師	Accounting Technician 認可財務會計員	Others 其他	Not Applicable 不適用	Unspecified 未有說明	Total 總計
All Branches 全部門類	Partner/Principal/Director/ Chief Financial Officer 合夥人/總監/首席財務官	3 525	579	-	-	61	318	4 483
	Senior Manager/Financial Controller 高級經理/財務總監	697	5 880	363	48	2 873	1 357	11 218
	Manager 經理	435	3 534	809	-	2 907	845	8 530
	Supervisor/Senior 主管	96	4 026	3 969	-	11 919	1 961	21 971
	Clerk/Associate 文員	48	644	3 434	56	46 192	5 779	56 153
	Trainer/Teacher 培訓人員	4	114	155	-	505	35	813
	Total 總計	4 805	14 777	8 730	104	64 457	10 295	103 168

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	-	233	404	2 461	399	3 497
	Senior Manager/Financial Controller 高級經理/財務總監	-	32	1 036	207	317	1 592
	Manager 經理	83	1 118	771	34	209	2 215
	Supervisor/Senior 主管	1 078	2 854	233	13	700	4 878
	Clerk/Associate 文員	7 874	414	-	-	1 233	9 521
	Trainer/Teacher 培訓人員	62	65	12	-	2	141
	Total 總計	9 097	4 716	2 456	2 715	2 860	21 844
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	-	-	-	52	28	80
	Senior Manager/Financial Controller 高級經理/財務總監	-	234	33	89	305	661
	Manager 經理	2	186	76	10	61	335
	Supervisor/Senior 主管	580	508	60	1	339	1 488
	Clerk/Associate 文員	2 247	167	-	-	681	3 095
	Trainer/Teacher 培訓人員	120	198	33	4	-	355
	Total 總計	2 949	1 293	202	156	1 414	6 014
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	-	-	52	794	18	864
	Senior Manager/Financial Controller 高級經理/財務總監	-	777	3 328	3 321	1 254	8 680
	Manager 經理	7	2 603	2 174	216	431	5 431
	Supervisor/Senior 主管	712	9 787	2 400	552	994	14 445
	Clerk/Associate 文員	27 119	8 371	165	-	4 475	40 130
	Trainer/Teacher 培訓人員	53	254	3	2	5	317
	Total 總計	27 891	21 792	8 122	4 885	7 177	69 867
Industrial Establishments 工業機構	Partner/Principal/Director/Chief Financial Officer 合夥人/總監/首席財務官	-	-	3	35	4	42
	Senior Manager/Financial Controller 高級經理/財務總監	-	61	72	137	15	285
	Manager 經理	-	156	237	94	62	549
	Supervisor/Senior 主管	53	688	235	54	130	1 160
	Clerk/Associate 文員	2 169	1 018	28	50	142	3 407
	Trainer/Teacher 培訓人員	-	-	-	-	-	0
	Total 總計	2 222	1 923	575	370	353	5 443
All Branches 全部門類	Partner/Principal/Director/Chief Financial Officer 合夥人/總監/首席財務官	-	233	459	3 342	449	4 483
	Senior Manager/Financial Controller 高級經理/財務總監	-	1 104	4 469	3 754	1 891	11 218
	Manager 經理	92	4 063	3 258	354	763	8 530
	Supervisor/Senior 主管	2 423	13 837	2 928	620	2 163	21 971
	Clerk/Associate 文員	39 409	9 970	193	50	6 531	56 153
	Trainer/Teacher 培訓人員	235	517	48	6	7	813
	Total 總計	42 159	29 724	11 355	8 126	11 804	103 168

Table 5 : Employees' Average Age Range
in the Industry
(Accountancy Sector)

表 5 : 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	86	2 165	803	443	3 497
	Senior Manager/Financial Controller 高級經理/財務總監	8	1 119	131	334	1 592
	Manager 經理	973	946	69	227	2 215
	Supervisor/Senior 主管	3 141	845	42	850	4 878
	Clerk/Associate 文員	7 463	554	56	1 448	9 521
	Trainer/Teacher 培訓人員	43	95	1	2	141
	Total 總計	11 714	5 724	1 102	3 304	21 844
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	45	28	80
	Senior Manager/Financial Controller 高級經理/財務總監	-	290	66	305	661
	Manager 經理	-	271	1	63	335
	Supervisor/Senior 主管	31	1 043	75	339	1 488
	Clerk/Associate 文員	1 835	1 010	-	250	3 095
	Trainer/Teacher 培訓人員	-	300	13	42	355
	Total 總計	1 866	2 921	200	1 027	6 014
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	-	673	103	88	864
	Senior Manager/Financial Controller 高級經理/財務總監	5	6 863	1 201	611	8 680
	Manager 經理	516	4 065	271	579	5 431
	Supervisor/Senior 主管	4 900	7 591	266	1 688	14 445
	Clerk/Associate 文員	21 286	15 393	646	2 805	40 130
	Trainer/Teacher 培訓人員	76	232	-	9	317
	Total 總計	26 783	34 817	2 487	5 780	69 867
Industrial Establishments 工業機構	Partner/Principal/Director/Chief Financial Officer 合夥人/總監/首席財務官	-	6	32	4	42
	Senior Manager/Financial Controller 高級經理/財務總監	30	169	70	16	285
	Manager 經理	26	364	19	140	549
	Supervisor/Senior 主管	253	740	51	116	1 160
	Clerk/Associate 文員	1 444	1 733	4	226	3 407
	Trainer/Teacher 培訓人員	-	-	-	-	0
	Total 總計	1 753	3 012	176	502	5 443
All Branches 全部門類	Partner/Principal/Director/Chief Financial Officer 合夥人/總監/首席財務官	86	2 851	983	563	4 483
	Senior Manager/Financial Controller 高級經理/財務總監	43	8 441	1 468	1 266	11 218
	Manager 經理	1 515	5 646	360	1 009	8 530
	Supervisor/Senior 主管	8 325	10 219	434	2 993	21 971
	Clerk/Associate 文員	32 028	18 690	706	4 729	56 153
	Trainer/Teacher 培訓人員	119	627	14	53	813
	Total 總計	42 116	46 474	3 965	10 613	103 168

Table 6 : Staff Turnover in the Past Twelve Months (1.1.2014 to 31.12.2014)
by Reason, by Source and by Geographic Origin
(Accountancy Sector)

表 6：過去十二個月內(1.1.2014 至 31.12.2014)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 (1.1.2014 to 31.12.2014) by reason: 按原因劃分，過去 12 個月內(1.1.2014 至 31.12.2014)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	116	209	704	1 633	5 018	8	7 688
(b)	Taking up a non-accounting position in Hong Kong 轉投本港另一間機構擔任非會計職務							
	(i) Better Working Hours 較佳工作時間	-	1	20	56	58	1	136
	(ii) Better Remuneration Package 較佳薪金及福利條件	-	1	3	10	45	-	59
	(iii) Better Prospects 較佳工作前途	1	2	14	60	39	-	116
	(iv) Others 其他	-	-	6	18	47	-	71
(c)	Emigration 移民	2	1	6	7	4	1	21
(d)	Repatriation 回國	3	21	9	11	1	2	47
(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	1	1	-	4
	(ii) To other countries 往其他國家	3	1	1	-	-	-	5
(f)	Retirement 退休	19	21	2	237	101	5	385
(g)	Further studies 繼續進修	1	-	4	26	47	-	78
(h)	Other reasons 其他原因	4	15	60	37	425	7	548
(i)	Reasons unknown 原因不詳	-	32	107	325	2 380	-	2 844
Sub-total 小計		149	304	938	2 421	8 166	24	12 002

(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	-	-	4	-	211	-	215
(b)	Re-structure/Closure of the company 公司改組/結業	-	102	-	34	104	-	240
(c)	Expiry of employment contract 僱傭合約期滿	2	2	3	5	181	5	198
(d)	Poor performance 工作表現欠佳	-	4	17	167	549	-	737
(e)	Removal of the company out of Hong Kong 公司遷離香港	-	-	-	-	-	-	0
(f)	Other reasons 其他原因	-	-	-	5	-	-	5
(g)	Reasons unknown 原因不詳	-	-	-	1	-	-	1
Sub-total 小計		2	108	24	212	1 045	5	1 396
Total 總計		151	412	962	2 633	9 211	29	13 398

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	155	461	2 456	1	3 126
(b)	1 year to less than 3 years 1 年至少於 3 年	40	82	362	760	4 039	9	5 292
(c)	3 years to less than 5 years 3 年至少於 5 年	28	37	110	928	1 826	8	2 937
(d)	5 years to less than 10 years 5 年至少於 10 年	14	77	257	230	310	6	894
(e)	10 years or above 10 年或以上	68	163	69	247	351	5	903
(f)	Unspecified 未有說明	-	1	9	7	229	-	246
Total 總計		151	412	962	2 633	9 211	29	13 398

3. The number of recruits in the past twelve months (1.1.2014 to 31.12.2014) by source:
按來源劃分，過去 12 個月內(1.1.2014 至 31.12.2014)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 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	96	177	700	1 770	4 793	15	7 551
(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	-	38	66	85	511	6	706
(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	-	-	-	14	2 036	1	2 051
	(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)	-	-	-	-	425	-	425
	(iii) Secondary School Leaver or Below 中學程度或以下學生	-	-	-	-	39	-	39
(d)	Other sources 其他來源	8	20	41	23	44	1	137
(e)	Sources unclassified 來源未能歸類	-	6	21	63	288	-	378
Total 總計		104	241	828	1 955	8 136	23	11 287

