

2007 MANPOWER SURVEY REPORT

ACCOUNTANCY

會計業

二〇〇七年度人力調查報告書

ACCOUNTANCY TRAINING BOARD

VOCATIONAL TRAINING COUNCIL

職業訓練局

會計業訓練委員會

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The 2007 Manpower Survey Report of the Accountancy Sector

Executive Summary

Objective

1. In the first quarter of 2007, the Accountancy Training Board conducted a survey to collect the latest manpower information on the accountancy sector with a view to determining the current and future manpower requirements of the sector and making recommendations to meet the demands.

Scope of the Survey

2. The Training Board decided on the sampling frame to cover all accounting firms, some government departments and large subvented organizations, and all commerce and services, and industrial establishments with 10 or more employees. Employers of the sampled establishments were requested to report only the manpower statistics of employees engaged in functions of accounting, auditing, taxation, financial or accountancy training in their establishments. Using the stratified random sampling method, a sample of 1 462 establishments was subsequently selected from the central register maintained by the Census and Statistics Department.

3. The survey covered samples of 276 accounting firms, 34 government departments and subvented organizations, 945 commerce and services establishments and 207 industrial establishments within the specified frame. The data for these branches presented below have been grossed up statistically (except the branch of government departments and subvented organizations whose figures were actual manpower statistics of the 34 government departments and subvented organizations) to give an overall picture of the manpower situation of the sector.

Survey Findings

Existing Manpower Structure

4. The survey reveals that in January 2007, 90 185 persons were engaged in the accountancy sector, with 15 257 (16.9%) in accounting firms, 5 139 (5.7%) in government departments and subvented organizations, 63 477 (70.4%) in commerce and services establishments, and 6 312 (7.0%) in industrial establishments. In terms of job levels, there were 14 541 (16.1%) Senior Managers, 3 876 (4.3%) Managers, 21 648 (24.0%) Supervisors/Seniors, 49 381 (54.8%) Clerks/Associates and 739 (0.8%) Trainers/Teachers.

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

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

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

- (1) supervision and co-ordination of the activities of accounting, auditing or financial personnel;
- (2) establishment and implementation of accounting, auditing 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 Manager has no less than 3 years' managerial experience.

Manager has less than 3 years' managerial experience.

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

(ii) Supervisors/Seniors

Persons who normally perform some of the functions listed above under the control of a manager and are often in charge of one or more subordinates. They include assistants to the managerial posts, e.g. assistant to cost accountant, audit supervisor/senior and chief clerk.

(iii) 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.

(iv) Trainers/Teachers

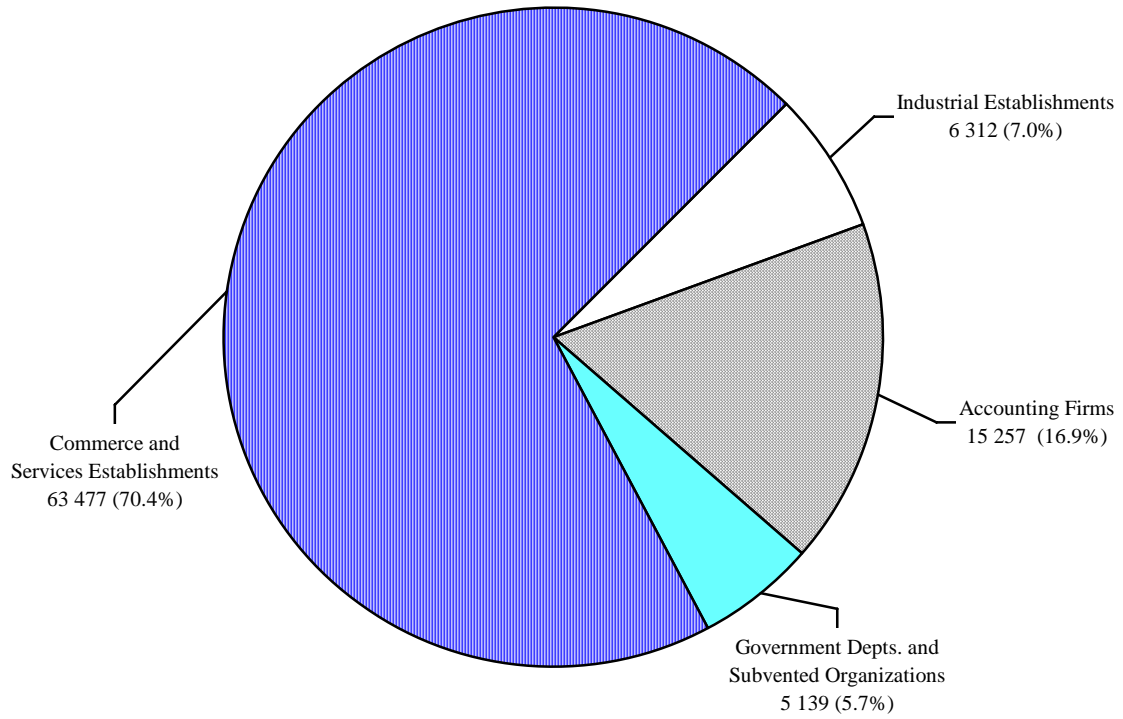
Persons who are engaged in training or teaching people to perform accounting functions.

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

Figure 1: Manpower Structure

By Branch

Total: 90 185



By Job Level

Total: 90 185

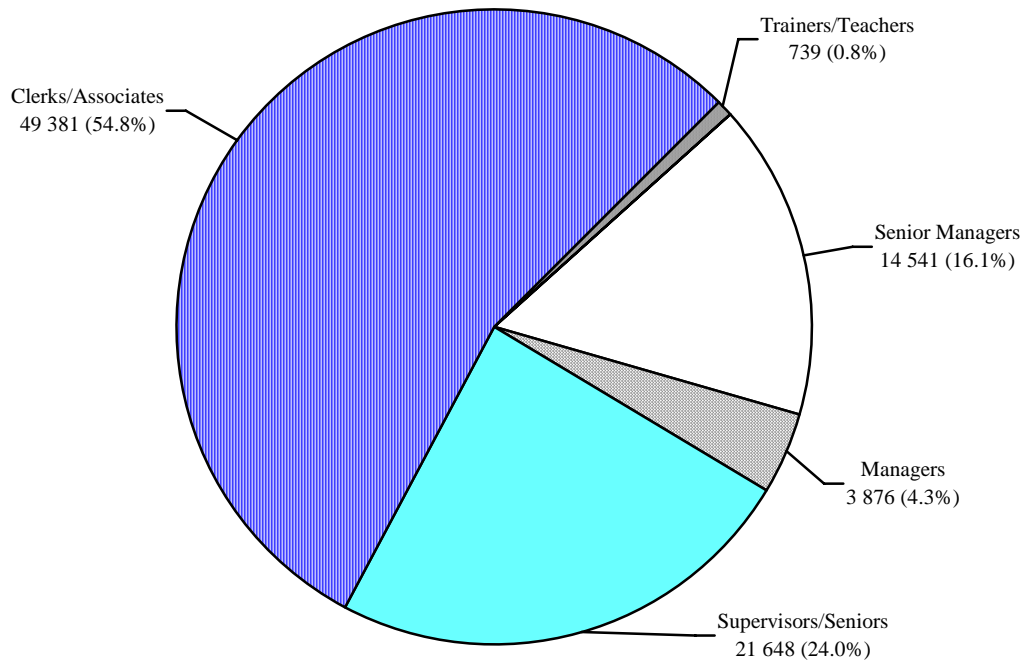
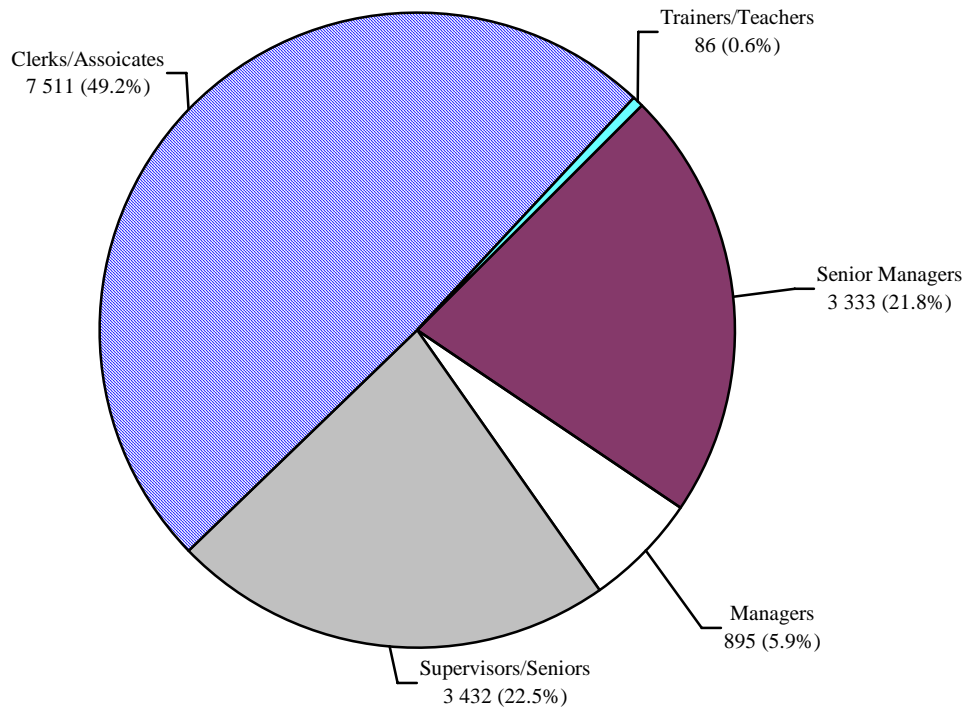


Figure 2 : No. of Persons Engaged
by Branch by Job Level

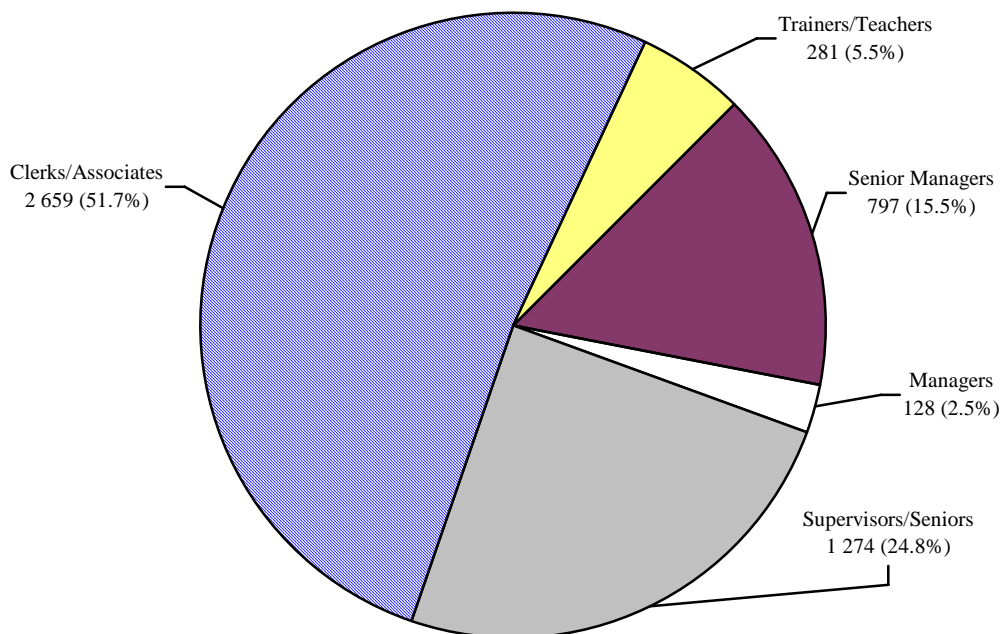
Accounting Firms

Total: 15 257



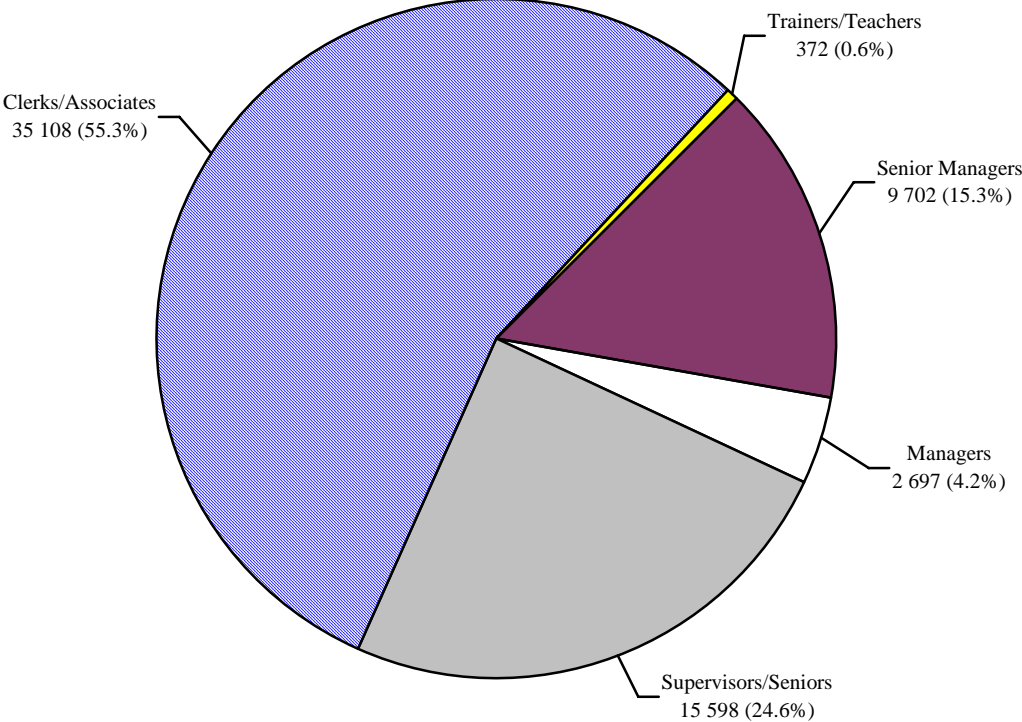
Government Departments and Subvented Organizations

Total: 5 139



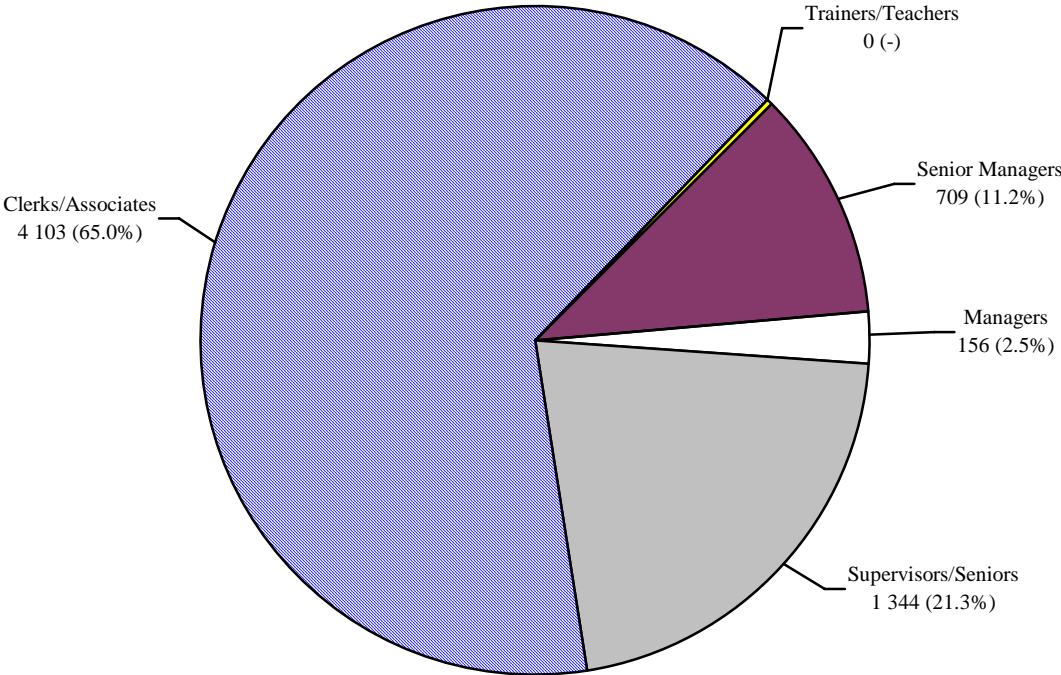
Commerce and Services Establishments

Total: 63 477



Industrial Establishments

Total: 6 312



Manpower Growth

7. Employers forecast that the accountancy sector would require 702 additional employees or 0.8% of the manpower demand of 2007 by January 2008.

Minimum Education/Qualification Requirement of Accounting Employees

8. About 36.9% of the accounting positions required the job holders to possess a university degree or a professional qualification, about 16.6% to possess a sub-degree/associate degree qualification and 43.2% of the accounting positions required matriculants or secondary 5 graduates.

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

9. The Survey reveals that 82.7% of Senior Managers have been working in the accountancy sector from a minimum of 5 years to more than 10 years. For the majority of clerical staff, the minimum experience requirement was less than 3 years.

Distribution of Accounting Personnel by Monthly Income Range

10. The distribution of accounting personnel by monthly income range varies widely at various job levels. The monthly income ranges including the 2 highest percentages of employees at various job levels are as follows:

- (i) Senior Manager/ Manager : 44.8% of the Senior Managers/Managers earned between \$20,001 to \$40,000 per month;
- (ii) Supervisor/Senior : 82.1% of the Supervisors/Seniors earned between \$10,001 to \$30,000 per month;
- (iii) Clerk/Associate : 88.8% of the Clerks/Associates earned between \$6,001 to \$20,000 per month; and
- (iv) Trainer/Teacher : 36.3% of Trainers/Teachers earned between \$20,001 to 30,000 per month and 26.4% of this job level earned between \$40,001 to \$60,000 per month.

Staff Turnover

11. Employers reported that 9 891 employees left the companies in the past 12 months. During the same period, 11 494 employees were recruited to fill the vacancies. The staff turnover rate for the accountancy sector was 11.0%.

Internal Promotion

12. The Survey shows that job levels of Clerk/Associate and Supervisor/Senior had better opportunity to get promotion. Among the 2 279 internal promotions, 66.0% were from Clerk/Associate to Supervisor/Senior and 20.9% were from Supervisor/Senior to Manager.

Recruitment Difficulties

13. Employers reported that the main reasons of recruitment difficulties were “Working conditions/remuneration package could not meet recruits’ expectations” and “Lack of candidates with relevant experience and training”. The rates of these 2 reasons to total reasons were 48.9% and 34.7% respectively.

Number of Hong Kong Accounting Employees Having to Work in Mainland

14. The Survey reveals that there were 11 689 accounting employees who had to work in Mainland during the survey period. Of these, 485 (4.1%) were on Stationed Basis and 11 204 (95.9%) were on Travelling Basis.

Estimated Training Plans for Employees in the Next 12 Months

15. Employers estimated that the total trainee hours required for employees in the next 12 months were 1 153 453. The trainee hours estimated are 20.0 per Senior Manager/Manager, 12.6 per Supervisor/Senior, 9.7 per Clerk/Associate and 4.0 per Trainer/Teacher.

Number of Part-time Accounting Staff Employed

16. In addition to 90 185 full-time accounting staff in the accountancy sector, the 4 branches also employed 2 289 part-time staff to perform the accounting and related functions.

Manpower Statistics of Accounting-related Employees in Subsidiaries/Associates and Other Group Companies in Mainland

17. The Survey reveals that there were 33 130 accounting-related employees working in subsidiaries/associates and other group companies in Mainland. 478 accounting-related employees in Hong Kong were transferred to/recruited for the subsidiaries/associates and other group companies in Mainland in the 12 months prior to the Survey. Employers estimated that 622 accounting-related employees in Hong Kong would be transferred to/recruited for the subsidiaries/associates and other group companies in Mainland in the next 12 months.

Recommendations

18. The Training Board's major recommendations are:
- (i) Training will be provided to 93 402 persons engaged in the accountancy sector in 2008. Of the 93 402 persons, 3 217 persons will be recruited to meet the needs of the projected manpower growth in 2008, the other 90 185 are existing accounting employees. With regard to the types of training programmes, basic knowledge and training courses in the accountancy field will be desirable for new entrants to the accountancy sector whereas skills upgrading training programmes will be more appropriate for experienced accounting personnel.
 - (ii) 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.
 - (iii) In-service accounting personnel should upgrade themselves through a lifelong learning process to prepare themselves for further advancement in their career paths. As a result, the tertiary institutions and other training organizations in Hong Kong are recommended to provide not only basic accountancy education to youngsters, but also appropriate professional training for in-service accounting personnel in order to help them meet the changing needs of the employers in Hong Kong, Mainland and the region.
 - (iv) Apart from systematic in-house training programmes provided to their employees, employers should make good use of services provided by external training course providers. Furthermore, subsidies would be granted by the Government via the Continuing Education Fund to support the lifelong learning process for employees' self-development.
 - (v) To catch up with the market needs, training programmes provided to accounting personnel should not be confined to traditional accounting, auditing and taxation subjects. Instead, a wider spectrum of training topics such as capital financing, investment advisory services, asset management and financial management services, etc. should be offered in order to enrich their job knowledge in the financial services sector.
 - (vi) There is a need to organize accountancy conferences and seminars regularly. Topics of the seminars relating to the career development targeted at junior accounting personnel and/or students of tertiary institutions could help promote the career prospects and training opportunities of young accounting personnel. Furthermore, conferences and seminars aim at promoting knowledge exchanges between Hong Kong and Mainland are also recommended.

SECTION I

INTRODUCTION

The Training Board

1.1 The Accountancy Training Board (ACTB) of the Vocational Training Council is appointed by the HKSAR Government to be responsible for, among other duties, assessing the manpower situation and training needs in the accountancy sector and recommending to the Vocational Training Council measures to meet the demand for trained personnel in the sector. The Training Board comprises members nominated by professional bodies, accounting firms, trade associations, educational/training institutions and government departments. The memberships of the Training Board and the Working Party on 2007 Manpower Survey are listed in Appendices 1 and 1a. A focus group comprising practitioners from accounting firms, commercial and industrial establishments as well as non-governmental organization, an academic and a human resources consultant was set up to give expert advice on various aspects of the manpower situation of the accountancy profession. Its membership list is listed in Appendix 1b. The terms of reference of the Training Board are given in Appendix 2.

Purpose of the Survey

1.2 The Training Board conducted the 2007 Manpower Survey in the first half of 2007 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 In the past, the ACTB conducted the manpower survey biennially. The previous manpower survey was conducted in August 2004. As requested by the Advisory Committee on Human Resources Development in the Financial Services Sector (FinMan Committee) of the Financial Services and the Treasury Bureau, the ACTB agreed to synchronize its 2007 Manpower Survey with the Banking and Finance Industry Manpower Survey and the Insurance Manpower Survey. The fieldwork of these 3 surveys were planned to be carried out from 8th January 2007 to 8th March 2007. However, the fieldwork of the survey of the Accountancy Sector had been extended to end of May for inclusion of respondents with large number of accounting personnel. Survey findings of these 3 surveys are expected to provide comprehensive manpower statistics which would help the community in formulating the manpower training and development strategies for the entire financial services sector.

Scope of the Survey

1.4 As accounting personnel are found not only in accounting firms but also in other types of establishments, the survey should cover the whole spectrum of commercial, industrial, educational and governmental organizations in Hong Kong. With the advice of the Census and Statistics Department (C&SD), the Training Board has narrowed down the sampling frame to cover all accounting firms, some government departments and large subvented organizations, and all commerce and services and industrial establishments with 10 or more employees. Using the stratified random sampling method, a sample of 1 462 establishments was subsequently selected from the central register maintained by the C&SD. It is believed that the establishments selected had sufficient representation of the accountancy sector. The distribution of establishments in the survey sample is shown in Appendix 3.

1.5 As there are a large number of non-governmental organizations (NGOs), the focus group suggested that sampling on NGOs in future manpower surveys could be considered by the ACTB.

Procedures of the Survey

1.6 The fieldwork of the manpower survey commenced on 8th January 2007. One week before the survey, a copy of the printed questionnaire together with the explanatory notes (Appendix 5) was sent to each selected establishment. The reference date of the manpower data was fixed on 2nd January 2007. During the survey period, interviewing officers of the C&SD visited each selected establishment to collect the questionnaire and, where necessary, to assist the completion. The fieldwork of the survey was so much longer than expected that the cut-off date for the survey was extended to end of May 2007 with a view to improving the response rate and thus to enhancing the reliability of the survey findings. Completed questionnaires were scrutinized and rechecked with respondents in case of doubts. The data collected were processed by the C&SD.

1.7 After the cut-off date, data obtained from the selected establishments were statistically grossed up (except for the branch of government departments and subvented organizations whose figures were actual manpower statistics of the 34 government departments and subvented organizations) to obtain a full picture of the accounting personnel in all the establishments in those branches.

Analysis of Survey Respondents

1.8 The responses to the survey are analysed in Appendix 4. Out of the 1 462 establishments selected, 1 309 had completed and returned the questionnaires, only 52 establishments had declined to answer the questionnaires, the effective response rate of the survey is 96.2%. Of the remaining 101 non-responding establishments, 26 had either closed or temporary ceased their operations and 75 had either moved or could not be contacted.

1.9 Of the 1 309 respondents, 208 (of which 155 were respondents from the Commerce and Services Establishments Branch) indicated that they did not have any accounting personnel because their accounting function was either contracted out to professional accounting firms or handled by the proprietors or their family members who were neither full-time nor part-time employees.

Presentation of Survey Findings

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

SECTION II

ANALYSIS OF SURVEY FINDINGS

Introduction

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

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

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

2.3 In the survey, in addition to trainer/teacher, the Training Board specified four job levels (viz. Senior Manager, Manager, Supervisor/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 were listed out in the explanatory notes of Appendix 5.

Changes in the 2007 Survey

2.4 In the 2007 Survey, the scope of the “Accounting Firms Branch” included the practising accounting firms only, whereas the commercial firms providing bookkeeping and accounting-related services to the community were included in the “Commerce and Services Establishments Branch”. In the previous 2004 Survey, these commercial firms were grouped under the “Accounting Firms Branch”.

2.5 In the 2007 Survey, Senior Managers are defined as managers with no less than 3 years’ managerial experience, while Managers are defined as managers with less than 3 years’ managerial experience. In the 2004 Survey, Senior Managers were defined as managers with no less than 5 years’ managerial experience and Managers were defined as managers with less than 5 years’ managerial experience.