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	64	138	484	462	149	14	1311
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5. The number of recruits in the past twelve months (1.1.2014 to 31.12.2014) by geographic origin:
按地域來源劃分，過去 12 個月內(1.1.2014 至 31.12.2014)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	90	193	774	1 912	7 835	20	10 824
(b)	The mainland of China 中國內地	1	12	5	20	224	1	263
(c)	Macau 澳門	-	-	-	-	2	-	2
(d)	Taiwan 台灣	-	1	2	-	-	-	3
(e)	Other places 其他地方	13	35	47	23	75	2	195
(f)	Sources unclassified 來源未能歸類	-	-	-	-	-	-	0
Total 總計		104	241	828	1 955	8 136	23	11 287

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	-	5	-	7	38	1	51
(b)	Hong Kong 香港	-	-	-	6	45	-	51
(c)	Europe/ North America 歐美	-	-	1	-	3	-	4
(d)	Other places 其他地方	-	-	-	-	3	-	3
(e)	Sources unclassified 來源未能歸類	1	7	4	7	135	-	154
Total 總計		1	12	5	20	224	1	263

Table 6.1 : Staff Turnover in the Past Twelve Months (1.1.2014 to 31.12.2014)
by Reason, by Source and by Geographic Origin
(Accounting Firms)

表 6.1 : 過去十二個月內(1.1.2014 至 31.12.2014)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 (1.1.2014 to 31.12.2014) by reason: 按原因劃分，過去 12 個月內(1.1.2014 至 31.12.2014)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	43	127	277	1 155	1 504	8	3 114
(b)	Taking up a non-accounting position in Hong Kong 轉投本港另一間機構擔任非會計職務							
	(i) Better Working Hours 較佳工作時間	-	1	20	56	33	1	111
	(ii) Better Remuneration Package 較佳薪金及福利條件	-	1	3	4	19	-	27
	(iii) Better Prospects 較佳工作前途	1	2	14	43	23	-	83
	(iv) Others 其他	-	-	6	7	4	-	17
(c)	Emigration 移民	2	1	6	6	4	1	20
(d)	Repatriation 回國	3	21	9	11	1	-	45
(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	1	1	-	4
	(ii) To other countries 往其他國家	3	1	1	-	-	-	5
(f)	Retirement 退休	14	-	-	1	8	-	23
(g)	Further studies 繼續進修	1	-	4	21	34	-	60
(h)	Other reasons 其他原因	-	8	3	16	103	3	133
(i)	Reasons unknown 原因不詳	-	30	11	42	354	-	437
	Sub-total 小計	67	192	356	1 363	2 088	13	4 079

(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	1	1	-	-	79	-	81
(d)	Poor performance 工作表現欠佳	-	4	6	10	62	-	82
(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	5	6	10	141	0	163
Total 總計		68	197	362	1 373	2 229	13	4 242

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	-	13	23	141	939	1	1 117
(b)	1 year to less than 3 years 1 年至少於 3 年	7	44	51	527	1 131	7	1 767
(c)	3 years to less than 5 years 3 年至少於 5 年	27	35	61	594	101	2	820
(d)	5 years to less than 10 years 5 年至少於 10 年	9	68	215	103	38	2	435
(e)	10 years or above 10 年或以上	25	36	10	4	10	1	86
(f)	Unspecified 未有說明	0	1	2	4	10	-	17
Total 總計		68	197	362	1 373	2 229	13	4 242

3. The number of recruits in the past twelve months (1.1.2014 to 31.12.2014) by source:
按來源劃分，過去 12 個月內(1.1.2014 至 31.12.2014)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 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	19	64	135	754	791	6	1 769
(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	-	26	36	53	98	6	219
(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	-	-	-	-	1 894	-	1 894
(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)	-	-	-	-	188	-	188
(iii) Secondary School Leaver or Below 中學程度或以下學生	-	-	-	-	7	-	7
(d) Other sources 其他來源	8	20	41	22	14	-	105
(e) Sources unclassified 來源未能歸類	-	-	-	-	-	-	0
Total 總計	27	110	212	829	2 992	12	4 182

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	25	75	155	219	100	6	580
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5. The number of recruits in the past twelve months (1.1.2014 to 31.12.2014) by geographic origin:
按地域來源劃分，過去 12 個月內(1.1.2014 至 31.12.2014)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	13	64	158	791	2 692	12	3 730
(b)	The mainland of China 中國內地	1	11	5	15	224	-	256
(c)	Macau 澳門	-	-	-	-	1	-	1
(d)	Taiwan 台灣	-	1	2	-	-	-	3
(e)	Other places 其他地方	13	34	47	23	75	-	192
(f)	Sources unclassified 來源未能歸類	-	-	-	-	-	-	0
Total 總計		27	110	212	829	2 992	12	4 182

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	-	4	-	2	38	-	44
(b)	Hong Kong 香港	-	-	-	6	45	-	51
(c)	Europe/ North America 歐美	-	-	1	-	3	-	4
(d)	Other places 其他地方	-	-	-	-	3	-	3
(e)	Sources unclassified 來源未能歸類	1	7	4	7	135	-	154
Total 總計		1	11	5	15	224	0	256

Table 6.2 : Staff Turnover in the Past Twelve Months (1.1.2014 to 31.12.2014)
by Reason, by Source and by Geographic Origin
(Government Departments, Non-governmental Organisations and
Statutory Bodies)

表 6.2 : 過去十二個月內(1.1.2014 至 31.12.2014)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 (1.1.2014 to 31.12.2014) by reason: 按原因劃分，過去 12 個月內(1.1.2014 至 31.12.2014)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	1	1	2	13	39	-	56
(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	-	-	-	4	5	-	9
	(iii) Better Prospects 較佳工作前途	-	-	-	1	6	-	7
	(iv) Others 其他	-	-	-	4	25	-	29
(c)	Emigration 移民	-	-	-	-	-	-	0
(d)	Repatriation 回國	-	-	-	-	-	2	2
(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	21	1	28	48	5	108
(g)	Further studies 繼續進修	-	-	-	1	1	-	2
(h)	Other reasons 其他原因	-	4	-	7	26	4	41
(i)	Reasons unknown 原因不詳	-	-	6	20	41	-	67
	Sub-total 小計	6	26	9	78	191	11	321

(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	1	1	3	4	33	5	47
(d)	Poor performance 工作表現欠佳	-	-	2	1	-	-	3
(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	1	5	5	33	5	50
Total 總計		7	27	14	83	224	16	371

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	1	3	15	72	-	92
(b)	1 year to less than 3 years 1 年至少於 3 年	-	1	6	26	42	2	77
(c)	3 years to less than 5 years 3 年至少於 5 年	-	-	2	10	39	6	57
(d)	5 years to less than 10 years 5 年至少於 10 年	1	1	1	3	21	4	31
(e)	10 years or above 10 年或以上	5	24	2	29	50	4	114
(f)	Unspecified 未有說明	-	-	-	-	-	-	0
Total 總計		7	27	14	83	224	16	371

3. The number of recruits in the past twelve months (1.1.2014 to 31.12.2014) by source:
按來源劃分，過去 12 個月內(1.1.2014 至 31.12.2014)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 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	-	28	18	66	169	9	290
(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	15	24	-	78
(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	-	-	-	7	16	1	24
	(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	-	-	-	-	20	-	20
(d)	Other sources 其他來源	-	-	-	1	16	1	18
(e)	Sources unclassified 來源未能歸類	-	-	5	32	100	-	137
Total 總計		0	40	50	121	345	11	567

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	22	10	19	12	8	71
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5. The number of recruits in the past twelve months (1.1.2014 to 31.12.2014) by geographic origin:
按地域來源劃分，過去 12 個月內(1.1.2014 至 31.12.2014)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	-	38	50	121	345	8	562
(b)	The mainland of China 中國內地	-	1	-	-	-	1	2
(c)	Macau 澳門	-	-	-	-	-	-	0
(d)	Taiwan 台灣	-	-	-	-	-	-	0
(e)	Other places 其他地方	-	1	-	-	-	2	3
(f)	Sources unclassified 來源未能歸類	-	-	-	-	-	-	0
Total 總計		0	40	50	121	345	11	567

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	-	-	-	-	-	-	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	1	2

Table 6.3 : Staff Turnover in the Past Twelve Months (1.1.2014 to 31.12.2014)
by Reason, by Source and by Geographic Origin
(Commerce and Services Establishments)

表 6.3 : 過去十二個月內(1.1.2014 至 31.12.2014)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 (1.1.2014 to 31.12.2014) by reason: 按原因劃分，過去 12 個月內(1.1.2014 至 31.12.2014)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	72	80	417	394	3 394	-	4 357
(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	-	-	-	-	25	-	25
	(ii) Better Remuneration Package 較佳薪金及福利條件	-	-	-	2	16	-	18
	(iii) Better Prospects 較佳工作前途	-	-	-	16	9	-	25
	(iv) Others 其他	-	-	-	7	18	-	25
(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	-	-	1	208	45	-	254
(g)	Further studies 繼續進修	-	-	-	4	12	-	16
(h)	Other reasons 其他原因	4	2	56	11	293	-	366
(i)	Reasons unknown 原因不詳	-	2	86	258	1 926	-	2 272
Sub-total 小計		76	84	560	901	5 738	0	7 359

(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	-	-	4	-	211	-	215
(b)	Re-structure/Closure of the company 公司改組/結業	-	102	-	2	102	-	206
(c)	Expiry of employment contract 僱傭合約期滿	-	-	-	1	69	-	70
(d)	Poor performance 工作表現欠佳	-	-	9	104	487	-	600
(e)	Removal of the company out of Hong Kong 公司遷離香港	-	-	-	-	-	-	0
(f)	Other reasons 其他原因	-	-	-	5	-	-	5
(g)	Reasons unknown 原因不詳	-	-	-	1	-	-	1
Sub-total 小計		0	102	13	113	869	0	1 097
Total 總計		76	186	573	1 014	6 607	0	8 456