2.6 Following China’s accession to the World Trade Organization (WTO) and the implementation of the Closer Economic Partnership Arrangement (CEPA), large international accounting firms as well as small and medium practitioners (SMPs) have expanded their operations to Mainland. Hence, the number of accounting personnel working in subsidiaries/associates and other group companies in Mainland would be one of the factors to be considered when employers plan their manpower training and development strategies. Therefore, the ACTB has decided to collect manpower statistics of respondents’ subsidiaries in Mainland in the 2007 Survey.

2.7 In the 2007 Survey, respondents were asked to provide information on training plans for their accounting employees instead of providing the competency rating of employees’ performance in various areas. It is expected that information collected with respect to their training plans may reflect the manpower requirement direct for the accountancy sector. Users of the manpower survey report, in particular the course providers could plan their course portfolios to meet the market needs.

2.8 Owing to the changes of the survey questionnaire design, the manpower statistics of the “Accounting Firms Branch” and the “Commerce and Services Establishments Branch”, as well as the manpower statistics of the “Senior Manager Level” and “Manager Level”, the data collected in 2004 Survey and 2007 Survey are not directly comparable. Readers of the manpower survey report should exercise due care when they compare these data in the two manpower survey reports.

Number of Accounting Personnel Engaged

2.9 At the time of the survey, 90 185 full-time accounting personnel were engaged in the 4 branches. 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 below. Detailed figures of the part-time accounting employees are shown in Table 13 of Appendix 6.

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

<u>Branch</u>	<u>Employment Size</u>	<u>No. of Establishments</u>	<u>No. of Accounting Personnel Engaged</u>	
				(%)
Accounting Firms	1 - 49	1 811	7 400	(48.5)
	50 - 499	16	1 736	(11.4)
	500 and over	4	6 121	(40.1)
	Sub-total	<u>1 831</u>	<u>15 257</u>	<u>(100)</u>
	%	<u>(7.4)</u>	<u>(16.9)</u>	
Government Departments and Subvented Organizations	200 - 499	7	283	(5.5)
	500 and over	19	4 856	(94.5)
	Sub-total	<u>26</u>	<u>5 139</u>	<u>(100)</u>
	%	<u>(0.1)</u>	<u>(5.7)</u>	
Commerce and Services Establishments	10 - 99	18 643	43 100	(67.9)
	100 - 199	774	5 565	(8.8)
	200 - 499	495	6 043	(9.5)
	500 and over	296	8 769	(13.8)
	Sub-total	<u>20 208</u>	<u>63 477</u>	<u>(100)</u>
%	<u>(81.8)</u>	<u>(70.4)</u>		
Industrial Establishments	10 - 99	2 389	3 943	(62.4)
	100 - 199	125	635	(10.1)
	200 - 499	105	826	(13.1)
	500 and over	31	908	(14.4)
	Sub-total	<u>2 650</u>	<u>6 312</u>	<u>(100)</u>
%	<u>(10.7)</u>	<u>(7.0)</u>		
	Total	24 715	90 185	
	%	(100)	(100)	

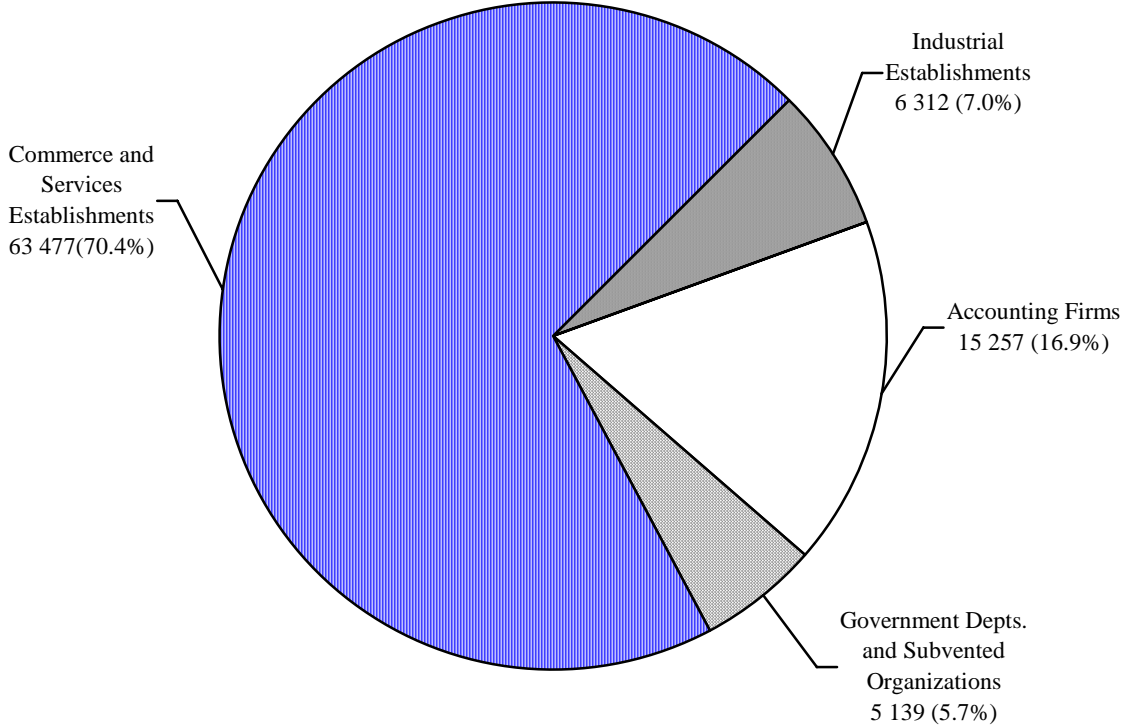
Table B : No. of Accounting Personnel Engaged by Job Level

<u>Branch</u>	<u>Employment Size</u>	<u>Senior Manager</u>	<u>Manager</u>	<u>Supervisor/ Senior</u>	<u>Clerk/ Associate</u>	<u>Trainer/ Teacher</u>	<u>Total</u>
Accounting Firms	1- 49	2 168	229	1 061	3 942	-	7 400
	50 - 499	188	89	379	1 068	12	1 736
	500 and over	977	577	1 992	2 501	74	6 121
	Sub-total	3 333	895	3 432	7 511	86	15 257
	(%)	(21.8)	(5.9)	(22.5)	(49.2)	(0.6)	(100)
Government Departments and Subvented Organizations	200 - 499	51	36	93	92	11	283
	500 and over	746	92	1 181	2 567	270	4 856
	Sub-total	797	128	1 274	2 659	281	5 139
	(%)	(15.5)	(2.5)	(24.8)	(51.7)	(5.5)	(100)
Commerce and Services Establishments	10 - 99	6 655	1 646	10 055	24 440	304	43 100
	100 -199	856	206	1 462	3 010	31	5 565
	200 - 499	857	314	1 526	3 344	2	6 043
	500 and over	1 334	531	2 555	4 314	35	8 769
	Sub-total	9 702	2 697	15 598	35 108	372	63 477
(%)	(15.3)	(4.2)	(24.6)	(55.3)	(0.6)	(100)	
Industrial Establishments	10 - 99	359	28	752	2 804	-	3 943
	100 -199	115	50	135	335	-	635
	200 - 499	108	52	196	470	-	826
	500 and over	127	26	261	494	-	908
	Sub-total	709	156	1 344	4 103	-	6 312
(%)	(11.2)	(2.5)	(21.3)	(65.0)	(-)	(100)	
Total		14 541	3 876	21 648	49 381	739	90 185
(%)		(16.1)	(4.3)	(24.0)	(54.8)	(0.8)	(100)

Figure 1: Manpower Structure

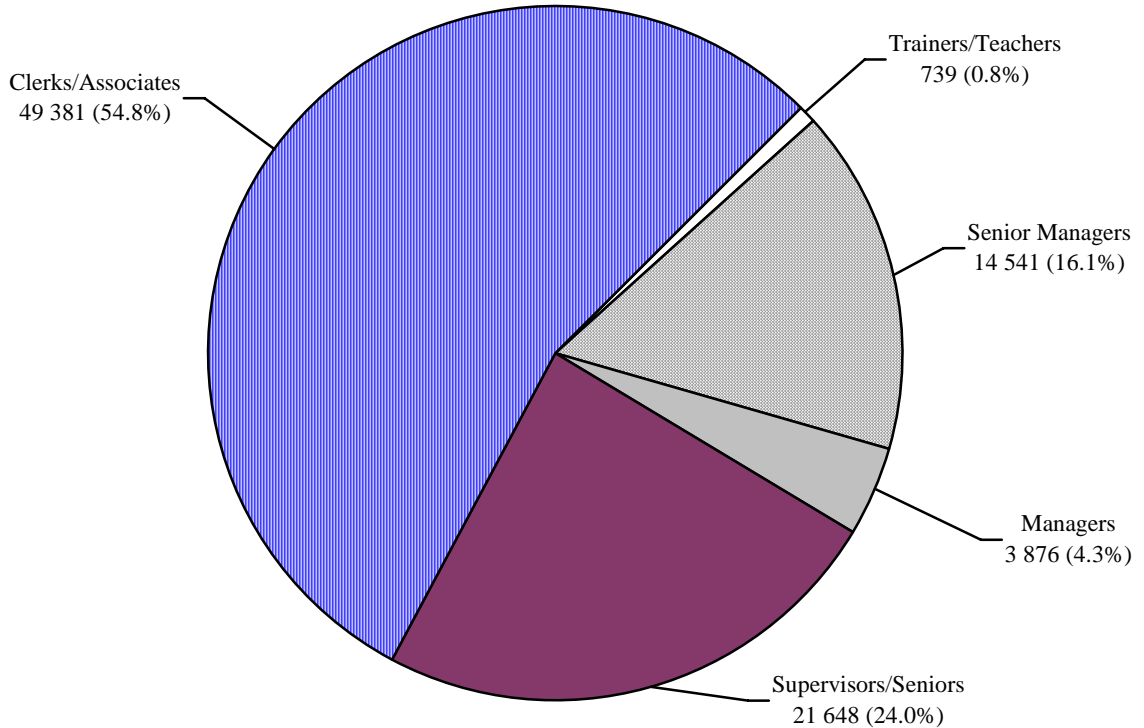
(a)

By Branch
Total: 90 185



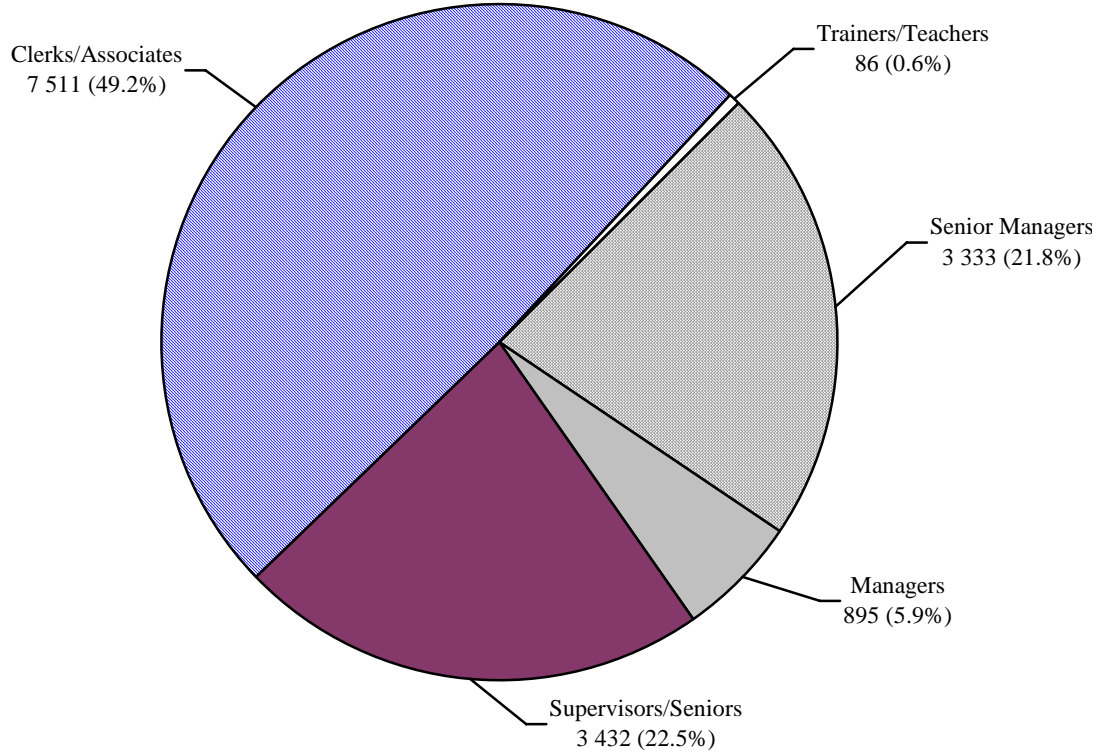
(b)

By Job Level
Total: 90 185



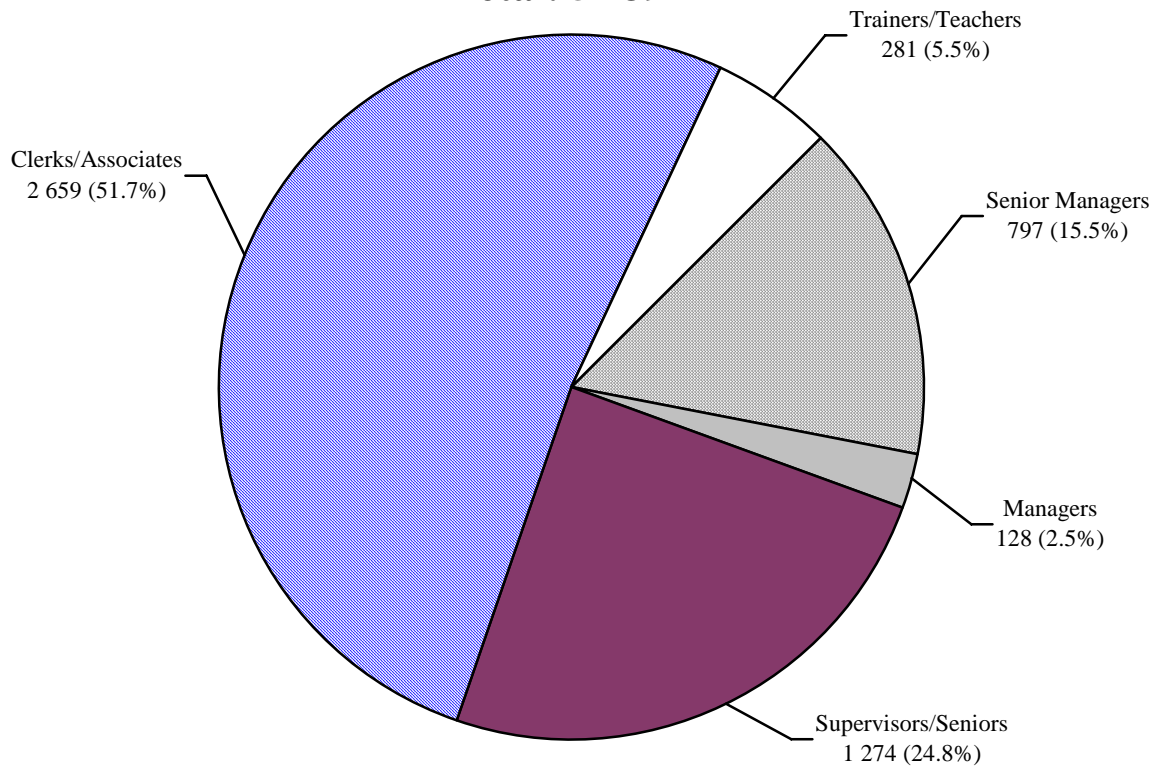
(c)

Accounting Firms
Total: 15 257



(d)

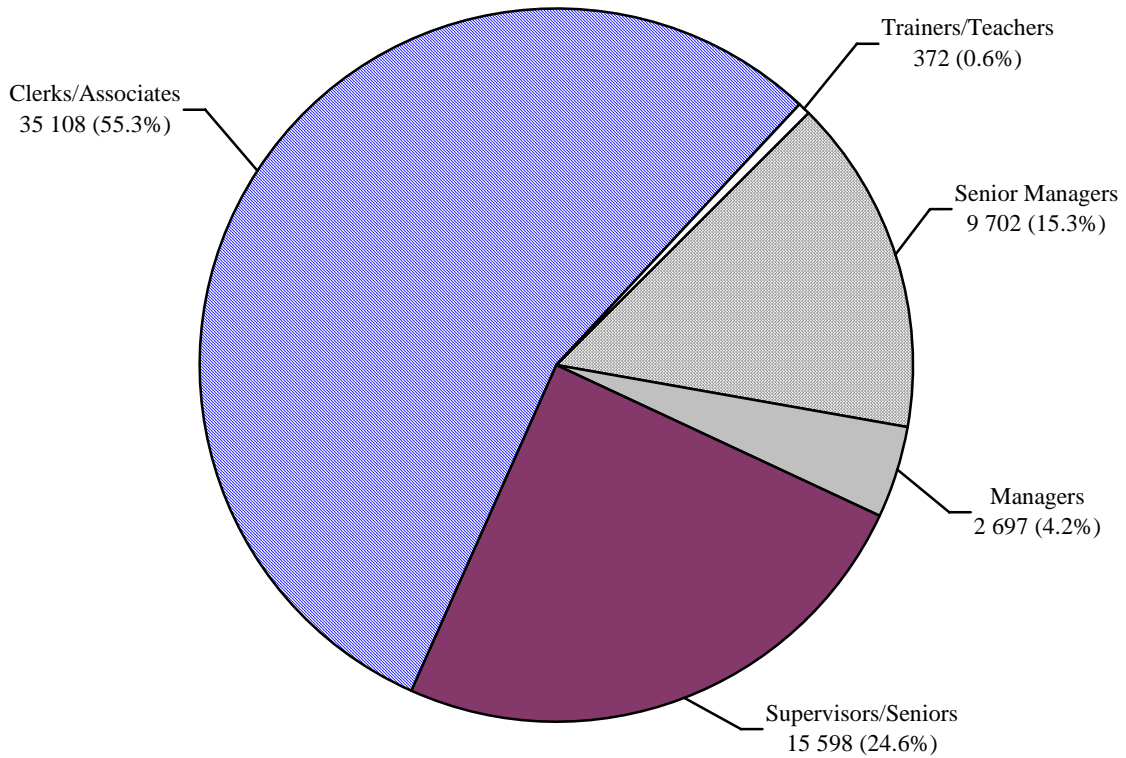
Government Departments and Subvented Organizations
Total: 5 139



(e)

Commerce and Services Establishments

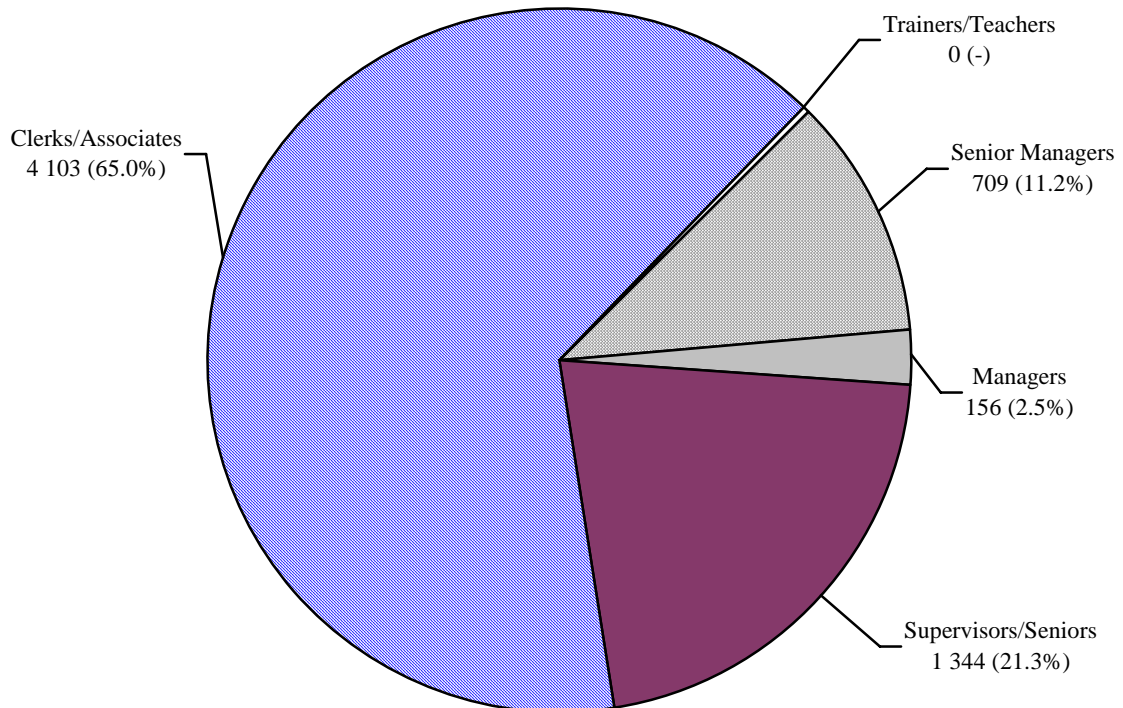
Total: 63 477



(f)

Industrial Establishments

Total: 6 312



2.10 The overall ratios of Senior Managers to Managers to Supervisors/Seniors to Clerks/Associates were approximately 1 : 0.3 : 1.5 : 3.4 at the time of the survey. Generally speaking, on average 13 senior managers and managers, 15 supervisors/seniors and 34 clerks/associates were working in an establishment. It seemed that the number of clerical supporting staff decreased as a result of the advancement in technologies.

2.11 The 2007 Survey reveals that 739 Trainers/Teachers engaged in the accountancy sector. The “Accounting Firms Branch” had employed 86 Trainers, “Government Departments and Subvented Organizations Branch” had employed 281 Trainers/Teachers. For the 372 Trainers/Teachers in the “Commerce and Services Establishments Branch”, 337 were teachers teaching accounting subjects in secondary schools and primary schools, the remaining 35 were either trainers of accounting-related functions in commercial firms or teachers teaching accounting subjects in commercial schools.

Number of Current Vacancies

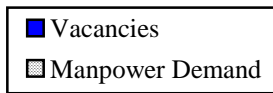
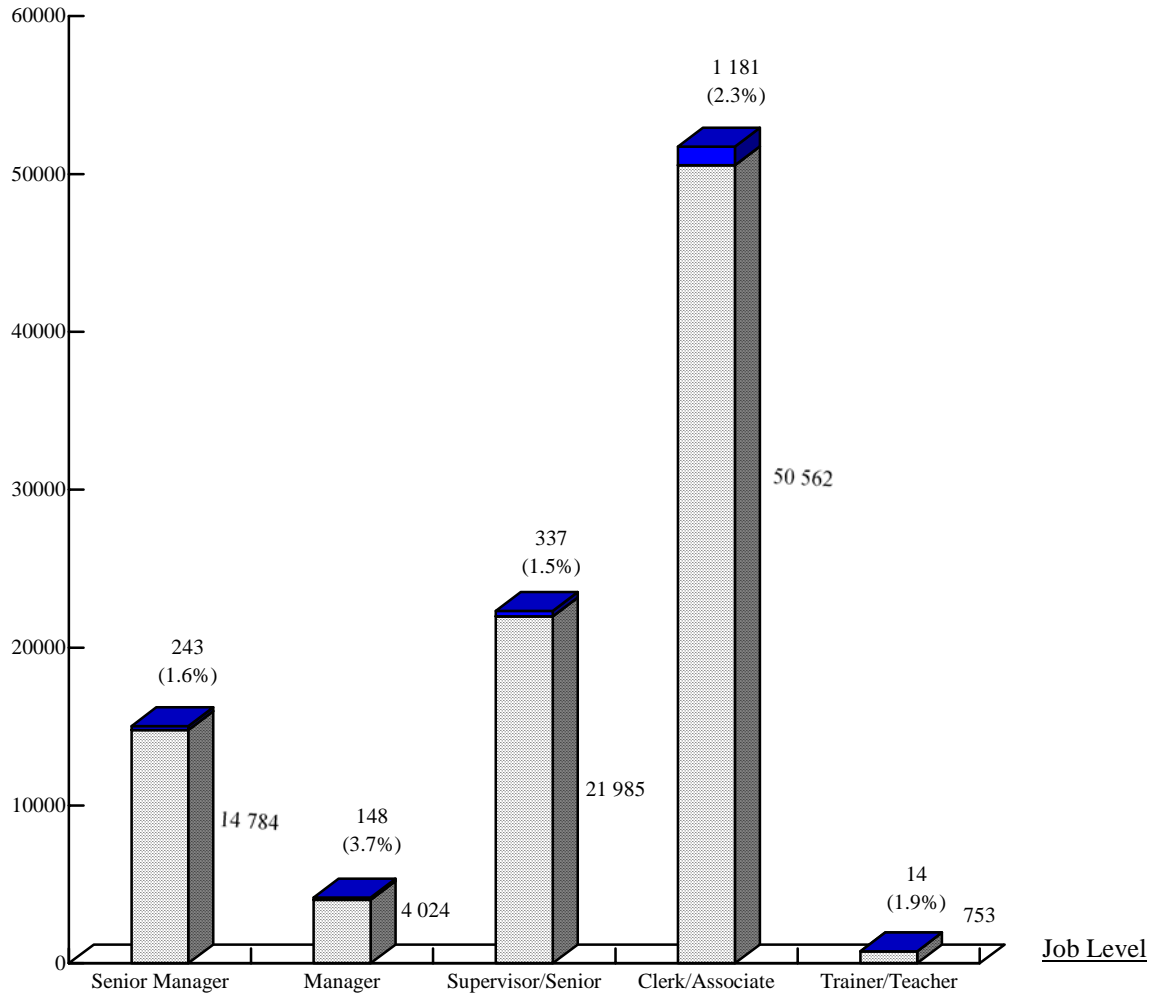
2.12 In January 2007, there were altogether 1 923 vacancies in the 4 branches, representing 2.1% of the manpower demand of 92 108. The manpower demand is defined as the existing manpower plus current vacancies. Table C reveals that the current vacancy rate for “Accounting Firms Branch” was 0.6% and for “Commerce and Services Establishments Branch” 1.3%. As 81.8% of the total 24 715 establishments (20 208) in the accountancy sector were commercial firms, the number of vacancy in this branch is the highest among others. 1 230 vacancies out of 1 923 total vacancies in the accountancy sector were reported. Detailed figures are shown in Table 1 of Appendix 6. The distribution of vacancies is shown in Table C and Figure 2.

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

	<u>Senior Manager</u>	<u>Manager</u>	<u>Supervisor/ Senior</u>	<u>Clerk/ Associate</u>	<u>Trainer/ Teacher</u>	<u>Total</u>
Accounting Firms	8 (0.1%)	50 (1.2%)	96 (0.4%)	420 (0.8%)	7 (0.9%)	581 (0.6%)
Government Departments and Subvented Organizations	18 (0.1%)	16 (0.4%)	21 (0.1%)	7 (-)	7 (0.9%)	69 (0.1%)
Commerce and Services Establishments	217 (1.5%)	71 (1.8%)	204 (0.9%)	738 (1.5%)	- (-)	1 230 (1.3%)
Industrial Establishments	- (-)	11 (0.3%)	16 (0.1%)	16 (-)	- (-)	43 (-)
Total	243 (1.6%) =====	148 (3.7%) =====	337 (1.5%) =====	1 181 (2.3%) =====	14 (1.9%) =====	1 923 (2.1%) =====
Manpower Demand	14 784	4 024	21 985	50 562	753	92 108

**Figure 2: Analysis of Current Vacancies with
Percentage of Manpower Demand by Job Level**

Number of Employees



Comparison of Manpower Statistics
of Accounting Personnel Engaged in 2007 and 2004

2.13 The number of accounting personnel increased from 82 911 in August 2004 to 90 185 in January 2007. The increase of 7 274 (8.8%) accounting personnel over the past 2 years indicated that as a result of the business boom following the recovery of the economy, the demand for accounting personnel was high. The increase of accounting personnel by job level in various branches in the accountancy sector are summarized in Table D.

Table D : Comparison of Accounting Personnel Engaged
in 2007 and 2004 by Branch by Job Level

Branch	Number of Employees																	
	Senior Manager			Manager			Supervisor/Senior			Clerk/Associate			Trainer/Teacher			Total		
	2004	2007	Increase (Decrease)	2004	2007	Increase (Decrease)	2004	2007	Increase (Decrease)	2004	2007	Increase (Decrease)	2004	2007	Increase (Decrease)	2004	2007	Increase (Decrease)
Accounting Firms	2 559	3 333	774 30.2%	999	895	(104) -10.4%	2 661	3 432	771 (29.0%)	5 841	7 511	1 670 28.6%	50	86	36 72.0%	12 110	15 257	3 147 26.0%
Commerce and Services Establishments	7 920	9 702	1 782 22.5%	3 885	2 697	(1 188) -30.6%	14 499	15 598	1 099 7.6%	32 855	35 108	2 253 6.9%	305	372	67 22.0%	59 464	63 477	4 013 6.7%
Sub-total	10 479	13 035	2 556 24.4%	4 884	3 592	(1 292) -26.5%	17 160	19 030	1 870 10.9%	38 696	42 619	3 923 10.1%	355	458	103 29.0%	71 574	78 734	7 160 10.0%
Government Departments and Subvented Organizations	670	797	127 19.0%	211	128	(83) -39.3%	1 219	1 274	55 4.5%	2 693	2 659	(34) -1.3%	192	281	89 46.4%	4 985	5 139	154 3.1%
Industrial Establishments	544	709	165 30.3%	309	156	(153) -49.5%	1 292	1 344	52 4.0%	4 207	4 103	(104) -2.5%	-	-	-	6 352	6 312	(40) -0.6%
All Branches	11 693	14 541	2 848 24.4%	5 404	3 876	(1 528) -28.3%	19 671	21 648	1 977 10.1%	45 596	49 381	3 785 8.3%	547	739	192 35.1%	82 911	90 185	7 274 8.8%

2.14 Table D shows the changes of manpower at various job levels of the accountancy sector over the past 2 years. In the 2007 Survey, as the number of years' managerial experience of Senior Managers has been revised from no less than 5 years to no less than 3 years whereas the number of years' managerial experience of Managers has been revised from less than 5 years to less than 3 years, some managerial staff who used to be counted as Managers in the 2004 Survey have been classified as Senior Managers in the 2007 Survey according to the revised managerial experience requirement. Therefore, to minimize the effects on the changes in the definition of these 2 job levels, it is suggested to combine the manpower data of these 2 job levels in subsequent data analyses.

Forecast of Manpower in 2008

2.15 Employers were asked to forecast their manpower in 2008 in the 2007 Survey. The forecast number of employees in January 2008 was 92 810, an increase of 702 persons (0.8%) in comparison with the manpower demand of 92 108 persons engaged in January 2007. Table E shows the distribution of manpower forecast in the 4 branches.

Table E : Forecast of Manpower in 2008
by Branch by Job Level

Branch	Manpower Demand																				
	Senior Manager			Manager			Sub-total			Supervisor/Senior			Clerk/Associate			Trainer/Teacher			Total		
	2007	2008	Increase (Decrease)	2007	2008	Increase (Decrease)	2007	2008	Increase (Decrease)	2007	2008	Increase (Decrease)	2007	2008	Increase (Decrease)	2007	2008	Increase (Decrease)	2007	2008	Increase (Decrease)
Accounting Firms	3 341	3 536	195 5.8%	945	802	(143) -15.1%	4 286	4 338	52 1.2%	3 528	3 574	46 1.3%	7 931	8 107	176 2.2%	93	94	1 1.1%	15 838	16 113	275 1.7%
Government Departments and Subvented Organizations	815	816	1 0.1%	144	144	- -	959	960	1 0.1%	1 295	1 298	3 0.2%	2 666	2 665	(1) -	288	288	- -	5 208	5 211	3 -
Commerce and Services Establishments	9 919	10 061	142 1.4%	2 768	2 691	(77) -2.8%	12 687	12 752	65 0.5%	15 802	15 912	110 0.7%	35 846	35 887	41 0.1%	372	387	15 4.0%	64 707	64 938	231 0.4%
Industrial Establishments	709	719	10 1.4%	167	159	(8) -4.8%	876	878	2 0.2%	1 360	1 349	(11) -0.8%	4 119	4 321	202 4.9%	-	-	- -	6 355	6 548	193 3.0%
All Branches	14 784	15 132	348 2.4%	4 024	3 796	(255) -6.3%	18 808	18 928	120 0.6%	21 985	22 133	148 0.7%	50 562	50 980	418 0.8%	753	769	16 2.1%	92 108	92 810	702 0.8%

Minimum Education/Qualification Requirement
of Accounting Employees

2.16 Table F shows the minimum education/qualification requirement of accounting employees. About 36.9% of the accounting positions required the job holders to possess a University Degree or a Professional Qualification, about 16.6% to possess a sub-degree/associate degree qualification and 43.2% of the accounting positions required matriculants or secondary 5 graduates.

Table F: Minimum Education/Qualification Requirement
of Employees of the Accountancy Sector

Minimum Education/Qualification Requirement

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<u>Job Level</u>	<u>Professional Qualification (CPA or equivalent)</u>	<u>University Degree or Above</u>	<u>Higher Diploma/ Associate Degree or equivalent</u>	<u>Diploma/Higher Certificate/ Certificate or equivalent</u>	<u>Matriculation/ Secondary 5 or equivalent</u>	<u>Below Secondary 5</u>	<u>Unspecified</u>	<u>Total</u>
Senior Manager	7 124	6 670	244	-	-	-	503	14 541
Manager	1 431	2 192	57	-	-	-	196	3 876
Sub-total	8 555 46.5%	8 862 48.1%	301 1.6%	-	-	-	699 3.8%	18 417 100%
Supervisor/Senior	571 2.7%	9 443 43.6%	8 536 39.4%	1 430 6.6%	1 102 5.1%	-	566 2.6%	21 648 100%
Clerk/Associate	-	5 113 10.4%	1 388 2.8%	3 318 6.7%	37 879 76.7%	235 0.5%	1 448 2.9%	49 381 100%
Trainer/Teacher	72 9.7%	631 85.4%	-	-	-	-	36 4.9%	739 100%
Total	9 198 10.2%	24 049 26.7%	10 225 11.3%	4 748 5.3%	38 981 43.2%	235 0.3%	2 749 3.0%	90 185 100%

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

2.17 Table G shows the employees' minimum requirement on year(s) of experience in the industry (accountancy sector). The 2007 Survey reveals that 82.7% of Senior Managers have been working in the accountancy sector from minimum 5 years to more than 10 years. For the majority of clerical staff, the minimum experience requirement was less than 3 years.

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

<u>Job Level</u>	<u>Number of Employees</u>					<u>Total</u>
	<u>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>	
Senior Manager	50 0.3%	1 770 12.2%	7 493 51.5%	4 536 31.2%	692 4.8%	14 541 100%
Manager	367 9.5%	797 20.6%	2 195 56.6%	215 5.5%	302 7.8%	3 876 100%
Sub-total	417 2.3%	2 567 13.9%	9 688 52.6%	4 751 25.8%	994 5.4%	18 417 100%
Supervisor/Senior	1 707 7.9%	10 714 49.5%	7 896 36.5%	292 1.3%	1 039 4.8%	21 648 100%
Clerk/Associate	42 007 85.1%	5 118 10.4%	273 0.5%	- -	1 983 4.0%	49 381 100%
Trainer/Teacher	379 51.3%	217 29.4%	94 12.7%	2 0.3%	47 6.3%	739 100%
Total	44 510 49.4%	18 616 20.6%	17 951 19.9%	5 045 5.6%	4 063 4.5%	90 185 100%

Distribution of Accounting Personnel
by Average Monthly Income Range

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

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

<u>Job Level</u>	<u>Number of Employees</u>										<u>Total</u>
	<u>Below \$6,000</u>	<u>\$6,001 to \$10,000</u>	<u>\$10,001 to \$20,000</u>	<u>\$20,001 to \$30,000</u>	<u>\$30,001 to \$40,000</u>	<u>\$40,001 to \$60,000</u>	<u>\$60,001 to \$80,000</u>	<u>\$80,001 to \$100,000</u>	<u>Above \$100,000</u>	<u>Unspecified</u>	
17 Senior Manager	-	-	286	3 037	2 823	2 583	1 993	480	118	3 221	14 541
	-	-	2.0%	20.9%	19.4%	17.8%	13.7%	3.3%	0.8%	22.1%	100%
Manager	-	-	31	1 117	1 263	877	134	28	-	426	3 876
	-	-	0.8%	28.8%	32.6%	22.6%	3.5%	0.7%	-	11.0%	100%
Sub-total	-	-	317	4 154	4 086	3 460	2 127	508	118	3 647	18 417
	-	-	1.7%	22.6%	22.2%	18.8%	11.5%	2.8%	0.6%	19.8%	100%
Supervisor/ Senior	-	100	9 821	7 963	1 050	137	147	-	-	2 430	21 648
	-	0.5%	45.3%	36.8%	4.9%	0.6%	0.7%	-	-	11.2%	100%
Clerk/Associate	438	22 034	21 808	274	28	-	-	-	-	4 799	49 381
	0.9%	44.6%	44.2%	0.5%	0.1%	-	-	-	-	9.7%	100%
Trainer/Teacher	-	-	44	268	125	195	38	22	-	47	739
	-	-	6.0%	36.3%	16.9%	26.4%	5.1%	3.0%	-	6.3%	100%
Total	438	22 134	31 990	12 659	5 289	3 792	2 312	530	118	10 923	90 185
	0.5%	24.5%	35.5%	14.0%	5.9%	4.2%	2.6%	0.6%	0.1%	12.1%	100%

Staff Turnover in the Past 12 Months

2.19 In the past 12 months (i.e. in the 12 months prior to the fieldwork of the 2007 Survey), 9 891 accounting employees left their companies. During the same period, employers recruited 11 494 accounting employees to fill the vacancies and to meet the increased market needs resulting from the business expansion. Table I below shows the staff turnover statistics for the accountancy sector in the past 12 months. It indicated that for the job level of clerk/associate, the number of recruitment was 129.5% of the number of employees left in the accountancy sector. The staff turnover rate for the accountancy sector is 11.0% (9 891 employees left out of the total 90 185 persons engaged in the accountancy sector).

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

<u>Staff Turnover</u>	<u>Number of Employees</u>						<u>Total</u>
	<u>Senior Manager</u>	<u>Manager</u>	<u>Sub-total</u>	<u>Supervisor/ Senior</u>	<u>Clerk/ Associate</u>	<u>Trainer/ Teacher</u>	
Number of Employees Recruited	371	812	1 183	2 434	7 786	91	11 494
Number of Employees Left	375	959	1 334	2 334	6 014	209	9 891
Net Effect Increase (Decrease)	(4)	(147)	(151)	100	1 772	(118)	1 603

Number of Internal Promotions in the Past 12 Months

2.20 There have been 2 279 (2.5% of the 90 185 persons engaged) accounting employees promoted within the establishments in the accountancy sector. The number of internal promotions from various job levels are summarized in Table J below. It indicated that accounting employees at the job level of Clerk/Associate had a better opportunity to get promotion. 66% of the internal promotions were from Clerk/Associate to Supervisor/Senior which is the highest among various job levels.

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

<u>Job Level</u>	<u>No. of Internal Promotions</u>	<u>Percentage to Total Internal Promotions</u>
From Manager to Senior Manager	246	(10.8%)
From Supervisor/Senior to Manager	475	(20.9%)
From Clerk/Associate to Supervisor/ Senior	1 505	(66.0%)
From Others to Clerk/Associate	50	(2.2%)
From Others to Trainer/Teacher	3	(0.1%)
Total	2 279	(100%)

Recruitment Difficulties

2.21 The 2007 Survey reveals that among the total 24 617 establishments (98 establishments from the total 24 715 establishments did not answer the question on “experience of recruitment difficulties”) in the accountancy sector, majority of the establishments had not encountered any recruitment difficulties in the 12 months prior to the fieldwork of the Survey. Further analysis by the size of establishment shows that a larger percentage of the 1 780 large establishments with 100 or above employees had experienced difficulties in recruiting employees. For the 22 837 small establishments with less than 100 employees, employers might not have recruitment difficulties as these small establishments had not tried to recruit employees to fill the vacancies of accounting positions because of their small operations. Their accounting function was of so small a scale that it could be taken up by other staff members.

2.22 Table K shows the number of large establishments (with 100 or above employees) which had encountered recruitment difficulties in the 12 months prior to the fieldwork of the 2007 Survey. 14.3% of the total 1 780 large establishments reported that they had encountered difficulties in recruiting staff at the job level of Clerk/Associate.

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

<u>Recruitment Difficulties</u>	<u>Number of Large Establishments (%)</u>				
	<u>Senior Manager</u>	<u>Manager</u>	<u>Supervisor/ Senior</u>	<u>Clerk/ Associate</u>	<u>Trainer/ Teacher</u>
Yes	51 (2.9)	77 (4.3)	85 (4.8)	254 (14.3)	3 (0.2)
No	103 (5.8)	132 (7.4)	234 (13.1)	410 (23.0)	29 (1.6)
Have not recruited or tried to recruit	1 626 (91.3)	1 571 (88.3)	1 461 (82.1)	1 116 (62.7)	1 748 (98.2)
Total	1 780 (100)	1 780 (100)	1 780 (100)	1 780 (100)	1 780 (100)

2.23 Employers who have encountered recruitment difficulties reported that the main reasons of recruitment difficulties were ‘Working conditions/remuneration package could not meet recruits’ expectations’ and ‘Lack of candidates with relevant experience and training’. The rates of these 2 reasons to the total reasons were 48.9% and 34.7% respectively. Table L shows the reasons of recruitment difficulties and their respective percentages.

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

<u>Reason</u>	<u>Number of Establishments</u>						<u>Total</u>
	<u>Senior Manager</u>	<u>Manager</u>	<u>Sub-total</u>	<u>Supervisor/ Senior</u>	<u>Clerk/ Associate</u>	<u>Trainer/ Teacher</u>	
General labour shortage in Hong Kong	31	46	77	28	124	-	229 9.9%
Insufficient accountancy graduates from tertiary institutions	20	21	41	-	30	-	71 3.1%
Lack of candidates with relevant experience and training	101	66	167	153	483	2	805 34.7%
Working conditions/ remuneration package could not meet recruits’ expectations	42	96	138	334	660	2	1 134 48.9%
Other reasons*	1	-	1	-	78	1	80 3.4%
Total	195	229	424	515	1375	5	2 319 100%

* Other reasons included shift duties and work place too far from home, etc.

Number of Hong Kong Accounting Employees Having to Work in Mainland

2.24 The 2007 Survey reveals that there were 11 689 accounting employees who had to work in Mainland during the survey period. Of these, 485 (4.1%) were on Stationed Basis and 11 204 (95.9%) were on Travelling Basis. Comparison of the numbers of Hong Kong accounting employees who had to work in Mainland in 2007 and 2004 is summarized in Table M.

Table M: Comparison of the Number of Hong Kong Accounting Employees Having to Work in Mainland in 2007 and 2004

<u>Working Mode</u>	<u>Number of Employees</u>		<u>Changes Increase (Decrease)</u>
	<u>2004</u>	<u>2007</u>	
Stationed Basis	1067 (8.8%)	485 (4.1%)	(582) -54.5%
Travelling Basis	11 127 (91.2%)	11 204 (95.9%)	77 0.7%
Total	12 194 (100%)	11 689 (100%)	(505) -4.1%

Effects of Mainland Operations
on Hong Kong Accounting Employees

2.25 The 2007 Survey reveals that 242 additional accounting employees needed to be recruited as a result of Mainland operations. Employers further reported that 741 existing accounting employees had to be trained for the purposes of handling operations in Mainland. Comparison of the effects of Mainland operations on Hong Kong accounting employees in 2007 and 2004 is summarized in Table N.

Table N: Comparison of Effects of Mainland Operations
on Hong Kong Accounting Employees in 2007 and 2004

<u>Effects</u>	<u>Number of Employees</u>		
	<u>2004</u>	<u>2007</u>	<u>Changes Increase (Decrease)</u>
Additional Accounting employees need to be recruited	30	242	212 706.7%
Number of Existing Accounting Employees to be Trained for Mainland Operations	2 872	741	(2 131) -74.2%

Estimated Training Plans for Employees
in the Next 12 Months

2.26 In the 2007 Survey, employers were requested to estimate the total trainee hours required for their employees in 3 areas for the next 12 months, namely “General Management Knowledge”, “Basic Job-related Knowledge re-phrased as Basic Accounting - related Knowledge” and “Generic Skills”. Table O shows the estimated total trainee hours in the 3 areas by job level. The total trainee hours estimated by employers in all the 3 areas were 1 153 453. The topics of training in all the 3 areas and the respective estimated total trainee hours required are summarized in Table 11 of Appendix 6.

Table O: Estimated Total Trainee Hours
Required in the Next 12 Months

<u>Skills/Knowledge</u>	<u>Estimated Total Trainee Hours</u>						
	<u>Senior Manager</u>	<u>Manager</u>	<u>Sub-total</u>	<u>Supervisor / Senior</u>	<u>Clerk/ Associate</u>	<u>Trainer/ Teacher</u>	<u>Total</u>
General Management Knowledge	179 250 60.3%	18 109 22.5%	197 359 52.3%	43 868 15.8%	26 686 5.4%	2 027 65.7%	269 940 23.4%
Basic Accounting - related Knowledge	89 990 30.3%	55 803 69.2%	145 793 38.6%	183 939 66.2%	315 002 63.6%	225 7.3%	644 959 55.9%
Generic Skills	27 853 9.4%	6 714 8.3%	34 567 9.1%	49 981 18.0%	153 174 31.0%	832 27.0%	238 554 20.7%
Total	297 093 100%	80 626 100%	377 719 100%	277 788 100%	494 862 100%	3 084 100%	1 153 453 100%
Estimated Manpower Demand in 2008	15 132	3 796	18 928	22 133	50 980	769	92 810
Trainee Hours per Employee	19.6	21.2	20.0	12.6	9.7	4.0	12.4

Estimated Trainee Hours Provided by
External Course Providers in the Next 12 Months

2.27 The 2007 Survey reveals that there would be a minimum of 822 560 estimated trainee hours provided by external course providers in the next 12 months. Details of the topics of training courses/programmes for various job levels in different branches are shown in Tables 11 to 11.4 of Appendix 6.

Table P: Estimated Trainee Hours Provided by External Course Providers in the Next 12 Months

<u>Job Level</u>	<u>Trainee Hours Provided by External Course Providers Analysed by Percentage of Total Training Provisions</u>				
	<u>Less Than 25%*</u>	<u>25% - Less Than 50%*</u>	<u>50% - Less Than 75%*</u>	<u>75% - Less Than 100%*</u>	<u>100%</u>
Senior Manager	33 225	10 345	2 276	15 299	235 948
Manager	7 481	6 888	713	694	64 850
Sub-total	40 706	17 233	2 989	15 993	300 798
Supervisor/Senior	64 133	11 155	7 822	49 018	145 660
Clerk/Associate	113 742	73 141	20 394	14 414	273 171
Trainer/Teacher	51	866	16	-	2 151
Total	218 632	102 395	31 221	79 425	721 780

* The number of estimated trainee hours to be provided by external course providers could be derived by using the lower edge of the range in each interval.

Part-time Accounting Employees
Employed in the Accountancy Sector

2.28 In the 2007 Survey, 2 289 part-time accounting employees were employed in the accountancy sector to help the full-time accounting employees perform the accounting-related functions. Table Q shows the part-time accounting employees' statistics in 2007 and 2004. The number of part-time accounting employees had decreased from 2 632 in 2004 to 2 289 in 2007.

Table Q: Comparison of Part-time Accounting Employees in 2007 and 2004

<u>Job level</u>	<u>2004</u>		<u>2007</u>		<u>Changes 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>	
Senior Manager	11 693	377	14 541	307	(70)
Manager	5 404	36	3 876	21	(15)
Sub-total	17 097	413	18 417	328	(85)
Supervisor/Senior	19 671	245	21 648	14	(231)
Clerk/Associate	45 596	1 885	49 381	1 842	(43)
Trainer/Teacher	547	89	739	105	16
Total	82 911	2 632	90 185	2 289	(343)

Number of Accounting-related Employees in
Subsidiaries/Associates and Other Group Companies in Mainland

2.29 The 2007 Survey reveals that there were 33 130 accounting-related employees working in subsidiaries/associates and other group companies in Mainland. The ratios of Senior Manager to Manager to Supervisor/Senior to Clerk/Associate were: 1:1.8:7.4:26.6. That means 10 Senior Managers were supported by 18 Managers, 74 Supervisors/Seniors and 266 Clerks/Associates in performing accounting-related functions in Mainland. These ratios in Hong Kong and Mainland are different. The ratios in Hong Kong are 1:0.3:1.5:3.4. The accounting-related manpower statistics by job level are summarized in Table R below:

Table R: Accounting-related Manpower
 Statistics in Subsidiaries/Associates
 and Other Group Companies in Mainland

<u>Job Level</u>	<u>Number of Accounting-related Employees (%)</u>	
Senior Manager	898	(2.7%)
Manager	1 583	(4.8%)
Supervisor/Senior	6 671	(20.1%)
Clerk/Associate	23 905	(72.2%)
Trainer/Teacher	73	(0.2%)
Total	33 130	(100%)

Number of Accounting-related Employees in
Hong Kong Transferred to/Recruited for Subsidiaries/Associates
 and Other Group Companies in Mainland in the Past 12 Months

2.30 The 2007 Survey reveals that there were 478 accounting-related employees in Hong Kong who were transferred to/recruited for the subsidiaries/associates and other group companies in Mainland in the past 12 months. Table S below shows the distribution of these accounting employees by job level.

Table S: Number of Accounting-related Employees in Hong Kong
 Transferred to/Recruited for Subsidiaries/Associates and
 Other Group Companies in Mainland in the Past 12 Months

<u>Job Level</u>	<u>Number of Accounting-related Employees</u>
Senior Manager	19
Manager	4
Supervisor/Senior	43
Clerk/Associate	412
Trainer/Teacher	-
Total	478

Number of Accounting-related Employees in
Hong Kong to be Transferred to/Recruited for Subsidiaries/Associates
and Other Group Companies in Mainland in the Next 12 Months

2.31 The 2007 Survey reveals that there would be 622 accounting-related employees in Hong Kong to be transferred to/recruited for the subsidiaries/associates and other group companies in Mainland in the next 12 months. Table T below shows the distribution of these accounting employees by job level.

Table T: Number of Accounting-related Employees in Hong Kong
to be Transferred to/Recruited for Subsidiaries/Associates and
Other Group Companies in Mainland in the Next 12 Months

<u>Job Level</u>	<u>Number of Accounting-related Employees</u>
Senior Manager	2
Manager	128
Supervisor/Senior	120
Clerk/Associate	372
Trainer/Teacher	-
Total	622

SECTION III

CONCLUSIONS

Survey Findings

3.1 Having analyzed the survey findings, the Training Board accepts that the findings reflect 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.

3.2 The Training Board would also like to thank all focus group members for their valuable views and comments on the analyses of manpower statistics of the 2007 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.

The Number of Establishments in 2007

3.3 There were 24 715 establishments in the accountancy sector at the time of the survey. The distribution of the establishments in each branch is summarized in Table U below:

Table U : Number of Establishments

	<u>Accounting Firms Branch</u>	<u>Government Departments and Subvented Organizations Branch</u>	<u>Commerce and Services Establishments Branch</u>	<u>Industrial Establishments Branch</u>	<u>Total</u>
2007	1 831	26	20 208	2 650	24 715
2004	1 683	24	17 950	2 541	22 198
Change	148	2	2 258	109	2 517
(%)	8.8%	8.3%	12.6%	4.3%	11.3%

3.4 The total number of establishments in the accountancy sector had increased from 22 198 in 2004 to 24 715 in 2007. The increase of 2 517 (11.3%) establishments indicated that the economy was recovering from the economic downturn in the past 2 years. The increase in the number of establishments evidenced that during the business boom, more individuals and corporations were interested to join the business community and share the economic growth by starting up their own business or expanding their operations through setting up branches. As a result, the number of manpower demand had increased to support the business expansion.

Analyses of Manpower Statistics

3.5 As accounting personnel are required in various types of organizations, the Training Board has defined the scope of the survey to include accounting firms, government departments and subvented organizations, commercial and industrial establishments. In order to generalize the characteristics of the accounting personnel working in different types of organizations, the manpower statistics collected in the 2007 Survey will be analysed as before by the following 4 branches, namely, the “Accounting Firms Branch”, “Government Departments and Subvented Organizations Branch”, “Commerce and Services Establishments Branch” and “Industrial Establishments Branch”.