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	-	36	128	252	1 392	-	1 808
(b)	1 year to less than 3 years 1 年至少於 3 年	33	37	301	189	2 782	-	3 342
(c)	3 years to less than 5 years 3 年至少於 5 年	1	2	45	315	1 680	-	2 043
(d)	5 years to less than 10 years 5 年至少於 10 年	4	8	36	41	248	-	337
(e)	10 years or above 10 年或以上	38	103	56	214	286	-	697
(f)	Unspecified 未有說明	-	-	7	3	219	-	229
Total 總計		76	186	573	1 014	6 607	0	8 456

3. The number of recruits in the past twelve months (1.1.2014 to 31.12.2014) by source:
按來源劃分，過去 12 個月內(1.1.2014 至 31.12.2014)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 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	76	80	535	808	3 651	-	5 150
(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	-	-	3	17	382	-	402
(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	-	-	-	7	126	-	133
(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)	-	-	-	-	231	-	231
(iii) Secondary School Leaver or Below 中學程度或以下學生	-	-	-	-	12	-	12
(d) Other sources 其他來源	-	-	-	-	14	-	14
(e) Sources unclassified 來源未能歸類	-	6	16	31	188	-	241
Total 總計	76	86	554	863	4 604	0	6 183

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	38	36	311	210	34	0	629
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5. The number of recruits in the past twelve months (1.1.2014 to 31.12.2014) by geographic origin:
按地域來源劃分，過去 12 個月內(1.1.2014 至 31.12.2014)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	76	86	554	859	4 604	-	6 179
(b)	The mainland of China 中國內地	-	-	-	4	-	-	4
(c)	Macau 澳門	-	-	-	-	-	-	0
(d)	Taiwan 台灣	-	-	-	-	-	-	0
(e)	Other places 其他地方	-	-	-	-	-	-	0
(f)	Sources unclassified 來源未能歸類	-	-	-	-	-	-	0
Total 總計		76	86	554	863	4 604	0	6 183

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	-	-	-	4	-	-	4
(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	4	0	0	4

Table 6.4 : Staff Turnover in the Past Twelve Months (1.1.2014 to 31.12.2014)
by Reason, by Source and by Geographic Origin
(Industrial Establishments)

表 6.4：過去十二個月內(1.1.2014 至 31.12.2014)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 (1.1.2014 to 31.12.2014) by reason: 按原因劃分，過去 12 個月內(1.1.2014 至 31.12.2014)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	-	1	8	71	81	-	161
(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	-	-	-	-	5	-	5
	(iii) Better Prospects 較佳工作前途	-	-	-	-	1	-	1
	(iv) Others 其他	-	-	-	-	-	-	0
(c)	Emigration 移民	-	-	-	-	-	-	0
(d)	Repatriation 回國	-	-	-	-	-	-	0
(e)	Relocation of workplace 遷改工作地點							
	(i) To the Mainland of China/Macau/Taiwan 往中國內地/澳門/台灣	-	-	-	-	-	-	0
	(ii) To other countries 往其他國家	-	-	-	-	-	-	0
(f)	Retirement 退休	-	-	-	-	-	-	0
(g)	Further studies 繼續進修	-	-	-	-	-	-	0
(h)	Other reasons 其他原因	-	1	1	3	3	-	8
(i)	Reasons unknown 原因不詳	-	-	4	5	59	-	68
Sub-total 小計		0	2	13	79	149	0	243

(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	-	-	-	32	2	-	34
(c)	Expiry of employment contract 僱傭合約期滿	-	-	-	-	-	-	0
(d)	Poor performance 工作表現欠佳	-	-	-	52	-	-	52
(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	84	2	0	86
Total 總計		0	2	13	163	151	0	329

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	-	2	1	53	53	-	109
(b)	1 year to less than 3 years 1 年至少於 3 年	-	-	4	18	84	-	106
(c)	3 years to less than 5 years 3 年至少於 5 年	-	-	2	9	6	-	17
(d)	5 years to less than 10 years 5 年至少於 10 年	-	-	5	83	3	-	91
(e)	10 years or above 10 年或以上	-	-	1	-	5	-	6
(f)	Unspecified 未有說明	-	-	-	-	-	-	0
Total 總計		0	2	13	163	151	0	329

3. The number of recruits in the past twelve months (1.1.2014 to 31.12.2014) by source:
按來源劃分，過去 12 個月內(1.1.2014 至 31.12.2014)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 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	1	5	12	142	182	-	342
(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	-	-	-	-	7	-	7
(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	-	-	-	-	-	-	0
	(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	-	-	-	-	-	-	0
(e)	Sources unclassified 來源未能歸類	-	-	-	-	-	-	0
Total 總計		1	5	12	142	195	0	355

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	1	5	8	14	3	0	31
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5. The number of recruits in the past twelve months (1.1.2014 to 31.12.2014) by geographic origin:
按地域來源劃分，過去 12 個月內(1.1.2014 至 31.12.2014)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	1	5	12	141	194	-	353
(b)	The mainland of China 中國內地	-	-	-	1	-	-	1
(c)	Macau 澳門	-	-	-	-	1	-	1
(d)	Taiwan 台灣	-	-	-	-	-	-	0
(e)	Other places 其他地方	-	-	-	-	-	-	0
(f)	Sources unclassified 來源未能歸類	-	-	-	-	-	-	0
Total 總計		1	5	12	142	195	-	355

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
(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	1	0	0	1

Table 7 : Number of Internal Promotions in the Past Twelve Months
(1.1.2014 to 31.12.2014)
(Accountancy Sector)

表 7 : 過去十二個月內(1.1.2014 至 31.12.2014)的內部晉升人數
(會計業)

Branch 門類	Job Level 職級	No. of Employees as at 2.1.2015 在2.1.2015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	3 497	25	27	52	48.1%
	From Manager To Senior Manager/Financial Controller 由經理至高級經理/財務總監	1 592	162	110	272	59.6%
	From Supervisor/Senior To Manager 由主管至經理	2 215	308	212	520	59.2%
	From Clerk/Associate To Supervisor/Senior 由文員至主管	4 878	1 353	829	2 182	62.0%
	From Others To Clerk/Associate 由其他職級至文員	9 521	28	2 992	3 020	0.9%
	From Others To Trainer/Teacher 由其他職級至培訓人員	141	3	12	15	20.0%
	Total 總計	21 844	1 879	4 182	6061	31.0%
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	80	10	-	10	100.0%
	From Manager To Senior Manager/Financial Controller 由經理至高級經理/財務總監	661	30	40	70	42.9%
	From Supervisor/Senior To Manager 由主管至經理	335	15	50	65	23.1%
	From Clerk/Associate To Supervisor/Senior 由文員至主管	1 488	60	121	181	33.1%
	From Others To Clerk/Associate 由其他職級至文員	3 095	86	345	431	20.0%
	From Others To Trainer/Teacher 由其他職級至培訓人員	355	-	11	11	-
	Total 總計	6 014	201	567	768	26.2%
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	864	-	76	76	-
	From Manager To Senior Manager/Financial Controller 由經理至高級經理/財務總監	8 680	53	86	139	38.1%
	From Supervisor/Senior To Manager 由主管至經理	5 431	187	554	741	25.2%
	From Clerk/Associate To Supervisor/Senior 由文員至主管	14 445	408	863	1 271	32.1%
	From Others To Clerk/Associate 由其他職級至文員	40 130	44	4604	4 648	0.9%
	From Others To Trainer/Teacher 由其他職級至培訓人員	317	-	-	0	-
	Total 總計	69 867	692	6183	6 875	10.1%
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	-
	From Manager To Senior Manager/Financial Controller 由經理至高級經理/財務總監	285	3	5	8	37.5%
	From Supervisor/Senior To Manager 由主管至經理	549	5	12	17	29.4%
	From Clerk/Associate To Supervisor/Senior 由文員至主管	1 160	40	142	182	22.0%
	From Others To Clerk/Associate 由其他職級至文員	3 407	1	195	196	0.5%
	From Others To Trainer/Teacher 由其他職級至培訓人員	-	-	-	0	-
	Total 總計	5 443	49	355	404	12.1%
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	4 483	35	104	139	25.2%
	From Manager To Senior Manager/Financial Controller 由經理至高級經理/財務總監	11 218	248	241	489	50.7%
	From Supervisor/Senior To Manager 由主管至經理	8 530	515	828	1 343	38.3%
	From Clerk/Associate To Supervisor/Senior 由文員至主管	21 971	1 861	1 955	3 816	48.8%
	From Others To Clerk/Associate 由其他職級至文員	56 153	159	8 136	8 295	1.9%
	From Others To Trainer/Teacher 由其他職級至培訓人員	813	3	23	26	11.5%
	Total 總計	103 168	2 821	11 287	14 108	20.0%

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

表 8 : 兼職會計僱員人數
(會計業)