3.6 However, the coverage of the “Accounting Firms Branch” and the “Commerce and Services Establishments Branch” in the 2007 Survey was different from and that in the 2004 Survey. In 2004, the scope of the “Accounting Firms Branch” was expanded to include commercial firms providing bookkeeping and accounting-related services to the community. These commercial firms were now included into the “Commerce and Services Establishments Branch” in the 2007 Survey. For comparison purpose, the manpower statistics of the “Accounting Firms Branch” and the “Commerce and Services Establishments Branch” will be grouped together where necessary. Furthermore, as the number of years of managerial experience required for “Senior Manager” and “Manager” had been changed in 2007 Survey and 2004 Survey, to avoid misinterpretation of the survey findings, manpower statistics of these 2 job levels will be grouped for analysis where necessary.

Manpower Changes

(Appendix 6 – Table 1)

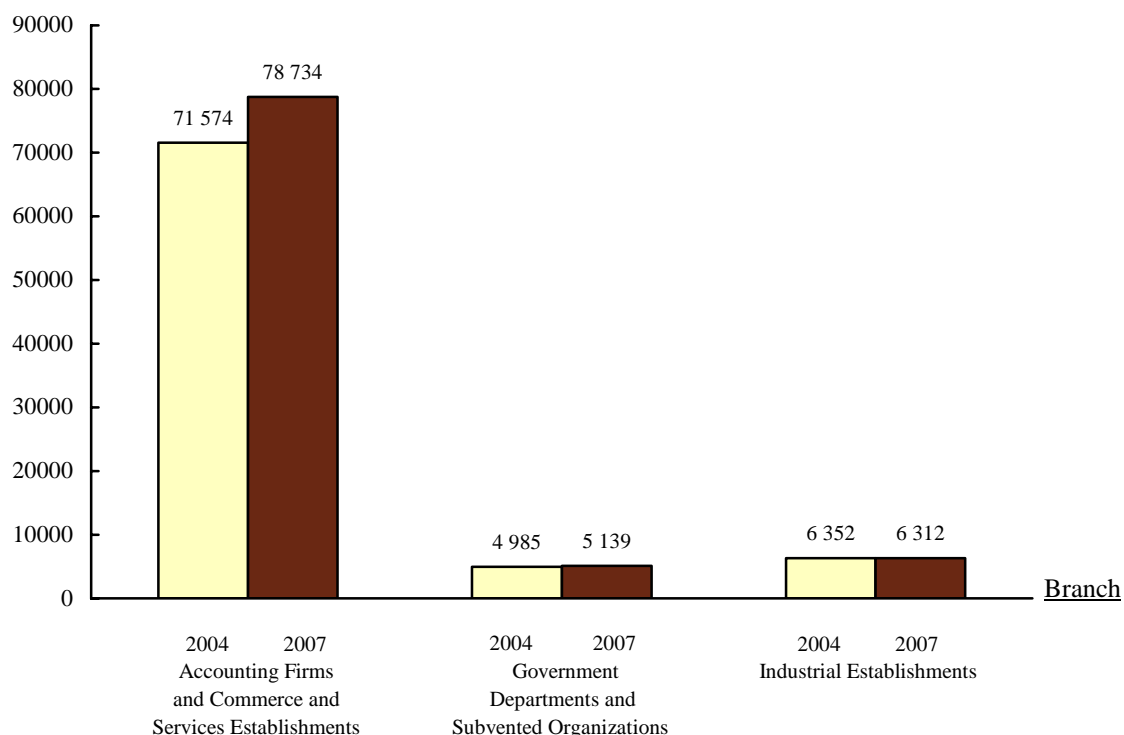
3.7 The total number of full-time persons engaged in the 4 branches of the accountancy sector was 90 185 at the time of survey. Compared with 82 911 in 2004, the manpower has increased by 7 274 persons (8.8%). Table V and Figure 3 show the manpower changes by branch by job level.

Table V : Manpower Changes

	<u>Senior Manager</u>	<u>Manager</u>	<u>Sub-total</u>	<u>Supervisor/ Senior</u>	<u>Clerk/ Associate</u>	<u>Trainer/ Teacher</u>	<u>Total</u>
<u>Accounting Firms</u>							
2007	3 333	895	4 228	3 432	7 511	86	15 257
2004	2 559	999	3 558	2 661	5 841	50	12 110
Change	774	-104	670	771	1 670	36	3 147
(%)	(30.2%)	(-10.4%)	(18.8%)	(29.0%)	(28.6%)	(72.0%)	(26.0%)
<u>Commerce and Services Establishments</u>							
2007	9 702	2 697	12 399	15 598	35 108	372	63 477
2004	7 920	3 885	11 805	14 499	32 855	305	59 464
Change	1 782	-1 188	594	1 099	2 253	67	4 013
(%)	(22.5%)	(-30.6%)	(5.0%)	(7.6%)	(6.9%)	(22.0%)	(6.7%)
<u>Sub-total</u>							
2007	13 035	3 592	16 627	19 030	42 619	458	78 734
2004	10 479	4 884	15 363	17 160	38 696	355	71 574
Change	2 556	-1 292	1 264	1 870	3 923	103	7 160
(%)	(24.4%)	(-26.5%)	(8.2%)	(10.9%)	(10.1%)	(29.0%)	(10.0%)
<u>Government Departments and Subvented Organizations</u>							
2007	797	128	925	1 274	2 659	281	5 139
2004	670	211	881	1 219	2 693	192	4 985
Change	127	-83	44	55	-34	89	154
(%)	(19.0%)	(-39.3%)	(5.0%)	(4.5%)	(-1.3%)	(46.4%)	(3.1%)
<u>Industrial Establishments</u>							
2007	709	156	865	1 344	4 103	-	6 312
2004	544	309	853	1 292	4 207	-	6 352
Change	165	-153	12	52	-104	-	-40
(%)	(30.3%)	(-49.5%)	(1.4%)	(4.0%)	(-2.5%)	-	(-0.6%)
Total							
2007	14 541	3 876	18 417	21 648	49 381	739	90 185
2004	11 693	5 404	17 097	19 671	45 596	547	82 911
Change	2 848	-1 528	1 320	1 977	3 785	192	7 274
(%)	(24.4%)	(-28.3%)	(7.7%)	(10.1%)	(8.3%)	(35.1%)	(8.8%)

Figure 3: Manpower Changes (2004 - 2007)

No. of Persons Engaged



3.8 As shown in Table V, the “Accounting Firms Branch” had the highest manpower growth (26.0%) in the past 2 years. The “Commerce and Services Establishments Branch” also had a high manpower growth rate of 6.7%. It is understandable that following the implementation of the Closer Economic Partnership Arrangement (CEPA) effective from 2004, some accounting firms had expanded their operations to Mainland and the demand for accounting practitioners was high. With regard to the commercial firms, when business activities increased during the economic recovery, the demand for accounting personnel was high. As a result, more potential job seekers attracted by the market demand had joined the accountancy sector. It should be noted that the accounting personnel in “Industrial Establishments Branch” remained stable over the past 2 years. As accounting is a supporting function to industrial firms, economy recovery might not raise a large demand on accounting personnel working for these establishments. In addition, the “Government Departments and Subvented Organizations Branch” had a mild increase in the number of accounting employees over the past 2 years. The demand for accounting staff was lower in the public sector than those in commercial firms in times of economy recovery.

3.9 With regard to the manpower changes by job level, all the 4 job levels (Senior Manager/Manager, Supervisor/Senior, Clerk/Associate and Trainer/Teacher) had high growth rate. Reasons for the manpower growth could be summarized as follows:

- (i) In view of the shortage of accounting staff in the past 2 years, course providers and training institutions had expanded their course portfolios with a view to enhancing supply. The job level of “Trainer/Teacher” had the highest growth rate (35.1%) among the 4 job levels; the 2007 Survey also reveals that there was no trainer/teacher engaged in the “Industrial Establishments Branch”. It is understandable that industrial firms are seldom recruiting full-time trainers to train up staff on accounting-related functions.
- (ii) The job level of “Supervisor/Senior” also experienced high growth rate (10.1%). Generally speaking, supervisory level staff provide a linkage between managerial staff and clerical supporting staff in an organization. Supervisors could not only lead clerical staff in carrying out accounting-related functions of the organization, but also assist the managerial staff in supervising the overall operations of the organization; and
- (iii) The managerial staff (Senior Manager and Manager Levels) had witnessed large increase (7.7%) too in the past 2 years. It seems that when the industry prospers or under business boom, more managerial staff are required to formulate the organization’s developmental strategies and lead a team to accomplish the organization’s goals as well. As recommended by the focus group, Senior Manager should have more years of managerial experience in the accountancy sector. A minimum of 3 years’ managerial experience might not be sufficient.

Manpower Structure of Accounting Personnel in 2007
(Tables A and B of paragraph 2.9)

3.10 At the time of the survey, 90 185 full-time accounting personnel were engaged in the 4 branches. As shown in Table W below, 63 477 accounting personnel were working in the “Commerce and Services Establishments Branch”. The distribution rate is the highest (70.4%) among the 4 branches. It is understandable that out of the 24 715 establishments, 20 208 (81.8%) were commercial and services establishments. The “Accounting Firms Branch” employed 15 257 accounting personnel, the distribution rate of 16.9% was the second highest among the 4 branches. The 2007 Survey reveals that 7.4% of the 24 715 establishments (1 831) were accounting firms. It should be noted that one of the contributing factors to the increased demand of accounting personnel was the expansion of service to the market on the Mainland.

Table W : Distribution of Accounting Personnel by Branch

<u>Branch</u>	<u>Number of Accounting Personnel (%)</u>	
	<u>2004</u>	<u>2007</u>
Accounting Firms	12 110 (14.6%)	15 257 (16.9%)
Government Departments and Subvented Organizations	4 985 (6.0%)	5 139 (5.7%)
Commerce and Services Establishments	59 464 (71.7%)	63 477 (70.4%)
Industrial Establishments	6 352 (7.7%)	6 312 (7.0%)
All Branches	82 911 (100%) =====	90 185 (100%) =====

3.11 With regard to the manpower distribution by job level, 20.4% were of managerial level (Senior Manager/Manager), 24.0% were Supervisors/Seniors, 54.8% were Clerks/Associates and 0.8% were Trainers/Teachers. The ratios of Managerial Staff to Supervisory Staff to Clerical Staff were 1:1.2:2.7. Details of the manpower distribution by job level are given in Table X.

Table X : Distribution of Accounting Personnel by Job Level

<u>Job Level</u>	<u>Number of Accounting Personnel (%)</u>	
	<u>2004</u>	<u>2007</u>
Senior Manager	11 693 (14.1%)	14 541 (16.1%)
Manager	5 404 (6.5%)	3 876 (4.3%)
Sub-total	17 097 (20.6%)	18 417 (20.4%)
Supervisor/Senior	19 671 (23.7%)	21 648 (24.0%)
Clerk/Associate	45 596 (55.0%)	49 381 (54.8%)
Trainer/Teacher	547 (0.7%)	739 (0.8%)
Total	82 911 (100%) =====	90 185 (100%) =====

Number of Vacancies in the Accountancy Sector

3.12 The 2007 Survey reveals that there were 1 923 vacancies in the accountancy sector. In comparison with the 1 528 vacancies reported in the 2004 Survey, there was an increase of 395 vacancies. Table Y shows the distribution of vacancies by job level. The vacancy rate for the job level of Clerk/Associate is the highest (2.3%) among all job levels. There were 391 vacancies at the managerial level, about 2.1% of the manpower demand at that job level.

Table Y : Distribution of Vacancies with Percentage of Manpower Demand by Job Level

<u>Job Level</u>	<u>Number of Vacancies</u>	<u>Manpower Demand</u>	<u>Percentage to Manpower Demand</u>
Senior Manager	243	14 784	1.6%
Manager	148	4 024	3.7%
Sub-total	391	18 808	2.1%
Supervisor/Senior	337	21 985	1.5%
Clerk/Associate	1 181	50 562	2.3%
Trainer/Teacher	14	753	1.9%
Total	1 923 =====	92 108 =====	2.1% =====

3.13 The number of vacancies reported seemed low. As the reference date of the manpower statistics was fixed on 2nd January, employees would usually leave the companies after receiving the annual bonus which would generally be paid after the Chinese New Year.

3.14 Another contributing factor to low vacancies reported might be due to the recruitment of Mainland graduates by Hong Kong companies to take up job positions in Hong Kong. As a result, low available vacancies were reported.

3.15 It is expected that low vacancies would continuously be reported by employers as it would be the trend that organizations for the purpose of reducing their staff costs would decrease their headcounts. The workload would be re-distributed. Work efficiency would also be enhanced with the advancement in technology.

3.16 There were mismatches of manpower at managerial level, supervisory level and clerical levels depending on the nature of business of the companies. The ratios of vacancies to manpower demand for these 3 job levels were 2.1%, 1.5% and 2.3% respectively.

Hurdles in the Mobility of
Manpower Across the Border

3.17 To address the problem of manpower mismatch, importation of accounting personnel from Mainland to Hong Kong might not be feasible. There were some differences in business ethics knowledge, financial accounting standards and the jobs skills between accounting personnel in Hong Kong and Mainland. Managerial staff would be required to work in Mainland to help modify Mainland’s business practices to meet the standards adopted in Hong Kong and internationally.

Part-time Accounting Personnel

3.18 As shown in Table Q of paragraph 2.28, the number of part-time accounting employees had decreased by 343 persons (13.0%) in the past 2 years. As business prospers, employers might incline to employ full-time instead of part-time accounting staff to carry out the accounting-related functions.

Minimum Education/Qualification Requirement
of Accounting Personnel

(Table F of paragraph 2.16)

3.19 The survey findings showed that employers preferred their employees at the managerial and supervisory levels to possess higher education and/or professional qualifications. For clerical staff, matriculation and secondary 5 were the minimum education/qualification requirement of employees in the accountancy sector. Table Z shows the 3 highest percentages of the minimum education/qualification requirement of employees at various job levels.

Table Z : Minimum Education/Qualification
Requirement of Accounting Personnel

<u>Education/ Qualification</u>	<u>Senior Manager/ Manager</u>	<u>Supervisor/ Senior</u>	<u>Clerk/ Associate</u>	<u>Trainer/ Teacher</u>
Professional Qualification (CPA or equivalent)	46.5%			9.7%
University Degree or Above	48.1%	43.6%	10.4%	85.4%
Higher Diploma/ Associate Degree or equivalent	1.6%	39.4%		
Diploma/Higher Certificate/ Certificate or equivalent		6.6%	6.7%	
Matriculation/Secondary 5 or equivalent			76.7%	
Total	96.2%	89.6%	93.8%	95.1%

Minimum Requirement on Year(s) of
Experience of Accounting Personnel
 (Table G of paragraph 2.17)

3.20 The survey findings showed that most employers required their employees at managerial level to have from 5 to more than 10 years' working experience in the accountancy sector. For supervisory staff, the requirement was from 3 years to less than 10 years. The requirement for clerical staff was less than 3 years. It should be noted that the experience requirement in the accountancy sector for Trainer/Teacher was less than 3 years. The 3 highest percentages of minimum requirement on year(s) of experience of accounting personnel are shown in Table AA.

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

<u>Year(s) of Experience</u>	<u>Number of Employees</u>			
	<u>Senior Manager/ Manager</u>	<u>Supervisor/ Senior</u>	<u>Clerk/ Associate</u>	<u>Trainer/ Teacher</u>
Less Than 3 Years		7.9%	85.1%	51.3%
3 Years to Less Than 5 Years	13.9%	49.5%	10.4%	29.4%
5 Years to Less Than 10 Years	52.6%	36.5%	0.5%	12.7%
10 Years or Above	25.8%			
Total	92.3%	93.9%	96.0%	93.4%

Average Monthly Income Range
of Accounting Personnel
 (Table H of paragraph 2.18)

3.21 With regard to the average monthly income range, 44.8% of Senior Managers and Managers earned between \$20,001 to \$40,000 per month. 82.1% of Supervisors/Seniors earned between \$10,001 to \$30,000 per month. As for Clerks/Associates, 88.8% earned between \$6,001 to \$20,000 per month. The average income range of Trainers/Teachers was widely spread that it varied from \$20,001 to \$60,000 per month.

Staff Turnover in the Past 12 Months
(Appendix 6 – Table 5)

3.22 In the 12 months prior to the fieldwork of the 2007 Survey, 9 891 accounting employees left their companies while 11 494 persons were recruited to fill the vacancies. The staff turnover rate* was 11.0% in 2007 which was lower than that of 13.2% in 2004. One of the reasons for the high staff turnover rate in 2004 might be due to economic downturn following the outbreak of SARS. Table AB below shows the staff turnover of individual branches of the accountancy sector.

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

<u>Branch</u>	<u>Number of Employees Left (%)</u>		<u>Number of Employees Recruited (%)</u>		<u>Number of Employees</u>	<u>Staff Turnover Rate</u>
Accounting Firms	1 882	(19.0%)	3 027	(26.4%)	15 257	12.3%
Government Departments and Subvented Organizations	275	(2.8%)	234	(2.0%)	5 139	5.3%
Commerce and Services Establishments	7 043	(71.2%)	7 450	(64.8%)	63 477	11.1%
Industrial Establishments	691	(7.0%)	783	(6.8%)	6 312	10.9%
All Branches	9 891	(100%)	11 494	(100%)	90 185	11.0%

* 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.

3.23 The staff turnover rate seemed to be consistent with the distribution of vacancies among branches. Accounting personnel, having had sufficient working experience in accounting firms and got the professional designations, could change their jobs from accounting firms to commercial/industrial firms. The staff turnover rate of “Accounting Firms Branch” was the highest (12.3%) among the 4 branches. This Branch recorded 581 vacancies which was the second highest among the 4 branches.

Wastage

(Appendix 6 – Tables 5, 5.1 to 5.4)

3.24 During the past 12 months, 2 054 accounting personnel were reported to have either left the accounting field (including retrenchment), emigrated, retired, repatriated or gone on to further studies as shown in Table AC. The wastage of 2 054 persons represented 2.2% of the manpower demand of 92 108 in 2007. However, it is expected that the wastage rate could be higher if the 1 690 accounting personnel who had resigned for “Other Reasons” and “Reasons Unknown” were taken into account. The Training Board decided to adopt a 2.2% wastage rate to be on the conservative side.

Table AC : Number of Accounting Personnel Leaving the Accountancy Sector in the Past 12 Months

<u>Reason</u>	<u>Number of Employees Left</u>
Taking up another accounting position in Hong Kong	5 494
Taking up a non-accounting position in Hong Kong	1 257
Emigration	125
Repatriation	13
Retirement	335
Further studies	230
Retrenchment	94
Other reasons*	487
Reasons unknown	1 203
Total	9 238 =====
Manpower Demand in 2007	92 108

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

3.25 Table AD shows the breakdown of the reasons for taking up a non-accounting position in Hong Kong. 1 257 (13.7%) of the 9 144 resignations were leaving the accounting field for better working conditions/prospects. Details of the staff turnover statistics of individual branches are given in Tables 5.1 to 5.4 of Appendix 6.

Table AD : Reasons for Taking up a Non-accounting Position in Hong Kong

<u>Reason</u>	<u>Number of Resignations</u>	<u>(%)</u>
Better working hours	226	(18.0%)
Better remuneration package	279	(22.2%)
Better prospects	568	(45.2%)
Others*	184	(14.6%)
Total	1 257	(100%)
	=====	=====

* Others included pursuing personal interest and setting up business in other fields, etc.

Reasons of Recruitment Difficulties

(Table L of paragraph 2.23)

3.26 The 2007 Survey reveals that some employers had encountered recruitment difficulties in the past 12 months. The 2 main reasons for recruitment difficulties were “Working condition/remuneration package could not meet recruits’ expectations” and “Lack of candidates with relevant experience and training”. It should be noted that if employers want to maintain their staff members or to attract new entrants to the accountancy profession, they might need to review the working conditions and remuneration package for accounting employees.

Impacts on Hong Kong Accounting

Personnel with Respect to Mainland Operations

(Table M of paragraph 2.24 and Table N of paragraph 2.25)

3.27 As shown in Table M in paragraph 2.24, the number of Hong Kong accounting employees who had to station on the Mainland for operational needs had decreased by 582 persons. A decrease of 54.5% in comparison with the 1 067 persons in 2004. During the same period, the number of Hong Kong accounting employees who had participated on the Mainland operations on travelling basis had slightly increased by 77 persons, or 0.7% of the 11 127 persons in 2004.

3.28 The 2007 Survey also reveals that employers had to recruit 212 additional accounting employees in Hong Kong to cater for the business development on the Mainland.

3.29 It can be concluded that over the past few years, accounting personnel had already surmounted entry barriers into markets on the Mainland. The linkage of business had been well established so that the trend of accounting employees under payroll of Hong Kong companies having to work on the Mainland on stationed basis had decreased significantly. Following the trend of localization, more and more Mainland entities had employed their staff members on the Mainland. The number of existing accounting employees to be trained for Mainland operations had decreased from 2 872 persons in 2004 to 741 persons in 2007.

Manpower Statistics of Subsidiaries on the Mainland
(Paragraphs 2.29 to 2.31)

3.30 The 2007 Survey reveals that there were 33 130 accounting-related employees working in the subsidiaries/associates and other group companies (Subsidiaries) on the Mainland. In the past 12 months, 478 accounting-related employees had been transferred to or recruited for Subsidiaries on the Mainland. Employers further estimated that 622 accounting-related employees would be transferred to or recruited for Subsidiaries on the Mainland in the next 12 months. This is the first time that the Training Board collected the manpower statistics on the Mainland, the response rates to these questions exceeded 90%. However, some respondents could not provide relevant statistics due to the independent administrative procedures under different entities. Users of these survey findings are advised to take note of these limitations when they use the data as reference materials.

Forecast of Manpower Growth
(Appendix 6 – Table 1)

3.31 Employers forecast that the total number of accounting personnel would increase from 92 108 in 2007 to 92 810 in 2008, representing a growth rate of 0.8% (Table E of paragraph 2.15). It can be concluded that given the current economic situation, the business outlook of the accountancy profession is prosperous. Nevertheless, many responding employers were quite conservative in estimating their manpower needs in 2008. Therefore, a modest manpower growth rate was reported.

3.32 The forecast manpower demand of 92 810 means that employers expected the net demand for accountancy manpower in the next 12 months to be 2 625 persons:

Forecast manpower demand in 2008	92 810
Current manpower demand in 2007	92 108
Forecast net increase	702
Add: Inputs to fill existing vacancies in 2007	1 923
Total	2 625
	=====

Projection of Manpower
(Appendix 6 – Table 1)

3.33 Employers were requested to forecast their manpower requirements for the next 12 months by job level (Table E of paragraph 2.15). Details of the forecast are summarized as follows:

	<u>Manpower Demand in 2007</u>	<u>Forecast Manpower Demand in 2008</u>	<u>Average Annual Growth (%)</u>	
Senior Manager	14 784	15 132	348	(2.4%)
Manager	4 024	3 796	-255	(-6.3%)
Sub-total	18 808	18 928	120	(0.6%)
Supervisor/Senior	21 985	22 133	148	(0.7%)
Clerk/Associate	50 562	50 980	418	(0.8%)
Trainer/Teacher	753	769	16	(2.1%)
Total	92 108	92 810	702	(0.8%)

3.34 In accordance with employers' forecast, manpower projections are then translated into projected additional manpower requirements for 2008 by job level as shown in Table AE below:

Table AE : Projected Additional Manpower Requirements for 2008

<u>Employers' Forecast</u>	<u>Projected Additional Manpower Requirements for 2008</u>
<u>Job Level</u>	
Managerial	120
Supervisory	148
Clerical	418
Trainer/Teacher	16
Sub-total	702
<u>Replacement for Wastage*</u>	
Estimated at 2.2% of the Manpower Demand of 92 108 per annum	2 027
<u>Reserves</u>	
For Employees to be Transferred to Subsidiaries on the Mainland	622
Total	3 351 =====

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

3.35 Table AE shows that in 2008, the accountancy sector would need to recruit 3 351 accounting employees to cope with the demand resulting from manpower growth and to replace those leaving the sector permanently through retrenchment, retirement, emigration, repatriation, further studies and taking up a non-accounting position in Hong Kong.

Manpower Projection for 2008-2010 by the Labour Market Analysis Approach

3.36 Apart from the employers' forecast, the Labour Market Analysis (LMA) Approach has been used to project the manpower of the Accountancy Sector for the years 2008-2010. A detailed description of the LMA approach is given in Appendix 7. The projected manpower requirements for 2008-2010 are summarized as follows:

Projected Manpower for 2008-2010

Year	Actual	Projected (LMA)	Projected (EF)
2007	92 108		
2008f		92 676 (0.6%)*	92 810 (0.8%)*
2009f		94 763 (2.3%)**	
2010f		97 138 (2.5%)**	
*	As percentage increase / decrease of the actual manpower against 2007		
**	As percentage increase / decrease of the projected manpower against the year before, i.e. 2008 and 2009 respectively		
LMA	Labour Market Analysis		
EF	Employers' Forecast (at the date of survey)		

3.37 In accordance with the manpower projection derived from the LMA approach, the projected additional manpower requirements for 2008 have been worked out and shown in Table AF below.

Table AF : Projected Additional Manpower Requirements for 2008 (LMA Approach)

Job Level	Manpower Projection for 2008 (LMA Approach)#	Manpower Demand in 2007	Projected Additional Employees for 2008	Replacement for Wastage	Reserves for Transfer	Projected Additional Manpower Requirements for 2008
Managerial	18 906	18 808	98	414	130	642
Supervisory	22 242	21 985	257	484	120	861
Clerical	50 787	50 562	225	1 112	372	1 709
Trainer/Teacher	741	753	-12	17	-	5
Total	92 676	92 108	568	2 027	622	3 217

The projected number of employees at 4 job levels are derived from the Projected Manpower 2008 under LMA Approach (paragraph 3.36) and the ratio of manpower structure (paragraph 3.11).

Manpower Supply and Demand

Demand for Accounting Personnel

3.38 In accordance with the projected additional manpower requirements for 2008 listed in Table AF, the accountancy sector need additional employees to take up 642 managerial positions, 861 supervisory positions, 1 709 clerical positions and 5 trainer/teacher positions. Regarding the analysis of minimum education/qualification requirement of employees as shown in Table Z of paragraph 3.19, the accountancy sector need 1 167 (608 + 376 + 178 + 5) persons who possess a university degree or a professional qualification to take up positions of the above 4 job levels. In addition, the accountancy sector need to recruit 523 (11 + 397 + 115) persons who possess sub-degree/associate degree qualifications to take up positions of the above 4 job levels.

Supply of Accounting Personnel

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

Table AG : Supply of Accounting-related Graduates

	<u>Estimated Number of Graduates in 2007/2008</u>
Degree**	1 922
Sub-degree/Associate Degree	3 623
Total	5 545
	====

* The Training Board wrote to course providers requesting for their estimated number of sub-degree/associate degree graduates in 2007/2008. However, only 30% of the course providers replied. Users of the survey findings should note that the data collected might not be comprehensive.

** Among the 1 922 graduates, 643 would be graduates of accountancy major. The remaining 1 279 would be graduates of accounting-related disciplines such as finance and business studies, etc.

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

Table AH : Supply of and Demand for Local Graduates of Accounting-related Disciplines in the Next 12 Months

	<u>Estimated Number of Graduates in 2007/2008</u>	<u>Employers' Demand for Accounting Employees with Degree or Sub-degree/ Associate Degree Qualifications</u>
Degree	1 922	1 167
Sub-degree/Associate Degree	3 623	523
Total	5 545 =====	1 690 =====

3.41 It appears from Table AH that the supply of 5 545 local graduates of accounting-related disciplines from tertiary institutions in the next 12 months should be able to meet the demand. According to the Graduate Employment Survey conducted by UGC-funded institutions up to December of 2006, about 86% of graduates in Business & Management Disciplines had full-time job, i.e. about 3 855 graduates who had not joined the accountancy sector might work in other economic sectors in the community or pursuing further studies particularly for Sub-degree/Associate Degree holders. Nevertheless, it should be noted that the net manpower growth for the next year as shown in paragraph 3.37 above is 568. Added to this is a wastage of about 2.2% of the manpower demand of 92 108 (approximately 2 027 persons), 1 923 recruits to fill the existing vacancies in 2007 and 622 recruits to reserve for transfer to Mainland. Therefore, the required number of fresh input to the accountancy sector should be 5 140 (568 + 2 027 + 1 923 + 622). The shortfall would be recruited from secondary school leavers, graduates from outside Hong Kong or even graduates of non-accounting disciplines.

Estimated Training Plans for the Next 12 Months
(Appendix 6 – Tables 11, 11.1 to 11.4)

3.42 In the 2007 Survey, employers were asked to report training plans for their employees in the next 12 months. Table O of paragraph 2.26 shows that a total of 1 153 453 trainee hours were required for accounting employees in the next 12 months. Among the estimated 1 153 453 trainee hours, 55.9% (644 959) were on basic accounting-related knowledge, 23.4% (269 940) were on general management knowledge and 20.7% (238 554) were on generic skills. The estimated total trainee hours per Senior Manager/Manager were 20.0, 12.6 per Supervisor/Senior, 9.7 per Clerk/Associate and 4.0 per Trainer/Teacher. It should be noted that the 2007 Survey only counted the estimated trainee hours sponsored by employers, the trainee hours per employee, in particular for clerical staff (9.7) seemed a bit low. In fact, clerical staff might need more training to prepare themselves for future promotions.

3.43 Topics of training for the accountancy sector with the 5 highest percentages in the 3 areas are summarized in the Table AI below:

Table AI : Distribution of Estimated Trainee Hours by Topics of Training

<u>Skills/Knowledge</u>	<u>Estimated Trainee Hours</u>	<u>(%)</u>
<u>General Management Knowledge</u>		
Principles of Management	63 380	23.5%
Human Resources Management	51 887	19.2%
Strategic Management	44 692	16.6%
Marketing Management	38 710	14.3%
Risk Management	32 989	12.2%
Sub-total	231 658	
<u>Basic Accounting-related Knowledge</u>		
Financial Accounting	166 608	25.8%
Cost and Management Accounting	72 849	11.3%
Auditing	68 487	10.6%
Tax Compliance and Planning	65 505	10.2%
Business Law	44 351	6.9%
Sub-total	417 800	
<u>Generic Skills</u>		
Putonghua	64 090	26.9%
English Written Skills	45 383	19.0%
Information Systems Application Skills	41 273	17.3%
English Oral Skills	35 999	15.1%
Interpersonal Skills	23 233	9.7%
Sub-total	209 978	

3.44 With regard to the training needs by job level, Table AJ shows the distribution of estimated trainee hours in the 3 areas by job level. It can be concluded that most managerial staff need training on general management knowledge and that 73.1% of the 269 940 trainee hours are required by “Senior Managers” and “Managers”. Senior Managers nowadays not only performed accounting-related functions, but also took care of managerial functions such as planning for their subordinates’ career paths, building up an effective team within the department and coordinating with other departments within the organization. With respect to the basic accounting-related knowledge, personnel at all the job levels need this type of training, in particular about half (48.9%) of the 644 959 trainee hours are required by “Clerks/Associates”. For the generic skills, “Supervisors/Seniors” and “Clerks/Associates” also need this type of training; the percentages of distribution at these 2 job levels are 21.0% and 64.2% respectively.

Table AJ : Distribution of Estimated Trainee Hours by Job Level

<u>Skill/Knowledge</u>	<u>Senior Manager/ Manager</u>	<u>Supervisor/ Senior</u>	<u>Clerk/ Associate</u>	<u>Trainer/ Teacher</u>	<u>Total</u>
General Management Knowledge	197 359 73.1%	43 868 16.2%	26 686 9.9%	2 027 0.8%	269 940 100%
Basic Accounting-related Knowledge	145 793 22.6%	183 939 28.5%	315 002 48.9%	225 -	644 959 100%
Generic Skills	34 567 14.5%	49 981 21.0%	153 174 64.2%	832 0.3%	238 554 100%
Total	377 719 32.7%	277 788 24.1%	494 862 42.9%	3 084 0.3%	1 153 453 100%

3.45 Apart from the topics of training listed in Table 11 of Appendix 6, respondents also planned training hours for the following areas:

General Management Knowledge

- (i) ISO Audit
- (ii) Public Relations
- (iii) Performance Management

Basic Accounting-related Knowledge

- (i) Updates of Accounting Standard
- (ii) Accrued-based Accounting
- (iii) Financial Instruments
- (iv) Common Law Jurisdiction

Generic Skills

- (i) Presentation Skills
- (ii) Cross-exposure to Other Accounting Functions
- (iii) Effective Influencing and Negotiation Skills

SECTION IV

RECOMMENDATIONS

Business Outlook

4.1 Hong Kong and Mainland have signed the Supplement IV of the Closer Economic Partnership Arrangement (CEPA) shortly before the 10th Anniversary of establishment of the HKSAR. After the implementation of the first phase of CEPA in early 2004 and the continuing cooperations in trade in goods, trade in services and trade in investment facilitation under the CEPA over the past 4 years, some services sectors such as accounting, banking, securities, insurance and legal services, etc. have established their network or developed their business on the Mainland. It is expected that the introduction of various kind of renminbi financial services in Hong Kong, the implementation of the Qualified Foreign Institutional Investor (QFII) and Qualified Domestic Institutional Investor (QDII) schemes would enhance the flow of funds between Hong Kong and Mainland. Thus, there would be a great demand for financial services as well as accounting professionals to provide consultancy services, in particular in capital financing and merger and acquisition advice.

4.2 In 2006, the Minister of Finance of the Chinese Government has announced that it would adopt the International Accounting Standards in January 2007. In the same year, the Chinese Government had started training up finance and accounting staff. 3 000 accounting personnel are planned to be trained in the next 5 to 10 years. The Hong Kong Institute of Certified Public Accountants (HKICPA) had commissioned a consultancy firm to review the demand and supply of accounting personnel in September 2006. Survey findings indicated that there was a shortage of accounting personnel. Furthermore, following the provision of services to clients on the Mainland, the big four international accounting firms as well as medium accounting firms had expanded their operations by recruiting more accounting personnel. As a result, accounting employees are in great demand and they could be able to obtain better remuneration package through changing jobs.

4.3 In view of the development of the accounting profession and the increasing manpower demand in the market, the HKICPA had signed a memorandum with the Chinese Institute of Certified Public Accountants (CICPA) in October 2006 to train up 1 500 accounting personnel on the Mainland to become Certified Public Accountants in Hong Kong in the next 10 years.

4.4 Mainland is a large market of financial and accounting services for Hong Kong. The 2007 Survey showed that there were 33 130 accounting personnel working in subsidiaries/associates and other group companies of employers in Hong Kong. It was about 37% of 90 185 persons engaged in the accountancy sector in Hong Kong. It should be noted that Hong Kong companies had already expanded their business on the Mainland. Their subsidiaries on the Mainland employed quite a large number of employees to support the accounting-related functions that the ratio of manpower supporting the accounting-related functions between Hong Kong and Mainland is 3:1. The Hong Kong accounting personnel are advised to acquire the knowledge on accounting and taxation systems on the Mainland for the purpose of preparing consolidated financial statements in 2 places for management's consideration.

4.5 Following the economic recovery and the continuing implementation of CEPA, the Training Board believes that the business outlook of the accountancy profession is prosperous in the next few years.

Impacts on Manpower

4.6 The business of accounting personnel would be related to operations in Mainland. Firms in Mainland would need capital financing plans, investment advisory services, merger and acquisition services, etc. In addition, foreign companies planned to enter the Mainland markets would need financial management and tax planning advisory services, etc. These services are expected to be provided by accounting and banking personnel in Hong Kong.

4.7 In the short-run and medium term, there would be high demand for accounting personnel as Mainland colleagues would need Hong Kong's help in providing accounting-related services. Universities and tertiary institutions had developed courses and training programmes to train up accounting personnel. Supply of university graduates is expected to be sufficient to meet the manpower demand.

4.8 If an economic downturn occurred, the demand for accounting personnel might not be high. As a result, some experienced accounting personnel in Hong Kong might be exported to serve companies/employers in other counties.

Utilization of the 2007 Manpower Survey Report

4.9 The 2007 Manpower Survey Report was compiled with the aim to furnishing users with information on manpower situation and training needs of in-service personnel in the Accountancy Sector. Users are advised to take note that after the fieldwork of the Survey, there might be changes in the business environment which might have some effects on the manpower supply and demand situation in the Accountancy Sector.

Future Surveys

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

Manpower Demand and Training Requirements in the Accountancy Sector

4.11 Based on the manpower forecast for the next year made under the Labour Market Analysis Approach (LMA), the Training Board has projected the future manpower and training requirements for the next year by job level. With reference to the projected additional manpower requirements for 2008 listed in Table AF of paragraph 3.37, the Training Board recommends that the accountancy sector should cater for the training needs of about 93 402 persons working in the accountancy sector as shown in Table AK.

Table AK: Recommended Training Requirements for 2008

<u>Job Level</u>	<u>Current Number of Employees</u>	<u>Training Requirements for Projected Additional Manpower for 2008</u>	<u>Total Training Requirements</u>
Managerial	18 417	642	19 059
Supervisory	21 648	861	22 509
Clerical	49 381	1 709	51 090
Trainer/Teacher	739	5	744
Total	90 185	3 217	93 402

Strategies to Attract and Retain Talents

4.12 Nowadays, young accounting personnel look for balance of life. They might not like to take up the accountancy profession because the nature of accounting job is a bit boring. Furthermore, long working hours required is another factor that discourage youngsters to join the accountancy profession.

4.13 To attract and retain talents, employers should help plan the career paths of individual employee. Clear messages and 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. This is also the motivation for youngsters to accept long working hours in the accountancy sector.

4.14 University graduates and sub-degree/associate degree holders are fresh that they will be recruited to take up junior posts whereas existing accounting personnel will be promoted to take up senior positions. Therefore, existing accounting personnel should upgrade themselves through a lifelong learning process so that they will be well-equipped for further advancement in their career paths. Furthermore, the tertiary institutions and other training organizations in Hong Kong are recommended to provide not only basic accountancy education to youngsters, but also appropriate professional training for in-service accounting personnel in order to help them meet the changing needs of the employers in Hong Kong, Mainland and the region.

4.15 It is recommended to review and restructure the remuneration package for accounting personnel. For example, fringe benefits on cash terms will be granted to youngsters whereas non-monetary incentives will be provided to senior grade staff.

4.16 Following the continuing cooperations of the CEPA between Hong Kong and Mainland, the Training Board believes that there would be a trend of Mainland entities to demand for capital financing and/or investment advice in Hong Kong, therefore, there would be a high demand for professionals such as accounting practitioners, financial planners and analysts as well as lawyers, etc. to provide professional services.

4.17 The Training Board further considers that in order for Hong Kong to maintain its status as an international financial centre, employers should make long-term plans on their manpower training and development. Nowadays, there are strong demand for asset management and financial management services in the community, not only accounting personnel but also banking and finance personnel should upgrade themselves continuously in order to meet the increasing demand for high level job skills and knowledge in the business community.

4.18 With regard to the mode of training, the Training Board recommends that apart from the systematic in-house training programmes provided to their employees, employers should make good use of services provided by external training course providers. Furthermore, subsidies would be granted by the Government via the Continuing Education Fund to support the lifelong learning process for employees' self-development.

Training Programmes

4.19 As evidenced by the employers' estimated training plans in the next 12 months, about 1.15 million trainee hours scattered among the 3 areas of "General Management Knowledge", "Basic Accounting-related Knowledge" and "Generic Skills" were planned. The provision of training to employees not only upgrades the job knowledge and skills of employees, but also broadens and deepens the exposures of employees to different trades/industries.

4.20 The Training Board further recommends that to catch up with the market needs, training programmes provided to accounting personnel should not be confined to traditional accounting, auditing and taxation subjects, instead, a wider spectrum of training topics should be offered in order to enrich their job knowledge in the financial services sector.

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

(i) General Management Knowledge

Courses on Principles of Management, Human Resources Management, Strategic Management, Marketing Management and Risk Management are recommended to provide to managerial level of accounting personnel;

(ii) Basic Accounting-related Knowledge

Courses on Financial Accounting, Cost and Management Accounting, Auditing, Tax Compliance and Planning, and Business Law are recommended to offer to supervisory and clerical levels of accounting personnel. In addition, training programmes of the following topics could also be organized for accounting personnel:

- Financial analysis skills
- Rules of merger and acquisition
- Financial advisory services
- Capital financing
- Listing rules in stock exchanges in Hong Kong, Mainland and international financial markets. Rules and trading practices of securities and futures in Hong Kong and Mainland
- Specific training programme on corporate governance e.g. Sarbanes Oxley Acts; and

(iii) Generic Skills

Language courses such as Putonghua as well as English Oral Skills, and courses on English Written Skills, Information Systems Application Skills and Interpersonal Skills are recommended to be run for supervisory and clerical levels of accounting personnel.

4.22 Furthermore, same topic of training courses could be offered to accounting personnel at various job levels. Nevertheless, the content of training courses should be developed in accordance with the needs of target participants to enhance the training effectiveness.

Accountancy Conferences and Seminars

4.23 The Training Board considers that there is a need to organize accountancy conferences and seminars regularly. The objectives are to provide a forum for accounting personnel at different levels to share their valuable experiences and skills, and to discuss issues concerning the development of the accountancy profession. In addition, topics of the seminars relating to the career development targeted at junior accounting personnel and/or students of tertiary institutions could also help promote the career prospects and training opportunities of young accounting personnel. Furthermore, conferences and seminars aim at promoting knowledge exchanges between Hong Kong and Mainland are also recommended.

Accountancy Training Board
Membership List
(as at 30.6.2007)

Chairman:

Mr Kennedy Liu (nominated by a major international accounting firm)

Members:

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

Mr William Chan (ad personam)

Ms Bolivia Cheung (nominated by the Federation of Hong Kong Industries)

Ms Diana Chung (nominated by The Hong Kong Institute of Chartered Secretaries)

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

Mr George Ho (ad personam)

Dr William Ho (nominated by a local small and medium accounting firm)

Mr Marvin Hsu (nominated by The Chinese Manufacturers' Association of Hong Kong)

Mr Johnson Kong (nominated by The Hong Kong Institute of Accredited Accounting Technicians Limited)

Mr Danny Lau (representing the Commissioner for Labour)

Mr Tenny Leung (nominated by a local small and medium accounting firm)

Professor LIN Zhi-jun	(nominated by a local tertiary institution)
Mr Godwin Lo	(nominated by the Employers' Federation of Hong Kong)
Mr Johnny Ng	(nominated by a commerce and services establishment)
Mr Richard Tse	(nominated by the Hong Kong Institute of Certified Public Accountants)
Dr Dickson Wong	(nominated by The Chinese General Chamber of Commerce)
Miss Virginia Wong	(nominated by an industry establishment)
Mr David Yip	(nominated by a local tertiary institution)

Secretary:

Miss Betty Wong	(Vocational Training Council)
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會計業訓練委員會
委員名單
(二〇〇七年六月三十日)

主席:

廖達賢先生 (一間國際會計師行提名)

會員:

陳秀青女士 (職業訓練局執行幹事代表)

陳維曦先生 (獨立人士)

張少雲女士 (香港工業總會提名)

鍾妙賢女士 (香港特許秘書公會提名)

馮英偉先生 (香港會計師公會提名)

何國華先生 (獨立人士)

何沐霖博士 (一所中小型會計師行提名)

徐晉暉先生 (香港中華廠商聯合會提名)

江智蛟先生 (香港財務會計協會有限公司提名)

劉仁權先生 (勞工處處長代表)

梁文基先生 (一所中小型會計師行提名)

林志軍教授 (一所本地專上教育學院提名)

盧健明先生 (香港僱主聯合會提名)

吳世振先生 (一間商業及服務行業機構提名)

謝建朋先生	(香港會計師公會提名)
王啓達博士	(香港中華總商會提名)
黃麗卿女士	(一間工業機構提名)
葉世安先生	(一所本地專上教育學院提名)

秘書:

王寶霞小姐	(職業訓練局)
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Ms Stella Cheung

Statistician
Census and Statistics Department, HKSAR

Mr William Lam

Statistician
Census and Statistics Department, HKSAR

Secretary:

Miss Betty Wong

Vocational Training Council

會計業訓練委員會

二〇〇七年人力調查工作小組
委員名單

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廖達賢先生
羅兵咸永道會計師事務所
合夥人

會員:

陳秀青女士
職業訓練局
香港專業教育學院（青衣分校）院長

鄭偉琪博士
職業訓練局
總工業訓練主任

鍾妙賢女士
卓佳專業商務有限公司
企業服務董事

徐晉暉先生
大華鐵工廠有限公司
董事

江智蛟先生
德豪嘉信會計師事務所有限公司
董事

盧健明先生
太古地產有限公司
總會計師

吳世振先生
卓佳專業商務有限公司及集團公司
集團行政總裁

葉世安先生
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會計學系客席副教授

張智媛女士
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行政總裁兼註冊主任

張麗嫻女士
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統計師

林瑋廉先生
香港特別行政區統計處
統計師

秘書

王寶霞小姐
職業訓練局

Accountancy Training Board

Focus Group of 2007 Manpower Survey
of the Accountancy Sector
Membership List

Convener:

Mr Kennedy Liu	Partner PricewaterhouseCoopers
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Members:

Mr Charles Cheung	Senior Manager Group Financial Reporting Hutchison Whampoa Limited
Dr Stella Cho	Associate Professor Accounting and Finance Department The Hong Kong Polytechnic University
Ms Paula DeLisle	Vice President, International Practice, Asia Pacific Watson Wyatt Hong Kong Ltd.
Mr Johnson Kong	Director BDO McCabe Lo Limited
Mr Frankie Kwan	Senior Manager-Finance The Hong Kong & China Gas Co. Ltd.
Mr Raymond Tse	Proprietor Raymond Y.K. Tse & Co.
Mrs Millan Yeung	Financial Controller Tung Wah Group of Hospitals
Mr Andrew Tsang	Senior Industrial Training Officer Vocational Training Council
Miss Gigi Ho	Industrial Training Officer (Econometrician) Vocational Training Council

Secretary:

Miss Betty Wong	Vocational Training Council
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會計業訓練委員會

會計業二〇〇七年人力調查聚焦小組
委員名單

召集人:

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羅兵咸永道會計師事務所
合夥人

會員:

張焯楷先生
和記黃埔有限公司
集團會計及稅務部
高級經理 — 集團財務報告

左龍佩蘭博士
香港理工大學
會計及金融學院
副教授

杜寶麗女士
華信惠悅
亞太區國際業務副總裁

江智蛟先生
德豪嘉信會計師事務所有限公司
董事

關錦城先生
香港中華煤氣有限公司
高級經理 — 財務

謝煜權先生
謝煜權會計師行
東主

楊李文鸞女士
東華三院
財務總主任

曾有恆先生
職業訓練局
高級工業訓練主任

何仲之小姐
職業訓練局
工業訓練主任（計量經濟）

秘書:

王寶霞小姐
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 training & development centres on the direction and strategic development of their programmes in the relevant disciplines.
5. To advise on the course planning, curriculum development and quality assurance systems of the IVE and training & development centres.
6. To prescribe job specifications for the principal jobs in the industry defining the skills, knowledge and training required.
7. To advise on training programmes for the principal jobs in the industry specifying the time a trainee needs to spend on each skill elements.
8. To tender advice in respect of skill assessments, trade tests and certification for in-service workers, apprentices and trainees, for the purpose of ascertaining that the specified skill standards have been attained.
9. To advise on the conduct of skill competitions in key trades in the industry for the promotion of vocational education and training as well as participation in international competitions.
10. To liaise with relevant bodies on matters pertaining to the development and promotion of vocational education and training in the industry, including employers, employers' associations, trade unions, professional institutions, training and educational institutions and government departments.
11. To organize seminars/conferences/symposia on vocational education and training for the industry.
12. To advise on the publicity relating to the activities of the Training Board and relevant vocational education and training programmes of the VTC.
13. To submit to the Council an annual report on the Training Board's work and its recommendations on the strategies for programmes in the relevant disciplines.
14. To undertake any other functions delegated by the Council in accordance with Section 7 of the Vocational Training Council Ordinance.

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)、訓練及發展中心提出建議。
5. 就 IVE、訓練及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 2006) 機構數目 (二〇〇六年九月時)	<u>Sample Size</u> 樣本數目
Accounting Firms 會計師事務所	1 - 49	1 960	256
	50 - 499	16	16
	500 and over 500人及以上	4	4
		----- 1 980	----- 276
Government Departments and Subvented Organizations 政府部門及資助機構	All sizes with a relatively substantial number of accounting employees 人數不一，但僱有相 當數目的會計人員	34 ---	34 ---
Commerce and Services Establishments 商業及服務行業機構	10 - 19	16 214	130
	20 - 99	11 696	279
	100 - 199	986	93
	200 - 499	534	143
	500 and over 500人及以上	300	300
	----- 29 730	----- 945	
Industrial Establishments 工業機構	10 - 19	2 190	29
	20 - 99	2 065	69
	100 - 199	195	27
	200 - 499	108	39
	500 and over 500人及以上	43	43
	----- 4 601	----- 207	
	Total 總數	36 345 =====	1 462 =====

Analysis of Responses

調查反應分析

<u>Branch</u> 門類	<u>Employment Size</u> 僱員人數	<u>No. of Establishments Selected</u> 選定機構數目	<u>With Accounting Staff</u> 僱有會計人員的機構數目	<u>Without Accounting Staff</u> 未僱有會計人員的機構數目	<u>Establishments Closed or Not Yet Started Operations</u> 已停業或未開業的機構數目	<u>Establishments Moved or Not Contacted or No Response</u> 已搬遷，無法接觸或沒有回覆的機構數目
Accounting Firms 會計師事務所	All Sizes 人數不一	276	252	1	10	13
Government Departments and Subvented Organizations 政府部門及資助機構	All Sizes 人數不一	34	30	1	-	3
Commerce and Services Establishments 商業及服務行業機構	10 and Over 10 人及以上	945	681	155	11	98
Industrial Establishments 工業機構	10 and Over 10 人及以上	207	138	51	5	13
Total 總數		<u>1 462</u> =====	<u>1 101</u> =====	<u>208</u> ====	<u>26</u> ==	<u>127</u> ===

2nd January 2007

Dear Sir/Madam,

The 2007 Manpower Survey of the
Accountancy Sector

I am writing to solicit your cooperation in the 2007 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 be responsible for training matters in the accountancy field. To enable it to assess the manpower situation of the sector and formulate training plans, the Training Board has been conducting manpower surveys on a biennial basis. The 2007 Manpower Survey will be conducted from 8th January 2007 to 8th February 2007.

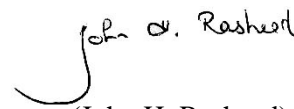
---- I enclose one copy each of the Survey Questionnaire and Explanatory Notes for your reference and completion. During the survey period, an officer of the Census and Statistics Department (C&SD) will call at your office to see you or your authorized representative. The officer will answer any queries you may have and collect the completed questionnaire for data processing.

I wish to assure you that the information collected will be handled in strict confidence and will be published only in the form of statistical summaries without reference to individual organizations. May I also draw your kind attention to the fact that the Education and Manpower Bureau (EMB), a policy branch of the HKSAR, will base on our findings/recommendations in addition to their own surveys to formulate manpower development policies of the HKSAR. In this connection, they may make use of the data collected from this survey if necessary. For compliance with the Privacy Ordinance, we wish to solicit your explicit consent for us to share our data with the EMB for the specific purpose of government's manpower planning, with the understanding that confidentiality will again be strictly observed.

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

Should you have any queries in connection with the survey, please contact the Manpower Statistics Section of the C&SD by telephoning 2887 5627.

Yours faithfully,



(John H. Rasheed)
Chairman
Accountancy Training Board

2007 Manpower Survey of the Accountancy Sector

Explanatory Notes

Definition of job levels

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

Senior Managers/Managers

Persons responsible for some or all of the following functions:

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

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

Senior Manager has no less than 3 to 5 years' managerial experience.

Manager has less than 3 to 5 years' managerial experience.