Branch 門類	Job Level 職級	Number of Employees 僱員人數	
		Present No. of Full-time Accounting Employees 現有全職的會計僱員人數	No. of Part-time Accounting Employees 兼職會計僱員人數
Accounting Firms 會計師事務所	Partner/Principal/Director/Chief Financial Officer 合夥人/總監/首席財務官	3 497	151
	Senior Manager/Financial Controller 高級經理/財務總監	1 592	-
	Manager 經理	2 215	-
	Supervisor/Senior 主管	4 878	-
	Clerk/Associate 文員	9 521	168
	Trainer/Teacher 培訓人員	141	-
	Total 總計	21 844	319
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	80	-
	Senior Manager/Financial Controller 高級經理/財務總監	661	1
	Manager 經理	335	4
	Supervisor/Senior 主管	1 488	13
	Clerk/Associate 文員	3 095	19
	Trainer/Teacher 培訓人員	355	6
	Total 總計	6 014	43
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	864	-
	Senior Manager/Financial Controller 高級經理/財務總監	8 680	-
	Manager 經理	5 431	35
	Supervisor/Senior 主管	14 445	83
	Clerk/Associate 文員	40 130	2 084
	Trainer/Teacher 培訓人員	317	-
	Total 總計	69 867	2 202
Industrial Establishments 工業機構	Partner/Principal/Director/Chief Financial Officer 合夥人/總監/首席財務官	42	28
	Senior Manager/Financial Controller 高級經理/財務總監	285	-
	Manager 經理	549	-
	Supervisor/Senior 主管	1 160	-
	Clerk/Associate 文員	3 407	178
	Trainer/Teacher 培訓人員	-	-
	Total 總計	5 443	206
All Branches 全部門類	Partner/Principal/Director/Chief Financial Officer 合夥人/總監/首席財務官	4 483	179
	Senior Manager/Financial Controller 高級經理/財務總監	11 218	1
	Manager 經理	8 530	39
	Supervisor/Senior 主管	21 971	96
	Clerk/Associate 文員	56 153	2 449
	Trainer/Teacher 培訓人員	813	6
	Total 總計	103 168	2 770

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

表 9 : 按教育程度劃分，未來24個月內招聘的僱員人數
(會計業)

Branch 門類	Job Level 職級	Number of Employees 僱員人數					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	21	-	-	-	21	21
	Senior Manager/Financial Controller 高級經理/財務總監	1	-	-	-	1	1
	Manager 經理	68	-	-	1	69	60
	Supervisor/Senior 主管	407	18	14	-	439	85
	Clerk/Associate 文員	899	335	30	15	1 279	36
	Trainer/Teacher 培訓人員	-	-	-	-	0	0
	Total 總計	1 396	353	44	16	1 809	203
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	1	-	-	-	1	1
	Senior Manager/Financial Controller 高級經理/財務總監	26	-	-	-	26	24
	Manager 經理	12	-	-	-	12	12
	Supervisor/Senior 主管	24	1	-	-	25	7
	Clerk/Associate 文員	26	8	19	-	53	3
	Trainer/Teacher 培訓人員	9	-	-	-	9	8
	Total 總計	98	9	19	-	126	55
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	124	-	-	-	124	0
	Manager 經理	215	7	-	-	222	90
	Supervisor/Senior 主管	88	330	-	-	418	46
	Clerk/Associate 文員	38	400	1 158	-	1 596	0
	Trainer/Teacher 培訓人員	-	-	-	-	0	0
	Total 總計	465	737	1 158	0	2 360	136
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	5	-	-	-	5	4
	Supervisor/Senior 主管	1	2	-	-	3	0
	Clerk/Associate 文員	2	59	28	-	89	0
	Trainer/Teacher 培訓人員	-	-	-	-	0	0
	Total 總計	8	61	28	0	97	4
All Branches 全部門類	Partner/Principal/Director/Chief Financial Officer 合夥人/總監/首席財務官	22	0	0	0	22	22
	Senior Manager/Financial Controller 高級經理/財務總監	151	0	0	0	151	25
	Manager 經理	300	7	0	1	308	166
	Supervisor/Senior 主管	520	351	14	0	885	138
	Clerk/Associate 文員	965	802	1 235	15	3 017	39
	Trainer/Teacher 培訓人員	9	0	0	0	9	8
	Total 總計	1 967	1 160	1 249	16	4 392	398

Table 10 : Number of Establishments Encountering
Recruitment Difficulties in the Past Twelve Months (1.1.2014 to 31.12.2014)
(Accountancy Sector)

表 10：過去十二個月(1.1.2014至31.12.2014)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	14	0.6	17	0.7	16	0.6	97	3.9	290	11.7	-	-
	No 沒有	1	<0.1	9	0.4	30	1.2	54	2.2	247	10.0	4	0.2
	Have not recruited or tried to recruit 未曾招聘或未有嘗試招聘員工	2 350	95.1	2 339	94.7	2319	93.8	2 214	89.6	1828	74.0	2 361	95.5
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	106	4.3	106	4.3	106	4.3	106	4.3	106	4.3	106	4.3
	Total 總計	2 471	100	2 471	100	2 471	100	2471	100	2471	100	2 471	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	-	-	1	2.9	2	5.9	2	5.9	5	14.7	2	5.9
	No 沒有	-	-	4	11.8	4	11.8	11	32.4	14	41.2	3	8.8
	Have not recruited or tried to recruit 未曾招聘或未有嘗試招聘員工	31	91.2	26	76.5	25	73.5	18	52.9	12	35.3	26	76.5
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	3	8.8	3	8.8	3	8.8	3	8.8	3	8.8	3	8.8
	Total 總計	34	100	34	100	34	100	34	100	34	100	34	100
Commerce and Services Establishments 商業及 服務行業機構	Yes 有	9	<0.1	2	<0.1	70	0.3%	133	0.6%	501	2.3%	-	-
	No 沒有	67	0.3%	42	0.2%	251	1.1%	352	1.6%	2 521	11.5%	-	-
	Have not recruited or tried to recruit 未曾招聘或未有嘗試招聘員工	21 555	98.1%	21 587	98.2%	21 310	97.0%	21 146	96.2%	18 609	84.7%	21 631	98.4
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	346	1.6%	346	1.6%	346	1.6%	346	1.6%	346	1.6%	346	1.6
	Total 總計	21 977	100	21 977	100	21 977	100	21 977	100	21 977	100	21 977	100
Industrial Establishments 工業機構	Yes 有	-	-	-	-	-	-	106	4.4	11	0.5	-	-
	No 沒有	1	<0.1	5	0.2	6	0.2	32	1.3	139	5.8	-	-
	Have not recruited or tried to recruit 未曾招聘或未有嘗試招聘員工	2 405	99.6	2 401	99.4	2 400	99.4	2 268	93.9	2 256	93.4	2 406	99.6
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	9	0.4	9	0.4	9	0.4	9	0.4	9	0.4	9	0.4
	Total 總計	2 415	100	2 415	100	2 415	100	2 415	100	2 415	100	2 415	100
All Branches 全部門類	Yes 有	23	0.1	20	0.1	88	0.3	338	1.3	807	3.0	2	<0.1
	No 沒有	69	0.3	60	0.2	291	1.1	449	1.7	2 921	10.9	7	<0.1
	Have not recruited or tried to recruit 未曾招聘或未有嘗試招聘員工	26 341	97.9	26 353	98.0	26 054	96.9	25 646	95.3	22 705	84.4	26 424	98.2
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	464	1.7	464	1.7	464	1.7	464	1.7	464	1.7	464	1.7
	Total 總計	26 897	100	26 897	100	26 897	100	26 897	100	26 897	100	26 897	100

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

Table 11 : Reasons of Recruitment Difficulties in the Past Twelve Months (1.1.2014 to 31.12.2014)
(Accountancy Sector)

表 11 : 過去十二個月內(1.1.2014 至 31.12.2014)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	-	-	-	4	55	-	59
(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	24	20	88	187	481	1	801
(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	17	69	233	420	2	743
(d)	Other reasons 其他原因	-	-	-	94	92	2	188
Total 總計		26	37	157	518	1 048	5	1 791

Table 11.1 : Reasons of Recruitment Difficulties in the Past Twelve Months (1.1.2014 to 31.12.2014)
(Accounting Firms)

表 11.1 : 過去十二個月內(1.1.2014 至 31.12.2014)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	-	-	-	4	51	-	55
(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	14	17	16	59	129	-	235
(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	16	9	58	210	-	294
(d)	Other reasons 其他原因	-	-	-	42	61	-	103
Total 總計		15	33	25	163	451	0	687

Table 11.2 : Reasons of Recruitment Difficulties in the Past Twelve Months (1.1.2014 to 31.12.2014)
(Government Departments, Non-governmental Organisations and Statutory Bodies)

表 11.2 : 過去十二個月內(1.1.2014 至 31.12.2014)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	1	1	2	-	4	1	9
(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	2	8
(d)	Other reasons 其他原因	-	-	-	-	-	2	2
Total 總計		2	1	2	2	7	5	19

Table 11.3 : Reasons of Recruitment Difficulties in the Past Twelve Months (1.1.2014 to 31.12.2014)
(Commerce and Services Establishments)

表 11.3 : 過去十二個月內(1.1.2014 至 31.12.2014)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	-	-	-	-	3	-	3
(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	9	2	70	125	344	-	550
(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	60	118	199	-	378
(d)	Other reasons 其他原因	-	-	-	2	27	-	29
Total 總計		9	3	130	245	573	0	960

Table 11.4 : Reasons of Recruitment Difficulties in the Past Twelve Months (1.1.2014 to 31.12.2014)
(Industrial Establishments)

表 11.4 : 過去十二個月內(1.1.2014 至 31.12.2014)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	-	-	-	-	1	-	1
(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	-	-	-	3	4	-	7
(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	-	-	-	55	8	-	63
(d)	Other reasons 其他原因	-	-	-	50	4	-	54
Total 總計		0	0	0	108	17	0	125

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

表 12 : 需要在中國內地工作的會計人員人數
(會計業)