Supervisors/Seniors

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

Average Monthly Income Range

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

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

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

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

Note:

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

VOCATIONAL TRAINING COUNCIL
職業訓練局
THE 2007 MANPOWER SURVEY OF THE ACCOUNTANCY SECTOR
會計業 2007 年人力調查
QUESTIONNAIRE (PART I)
調查表 (第一部份)

(A) Job Level 職級			(B) No. of Employees at Date of Survey 現有僱員 人數	(C) No. of Vacancies at Date of Survey 現有 空缺額	(D) Forecast No. of Employees in 12 Months' Time 預測 12個月後的 僱員人數	(E) Minimum Education/ Qualification Requirement 基本教育 程度/ 資歷 的要求 (see Column H) (見 H 欄)	(F) Minimum Requirement on Year(s) of Experience in the Industry 在此行業 的基本 年資要求 (see Column H) (見 H 欄)	(G) Average Monthly Income Range 平均每月 收入的 幅度 (see Column H) (見 H 欄)	(H) Enter in Columns E, F and G the minimum education/ qualification and year(s) of experience in the industry requirements which employees of that job level should have and the average monthly income range according to the following codes: 請將該職級僱員基本教育 程度/資歷及年資的要求和 平均每月收入的幅度, 按下 列類別編號, 填入(E)、(F)及 (G) 欄內:
Category 類別	Rec. Type 紀錄 類型	Code 編號							
		8-10	11-14	15-17	18-21	22	23	24	
1 Senior Manager 高級經理	2	1 0 1							1 Education/ Qualification Code 編號 Education/ Qualification 教育程度/資歷
2 Manager 經理	2	2 0 1							2 Professional Qualification (CPA or equivalent) 專業資格 (執業會計師 或同等資歷)
3 Supervisor/Senior 主管	2	3 0 1							3 University Degree or Above 大學學位或以上
4 Clerk/Associate 文員	2	4 0 1							4 Higher Diploma/ Associate Degree or equivalent 高級文憑/ 副學士或同等學歷
5 Trainer/Teacher 培訓人員	2	5 0 1							5 Diploma/Higher Certificate/Certificate or equivalent 文憑/高級證書/ 證書或同等學歷
6	2								6 Matriculation/ Secondary 5 or equivalent 預科/中五或同等學歷
7	2								7 Below Secondary 5 中五以下
8	2								Year(s) of Experience in the Industry Code 編號 在此行業的年資
9	2								1 Less Than 3 Years 少於3年
10	2								2 3 Years - Less Than 5 Years 3年至少於5年
11	2								3 5 Years - Less Than 10 Years 5年至少於10年
12	2								4 10 Years or Above 10年或以上
13	2								Average Monthly Income Range Code 編號 平均每月收入的幅度
14	2								1 Below \$6,000以下
15	2								2 \$6,001 - \$10,000
16	2								3 \$10,001 - \$20,000
17	2								4 \$20,001 - \$30,000
	2								5 \$30,001 - \$40,000
	2								6 \$40,001 - \$60,000
	2								7 \$60,001 - \$80,000
	2								8 \$80,001 - \$100,000
	2								9 Above \$100,000以上

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

VOCATIONAL TRAINING COUNCIL
職業訓練局
THE 2007 MANPOWER SURVEY OF THE
ACCOUNTANCY SECTOR
會計業 2007 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 12 months (1.1.2006 to 31.12.2006) by reason:
按原因劃分，過去 12 個月內 (1.1.2006 至 31.12.2006) 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	Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員
(a) Taking up another accounting position in Hong Kong 轉投本港另一間機構 擔任會計職務	8	11	14	17	20
(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	23	26	29	32	35
(ii) Better Remuneration Package 較佳薪金及福利條件	38	41	44	47	50
(iii) Better Prospects 較佳工作前途	53	56	59	62	65
(iv) Others 其他	68	71	74	77	80
(c) Emigration 移民	83	86	89	92	95
(d) Repatriation 回國	98	101	104	107	110
(e) Retirement 退休	113	116	119	122	125
(f) Further studies 繼續進修	128	131	134	137	140
(g) Other reasons 其他原因	143	146	149	152	155

Please specify
請註明

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158 161 164 167 170 173

(II) Leaving of the company is initiated by the company
 由公司安排僱員離職

Reason 原因	Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員
(a) Retrenchment 裁員	174	177	180	183	186
(b) Company re-structured/closed 公司改組/結業	189	192	195	198	201
(c) Expiry of employment contract 僱傭合約期滿	204	207	210	213	216
(d) Poor performance 工作表現欠佳	219	222	225	228	231
(e) Other reasons 其他原因	234	237	240	243	246

Please specify
請註明

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249 252 255 258 261 264

2. The number of recruits in the past 12 months (1.1.2006 to 31.12.2006) by source:
 按來源劃分，過去 12 個月內 (1.1.2006 至 31.12.2006) 所招聘的僱員人數：

Source 來源	Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員
(a) From an accounting position of another company 來自另一間機構而擔任 會計職務者	265	268	271	274	277
(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	280	283	286	289	292
(c) From a college/school direct 直接來自院校/學校	295	298	301	304	307
(d) Other sources 其他來源	310	313	316	319	322

Please specify
請註明

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325 328 331 334 337 340

3. The number of recruits in the past 12 months (1.1.2006 to 31.12.2006) by geographic origin:
按地域劃分，過去 12 個月內（1.1.2006 至 31.12.2006）所招聘的僱員人數：

Geographic Origin 地域	Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員
(a) Hong Kong 香港	341	344	347	350	353
(b) Mainland 內地	356	359	362	365	368
(c) Macau 澳門	371	374	377	380	383
(d) Taiwan 台灣	386	389	392	395	398
(e) Others 其他	401	404	407	410	413

Please specify
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416 419 422 425 428 431

4. No. of internal promotions in the past 12 months (1.1.2006 to 31.12.2006):
過去 12 個月內（1.1.2006 至 31.12.2006）由內部晉升的僱員人數：

No. of Internal Promotions
由內部晉升的僱員人數

(a) From Manager to Senior Manager 由經理晉升為高級經理	432
(b) From Supervisor/Senior to Manager 由主管晉升為經理	435
(c) From Clerk/Associate to Supervisor/Senior 由文員晉升為主管	438
(d) From Others to Clerk/Associate 由其他職級晉升為文員	441
(e) From Others to Trainer/Teacher 由其他職級晉升為培訓人員	444

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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 2007 MANPOWER SURVEY OF THE ACCOUNTANCY SECTOR
會計業2007年人力調查
QUESTIONNAIRE (PART III)
調查表 (第三部分)

1. Have you experienced any difficulty in filling the accounting positions in the past 12 months (1.1.2006 to 31.12.2006)?

過去12個月內 (1.1.2006 至 31.12.2006) 貴機構有否在招聘下列會計僱員時遇到困難?

	Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/Teacher 培訓人員
(a) Yes 有	<input type="checkbox"/> 448	<input type="checkbox"/> 449	<input type="checkbox"/> 450	<input type="checkbox"/> 451	<input type="checkbox"/> 452
(b) No 沒有	<input type="checkbox"/> 453	<input type="checkbox"/> 454	<input type="checkbox"/> 455	<input type="checkbox"/> 456	<input type="checkbox"/> 457
(c) Have not recruited or tried to recruit in the past 12 months 過去12個月未曾招聘或未有嘗試招聘僱員	<input type="checkbox"/> 458	<input type="checkbox"/> 459	<input type="checkbox"/> 460	<input type="checkbox"/> 461	<input type="checkbox"/> 462

2. If you have experienced recruitment difficulty in the past 12 months, please state the reasons. You may wish to choose more than 1 box for each job level.

如貴機構過去12個月內在招聘員工方面有困難，請說明原因 (每職級可選擇1項或以上)。

	Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/Teacher 培訓人員
(a) General labour shortage in Hong Kong 香港勞工短缺情況普遍	<input type="checkbox"/> 463	<input type="checkbox"/> 464	<input type="checkbox"/> 465	<input type="checkbox"/> 466	<input type="checkbox"/> 467
(b) Insufficient accountancy graduates from tertiary institutions 專上院校會計畢業生數目不足	<input type="checkbox"/> 468	<input type="checkbox"/> 469	<input type="checkbox"/> 470	<input type="checkbox"/> 471	<input type="checkbox"/> 472
(c) Lack of candidates with relevant experience and training 職位申請人缺乏相關經驗及訓練	<input type="checkbox"/> 473	<input type="checkbox"/> 474	<input type="checkbox"/> 475	<input type="checkbox"/> 476	<input type="checkbox"/> 477
(d) Working conditions/ remuneration package could not meet recruits' expectations 服務條件/薪酬未能符合求職者要求	<input type="checkbox"/> 478	<input type="checkbox"/> 479	<input type="checkbox"/> 480	<input type="checkbox"/> 481	<input type="checkbox"/> 482
(e) Other reasons 其他原因	<input type="checkbox"/> 483	<input type="checkbox"/> 484	<input type="checkbox"/> 485	<input type="checkbox"/> 486	<input type="checkbox"/> 487

Please specify
請註明

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3. Number of Hong Kong accounting employees who have to work (on HK payroll) in Mainland:
貴機構須在內地工作的會計僱員人數：

	At Date of Survey 現時	In January 2008 2008年1月時
(a) Senior Manager <u>高級經理</u>		
- Stationed Basis 長駐	□□□□ 490	□□□□ 493
- Travelling Basis 非長駐	□□□□ 496	□□□□ 499
(b) Manager <u>經理</u>		
- Stationed Basis 長駐	□□□□ 502	□□□□ 505
- Travelling Basis 非長駐	□□□□ 508	□□□□ 511
(c) Supervisor/Senior <u>主管</u>		
- Stationed Basis 長駐	□□□□ 514	□□□□ 517
- Travelling Basis 非長駐	□□□□ 520	□□□□ 523
(d) Clerk/Associate <u>文員</u>		
- Stationed Basis 長駐	□□□□ 526	□□□□ 529
- Travelling Basis 非長駐	□□□□ 532	□□□□ 535
(e) Trainer/Teacher <u>培訓人員</u>		
- Stationed Basis 長駐	□□□□ 538	□□□□ 541
- Travelling Basis 非長駐	□□□□ 544	□□□□ 547

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

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內地工作。

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

	At Date of Survey 現時	In January 2008 2008年1月時
(a) How many additional accounting employees do you need to recruit? 因在內地發展業務而須增聘的會計人員數目有多少？	<div style="border: 1px solid black; width: 40px; height: 15px; margin: 0 auto;"></div> 553	<div style="border: 1px solid black; width: 40px; height: 15px; margin: 0 auto;"></div> 556
(b) Number of existing accounting employees to be trained to deal with Mainland operations in terms of control, communication skills and Mainland regulations. 為處理內地業務而須接受管理、溝通技巧、內地法規等方面訓練的現職會計人員數目。	<div style="border: 1px solid black; width: 40px; height: 15px; margin: 0 auto;"></div> 559	<div style="border: 1px solid black; width: 40px; height: 15px; margin: 0 auto;"></div> 562
(c) Any other effects? 其他影響？		
Please specify 請註明		

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5. Please estimate the total trainee hours# required for respective skills and knowledge training in the next 12 months.
請估計在未來12個月內各技能及知識訓練所需要的總學員訓練時數#。

Code 編號	Skills and/or Knowledge 技能及/或知識	Total Trainee Hours Required in the Next 12 Months 在未來12個月內需要的總學員訓練時數				
		Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員
101	Principles of Management (e.g. Problem Solving, Decision Making, Leadership, Crisis Management) 管理技巧 (例如解決問題、決策、 領導才能和危機處理)	566	571	576	581	586
102	Human Resources Management (e.g. Motivation, Team Building, Coaching & Counseling, Stress Management) 人力資源管理 (例如激勵、團隊之建立、 訓練及輔導下屬和壓力處理)	591	596	601	606	611
103	Strategic Management 策略管理	616	621	626	631	636
104	Marketing Management 市場管理	641	646	651	656	661
105	Quality Management 優質服務管理	666	671	676	681	686
106	Risk Management 風險管理	691	696	701	706	711
107	Time Management 時間管理	716	721	726	731	736
108	Others (Please specify) 其他 (請註明)					
(i)	_____	741	746	751	756	761
(ii)	_____	766	771	776	781	786
(iii)	_____	791	796	801	806	811

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

Total Trainee Hours Required in the Next 12 Months are defined as the planned training hours per employee in the next 12 months times the no. of employees at various job levels.

總學員訓練時數定義為在未來12個月內計劃每位僱員需要接受的訓練時數乘以各技能等級僱員的人數。

Code 編號	Skills and/or Knowledge 技能及/或知識	Total Trainee Hours Required in the Next 12 Months 在未來12個月內需要的總學員訓練時數				
		Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員
Basic Job-related Knowledge 基本業務知識						
201	Financial Accounting 財務會計	816	821	826	831	836
202	Cost and Management Accounting 成本和管理會計	841	846	851	856	861
203	Internal Control, Compliance and Corporate Governance 內部監察、條例 執行和企業管治	866	871	876	881	886
204	Tax Compliance and Planning 遵從稅規和稅務策劃	891	896	901	906	911
205	Auditing 審計學	916	921	926	931	936
206	Business Law 商業法律	941	946	951	956	961
207	Company Law and Practice 公司法和實務	966	971	976	981	986
208	Economics and Statistics 經濟學和統計學	991	996	1001	1006	1011
209	Financial Management 財務管理	1016	1021	1026	1031	1036
210	Management Information System 管理資訊系統	1041	1046	1051	1056	1061
211	PRC Accounting System 內地會計制度	1066	1071	1076	1081	1086
212	PRC Taxation System 內地稅務制度	1091	1096	1101	1106	1111
213	Others (Please specify): 其他 (請註明) :					
	(i) _____	1116	1121	1126	1131	1136
	(ii) _____	1141	1146	1151	1156	1161
	(iii) _____	1166	1171	1176	1181	1186

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

Code 編號	Skills and/or Knowledge 技能及/或知識	Total Trainee Hours Required in the Next 12 Months 在未來12個月內需要的總學員訓練時數				
		Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員
Generic Skills 通用技能						
301	Business Communication Skills (English) 商業語文技巧 (英文)					
(i)	Written 書寫	1191	1196	1201	1206	1211
(ii)	Oral 會話	1216	1221	1226	1231	1236
302	Business Communication Skills (Chinese) 商業語文技巧 (中文)					
(i)	Written 書寫	1241	1246	1251	1256	1261
(ii)	Cantonese 廣東話	1266	1271	1276	1281	1286
(iii)	Putonghua 普通話	1291	1296	1301	1306	1311
303	Interpersonal Skills 人際關係技巧	1316	1321	1326	1331	1336
304	Marketing/Selling Skills 市場推廣/銷售技巧	1341	1346	1351	1356	1361
305	Information Systems Application Skills 資訊系統應用技巧	1366	1371	1376	1381	1386
306	Others (Please specify): 其他 (請註明) :					
(i)	_____	1391	1396	1401	1406	1411
(ii)	_____	1416	1421	1426	1431	1436
(iii)	_____	1441	1446	1451	1456	1461

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

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6. Please estimate the trainee hours provided by external course providers which your employees will join in the next 12 months. Please express your answer in percentage.

$$\text{Percentage} = \frac{\text{trainee hours provided by external course providers}}{\text{total trainee hours reported in Q. 5}}$$

請估計在未來12個月，貴機構僱員將參與由外間培訓機構提供的訓練時數，請以百分比表示。

$$\text{百分比} = \frac{\text{外間培訓機構提供的訓練時數}}{\text{在第五題填報的總訓練時數}}$$

	Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員
Less Than 25% 25% 以下	<input type="checkbox"/> 1492	<input type="checkbox"/> 1493	<input type="checkbox"/> 1494	<input type="checkbox"/> 1495	<input type="checkbox"/> 1496
25% - Less Than 50% 25% 至 50% 以下	<input type="checkbox"/> 1497	<input type="checkbox"/> 1498	<input type="checkbox"/> 1499	<input type="checkbox"/> 1500	<input type="checkbox"/> 1501
50% - Less Than 75% 50% 至 75% 以下	<input type="checkbox"/> 1502	<input type="checkbox"/> 1503	<input type="checkbox"/> 1504	<input type="checkbox"/> 1505	<input type="checkbox"/> 1506
75% - Less Than 100% 75% 至 100% 以下	<input type="checkbox"/> 1507	<input type="checkbox"/> 1508	<input type="checkbox"/> 1509	<input type="checkbox"/> 1510	<input type="checkbox"/> 1511
100%	<input type="checkbox"/> 1512	<input type="checkbox"/> 1513	<input type="checkbox"/> 1514	<input type="checkbox"/> 1515	<input type="checkbox"/> 1516

7. If your company employs part-time staff to perform accounting-related duties in addition to the total number of full-time accounting-related employees reported in Part I, please state the total number of these part-time staff (including working proprietors/partners) in the following spaces:
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，請提供以下職級的兼職員工總數（包括機構的東主／合夥人）：

	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) Senior Manager 高級經理	<input type="text"/> 1517	<input type="text"/> 1521
(b) Manager 經理	<input type="text"/> 1525	<input type="text"/> 1529
(c) Supervisor/Senior 主管	<input type="text"/> 1533	<input type="text"/> 1537
(d) Clerk/Associate 文員	<input type="text"/> 1541	<input type="text"/> 1545
(e) Trainer/Teacher 培訓人員	<input type="text"/> 1549	<input type="text"/> 1553

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8. Does your company have subsidiaries/associates and other group companies in Mainland?
貴機構有否在內地開設附屬公司？

Yes (Go to Q.9 to Q.11)
1559 有 (請回答第九至第十一題)

No (Go to Q.11)
1560 無 (請回答第十一題)

9. Please state the total number of accounting-related employees in the subsidiaries/associates and other group companies in Mainland.

請填報在內地附屬公司僱用與會計工作有關的僱員總數。

(a) Senior Manager
高級經理
1561

(b) Manager
經理
1565

(c) Supervisor/Senior
主管
1569

(d) Clerk/Associate
文員
1573

(e) Trainer/Teacher
培訓人員
1577

10. Please state the total number of accounting-related employees in your Hong Kong company/new employees who were transferred to/recruited for the subsidiaries/associates and other group companies in Mainland in the previous 12 months and they were under the subsidiaries/associates and other group companies' payroll record.

請填報在過去12個月，貴公司的會計人員／新聘僱員獲轉職／安排往內地的附屬公司工作，而其薪金是由內地的附屬公司發放的會計僱員總數。

(a) Senior Manager
高級經理
1581

(b) Manager
經理
1585

(c) Supervisor/Senior
主管
1589

(d) Clerk/Associate
文員
1593

(e) Trainer/Teacher
培訓人員
1597

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1601

1602

1603

11. Please estimate the total number of accounting-related employees in your Hong Kong company/new employees who would be transferred to/recruited for the subsidiaries/associates and other group companies in Mainland in the next 12 months' time and their salaries would be under the subsidiaries/associates and other group companies' payroll record.
請估計在12個月後，貴公司的會計人員／新聘僱員獲轉職／安排往內地的附屬公司工作，而其薪金是由內地的附屬公司發放的會計僱員總數。

(a) Senior Manager
高級經理

--	--	--	--	--

1604

(b) Manager
經理

--	--	--	--	--

1608

(c) Supervisor/Senior
主管

--	--	--	--	--

1612

(d) Clerk/Associate
文員

--	--	--	--	--

1616

(e) Trainer/Teacher
培訓人員

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1624

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

Thank you for your co-operation
多謝合作

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

各位僱主：

會計業 2007 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 2007 年會計業人力調查。

會計業訓練委員會由香港特別行政區行政長官委任，負責業內的訓練事宜。本會每兩年進行一次人力調查，以評估業內人力情況，以及制訂訓練計劃。2007 年人力調查將於 1 月 8 日至 2 月 8 日期間進行。

現隨函附上調查表及附註，以供參閱填寫。調查期間，政府統計處職員將造訪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，香港特別行政區的政策部門教育統籌局（教統局）將根據我們的調查結果／建議，綜合他們的調查結果制定人力發展政策。故此該局可於有需要時使用是次調查收集的數據。基於私隱條例規定，現請貴機構明確表示，同意本會與教統局分享所得數據，供政府人力規劃之用，本會與教統局將會嚴格遵守保密原則。

人力調查報告書會上載本局網頁，網址為 <http://actb.vtc.edu.hk>，歡迎下載。請於夾附調查表內填上貴機構的電郵地址，以便通知報告書的發表日期。

如對調查有任何疑問，可致電 2887 5627 與政府統計處人力統計組聯絡。

會計業訓練委員會主席
華善康

2007 年 1 月 2 日

附 註

職級說明

1. 本會現擬調查貴機構內，從事會計、核數、財務及培訓工作僱員的訓練需求。夾附的調查表內所提及的高級經理（包括在機構內任職的東主及合夥人）、經理、主管、文員及培訓人員，乃指主要負責（佔一半或以上工作時間）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。有關高級經理、經理、主管、文員及培訓人員的定義如下：

高級經理／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、總財務主任、司庫及會計總監。

高級經理：具三年或以上管理經驗。

經理：具三年以下管理經驗。

主管

一般負責上列部分職務。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

負責會計方面的培訓工作。

平均每月收入的幅度

2. 請根據調查表 H 欄的編號填上各職級僱員平均每月收入的幅度。每月收入包括基本薪金、超時津貼、其他津貼、佣金及花紅。假如該職級有超過一名僱員，請於本欄填寫該職級的平均每月收入幅度，計算方法如下：

$$\frac{\text{該職級的所有僱員薪金總額}}{\text{該職級的僱員總人數}}$$

3. 請填寫調查表(第二部分)的相關欄位。

4. 請填寫調查表(第三部分)的相關欄位。

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。

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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 at Date of Survey 現有僱員人數	No. of Vacancies at Date of Survey 現有空缺額	Manpower Demand 人力需求	Forecast No. of Employees in 12 Months' Time 預計12個月後 的僱員人數
Accounting Firms 會計師事務所	Senior Manager 高級經理	3 333	8	3 341	3 536
	Manager 經理	895	50	945	802
	Supervisor/Senior 主管	3 432	96	3 528	3 574
	Clerk/Associate 文員	7 511	420	7 931	8 107
	Trainer/Teacher 培訓人員	86	7	93	94
	Total 總計	15 257	581	15 838	16 113
Government Departments and Subvented Organizations 政府部門及資助機構	Senior Manager 高級經理	797	18	815	816
	Manager 經理	128	16	144	144
	Supervisor/Senior 主管	1 274	21	1 295	1 298
	Clerk/Associate 文員	2 659	7	2 666	2 665
	Trainer/Teacher 培訓人員	281	7	288	288
	Total 總計	5 139	69	5 208	5 211
Commerce and Services Establishments 商業及服務行業機構	Senior Manager 高級經理	9 702	217	9 919	10 061
	Manager 經理	2 697	71	2 768	2 691
	Supervisor/Senior 主管	15 598	204	15 802	15 912
	Clerk/Associate 文員	35 108	738	35 846	35 887
	Trainer/Teacher 培訓人員	372	-	372	387
	Total 總計	63 477	1 230	64 707	64 938
Industrial Establishments 工業機構	Senior Manager 高級經理	709	-	709	719
	Manager 經理	156	11	167	159
	Supervisor/Senior 主管	1 344	16	1 360	1 349
	Clerk/Associate 文員	4 103	16	4 119	4 321
	Trainer/Teacher 培訓人員	-	-	-	-
	Total 總計	6 312	43	6 355	6 548
All Branches 全部門類	Senior Manager 高級經理	14 541	243	14 784	15 132
	Manager 經理	3 876	148	4 024	3 796
	Supervisor/Senio r 主管	21 648	337	21 985	22 133
	Clerk/Associate 文員	49 381	1 181	50 562	50 980
	Trainer/Teacher 培訓人員	739	14	753	769
	Total 總計	90 185	1 923	92 108	92 810

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

表 2 : 僱員基本教育程度／資歷的要求
(會計業)

Branch 門類	Job Level 職 級	Number of Employees 僱員人數							Total 總計
		Professional Qualification (CPA or equivalent) 專業資格 (執業會計師 或同等資歷)	University Degree or Above 大學學位 或以上	Higher Diploma/ Associate Degree or equivalent 高級文憑/ 副學士或 同等學歷	Diploma/ Higher Certificate/ Certificate or equivalent 文憑／高級 證書／證書 或同等學歷	Matriculation/ Secondary 5 or equivalent 預科／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	Senior Manager 高級經理	3 058	206	-	-	-	-	69	3 333
	Manager 經理	468	426	-	-	-	-	1	895
	Supervisor/Senior 主管	216	2 815	380	16	-	-	5	3 432
	Clerk/Associate 文員	-	4 021	820	1 106	1 534	-	30	7 511
	Trainer/Teacher 培訓人員	9	41	-	-	-	-	36	86
	Total 總計	3 751	7 509	1 200	1 122	1 534	0	141	15 257
Government Departments and Subvented Organizations 政府部門及 資助機構	Senior Manager 高級經理	313	371	-	-	-	-	113	797
	Manager 經理	52	76	-	-	-	-	-	128
	Supervisor/Senior 主管	14	465	621	55	-	-	119	1 274
	Clerk/Associate 文員	-	57	35	-	2 321	-	246	2 659
	Trainer/Teacher 培訓人員	40	241	-	-	-	-	-	281
	Total 總計	419	1 210	656	55	2 321	0	478	5 139
Commerce and Services Establishments 商業及服務 行業機構	Senior Manager 高級經理	3 504	5 676	244	-	-	-	278	9 702
	Manager 經理	825	1 624	57	-	-	-	191	2 697
	Supervisor/Senior 主管	322	5 749	6 829	1 205	1 073	-	420	15 598
	Clerk/Associate 文員	-	964	449	1 976	30 454	235	1 030	35 108
	Trainer/Teacher 培訓人員	23	349	-	-	-	-	-	372
	Total 總計	4 674	14 362	7 579	3 181	31 527	235	1 919	63 477
Industrial Establishments 工業機構	Senior Manager 高級經理	249	417	-	-	-	-	43	709
	Manager 經理	86	66	-	-	-	-	4	156
	Supervisor/Senior 主管	19	414	706	154	29	-	22	1 344
	Clerk/Associate 文員	-	71	84	236	3 570	-	142	4 103
	Trainer/Teacher 培訓人員	-	-	-	-	-	-	-	0
	Total 總計	354	968	790	390	3 599	0	211	6 312
All Branches 全部門類	Senior Manager 高級經理	7 124	6 670	244	-	-	-	503	14 541
	Manager 經理	1 431	2 192	57	-	-	-	196	3 876
	Supervisor/Senior 主管	571	9 443	8 536	1 430	1 102	-	566	21 648
	Clerk/Associate 文員	-	5 113	1 388	3 318	37 879	235	1 448	49 381
	Trainer/Teacher 培訓人員	72	631	-	-	-	-	36	739
	Total 總計	9 198	24 049	10 225	4 748	38 981	235	2 749	90 185

Table 3 : Employees' Minimum Requirement on Year(s) of Experience in the Industry
(Accountancy Sector)

表 3 : 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 5 Years 3年至 少於5年	5 Years - Less Than 10 Years 5年至 少於10年	10 Years or Above 10年或 以上	Unspecifie d 未有說明	Total 總計
Accounting Firms 會計師事務所	Senior Manager 高級經理	50	239	1 945	982	117	3 333
	Manager 經理	-	402	486	4	3	895
	Supervisor/Senior 主管	47	2 464	900	4	17	3 432
	Clerk/Associate 文員	7 233	142	-	-	136	7 511
	Trainer/Teacher 培訓人員	1	3	33	2	47	86
	Total 總計	7 331	3 250	3 364	992	320	15 257
Government Departments and Subvented Organizations 政府部門及資助機構	Senior Manager 高級經理	-	321	91	251	134	797
	Manager 經理	18	58	14	2	36	128
	Supervisor/Senior 主管	588	257	275	-	154	1 274
	Clerk/Associate 文員	2 267	118	-	-	274	2 659
	Trainer/Teacher 培訓人員	140	118	23	-	-	281
	Total 總計	3 013	872	403	253	598	5 139
Commerce and Services Establishments 商業及服務行業機構	Senior Manager 高級經理	-	1 131	5 113	3 068	390	9 702
	Manager 經理	335	271	1 640	197	254	2 697
	Supervisor/Senior 主管	1 027	7 171	6 304	288	808	15 598
	Clerk/Associate 文員	29 317	4 193	245	-	1 353	35 108
	Trainer/Teacher 培訓人員	238	96	38	-	-	372
	Total 總計	30 917	12 862	13 340	3 553	2 805	63 477
Industrial Establishments 工業機構	Senior Manager 高級經理	-	79	344	235	51	709
	Manager 經理	14	66	55	12	9	156
	Supervisor/Senior 主管	45	822	417	-	60	1 344
	Clerk/Associate 文員	3 190	665	28	-	220	4 103
	Trainer/Teacher 培訓人員	-	-	-	-	-	0
	Total 總計	3 249	1 632	844	247	340	6 312
All Branches 全部門類	Senior Manager 高級經理	50	1 770	7 493	4 536	692	14 541
	Manager 經理	367	797	2 195	215	302	3 876
	Supervisor/Senior 主管	1 707	10 714	7 896	292	1 039	21 648
	Clerk/Associate 文員	42 007	5 118	273	-	1 983	49 381
	Trainer/Teacher 培訓人員	379	217	94	2	47	739
	Total 總計	44 510	18 616	17 951	5 045	4 063	90 185

Table 4 : Average Monthly Income Range of Employees
(Accountancy Sector)

表 4 : 僱員平均每月收入的幅度
(會計業)

Branch 門類	Job Level 職級	Number of Employees 僱員人數										
		Below \$6,000 及以下	\$6,001 to 至 \$10,000	\$10,001 to 至 \$20,000	\$20,001 to 至 \$30,000	\$30,001- to 至 \$40,000	\$40,001 to 至 \$60,000	\$60,001 to 至 \$80,000	\$80,001 to 至 \$100,000	Above \$100,000 及以上	Unspecified 未有說明	Total 總計
Accounting Firms 會計師事務所	Senior Manager 高級經理	-	-	20	352	699	886	943	37	4	392	3 333
	Manager 經理	-	-	-	177	241	456	-	-	-	21	895
	Supervisor/Senior 主管	-	-	671	2 670	7	-	-	-	-	84	3 432
	Clerk/Associate 文員	-	2 713	4 565	31	-	-	-	-	-	202	7 511
	Trainer/Teacher 培訓人員	-	-	-	-	15	22	2	-	-	47	86
	Total 總計	0	2 713	5 256	3 230	962	1 364	945	37	4	746	15 257
Government Departments and Subvented Organizations 政府部門及資助機構	Senior Manager 高級經理	-	-	-	6	3	57	354	246	-	131	797
	Manager 經理	-	-	-	25	23	44	-	-	-	36	128
	Supervisor/Senior 主管	-	-	618	238	269	1	-	-	-	148	1 274
	Clerk/Associate 文員	-	89	2 287	17	-	-	-	-	-	266	2 659
	Trainer/Teacher 培訓人員	-	-	-	62	49	112	36	22	-	-	281
	Total 總計	0	89	2 905	348	344	214	390	268	0	581	5 139

Branch 門類	Job Level 職級	Number of Employees 僱員人數										
		Below \$6,000 及以下	\$6,001 to 至 \$10,000	\$10,001 to 至 \$20,000	\$20,001 to 至 \$30,000	\$30,001- to 至 \$40,000	\$40,001 to 至 \$60,000	\$60,001 to 至 \$80,000	\$80,001 to 至 \$100,000	Above \$100,000 及以上	Unspecified 未有說明	Total 總計
Commerce and Services Establishments 商業及服務行業機構	Senior Manager 高級經理	-	-	266	2 354	2 002	1 542	676	183	111	2 568	9 702
	Manager 經理	-	-	21	822	972	366	130	28	-	358	2 697
	Supervisor/Senior 主管	-	100	7 689	4 645	746	136	147	-	-	2 135	15 598
	Clerk/Associate 文員	402	17 214	13 416	214	-	-	-	-	-	3 862	35 108
	Trainer/Teacher 培訓人員	-	-	44	206	61	61	-	-	-	-	372
	Total 總計	402	17 314	21 436	8 241	3 781	2 105	953	211	111	8 923	63 477
Industrial Establishments 工業機構	Senior Manager 高級經理	-	-	-	325	119	98	20	14	3	130	709
	Manager 經理	-	-	10	93	27	11	4	-	-	11	156
	Supervisor/Senior 主管	-	-	843	410	28	-	-	-	-	63	1 344
	Clerk/Associate 文員	36	2 018	1 540	12	28	-	-	-	-	469	4 103
	Trainer/Teacher 培訓人員	-	-	-	-	-	-	-	-	-	-	0
	Total 總計	36	2 018	2 393	840	202	109	24	14	3	673	6 312
All Branches 全部門類	Senior Manager 高級經理	-	-	286	3 037	2 823	2 583	1 993	480	118	3 221	14 541
	Manager 經理	-	-	31	1 117	1 263	877	134	28	-	426	3 876
	Supervisor/Senior 主管	-	100	9 821	7 963	1 050	137	147	-	-	2 430	21 648
	Clerk/Associate 文員	438	22 034	21 808	274	28	-	-	-	-	4 799	49 381
	Trainer/Teacher 培訓人員	-	-	44	268	125	195	38	22	-	47	739
	Total 總計	438	22 134	31 990	12 659	5 289	3 792	2 312	530	118	10 923	90 185

Table 5 : Staff Turnover in the Past 12 Months (1.1.2006 to 31.12.2006)
by Reason, by Source and by Geographic
Origin
(Accountancy Sector)

表 5 : 過去十二個月內 (1.1.2006 至 31.12.2006) 僱員流動情況
(按離職原因、人力來源及所來自地域分類)
(會計業)

1. The number of employees who left in the past 12 months (1.1.2006 to 31.12.2006) by reason: 按原因劃分，過去 12 個月內 (1.1.2006 至 31.12.2006) 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	Senior Manager 高級 經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Taking up another accounting position in Hong Kong 轉投本港另一間機構擔任會計職務	166	761	1 781	2 777	9	5 494
(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	-	12	213	-	226
	(ii) Better Remuneration Package 較佳薪金及福利條件	5	7	40	227	-	279
	(iii) Better Prospects 較佳工作前途	4	11	47	506	-	568
	(iv) Others 其他	4	1	-	179	-	184
(c)	Emigration 移民	3	12	7	103	-	125
(d)	Repatriation 回國	2	3	2	4	2	13
(e)	Retirement 退休	17	24	45	247	2	335
(f)	Further studies 繼續進修	-	1	21	193	15	230
(g)	Other reasons 其他原因	57	24	124	281	1	487
(h)	Reasons unknown 原因不詳	67	44	227	714	151	1 203
	Sub-total 小計	326	888	2 306	5 444	180	9 144

(II) Leaving of the company is initiated by the company 由公司安排僱員離職							
Reason 原因		Senior Manager 高級 經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Retrenchment 裁員	5	3	13	69	4	94
(b)	Company re-structured/closed 公司改組/結業	-	-	-	190	-	190
(c)	Expiry of employment contract 僱傭合約期滿	-	40	1	175	-	216
(d)	Poor performance 工作表現欠佳	1	2	1	91	9	104
(e)	Other reasons 其他原因	43	26	8	29	14	120
(f)	Reasons unknown 原因不詳	-	-	5	16	2	23
Sub-total 小計		49	71	28	570	29	747
Total 總計		375	959	2 334	6 014	209	9 891
2. The number of recruits in the past 12 months (1.1.2006 to 31.12.2006) by source: 按來源劃分，過去 12 個月內（1.1.2006 至 31.12.2006）所招聘的僱員人數：							
Source 來源		Senior Manager 高級 經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	From an accounting position of another company 來自另一間機構而擔任 會計職務者	265	712	1 993	5 060	16	8 046
(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	9	9	131	465	-	614
(c)	From a college/school direct 直接來自院校/學校	-	1	31	1 482	38	1 552
(d)	Other sources 其他來源	1	-	-	21	-	22
(e)	Source unclassified 來源未能歸類	96	90	279	758	37	1 260
Total 總計		371	812	2 434	7 786	91	11 494

3. The number of recruits in the past 12 months (1.1.2006 to 31.12.2006) by geographic origin:
按地域劃分，過去 12 個月內（1.1.2006 至 31.12.2006）所招聘的僱員人數：

Geographic Origin 地域		Senior Manager 高級 經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Hong Kong 香港	358	768	2 346	7 650	45	11 167
(b)	Mainland 內地	5	12	51	24	6	98
(c)	Macau 澳門	-	-	-	17	1	18
(d)	Taiwan 台灣	-	-	-	-	-	0
(e)	Others 其他	3	-	4	14	6	27
(f)	Source unclassified 來源未能歸類	5	32	33	81	33	184
	Total 總計	371	812	2 434	7 786	91	11 494

Table 5.1 : Staff Turnover in the Past 12 Months (1.1.2006 to 31.12.2006)
by Reason, by Source and by Geographic
Origin
 (Accounting Firms)

表 5.1 : 過去十二個月內 (1.1.2006 至 31.12.2006) 僱員流動情況
 (按離職原因、人力來源及所來自地域分類)
 (會計師事務所)

1. The number of employees who left in the past 12 months (1.1.2006 to 31.12.2006) by reason: 按原因劃分，過去 12 個月內 (1.1.2006 至 31.12.2006) 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	Senior Manager 高級 經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Taking up another accounting position in Hong Kong 轉投本港另一間機構擔任會計職務	34	94	258	886	-	1 272
(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	-	-	-	10	-	10
	(ii) Better Remuneration Package 較佳薪金及福利條件	-	-	-	18	-	18
	(iii) Better Prospects 較佳工作前途	-	-	8	62	-	70
	(iv) Others 其他	-	-	-	-	-	0
(c)	Emigration 移民	1	1	4	2	-	8
(d)	Repatriation 回國	2	3	1	4	-	10
(e)	Retirement 退休	1	-	-	6	-	7
(f)	Further studies 繼續進修	-	1	8	52	-	61
(g)	Other reasons 其他原因	5	20	106	39	-	170
(h)	Reasons unknown 原因不詳	-	2	9	101	-	112
	Sub-total 小計	43	121	394	1 180	0	1 738

(II) Leaving of the company is initiated by the company 由公司安排僱員離職							
Reason 原因		Senior Manager 高級 經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Retrenchment 裁員	4	-	12	47	-	63
(b)	Company re-structured/closed 公司改組/結業	-	-	-	-	-	0
(c)	Expiry of employment contract 僱傭合約期滿	-	-	-	32	-	32
(d)	Poor performance 工作表現欠佳	1	2	1	28	-	32
(e)	Other reasons 其他原因	3	4	-	6	-	13
(f)	Reasons unknown 原因不詳	-	-	-	4	-	4
Sub-total 小計		8	6	13	117	0	144
Total 總計		51	127	407	1 297	0	1 882
2. The number of recruits in the past 12 months (1.1.2006 to 31.12.2006) by source: 按來源劃分，過去 12 個月內 (1.1.2006 至 31.12.2006) 所招聘的僱員人數：							
Source 來源		Senior Manager 高級 經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	From an accounting position of another company 來自另一間機構而擔任 會計職務者	32	88	207	626	2	955
(b)	From a non-accounting position of another company 來自另一間機構而擔任 非會計職務者	1	4	-	109	-	114
(c)	From a college/school direct 直接來自院校/學校	-	-	22	1 061	-	1 083
(d)	Other sources 其他來源	-	-	-	12	-	12
(e)	Source unclassified 來源未能歸類	49	30	124	656	4	863
Total 總計		82	122	353	2 464	6	3 027

3. The number of recruits in the past 12 months (1.1.2006 to 31.12.2006) by geographic origin:
按地域劃分，過去 12 個月內（1.1.2006 至 31.12.2006）所招聘的僱員人數：

Geographic Origin 地域		Senior Manager 高級 經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Hong Kong 香港	75	110	312	2 377	6	2 880
(b)	Mainland 內地	4	12	31	10	-	57
(c)	Macau 澳門	-	-	-	17	-	17
(d)	Taiwan 台灣	-	-	-	-	-	0
(e)	Others 其他	1	-	4	14	-	19
(e)	Source unclassified 來源未能歸類	2	-	6	46	-	54
	Total 總計	82	122	353	2 464	6	3 027

Table 5.2 : Staff Turnover in the Past 12 Months (1.1.2006 to 31.12.2006)
by Reason, by Source and by Geographic
Origin
(Government Departments and Subvented Organizations)

表 5.2 : 過去十二個月內 (1.1.2006 至 31.12.2006) 僱員流動情況
(按離職原因、人力來源及所來自地域分類)
(政府部門及資助機構)

1. The number of employees who left in the past 12 months (1.1.2006 to 31.12.2006) by reason: 按原因劃分，過去 12 個月內 (1.1.2006 至 31.12.2006) 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	Senior Manager 高級 經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Taking up another accounting position in Hong Kong 轉投本港另一間機構擔任會計職務	6	2	23	30	9	70
(b)	Taking up a non-accounting position in Hong Kong 轉投本港另一間機構擔任非會計職務						
	(i) Better Working Hours 較佳工作時間	-	-	-	-	-	0
	(ii) Better Remuneration Package 較佳薪金及福利條件	-	-	-	1	-	1
	(iii) Better Prospects 較佳工作前途	-	-	1	2	-	3
	(iv) Others 其他	-	1	-	1	-	2
(c)	Emigration 移民	-	-	-	-	-	0
(d)	Repatriation 回國	-	-	-	-	2	2
(e)	Retirement 退休	7	-	18	14	2	41
(f)	Further studies 繼續進修	-	-	2	2	-	4
(g)	Other reasons 其他原因	3	-	2	2	1	8
(h)	Reasons unknown 原因不詳	11	14	44	29	20	118
	Sub-total 小計	27	17	90	81	34	249

(II) Leaving of the company is initiated by the company 由公司安排僱員離職							
Reason 原因		Senior Manager 高級 經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Retrenchment 裁員	1	-	-	1	4	6
(b)	Company re-structured/closed 公司改組/結業	-	-	-	-	-	0
(c)	Expiry of employment contract 僱傭合約期滿	-	-	1	-	-	1
(d)	Poor performance 工作表現欠佳	-	-	-	-	-	0
(e)	Other reasons 其他原因	-	1	-	2	14	17
(f)	Reasons unknown 原因不詳	-	-	-	-	2	2
Sub-total 小計		1	1	1	3	20	26
Total 總計		28	18	91	84	54	275

2. The number of recruits in the past 12 months (1.1.2006 to 31.12.2006) by source:
按來源劃分，過去 12 個月內（1.1.2006 至 31.12.2006）所招聘的僱員人數：

Source 來源		Senior Manager 高級 經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	From an accounting position of another company 來自另一間機構而擔任 會計職務者	7	7	25	70	14	123
(b)	From a non-accounting position of another company 來自另一間機構而擔任 非會計職務者	-	-	1	15	-	16
(c)	From a college/school direct 直接來自院校/學校	-	-	-	5	14	19
(d)	Other sources 其他來源	-	-	-	1	-	1
(e)	Source unclassified 來源未能歸類	7	9	20	6	33	75
Total 總計		14	16	46	97	61	234

3. The number of recruits in the past 12 months (1.1.2006 to 31.12.2006) by geographic origin:
按地域劃分，過去 12 個月內（1.1.2006 至 31.12.2006）所招聘的僱員人數：

Geographic Origin 地域		Senior Manager 高級 經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Hong Kong 香港	14	7	42	91	15	169
(b)	Mainland 內地	-	-	-	-	6	6
(c)	Macau 澳門	-	-	-	-	1	1
(d)	Taiwan 台灣	-	-	-	-	-	0
(e)	Others 其他	-	-	-	-	6	6
(f)	Source unclassified 來源未能歸類	-	9	4	6	33	52
	Total 總計	14	16	46	97	61	234

Table 5.3 : Staff Turnover in the Past 12 Months (1.1.2006 to 31.12.2006)
by Reason, by Source and by Geographic
Origin
(Commerce and Services Establishments)

表 5.3 : 過去十二個月內 (1.1.2006 至 31.12.2006) 僱員流動情況
(按離職原因、人力來源及所來自地域分類)
(商業及服務行業機構)

1. The number of employees who left in the past 12 months (1.1.2006 to 31.12.2006) by reason: 按原因劃分，過去 12 個月內 (1.1.2006 至 31.12.2006) 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	Senior Manager 高級 經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Taking up another accounting position in Hong Kong 轉投本港另一間機構擔任會計職務	99	604	1 461	1 604	-	3 768
(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	-	12	203	-	216
	(ii) Better Remuneration Package 較佳薪金及福利條件	5	2	39	198	-	244
	(iii) Better Prospects 較佳工作前途	4	11	33	339	-	387
	(iv) Others 其他	-	-	-	166	-	166
(c)	Emigration 移民	2	11	3	101	-	117
(d)	Repatriation 回國	-	-	1	-	-	1
(e)	Retirement 退休	9	24	26	225	-	284
(f)	Further studies 繼續進修	-	-	11	136	15	162
(g)	Other reasons 其他原因	48	2	15	233	-	298
(h)	Reasons unknown 原因不詳	51	28	168	544	121	912
	Sub-total 小計	219	682	1 769	3 749	136	6 555

(II) Leaving of the company is initiated by the company 由公司安排僱員離職							
Reason 原因		Senior Manager 高級 經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Retrenchment 裁員	-	-	1	21	-	22
(b)	Company re-structured/closed 公司改組/結業	-	-	-	190	-	190
(c)	Expiry of employment contract 僱傭合約期滿	-	40	-	115	-	155
(d)	Poor performance 工作表現欠佳	-	-	-	8	9	17
(e)	Other reasons 其他原因	40	21	8	19	-	88
(f)	Reasons unknown 原因不詳	-	-	5	11	-	16
Sub-total 小計		40	61	14	364	9	488
Total 總計		259	743	1 783	4 113	145	7 043
2. The number of recruits in the past 12 months (1.1.2006 to 31.12.2006) by source: 按來源劃分，過去 12 個月內（1.1.2006 至 31.12.2006）所招聘的僱員人數：							
Source 來源		Senior Manager 高級 經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	From an accounting position of another company 來自另一間機構而擔任 會計職務者	197	552	1 682	3 833	-	6 264
(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	8	5	130	278	-	421
(c)	From a college/school direct 直接來自院校/學校	-	1	9	406	24	440
(d)	Other sources 其他來源	1	-	-	8	-	9
(e)	Source unclassified 來源未能歸類	40	51	135	90	-	316
Total 總計		246	609	1 956	4 615	24	7 450

3. The number of recruits in the past 12 months (1.1.2006 to 31.12.2006) by geographic origin:
按地域劃分，過去 12 個月內（1.1.2006 至 31.12.2006）所招聘的僱員人數：

Geographic Origin 地域		Senior Manager 高級 經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Hong Kong 香港	240	586	1 913	4 578	24	7 341
(b)	Mainland 內地	1	-	20	13	-	34
(c)	Macau 澳門	-	-	-	-	-	0
(d)	Taiwan 台灣	-	-	-	-	-	0
(e)	Others 其他	2	-	-	-	-	2
(f)	Source unclassified 來源未能歸類	3	23	23	24	-	73
	Total 總計	246	609	1 956	4 615	24	7 450

Table 5.4 : Staff Turnover in the Past 12 Months (1.1.2006 to 31.12.2006)
by Reason, by Source and by Geographic
Origin
(Industrial Establishments)

表 5.4 : 過去十二個月內 (1.1.2006 至 31.12.2006) 僱員流動情況
(按離職原因、人力來源及所來自地域分類)
(工業機構)

1. The number of employees who left in the past 12 months (1.1.2006 to 31.12.2006) by reason: 按原因劃分，過去 12 個月內 (1.1.2006 至 31.12.2006) 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	Senior Manager 高級 經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Taking up another accounting position in Hong Kong 轉投本港另一間機構擔任會計職務	27	61	39	257	-	384
(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	1	10	-	16
	(iii) Better Prospects 較佳工作前途	-	-	5	103	-	108
	(iv) Others 其他	4	-	-	12	-	16
(c)	Emigration 移民	-	-	-	-	-	0
(d)	Repatriation 回國	-	-	-	-	-	0
(e)	Retirement 退休	-	-	1	2	-	3
(f)	Further studies 繼續進修	-	-	-	3	-	3
(g)	Other reasons 其他原因	1	2	1	7	-	11
(h)	Reasons unknown 原因不詳	5	-	6	40	10	61
	Sub-total 小計	37	68	53	434	10	602

(II) Leaving of the company is initiated by the company 由公司安排僱員離職							
Reason 原因		Senior Manager 高級 經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Retrenchment 裁員	-	3	-	-	-	3
(b)	Company re-structured/closed 公司改組/結業	-	-	-	-	-	0
(c)	Expiry of employment contract 僱傭合約期滿	-	-	-	28	-	28
(d)	Poor performance 工作表現欠佳	-	-	-	55	-	55
(e)	Other reasons 其他原因	-	-	-	2	-	2
(f)	Reasons unknown 原因不詳	-	-	-	1	-	1
Sub-total 小計		0	3	0	86	0	89
Total 總計		37	71	53	520	10	691
2. The number of recruits in the past 12 months (1.1.2006 to 31.12.2006) by source: 按來源劃分，過去 12 個月內（1.1.2006 至 31.12.2006）所招聘的僱員人數：							
Source 來源		Senior Manager 高級 經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	From an accounting position of another company 來自另一間機構而擔任 會計職務者	29	65	79	531	-	704
(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	-	-	-	63	-	63
(c)	From a college/school direct 直接來自院校/學校	-	-	-	10	-	10
(d)	Other sources 其他來源	-	-	-	-	-	0
(e)	Source unclassified 來源未能歸類	-	-	-	6	-	6
Total 總計		29	65	79	610	0	783

3. The number of recruits in the past 12 months (1.1.2006 to 31.12.2006) by geographic origin:
按地域劃分，過去 12 個月內（1.1.2006 至 31.12.2006）所招聘的僱員人數：

Geographic Origin 地域		Senior Manager 高級 經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Hong Kong 香港	29	65	79	604	-	777
(b)	Mainland 內地	-	-	-	1	-	1
(c)	Macau 澳門	-	-	-	-	-	0
(d)	Taiwan 台灣	-	-	-	-	-	0
(e)	Others 其他	-	-	-	-	-	0
(f)	Source unclassified 來源未能歸類	-	-	-	5	-	5
	Total 總計	29	65	79	610	0	783

Table 6 : Number of Internal Promotions in the Past 12 Months
(1.1.2006 to 31.12.2006)
(Accountancy Sector)

表 6 : 過去十二個月內 (1.1.2006 至 31.12.2006)
的內部晉升人數
(會計業)

Branch 門類	Job Level 職級	No. of Employees at Date of Survey 現有僱員人數	No. of Internal Promotions in the Past 12 Months 過去一年 獲內部晉升的人數
Accounting Firms 會計師事務所	Senior Manager 高級經理	3 333	129
	Manager 經理	895	294
	Supervisor/Senior 主管	3 432	882
	Clerk/Associate 文員	7 511	30
	Trainer/Teacher 培訓人員	86	-
	Total 總計	15 257	1 335
Government Departments and Subvented Organizations 政府部門及資助機構	Senior Manager 高級經理	797	4
	Manager 經理	128	17
	Supervisor/Senior 主管	1 274	41
	Clerk/Associate 文員	2 659	1
	Trainer/Teacher 培訓人員	281	3
	Total 總計	5 139	66
Commerce and Services Establishments 商業及服務行業機構	Senior Manager 高級經理	9 702	106
	Manager 經理	2 697	150
	Supervisor/Senior 主管	15 598	524
	Clerk/Associate 文員	35 108	14
	Trainer/Teacher 培訓人員	372	-
	Total 總計	63 477	794
Industrial Establishments 工業機構	Senior Manager 高級經理	709	7
	Manager 經理	156	14
	Supervisor/Senior 主管	1 344	58
	Clerk/Associate 文員	4 103	5
	Trainer/Teacher 培訓人員	-	-
	Total 總計	6 312	84
All Branches 全部門類	Senior Manager 高級經理	14 541	246
	Manager 經理	3 876	475
	Supervisor/Senior 主管	21 648	1 505
	Clerk/Associate 文員	49 381	50
	Trainer/Teacher 培訓人員	739	3
	Total 總計	90 185	2 279

Table 7 : Number of Establishments Encountered
Recruitment Difficulties in the Past 12 Months
 (Accountancy Sector)

表 7 : 過去十二個月遇有招聘員工困難的機構數目
 (會計業)