Branch 門類	Job Level 職級	Working Mode 工作形式	No. of Employees 僱員人數	
			As at 2 January 2015 在2015年1月2日	Projection for January 2017 預測在2017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	63	69
		Travelling Basis 非長駐	424	430
		Sub-total 小計	487	499
	Senior Manager/ Financial Controller 高級經理/財務總監	Stationed Basis 長駐	48	54
		Travelling Basis 非長駐	185	176
		Sub-total 小計	233	230
	Manager 經理	Stationed Basis 長駐	63	69
		Travelling Basis 非長駐	339	359
		Sub-total 小計	402	428
	Supervisor/Senior 主管	Stationed Basis 長駐	327	360
		Travelling Basis 非長駐	507	566
		Sub-total 小計	834	926
	Clerk/Associate 文員	Stationed Basis 長駐	206	242
		Travelling Basis 非長駐	1 509	1 675
		Sub-total 小計	1 715	1 917
	Trainer/Teacher 培訓人員	Stationed Basis 長駐	12	12
		Travelling Basis 非長駐	-	-
		Sub-total 小計	12	12
	Total 總計	Stationed Basis 長駐	719	806
		Travelling Basis 非長駐	2 964	3 206
		Total 總計	3 683	4 012

Branch 門類	Job Level 職級	Working Mode 工作形式	No. of Employees 僱員人數	
			As at 2 January 2015 在2015年1月2日	Projection for January 2017 預測在2017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	2	2
		Sub-total 小計	2	2
	Clerk/Associate 文員	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	5	5
		Sub-total 小計	5	5
	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	8	8
		Total 總計	8	8

Branch 門類	Job Level 職級	Working Mode 工作形式	No. of Employees 僱員人數	
			As at 2 January 2015 在2015年1月2日	Projection for January 2017 預測在2017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	312	307
		Sub-total 小計	312	307
	Senior Manager/ Financial Controller 高級經理/財務總監	Stationed Basis 長駐	5	-
		Travelling Basis 非長駐	980	944
		Sub-total 小計	985	944
	Manager 經理	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	145	150
		Sub-total 小計	145	150
	Supervisor/Senior 主管	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	1 385	1 390
		Sub-total 小計	1 385	1 390
	Clerk/Associate 文員	Stationed Basis 長駐	201	201
		Travelling Basis 非長駐	539	539
		Sub-total 小計	740	740
	Trainer/Teacher 培訓人員	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	-	-
		Sub-total 小計	0	0
	Total 總計	Stationed Basis 長駐	206	201
		Travelling Basis 非長駐	3 361	3 330
		Total 總計	3 567	3 531

Branch 門類	Job Level 職級	Working Mode 工作形式	No. of Employees 僱員人數	
			As at 2 January 2015 在2015年1月2日	Projection for January 2017 預測在2017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	1	1
		Sub-total 小計	1	1
	Senior Manager/ Financial Controller 高級經理/財務總監	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	23	23
		Sub-total 小計	23	23
	Manager 經理	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	18	18
		Sub-total 小計	18	18
	Supervisor/Senior 主管	Stationed Basis 長駐	4	4
		Travelling Basis 非長駐	25	25
		Sub-total 小計	29	29
	Clerk/Associate 文員	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	19	19
		Sub-total 小計	19	19
	Trainer/Teacher 培訓人員	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	-	-
		Sub-total 小計	0	0
	Total 總計	Stationed Basis 長駐	4	4
		Travelling Basis 非長駐	86	86
		Total 總計	90	90

Branch 門類	Job Level 職級	Working Mode 工作形式	No. of Employees 僱員人數	
			As at 2 January 2015 在2015年1月2日	Projection for January 2017 預測在2017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	63	69
		Travelling Basis 非長駐	737	738
		Sub-total 小計	800	807
	Senior Manager/ Financial Controller 高級經理/財務總監	Stationed Basis 長駐	53	54
		Travelling Basis 非長駐	1 189	1 144
		Sub-total 小計	1 242	1 198
	Manager 經理	Stationed Basis 長駐	63	69
		Travelling Basis 非長駐	502	527
		Sub-total 小計	565	596
	Supervisor/Senior 主管	Stationed Basis 長駐	331	364
		Travelling Basis 非長駐	1 919	1 983
		Sub-total 小計	2 250	2 347
	Clerk/Associate 文員	Stationed Basis 長駐	407	443
		Travelling Basis 非長駐	2 072	2 238
		Sub-total 小計	2 479	2 681
	Trainer/Teacher 培訓人員	Stationed Basis 長駐	12	12
		Travelling Basis 非長駐	-	-
		Sub-total 小計	12	12
	Total 總計	Stationed Basis 長駐	929	1 011
		Travelling Basis 非長駐	6 419	6 630
		Total 總計	7 348	7 641

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

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

表 13 : 內地業務對本港會計人員的影響
(會計業)

Branch 門類	Effects 影響	Number of Employees 僱員人數	
		As at 2 January 2015 在2015年1月2日	Projection for January 2017 預測在2017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	139	226
	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	546	642
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	1	-
	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	9	7
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	368	201
	Number of existing accounting employees to be trained for Mainland Operations 因處理內地業務而需要接受訓練的現職會計人員數目	1 649	1 816
Industrial Establishments 工業機構	Additional accounting employees need to recruit 須增聘的會計人員數目	4	4
	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	29	29
All Branches 全部門類	Additional accounting employees need to recruit 須增聘的會計人員數目	512	431
	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	2 233	2 494

Table 14 : Number of Establishments Which Have Moved Their Accounting-related Functions Out of Hong Kong in the Past Twelve Months (1.1.2014 to 1.12.2014)
(Accountancy Sector)

表 14 : 過去十二個月內(1.1.2014 至 31.12.2014)有將會計相關的工作遷離香港的機構數目
(會計業)

Branch 門類	Accounting-related Functions moved out of Hong Kong 將會計工作遷離香港	No. of Establishments 機構數目	Percentage 百分比
Accounting Firms 會計師事務所	Yes 有	16	0.6%
	No 沒有	2 374	96.1%
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	81	3.3%
	Total 總計	2 471	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	32	94.1%
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	2	5.9%
	Total 總計	34	100%
Commerce and Services Establishments 商業及服務行業機構	Yes 有	369	1.3%
	No 沒有	28 241	97.6%
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	330	1.1%
	Total 總計	28 940	100%
Industrial Establishments 工業機構	Yes 有	-	-
	No 沒有	3 305	99.7%
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	9	0.3%
	Total 總計	3 314	100%
All Branches 全部門類	Yes 有	385	1.1%
	No 沒有	33 952	97.7%
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	422	1.2%
	Total 總計	34 759	100%

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

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

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

Branch 門類	Percentage of the No. of Accounting Employees Transferred to Work in Subsidiaries/Affiliates outside HK 調職至港外附屬公司工作的會計僱員數目的百分比	No. of Establishments 機構數目			
		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%	16	-	-	-
	10% – 30%	-	-	-	-
	>30% – 50%	-	-	-	-
	> 50%	-	-	-	-
	Total 總計	16	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%	215	-	-	-
	10% – 30%	-	-	-	-
	>30% – 50%	-	-	-	-
	> 50%	-	-	-	-
	Total 總計	215	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%	231	-	-	-
	10% – 30%	-	-	-	-
	>30% – 50%	-	-	-	-
	> 50%	-	-	-	-
	Total 總計	231	0	0	0

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

表 16 : 香港的機構外判給香港 /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	88 (3.7%)	54 (2.3%)	- (-)	- (-)	- (-)	- (-)	2 248 (94.1%)	2 390 (100%)
Government Departments, Non- governmental Organisations and Statutory Bodies 政府部門、非政府 機構和法定組織	1 (3.1%)	- (-)	- (-)	- (-)	- (-)	- (-)	31 (96.9%)	32 (100%)
Commerce and Services Establishments 商業及服務行業機 構	4 186 (14.6%)	153 (0.5%)	- (-)	- (-)	2 (<0.1%)	103 (0.4%)	24 165 (84.5%)	28 609 (100%)
Industrial Establishments 工業機構	767 (23.2%)	- (-)	- (-)	- (-)	- (-)	- (-)	2 538 (76.8%)	3 305 (100%)
All Branches 全部門類	5 042 (14.7%)	207 (0.6%)	- (-)	- (-)	2 (<0.1%)	103 (0.3%)	28 982 (84.4%)	34 336 (100%)

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

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

表 17 : 估計未來十二個月外間培訓機構提供的訓練所佔百分比
(會計業)

Branch 門類	Job Level 職級	Number of Establishments 機構數目					
		0%	>0% – 24%	>24% – 49%	>49% – 74%	>74% – <100%	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/經理財務總監	1 235	102	139	118	39	604
	Supervisor/Senior 主管	298	54	83	42	32	103
	Clerk/Associate 文員	735	120	42	89	107	201
	Trainer/Teacher 培訓人員	7	3	4	1	-	-
	Total 總計	2 275	279	268	250	178	908
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/經理財務總監	11	4	5	6	1	-
	Supervisor/Senior 主管	11	6	4	3	4	1
	Clerk/Associate 文員	12	8	2	3	3	1
	Trainer/Teacher 培訓人員	7	1	1	1	-	-
	Total 總計	41	19	12	13	8	2
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/經理財務總監	6 019	427	315	89	21	738
	Supervisor/Senior 主管	5 512	656	83	163	20	323
	Clerk/Associate 文員	15 671	898	249	124	21	801
	Trainer/Teacher 培訓人員	148	10	-	-	-	34
	Total 總計	27 350	1 991	647	376	62	1 896
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/經理財務總監	362	10	2	2	10	64
	Supervisor/Senior 主管	532	72	1	1	1	10
	Clerk/Associate 文員	1 738	126	5	2	-	92
	Trainer/Teacher 培訓人員	-	-	-	-	-	-
	Total 總計	2 632	208	8	5	11	166
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/經理財務總監	7 627	543	461	215	71	1 406
	Supervisor/Senior 主管	6 353	788	171	209	57	437
	Clerk/Associate 文員	18 156	1 152	298	218	131	1 095
	Trainer/Teacher 培訓人員	162	14	5	2	-	34
	Total 總計	32 298	2 497	935	644	259	2 972

Table 18 : Information on Training Expenses in 2014
Compared with Those in 2013
(Accountancy Sector)

表 18 : 2014年的訓練開支與2013年訓練開支的比較
(會計業)

Branch 門類	The Training Expenses in 2014 as compared with those in 2013 2014年與2013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	2 239 (94.3)	2 117 (89.1)	
	Increase by 增加	> 50%	- (-)	4 (0.2)
		> 20% - 50%	1 (<0.1)	28 (1.2)
		> 10% - 20%	5 (0.2)	37 (1.6)
		5% - 10%	15 (0.6)	69 (2.9)
		< 5%	9 (0.4)	17 (0.7)
	Decrease by 減少	> 50%	- (-)	- (-)
		> 20% - 50%	2 (0.1)	- (-)
		> 10% - 20%	- (-)	- (-)
		5% - 10%	2 (0.1)	- (-)
		< 5%	- (-)	1 (<0.1)
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	102 (4.3)	102 (4.3)	
Total 總計	2 375 (100)	2 375 (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	24 (70.6)	21 (61.8)	
	Increase by 增加	> 50%	1 (2.9)	2 (5.9)
		> 20% - 50%	- (-)	- (-)
		> 10% - 20%	- (-)	1 (2.9)
		5% - 10%	3 (8.8)	3 (8.8)
		< 5%	- (-)	2 (5.9)
	Decrease by 減少	> 50%	- (-)	- (-)
		> 20% - 50%	1 (2.9)	- (-)
		> 10% - 20%	- (-)	- (-)
		5% - 10%	- (-)	- (-)
		< 5%	- (-)	- (-)
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	5 (14.7)	5 (14.7)	
Total 總計	34 (100)	34 (100)		

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

Branch 門類	The Training Expenses in 2014 as compared with those in 2013 2014年與2013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	20 206 (95.8)	20 413 (96.8)	
	Increase by 增加	> 50%	2 (<0.1)	2 (<0.1)
		> 20% - 50%	1 (<0.1)	53 (0.3)
		> 10% - 20%	36 (0.2)	1 (<0.1)
		5% - 10%	254 (1.2)	16 (0.1)
		< 5%	7 (<0.1)	7 (<0.1)
	Decrease by 減少	> 50%	- (-)	- (-)
		> 20% - 50%	- (-)	- (-)
		> 10% - 20%	- (-)	19 (0.1)
		5% - 10%	5 (<0.1)	- (-)
		< 5%	- (-)	- (-)
Unspecified / Refusal Cases 未有說明 / 未有提供資料	586 (2.8)	586 (2.8)		
Total 總計	21 097 (100)	21 097 100		
Industrial Establishments 工業機構	No Change 沒有改變	2 173 (96.2)	2 182 (96.6)	
	Increase by 增加	> 50%	4 (0.2)	- (-)
		> 20% - 50%	- (-)	- (-)
		> 10% - 20%	1 (<0.1)	7 (0.3)
		5% - 10%	16 (0.7)	4 (0.2)
		< 5%	- (-)	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	64 (2.8)	64 (2.8)		
Total 總計	2 258 (100)	2 258 (100)		
All Branches 全部門類	No Change 沒有改變	24 642 (95.6)	24 733 (96.0)	
	Increase by 增加	> 50%	7 (<0.1)	8 (<0.1)
		> 20% - 50%	2 (<0.1)	81 (0.3)
		> 10% - 20%	42 (0.2)	46 (0.2)
		5% - 10%	288 (1.1)	92 (0.4)
		< 5%	16 (0.1)	27 (0.1)
	Decrease by 減少	> 50%	- (-)	- (-)
		> 20% - 50%	3 (<0.1)	- (-)
		> 10% - 20%	- (-)	19 (0.1)
		5% - 10%	7 (<0.1)	- (-)
		< 5%	- (-)	1 (<0.1)
Unspecified / Refusal Cases 未有說明 / 未有提供資料	757 (2.9)	757 (2.9)		
Total 總計	25 764 (100)	25 764 (100)		

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

Table 19 : Comparison of the Training Budget for 2015
with Training Expenses in 2014
(Accountancy Sector)

表 19 : 2015年的訓練開支預算與2014年的訓練開支比較
(會計業)

Branch 門類	The Training Budget for 2015 as compared with Training Expenses in 2014 2015年的訓練開支預算與2014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	2 232 (94.0)	2 136 (89.9)	
	Increase by 增加	> 50%	2 (0.1)	4 (0.2)
		> 20% - 50%	- (-)	27 (1.1)
		> 10% - 20%	8 (0.3)	46 (1.9)
		5% - 10%	23 (1.0)	60 (2.5)
		< 5%	6 (0.3)	- (-)
	Decrease by 減少	> 50%	- (-)	- (-)
		> 20% - 50%	2 (0.1)	- (-)
		> 10% - 20%	- (-)	- (-)
		5% - 10%	- (-)	- (-)
		< 5%	- (-)	- (-)
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	102 (4.3)	102 (4.3)	
Total 總計	2 375 (100)	2 375 (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	24 (70.6)	23 (67.6)	
	Increase by 增加	> 50%	1 (2.9)	1 (2.9)
		> 20% - 50%	1 (2.9)	- (-)
		> 10% - 20%	1 (2.9)	1 (2.9)
		5% - 10%	2 (5.9)	2 (5.9)
		< 5%	- (-)	1 (2.9)
	Decrease by 減少	> 50%	- (-)	1 (2.9)
		> 20% - 50%	- (-)	- (-)
		> 10% - 20%	- (-)	- (-)
		5% - 10%	- (-)	- (-)
		< 5%	- (-)	- (-)
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	5 (14.7)	5 (14.7)	
Total 總計	34 (100)	34 (100)		

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

Branch 門類	The Training Budget for 2015 as compared with Training Expenses in 2014 2015年的訓練開支預算與2014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	20161 (95.6)	20 172 (95.6)	
	Increase by 增加	> 50%	1 (<0.1)	53 (0.3)
		> 20% - 50%	49 (0.2)	1 (<0.1)
		> 10% - 20%	37 (0.2)	33 (0.2)
		5% - 10%	253 (1.2)	17 (0.1)
		< 5%	8 (<0.1)	235 (1.1)
	Decrease by 減少	> 50%	- (-)	- (-)
		> 20% - 50%	1 (<0.1)	- (-)
		> 10% - 20%	- (-)	- (-)
		5% - 10%	- (-)	- (-)
		< 5%	1 (<0.1)	- (-)
Unspecified / Refusal Cases 未有說明 / 未有提供資料	586 (2.8)	586 (2.8)		
Total 總計	21 097 (100)	21 097 (100)		
Industrial Establishments 工業機構	No Change 沒有改變	2 191 (97.0)	2135 (94.6)	
	Increase by 增加	> 50%	- (-)	48 (2.1)
		> 20% - 50%	- (-)	- (-)
		> 10% - 20%	- (-)	4 (0.2)
		5% - 10%	3 (0.1)	7 (0.3)
		< 5%	- (-)	- (-)
	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	64 (2.8)	64 (2.8)		
Total 總計	2 258 (100)	2 258 (100)		
All Branches 全部門類	No Change 沒有改變	24 608 (95.5)	24 466 (95.0)	
	Increase by 增加	> 50%	4 (<0.1)	106 (0.4)
		> 20% - 50%	50 (0.2)	28 (0.1)
		> 10% - 20%	46 (0.2)	84 (0.3)
		5% - 10%	281 (1.1)	86 (0.3)
		< 5%	14 (0.1)	236 (0.9)
	Decrease by 減少	> 50%	- (-)	1 (<0.1)
		> 20% - 50%	3 (<0.1)	- (-)
		> 10% - 20%	- (-)	- (-)
		5% - 10%	- (-)	- (-)
		< 5%	1 (<0.1)	- (-)
Unspecified / Refusal Cases 未有說明 / 未有提供資料	757 (2.9)	757 (2.9)		
Total 總計	25 764 (100)	25 764 (100)		

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

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

表 20 : 對會計人力培訓最多被選擇的五項訓練類別/課題
 (會計業)

Job Level 職級	Frequency to be Chosen (1 to 5, 1 is chosen by companies most frequently) 1 至 5, 1 為最多公司選擇	Topics of Training 訓練課題
Partner/Principal Director/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	Updates of Accounting Standard 最新會計準則
	3	Financial Accounting 管理資訊系統
	4	Problem Solving & Decision Making 解決問題及決策
	5	Tax Compliance and Planning 遵從稅規和稅務策劃
Senior Manager/ 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
	3	Updates of Accounting Standard 最新會計準則
	4	Financial Accounting 管理資訊系統
	5	Marketing Management 市場管理
Manager 經理	1	Financial Accounting 管理資訊系統
	2	Updates of Accounting Standard 最新會計準則
	3	Cost and Management Accounting 成本和管理會計
	4	Problem Solving & Decision Making 解決問題及決策
	5	Financial Management 財務管理
Supervisor/Senior 主管	1	Financial Accounting 管理資訊系統
	2	Updates of Accounting Standard 最新會計準則
	3	Cost and Management Accounting 成本和管理會計
	4	Principles & Practice of Management 管理理論與實務
	5	Accrued-based Accounting 應計制會計
Clerk/Associate 文員	1	Financial Accounting 管理資訊系統
	2	Updates of Accounting Standard 最新會計準則
	3	Cost and Management Accounting 成本和管理會計
	4	English Writing 英文書寫
	5	Accrued-based Accounting 應計制會計
Trainer/Teacher 培訓人員	1	Financial Accounting 管理資訊系統
	2	Updates of Accounting Standard 最新會計準則
	3	Financial Management 財務管理
	4	Internal Control and Compliance 內部監察、條例執行和企業管治
	5	Economics and Statistics 經濟學和統計學

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

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

Job Level 職級	Frequency to be Chosen (1 to 5, 1 is chosen by companies most frequently) 1 至 5, 1 為最多公司選擇	Topics of Training 訓練課題
Partner/Principal Director/Chief Financial Officer 合夥人/總監/首席 財務官	1	Updates of Accounting Standard 最新會計準則
	2	Financial Accounting 財務會計
	3	Principles & Practice of Management 管理理論與實務
	4	Tax Compliance and Planning 遵從稅規和稅務策劃
	5	Auditing 審計學
Senior Manager/ Financial Controller 高級經理/ 財務總監	1	Updates of Accounting Standard 最新會計準則
	2	Financial Accounting 財務會計
	3	PRC Accounting System 內地會計制度
	4	Leadership 領導才能
	5	Principles & Practice of Management 管理理論與實務
Manager 經理	1	Updates of Accounting Standard 最新會計準則
	2	Financial Accounting 財務會計
	3	PRC Taxation System 內地稅務制度
	4	Auditing 審計學
	5	Tax Compliance and Planning 遵從稅規和稅務策劃
Supervisor/Senior 主管	1	Updates of Accounting Standard 最新會計準則
	2	Financial Accounting 財務會計
	3	Tax Compliance and Planning 遵從稅規和稅務策劃
	4	Auditing 審計學
	5	Company Law and Practice 公司法和實務
Clerk/Associate 文員	1	Financial Accounting 財務會計
	2	Updates of Accounting Standard 最新會計準則
	3	Cost and Management Accounting 成本和管理會計
	4	English Writing 英文書寫
	5	Auditing 審計學

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
Trainer/Teacher 培訓人員	1	English Writing 英文書寫
	2	Presentation Skills 演說技巧
	3	Updates of Accounting Standard 最新會計準則
	4	Coaching & Counseling 訓練及輔導下屬
	5	Financial Accounting 財務會計
	5	Financial Management 財務管理
	5	Interpersonal Skills 人際關係技巧

Table 20.2: The Top Five Types/Topics of Training
Mostly Chosen by Respondents for Manpower Development
 (Government Departments, Non-governmental Organisations and Statutory Bodies)

表 20.2: 對會計人力培訓最多被選擇的五項訓練類別/課題
 (政府部門、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	Implementing Change 推行變革
	3	Risk Management 風險管理
	3	Leadership 領導才能
	5	Problem Solving & Decision Making 解決問題及決策
	5	Crisis Management 危機管理
	5	Human Resources Management 人力資源管理
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
	2	Leadership 領導才能
	4	Team Building 團隊之建立
	5	Risk Management 風險管理
	5	Human Resources Management 人力資源管理
Manager 經理	1	Updates of Accounting Standard 最新會計準則 最新會計準則
	2	Team Building 團隊之建立
	3	Problem Solving & Decision Making 解決問題及決策
	3	Leadership 領導才能
	5	Coaching & Counseling 訓練及輔導下屬
	5	Internal Control and Compliance 內部監察、條例執行和企業管治
	5	English Writing 英文書寫
Supervisor/Senior 主管	1	Coaching & Counseling 訓練及輔導下屬
	2	Updates of Accounting Standard 最新會計準則
	3	Leadership 領導才能
	3	Team Building 團隊之建立
	3	Financial Accounting 財務會計

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	Information Systems Application Skills 資訊系統應用技巧
	2	Financial Accounting 財務會計
	3	English Writing 英文書寫
	3	Interpersonal Skills 人際關係技巧
	5	Financial Management 財務管理
Trainer/Teacher 培訓人員	1	Presentation Skills 演說技巧
	2	Time Management 時間管理
	2	Updates of Accounting Standard 最新會計準則
	4	Dealing with Conflict 處理衝突
	4	Implementing Change 推行變革
	4	Financial Accounting 財務會計
	4	Cost and Management Accounting 成本和管理會計
	4	Internal Control and Compliance 內部監察、條例執行和企業管治
	4	Management Information System 管理資訊系統
	4	PRC Accounting System 內地會計制度
	4	PRC Taxation System 內地稅務制度
	4	English Writing 英文書寫
	4	Spoken English 英語會話
	4	Putonghua 普通話
4	Cross-exposure to Other Accounting Functions 其他會計軟件的相互使用	

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

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

Job Level 職級	Frequency to be Chosen (1 to 5, 1 is chosen by companies most frequently) 1 至 5, 1 為最多公司選擇	Topics of Training 訓練課題
Partner/Principal Director/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	Financial Accounting 財務會計
	4	Updates of Accounting Standard 最新會計準則
	5	Risk Management 風險管理
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
	3	Updates of Accounting Standard 最新會計準則
	4	Financial Accounting 財務會計
	5	Marketing Management 市場管理
Manager 經理	1	Financial Accounting 財務會計
	2	Updates of Accounting Standard 最新會計準則
	3	Cost and Management Accounting 成本和管理會計
	4	Problem Solving & Decision Making 解決問題及決策
	5	Financial Management 財務管理
Supervisor/Senior 主管	1	Financial Accounting 財務會計
	2	Cost and Management Accounting 成本和管理會計
	3	Updates of Accounting Standard 最新會計準則
	4	Principles & Practice of Management 管理理論與實務
	5	Accrued-based Accounting 應計制會計
Clerk/Associate 文員	1	Financial Accounting 財務會計
	2	Updates of Accounting Standard 最新會計準則
	3	Cost and Management Accounting 成本和管理會計
	4	English Writing 英文書寫
	5	Accrued-based Accounting 應計制會計
Trainer/Teacher 培訓人員	1	Financial Accounting 財務會計
	2	Updates of Accounting Standard 最新會計準則
	3	Financial Management 財務管理
	4	Internal Control and Compliance 內部監察、條例執行和企業管治
	5	Economics and Statistics 經濟學和統計學

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

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

Job Level 職級	Frequency to be Chosen (1 to 5, 1 is chosen by companies most frequently) 1 至 5, 1 為最多公司選擇	Topics of Training 訓練課題
Partner/Principal Director/Chief Financial Officer 合夥人/總監/首席 財務官	1	Company Law and Practice 公司法和實務
	2	Risk Management 風險管理
	2	Financial Accounting 財務會計
	2	Cost and Management Accounting 成本和管理會計
	2	Tax Compliance and Planning 遵從稅規和稅務策劃
	2	Auditing 審計學
	2	Business Law 商業法律
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	Financial Accounting 財務會計
	3	Risk Management 風險管理
	4	Internal Control and Compliance 內部監察、條例執行和企業管治
	5	Problem Solving & Decision Making 解決問題及決策
Manager 經理	1	Updates of Accounting Standard 最新會計準則
	2	Cross-exposure to Other Accounting Functions 其他會計軟件的相互使用
	3	Financial Accounting 財務會計
	4	Problem Solving & Decision Making 解決問題及決策
	5	Principles & Practice of Management 管理理論與實務
Supervisor/Senior 主管	1	Updates of Accounting Standard 最新會計準則
	2	Financial Management 財務管理
	3	Financial Accounting 財務會計
	4	Management Information System 管理資訊系統
	5	Cross-exposure to Other Accounting Functions 其他會計軟件的相互使用
Clerk/Associate 文員	1	Financial Accounting 財務會計
	2	Updates of Accounting Standard 最新會計準則
	3	Cost and Management Accounting 成本和管理會計
	4	English Writing 英文書寫
	5	Spoken English 英語會話

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

表 21 : 有效鼓勵僱主提供訓練予僱員的方法 (會計業)

Branch 門類	Incentives to Encourage Employers to Provide Training to Their Employees 有效鼓勵僱主提供訓練予僱員的方法	No. of Establishments 機構數目	Percentage 百分比
Accounting Firms 會計師事務所	Reimbursement of course fees to employers 向僱主退還僱員學費	1 253	38.9%
	Provision of subsidy to employers 提供僱員訓練津貼予僱主	1 026	31.8%
	Government loan/grant to employers 政府給予僱主貸款/補助金	465	14.4%
	Others 其他	122	3.8%
	Not Applicable / Unspecified / Refusal Cases 不適用 / 未有說明 / 未有提供資料	358	11.1%
	Total 總計	3 224	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	19	32.8%
	Provision of subsidy to employers 提供僱員訓練津貼予僱主	19	32.8%
	Government loan/grant to employers 政府給予僱主貸款/補助金	10	17.2%
	Others 其他	2	3.4%
	Not Applicable / Unspecified / Refusal Cases 不適用 / 未有說明 / 未有提供資料	8	13.8%
	Total 總計	58	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	15 152	46.1%
	Provision of subsidy to employers 提供僱員訓練津貼予僱主	10 981	33.4%
	Government loan/grant to employers 政府給予僱主貸款/補助金	2 983	9.1%
	Others 其他	1 463	4.5%
	Not Applicable / Unspecified / Refusal Cases 不適用 / 未有說明 / 未有提供資料	2 285	7.0%
	Total 總計	32 864	100%
Industrial Establishments 工業機構	Reimbursement of course fees to employers 向僱主退還僱員學費	1 299	42.2%
	Provision of subsidy to employers 提供僱員訓練津貼予僱主	799	25.9%
	Government loan/grant to employers 政府給予僱主貸款/補助金	408	13.2%
	Others 其他	181	5.9%
	Not Applicable / Unspecified / Refusal Cases 不適用 / 未有說明 / 未有提供資料	394	12.8%
	Total 總計	3 081	100%
All Branches 全部門類	Reimbursement of course fees to employers 向僱主退還僱員學費	17 723	45.2%
	Provision of subsidy to employers 提供僱員訓練津貼予僱主	12 825	32.7%
	Government loan/grant to employers 政府給予僱主貸款/補助金	3 866	9.9%
	Others 其他	1 768	4.5%
	Not Applicable / Unspecified / Refusal Cases 不適用 / 未有說明 / 未有提供資料	3 045	7.8%
	Total 總計	39 227	100%

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

Manpower Projection for the Accountancy Sector 2016-2020

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 the 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]

[#] The values of the seven determinants were extracted from the Hong Kong Economic Monthly published by Hang Seng Bank in August 2015

- 6) Export of Goods in Volume Index [XGDS]
- 7) Number of Visitor Arrival [VA]

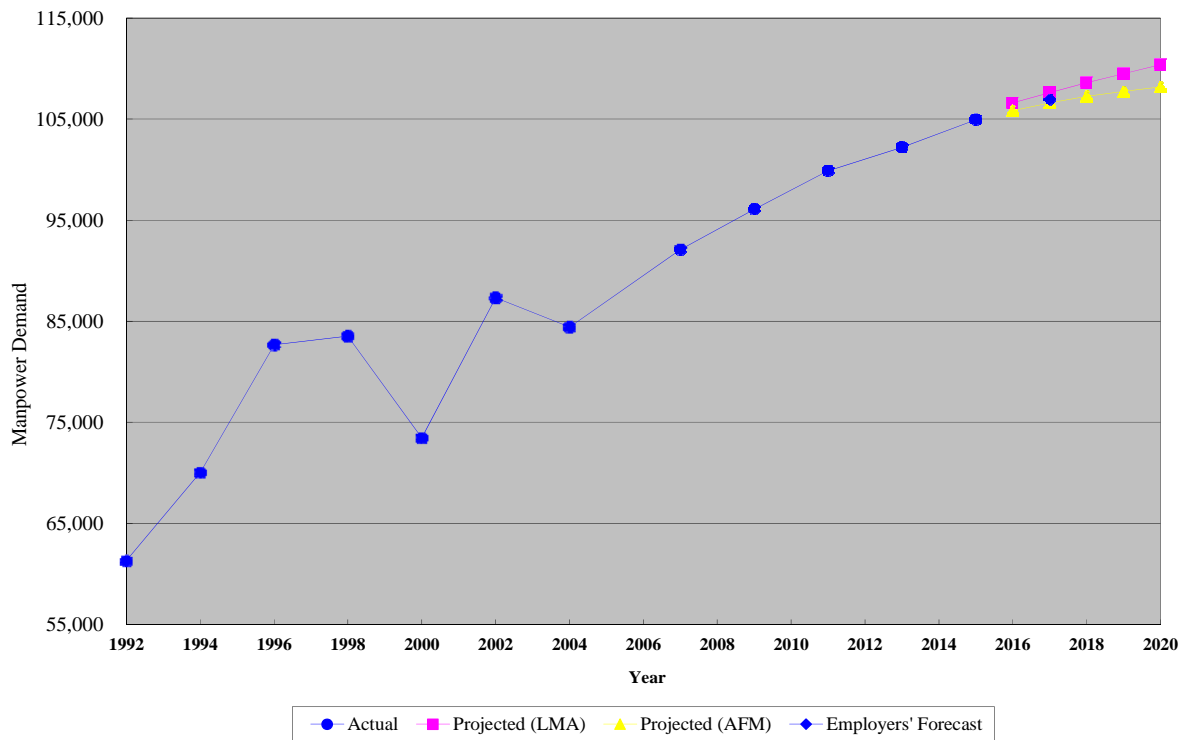
5. At the “Diagnostic” step, Principal Component Analysis (PCA) is used to group these determinants into Principal Components (PCs). It is found that about 99.0% of the total variation can be explained by these PCs and thus they can be safely used to project the manpower requirements in the near future. 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 0.94, indicating that about 94% of the variation of the manpower requirements can be explained by the model.

6. The manpower demand for Accountancy Sector in 2016-2020 is projected using three 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)
2015	104 924			
2016		106 593 (+1.6%*)	105 836 (+0.9%*)	
2017		107 628 (+1.0%**)	106 613 (+0.7%**)	106 938 (+1.9%*)
2018		108 587 (+0.9%**)	107 249 (+0.6%**)	
2019		109 503 (+0.8%**)	107 768 (+0.5%**)	
2020		110 394 (+0.8%**)	108 193 (+0.4%**)	
* as percentage change vs manpower demand in 2015 ** 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 2016-2020. 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 2017.

會計業 2016年至2020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]，調查員首先研究一組由獨立可靠機構所收集得來的主要統計數據。這些數據可反映本地經濟、人口分布和人力市場的狀況，其中部分數據經分析後選作獨立變數，以便建立一個統計模型，推算所研究經濟範疇的人力需求。透過統計模型，可根據可靠的相關主要經濟指標，推算中短期人力需求。

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。第一組包括香港國民經濟核算中九個核心統計數字，例如本地生產總值[GDP]及其組成數據，提供有關香港主要經濟活動的資料。第二組包括42個經濟指標，包括消費、投資、貿易、旅遊、物業及相關活動，以及人力市場等不同經濟界別的相關資料。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，這些決定因子會經過統計測試，找出它們的多共線性，再歸類為不同的「主要組成部分」[*Principal Components*，簡稱PCs]。然後進行第二個步驟，稱為「預斷」，即利用第一個步驟找出的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) 借貸及預支款額[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]

#七個決定因子的數值來自恒生銀行於2015年8月發表的《香港經濟月報》

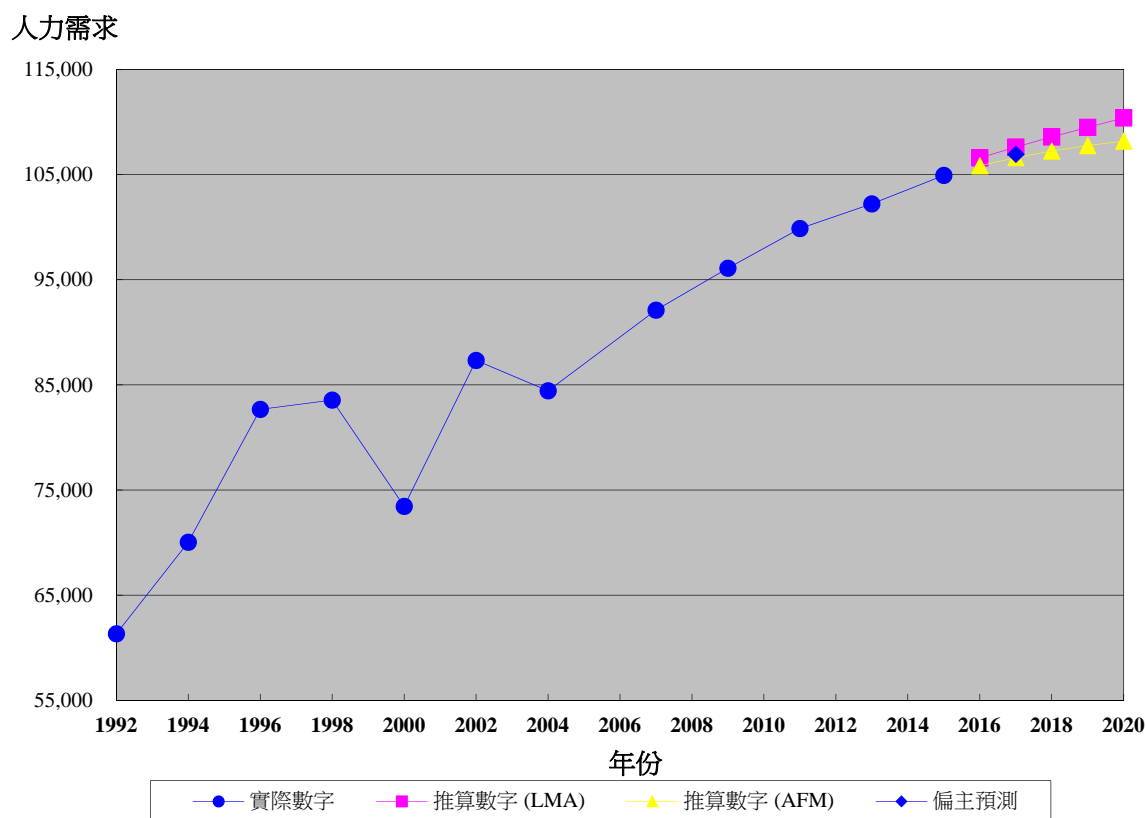
5. 在「審斷」階段，本會採用「主要組成部分分析法」[*Principal Component Analysis*，簡稱 *PCA*] 將上述五項決定因子組成 *PCs*，結果發現，這些 *PCs* 可以解釋約 99.0% 的人力需求變化，故適用於推算未來數年的人力需求。在「預斷」階段，本會運用「主要組成部分迴歸法」[*Principal Component Regression*，簡稱 *PCR*] 建立統計模型，結果顯示，實際人力數字與 *PCs* 之間存在明顯的「正向相關」關係。調整後的 R-平方值是 0.94，顯示模型可以解釋約 94% 的人力需求變化。

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 2016-2020 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)
2015	104 924			
2016		106 593 (+1.6%*)	105 836 (+0.9%*)	
2017		107 628 (+1.0%**)	106 613 (+0.7%**)	106 938 (+1.9%*)
2018		108 587 (+0.9%**)	107 249 (+0.6%**)	
2019		109 503 (+0.8%**)	107 768 (+0.5%**)	
2020		110 394 (+0.8%**)	108 193 (+0.4%**)	
* 相對於 2015 年人力需求的百分率變幅 ** 相對於前一年推算人力的百分率變幅 LMA：人力市場分析法 AFM：調節過濾法 EF：調查當日的僱主預測				

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 2016-2020 年人力需求呈上揚趨勢。LMA 的優點是所得出的數據客觀，而且在取得新經濟指標時，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，2017 年會計業的人力會有增長。