Branch 門類	Recruitment Difficulties 招聘困難	Senior Manager 高級經理		Manager 經理		Supervisor/Senior 主管		Clerk/Associate 文員		Trainer/Teacher 培訓人員	
		No. of Establishments 機構數目	Percentage 百分比	No. of Establishments 機構數目	Percentage 百分比	No. of Establishments 機構數目	Percentage 百分比	No. of Establishments 機構數目	Percentage 百分比	No. of Establishments 機構數目	Percentage 百分比
Accounting Firms 會計師事務所	Yes 有	8	0.4	25	1.4	47	2.6	230	12.6	1	0.1
	No 沒有	9	0.5	3	0.1	17	0.9	252	13.8	4	0.2
	Have not recruited or tried to recruit 未曾招聘或未有嘗試招聘員工	1 809	99.1	1 798	98.5	1 762	96.5	1 344	73.6	1 821	99.7
	Total 總計	1 826	100	1 826	100	1 826	100	1 826	100	1 826	100
Government Departments and Subvented Organizations 政府部門及資助機構	Yes 有	3	12.0	1	4.0	4	16.0	4	16.0	3	12.0
	No 沒有	3	12.0	6	24.0	8	32.0	11	44.0	5	20.0
	Have not recruited or tried to recruit 未曾招聘或未有嘗試招聘員工	19	76.0	18	72.0	13	52.0	10	40.0	17	68.0
	Total 總計	25	100	25	100	25	100	25	100	25	100
Commerce and Services Establishments 商業及服務行業機構	Yes 有	103	0.5	80	0.4	369	1.8	693	3.4	-	-
	No 沒有	92	0.5	459	2.3	772	3.9	2 183	10.9	44	0.2
	Have not recruited or tried to recruit 未曾招聘或未有嘗試招聘員工	19 924	99.0	19 580	97.3	18 978	94.3	17 243	85.7	20 075	99.8
	Total 總計	20 119	100	20 119	100	20 119	100	20 119	100	20 119	100
Industrial Establishments 工業機構	Yes 有	22	0.8	31	1.2	9	0.3	143	5.4	-	-
	No 沒有	33	1.3	40	1.5	76	2.9	232	8.8	28	1.1
	Have not recruited or tried to recruit 未曾招聘或未有嘗試招聘員工	2 592	97.9	2 576	97.3	2 562	96.8	2 272	85.8	2 619	98.9
	Total 總計	2 647	100	2 647	100	2 647	100	2 647	100	2 647	100
All Branches 全部門類	Yes 有	136	0.6	137	0.6	429	1.7	1 070	4.4	4	-
	No 沒有	137	0.6	508	2.1	873	3.6	2 678	10.9	81	0.3
	Have not recruited or tried to recruit 未曾招聘或未有嘗試招聘員工	24 344	98.8	23 972	97.3	23 315	94.7	20 869	84.7	24 532	99.7
	Total 總計	24 617	100	24 617	100	24 617	100	24 617	100	24 617	100

Table 8 : Reasons of Recruitment Difficulties in the Past 12 Months (1.1.2006 to 31.12.2006)
(Accountancy Sector)

表 8 : 過去十二個月內 (1.1.2006 至 31.12.2006) 招聘員工有困難的原因
(會計業)

Reason 原因		Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員	Total 總計
(a)	General labour shortage in Hong Kong 香港勞工短缺情況普遍	31	46	28	124	-	229
(b)	Insufficient accountancy graduates from tertiary institutions 專上院校會計畢業生數目 不足	20	21	-	30	-	71
(c)	Lack of candidates with relevant experience and training 職位申請人缺乏相關經驗 及訓練	101	66	153	483	2	805
(d)	Working conditions/ remuneration package could not meet recruits' expectations 服務條件／薪酬未能符合 求職者要求	42	96	334	660	2	1 134
(e)	Other reasons 其他原因	1	-	-	78	1	80
Total 總計		195	229	515	1 375	5	2 319

Table 8.1: Reasons of Recruitment Difficulties in the Past 12 Months (1.1.2006 to 31.12.2006)
(Accounting Firms)

表 8.1：過去十二個月內（1.1.2006 至 31.12.2006）招聘員工有困難的原因
（會計師事務所）

Reason 原因		Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員	Total 總計
(a)	General labour shortage in Hong Kong 香港勞工短缺情況普遍	4	22	19	43	-	88
(b)	Insufficient accountancy graduates from tertiary institutions 專上院校會計畢業生數目 不足	-	-	-	28	-	28
(c)	Lack of candidates with relevant experience and training 職位申請人缺乏相關經驗 及訓練	6	19	36	143	-	204
(d)	Working conditions/ remuneration package could not meet recruits' expectations 服務條件／薪酬未能符合 求職者要求	6	22	22	142	-	192
(e)	Other reasons 其他原因	1	-	-	3	1	5
Total 總計		17	63	77	359	1	517

Table 8.2: Reasons of Recruitment Difficulties in the Past 12 Months (1.1.2006 to 31.12.2006)
(Government Departments and Subvented Organizations)

表 8.2：過去十二個月內（1.1.2006 至 31.12.2006）招聘員工有困難的原因
（政府部門及資助機構）

Reason 原因		Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員	Total 總計
(a)	General labour shortage in Hong Kong 香港勞工短缺情況普遍	-	-	-	-	-	0
(b)	Insufficient accountancy graduates from tertiary institutions 專上院校會計畢業生數目 不足	-	-	-	-	-	0
(c)	Lack of candidates with relevant experience and training 職位申請人缺乏相關經驗 及訓練	2	1	4	3	2	12
(d)	Working conditions/ remuneration package could not meet recruits' expectations 服務條件／薪酬未能符合 求職者要求	2	1	2	3	2	10
(e)	Other reasons 其他原因	-	-	-	-	-	0
Total 總計		4	2	6	6	4	22

Table 8.3: Reasons of Recruitment Difficulties in the Past 12 Months (1.1.2006 to 31.12.2006)
(Commerce and Services Establishments)

表 8.3：過去十二個月內（1.1.2006 至 31.12.2006）招聘員工有困難的原因
（商業及服務行業機構）

Reason 原因		Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員	Total 總計
(a)	General labour shortage in Hong Kong 香港勞工短缺情況普遍	7	4	9	81	-	101
(b)	Insufficient accountancy graduates from tertiary institutions 專上院校會計畢業生數目 不足	-	1	-	2	-	3
(c)	Lack of candidates with relevant experience and training 職位申請人缺乏相關經驗 及訓練	93	38	105	282	-	518
(d)	Working conditions/ remuneration package could not meet recruits' expectations 服務條件／薪酬未能符合 求職者要求	12	47	301	469	-	829
(e)	Other reasons 其他原因	-	-	-	25	-	25
Total 總計		112	90	415	859	0	1476

Table 8.4: Reasons of Recruitment Difficulties in the Past 12 Months (1.1.2006 to 31.12.2006)
(Industrial Establishments)

表 8.4：過去十二個月內（1.1.2006 至 31.12.2006）招聘員工有困難的原因
（工業機構）

Reason 原因		Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員	Total 總計
(a)	General labour shortage in Hong Kong 香港勞工短缺情況普遍	20	20	-	-	-	40
(b)	Insufficient accountancy graduates from tertiary institutions 專上院校會計畢業生數目 不足	20	20	-	-	-	40
(c)	Lack of candidates with relevant experience and training 職位申請人缺乏相關經驗 及訓練	-	8	8	55	-	71
(d)	Working conditions/ remuneration package could not meet recruits' expectations 服務條件／薪酬未能符合 求職者要求	22	26	9	46	-	103
(e)	Other reasons 其他原因	-	-	-	50	-	50
Total 總計		62	74	17	151	0	304

Table 9 : Number of Hong Kong Accounting Employees
Required to Work in Mainland
 (Accountancy Sector)

表 9 : 需要在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	
			At Date of Survey 調查期間	In January 2008 2008年1月時
Accounting Firms 會計師事務所	Senior Manager 高級經理	Stationed Basis 長駐	52	50
		Travelling Basis 非長駐	982	1 083
		Sub-total 小計	1 034	1 133
	Manager 經理	Stationed Basis 長駐	66	66
		Travelling Basis 非長駐	512	418
		Sub-total 小計	578	484
	Supervisor/Senior 主管	Stationed Basis 長駐	46	46
		Travelling Basis 非長駐	1 530	1 552
		Sub-total 小計	1 576	1 598
	Clerk/Associate 文員	Stationed Basis 長駐	15	15
		Travelling Basis 非長駐	2 193	2 287
		Sub-total 小計	2 208	2 302
	Trainer/Teacher 培訓人員	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	51	51
		Sub-total 小計	51	51
Total 總計	Stationed Basis 長駐	179	177	
	Travelling Basis 非長駐	5 268	5 391	
	Total 總計	5 447	5 568	

Branch 門類	Job Level 職級	Working Mode 工作形式	No. of Employees 僱員人數	
			At Date of Survey 調查期間	In January 2008 2008年1月時
Government Departments and Subvented Organizations 政府部門及資助機構	Senior Manager 高級經理	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	11	11
		Sub-total 小計	11	11
	Manager 經理	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	-	-
		Sub-total 小計	0	0
	Supervisor/Senior 主管	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	3	3
		Sub-total 小計	3	3
	Clerk/Associate 文員	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	-	-
		Sub-total 小計	0	0
	Trainer/Teacher 培訓人員	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	3	3
		Sub-total 小計	3	3
	Total 總計	Stationed Basis 長駐	0	0
		Travelling Basis 非長駐	17	17
		Total 總計	17	17

Branch 門類	Job Level 職級	Working Mode 工作形式	No. of Employees 僱員人數	
			At Date of Survey 調查期間	In January 2008 2008年1月時
Commerce and Services Establishments 商業及服務行業機構	Senior Manager 高級經理	Stationed Basis 長駐	22	22
		Travelling Basis 非長駐	1 389	1 614
		Sub-total 小計	1 411	1 636
	Manager 經理	Stationed Basis 長駐	11	11
		Travelling Basis 非長駐	497	500
		Sub-total 小計	508	511
	Supervisor/Senior 主管	Stationed Basis 長駐	149	169
		Travelling Basis 非長駐	2 240	2 221
		Sub-total 小計	2 389	2 390
	Clerk/Associate 文員	Stationed Basis 長駐	124	124
		Travelling Basis 非長駐	1 305	1 345
		Sub-total 小計	1 429	1 469
	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	306	326
		Travelling Basis 非長駐	5 431	5 680
		Total 總計	5 737	6 006

Branch 門類	Job Level 職級	Working Mode 工作形式	No. of Employees 僱員人數	
			At Date of Survey 調查期間	In January 2008 2008年1月時
Industrial Establishments 工業機構	Senior Manager 高級經理	Stationed Basis 長駐	-	1
		Travelling Basis 非長駐	14	42
		Sub-total 小計	14	43
	Manager 經理	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	15	18
		Sub-total 小計	15	18
	Supervisor/Senior 主管	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	74	74
		Sub-total 小計	74	74
	Clerk/Associate 文員	Stationed Basis 長駐	-	28
		Travelling Basis 非長駐	385	435
		Sub-total 小計	385	463
	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	0	29
		Travelling Basis 非長駐	488	569
		Total 總計	488	598

Branch 門類	Job Level 職級	Working Mode 工作形式	No. of Employees 僱員人數	
			At Date of Survey 調查期間	In January 2008 2008年1月時
All Branches 全部門類	Senior Manager 高級經理	Stationed Basis 長駐	74	73
		Travelling Basis 非長駐	2 396	2 750
		Sub-total 小計	2 470	2 823
	Manager 經理	Stationed Basis 長駐	77	77
		Travelling Basis 非長駐	1 024	936
		Sub-total 小計	1 101	1 013
	Supervisor/Senior 主管	Stationed Basis 長駐	195	215
		Travelling Basis 非長駐	3 847	3 850
		Sub-total 小計	4 042	4 065
	Clerk/Associate 文員	Stationed Basis 長駐	139	167
		Travelling Basis 非長駐	3 883	4 067
		Sub-total 小計	4 022	4 234
	Trainer/Teacher 培訓人員	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	54	54
		Sub-total 小計	54	54
	Total 總計	Stationed Basis 長駐	485	532
		Travelling Basis 非長駐	11 204	11 657
		Total 總計	11 689	12 189

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

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內地工作。

Table 10 : Effects of Mainland Operations on Hong Kong
Accounting Employees
(Accountancy Sector)

表 10 : 內地業務對本地會計人員的影響
(會計業)

Branch 門類	Effects 影響	Number of Employees 僱員人數	
		At Date of Survey 調查期間	In January 2008 2008年1月時
Accounting Firms 會計師事務所	Additional accounting employees need to recruit 須增聘的會計人員數目	82	132
	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	170	220
Government Departments and Subvented Organizations 政府部門及資助機構	Additional accounting employees need to recruit 須增聘的會計人員數目	-	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	8	3
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	159	358
	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	554	273
Industrial Establishments 工業機構	Additional accounting employees need to recruit 須增聘的會計人員數目	1	79
	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	90
All Branches 全部門類	Additional accounting employees need to recruit 須增聘的會計人員數目	242	570
	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	741	586

Table 11 : Estimated Total Trainee Hours Required in the Next 12 Months
(Accountancy Sector)

表 11 : 估計未來十二個月內需要的總學員訓練時數
(會計業)

Skills/ Knowledge 技能／知識	Topics of Training 訓練課題	Estimated Total Trainee Hours 估計總學員訓練時數					Total 總計
		Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員	
General Management Knowledge 一般管理知識	101 Principles of Management (e.g. Problem Solving, Decision Making, Leadership, Crisis Management) 管理技巧(例如解決問題、決策、 領導才能和危機處理)	37 114	8 349	12 957	4 252	708	63 380
	102 Human Resources Management (e.g. Motivation, Team Building, Coaching & Counseling, Stress Management) 人力資源管理(例如激勵、團隊 之建立、訓練及輔導下屬和壓力 處理)	29 254	5 254	6 921	10 066	392	51 887
	103 Strategic Management 策略管理	38 327	1 072	4 835	44	414	44 692
	104 Marketing Management 市場管理	36 130	280	2 236	64	-	38 710
	105 Quality Management 優質服務管理	4 231	592	5 089	7 727	30	17 669
	106 Risk Management 風險管理	26 327	1 845	3 635	758	424	32 989
	107 Time Management 時間管理	7 457	490	7 946	3 528	52	19 473
	108 Others 其他	410	227	249	247	7	1 140
	Sub-total 小計	179 250	18 109	43 868	26 686	2 027	269 940
Basic Job-related Knowledge 基本業務知識	201 Financial Accounting 財務會計	12 095	28 573	37 032	88 898	10	166 608
	202 Cost and Management Accounting 成本和管理會計	6 677	2 293	25 222	38 647	10	72 849
	203 Internal Control, Compliance and Corporate Governance 內部監察、條例執行和企業管治	8 888	2 381	9 392	17 034	10	37 705
	204 Tax Compliance and Planning 遵從稅規和稅務策劃	10 732	5 531	28 323	20 909	10	65 505
	205 Auditing 審計學	7 259	912	12 020	48 246	50	68 487
	206 Business Law 商業法律	6 517	1 908	7 518	28 403	5	44 351
	207 Company Law and Practice 公司法和實務	6 388	1 346	7 903	18 443	5	34 085
	208 Economics and Statistics 經濟學和統計學	3 595	976	3 402	6 805	95	14 873
	209 Financial Management 財務管理	6 948	3 462	4 568	14 602	5	29 585
	210 Management Information System 管理資訊系統	3 382	2 377	8 524	13 497	10	27 790
	211 PRC Accounting System 內地會計制度	8 539	2 487	19 771	10 233	10	41 040
	212 PRC Taxation System 內地稅務制度	7 979	3 133	18 649	9 253	5	39 019
	213 Others 其他	991	424	1 615	32	-	3 062
Sub-total 小計	89 990	55 803	183 939	315 002	225	644 959	

Skills/ Knowledge 技能／知識	Topics of Training 訓練課題	Estimated Total Trainee Hours 估計總學員訓練時數					Total 總計
		Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員	
Generic Skills 通用技能	301 Business Communication Skills (English) 商業語文技巧 (英文)						
	(i) Written 書寫	2 075	1 058	8 786	33 459	5	45 383
	(ii) Oral 會話	1 996	518	4 807	28 673	5	35 999
	302 Business Communication Skills (Chinese) 商業語文技巧 (中文)						
	(i) Written 書寫	1 971	184	1 853	14 080	85	18 173
	(ii) Cantonese 廣東話	260	24	214	766	80	1 344
	(iii) Putonghua 普通話	10 603	1 157	16 662	35 546	122	64 090
	303 Interpersonal Skills 人際關係技巧	3 368	1 095	7 526	11 244	-	23 233
	304 Marketing/Selling Skills 市場推廣／銷售技巧	1 924	32	706	3 240	-	5 902
	305 Information Systems Application Skills 資訊系統應用技巧	5 310	1 818	8 971	25 164	10	41 273
306 Others 其他	346	828	456	1 002	525	3 157	
Sub-total 小計	27 853	6 714	49 981	153 174	832	238 554	
Total 總計		297 093	80 626	277 788	494 862	3 084	1 153 453

Table 11.1 : Estimated Total Trainee Hours Required in the Next 12 Months
(Accountancy Firms)

表 11.1 : 估計未來十二個月內需要的總學員訓練時數
(會計師事務所)

Skills/ Knowledge 技能／知識	Topics of Training 訓練課題	Estimated Total Trainee Hours 估計總學員訓練時數					Total 總計
		Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher/ 培訓人員	
General Management Knowledge 一般管理知識	101 Principles of Management (e.g. Problem Solving, Decision Making, Leadership, Crisis Management) 管理技巧(例如解決問題、決策、 領導才能和危機處理)	5 198	3 126	2 990	1 902	68	13 284
	102 Human Resources Management (e.g. Motivation, Team Building, Coaching & Counseling, Stress Management) 人力資源管理(例如激勵、團隊 之建立、訓練及輔導下屬和壓力 處理)	3 978	314	1 076	160	8	5 536
	103 Strategic Management 策略管理	2 396	108	408	12	30	2 954
	104 Marketing Management 市場管理	1 930	208	416	12	-	2 566
	105 Quality Management 優質服務管理	2 442	258	2 288	1 135	30	6 153
	106 Risk Management 風險管理	2 585	289	1 416	540	40	4 870
	107 Time Management 時間管理	2 092	108	1 578	504	30	4 312
	108 Others 其他	-	-	-	-	-	0
	Sub-total 小計	20 621	4 411	10 172	4 265	206	39 675
Basic Job-related Knowledge 基本業務知識	201 Financial Accounting 財務會計	5 739	318	3 860	33 716	10	43 643
	202 Cost and Management Accounting 成本和管理會計	2 914	400	2 769	10 859	10	16 952
	203 Internal Control, Compliance and Corporate Governance 內部監察、條例執行和企業管治	3 399	370	1 399	4 924	10	10 102
	204 Tax Compliance and Planning 遵從稅規和稅務策劃	4 795	428	2 296	11 357	10	18 886
	205 Auditing 審計學	4 557	788	5 865	38 267	50	49 527
	206 Business Law 商業法律	2 640	154	958	9 177	5	12 934
	207 Company Law and Practice 公司法和實務	3 073	216	1 200	5 366	5	9 860
	208 Economics and Statistics 經濟學和統計學	971	150	349	3 199	5	4 674
	209 Financial Management 財務管理	1 820	290	418	3 857	5	6 390
	210 Management Information System 管理資訊系統	1 406	200	563	2 942	10	5 121
	211 PRC Accounting System 內地會計制度	3 706	260	1 430	3 804	10	9 210
	212 PRC Taxation System 內地稅務制度	3 174	162	1 020	2 014	5	6 375
	213 Others 其他	-	400	-	-	-	400
Sub-total 小計	38 194	4 136	22 127	129 482	135	194 074	

Skills/ Knowledge 技能/知識	Topics of Training 訓練課題	Estimated Total Trainee Hours 估計總學員訓練時數					Total 總計	
		Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員		
Generic Skills 通用技能	301 Business Communication Skills (English) 商業語文技巧 (英文)	(i) Written 書寫	346	780	906	5 892	5	7 929
		(ii) Oral 會話	480	240	634	5 613	5	6 972
	302 Business Communication Skills (Chinese) 商業語文技巧 (中文)	(i) Written 書寫	270	140	574	5 123	5	6 112
		(ii) Cantonese 廣東話	70	-	54	178	-	302
		(iii) Putonghua 普通話	1 324	760	1 870	9 562	20	13 536
	303 Interpersonal Skills 人際關係技巧	170	50	394	248	-	862	
	304 Marketing/Selling Skills 市場推廣/銷售技巧	688	8	4	8	-	708	
	305 Information Systems Application Skills 資訊系統應用技巧	590	50	546	1 412	10	2 608	
	306 Others 其他	-	-	-	-	-	0	
	Sub-total 小計	3 938	2 028	4 982	28 036	45	39 029	
Total 總計		62 753	10 575	37 281	161 783	386	272 778	

Table 11.2 : Estimated Total Trainee Hours Required in the Next 12 Months
(Government Departments and Subvented Organizations)

表 11.2 : 估計未來十二個月內需要的總學員訓練時數
(政府部門及資助機構)

Skills/ Knowledge 技能／知識	Topics of Training 訓練課題	Estimated Total Trainee Hours 估計總學員訓練時數					
		Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員	Total 總計
General Management Knowledge 一般管理知識	101 Principles of Management (e.g. Problem Solving, Decision Making, Leadership, Crisis Management) 管理技巧(例如解決問題、決策、領導才能和危機處理)	621	187	533	150	-	1 491
	102 Human Resources Management (e.g. Motivation, Team Building, Coaching & Counseling, Stress Management) 人力資源管理(例如激勵、團隊之建立、訓練及輔導下屬和壓力處理)	831	142	416	80	-	1 469
	103 Strategic Management 策略管理	265	40	40	-	-	345
	104 Marketing Management 市場管理	55	-	60	-	-	115
	105 Quality Management 優質服務管理	225	40	50	-	-	315
	106 Risk Management 風險管理	237	83	70	-	-	390
	107 Time Management 時間管理	221	56	119	10	22	428
	108 Others 其他	392	49	189	7	7	644
	Sub-total 小計	2 847	597	1 477	247	29	5 197
Basic Job-related Knowledge 基本業務知識	201 Financial Accounting 財務會計	470	40	1 148	1 073	-	2 731
	202 Cost and Management Accounting 成本和管理會計	100	-	98	246	-	444
	203 Internal Control, Compliance and Corporate Governance 內部監察、條例執行和企業管治	747	13	1 515	151	-	2 426
	204 Tax Compliance and Planning 遵從稅規和稅務策劃	103	3	52	136	-	294
	205 Auditing 審計學	1 196	10	2 562	151	-	3 919
	206 Business Law 商業法律	100	-	40	136	-	276
	207 Company Law and Practice 公司法和實務	114	-	40	136	-	290
	208 Economics and Statistics 經濟學和統計學	100	-	40	136	-	276
	209 Financial Management 財務管理	154	-	90	896	-	1 140
	210 Management Information System 管理資訊系統	133	5	950	361	-	1 449
	211 PRC Accounting System 內地會計制度	69	-	40	-	-	109
	212 PRC Taxation System 內地稅務制度	79	-	60	30	-	169
	213 Others 其他	967	-	1 575	-	-	2 542
Sub-total 小計	4 332	71	8 210	3 452	0	16 065	

Skills/ Knowledge 技能／知識	Topics of Training 訓練課題	Estimated Total Trainee Hours 估計總學員訓練時數					Total 總計
		Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員	
Generic Skills 通用技能	301 Business Communication Skills (English) 商業語文技巧 (英文)						
	(i) Written 書寫	328	70	547	459	-	1 404
	(ii) Oral 會話	63	-	343	763	-	1 169
	302 Business Communication Skills (Chinese) 商業語文技巧 (中文)						
	(i) Written 書寫	103	14	179	339	-	635
	(ii) Cantonese 廣東話	-	-	-	-	-	0
	(iii) Putonghua 普通話	1 271	63	1 999	5 446	22	8 801
	303 Interpersonal Skills 人際關係技巧	415	-	433	403	-	1 251
304 Marketing/Selling Skills 市場推廣／銷售技巧	-	-	-	-	-	0	
305 Information Systems Application Skills 資訊系統應用技巧	1 700	21	4 815	7 673	-	14 209	
306 Others 其他	196	28	112	42	-	378	
Sub-total 小計	4 076	196	8 428	15 125	22	27 847	
Total 總計		11 255	864	18 115	18 824	51	49 109

Table 11.3 : Estimated Total Trainee Hours Required in the Next 12 Months
(Commerce and Services Establishments)

表 11.3 : 估計未來十二個月內需要的總學員訓練時數
(商業及服務行業機構)

Skills/ Knowledge 技能／知識	Topics of Training 訓練課題	Estimated Total Trainee Hours 估計總學員訓練時數					Total 總計
		Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員	
General Management Knowledge 一般管理知識	101 Principles of Management (e.g. Problem Solving, Decision Making, Leadership, Crisis Management) 管理技巧(例如解決問題、決策、領導才能和危機處理)	30 249	4 874	7 266	2 078	640	45 107
	102 Human Resources Management (e.g. Motivation, Team Building, Coaching & Counseling, Stress Management) 人力資源管理(例如激勵、團隊之建立、訓練及輔導下屬和壓力處理)	24 162	4 766	4 119	9 570	384	43 001
	103 Strategic Management 策略管理	35 236	900	3 331	32	384	39 883
	104 Marketing Management 市場管理	33 791	48	1 664	52	-	35 555
	105 Quality Management 優質服務管理	1 386	294	2 655	5 600	-	9 935
	106 Risk Management 風險管理	23 127	1 441	2 014	218	384	27 184
	107 Time Management 時間管理	4 793	298	4 855	2 614	-	12 560
	108 Others 其他	18	178	60	240	-	496
	Sub-total 小計	152 762	12 799	25 964	20 404	1 792	213 721
Basic Job-related Knowledge 基本業務知識	201 Financial Accounting 財務會計	5 666	28 011	29 145	51 561	-	114 383
	202 Cost and Management Accounting 成本和管理會計	3 504	1 783	19 322	24 776	-	49 385
	203 Internal Control, Compliance and Corporate Governance 內部監察、條例執行和企業管治	4 432	1 890	5 911	10 906	-	23 139
	204 Tax Compliance and Planning 遵從稅規和稅務策劃	5 578	5 100	23 799	8 068	-	42 545
	205 Auditing 審計學	1 395	114	1 479	8 490	-	11 478
	206 Business Law 商業法律	3 521	1 754	4 424	14 682	-	24 381
	207 Company Law and Practice 公司法和實務	2 985	1 130	4 567	8 533	-	17 215
	208 Economics and Statistics 經濟學和統計學	2 428	826	917	2 162	90	6 423
	209 Financial Management 財務管理	4 690	2 812	1 964	7 761	-	17 227
	210 Management Information System 管理資訊系統	1 747	2 172	4 915	4 606	-	13 440
	211 PRC Accounting System 內地會計制度	4 397	2 125	17 918	5 281	-	29 721
	212 PRC Taxation System 內地稅務制度	4 344	2 905	17 222	6 061	-	30 532
	213 Others 其他	24	24	40	32	-	120
Sub-total 小計	44 711	50 646	131 623	152 919	90	379 989	

Skills/ Knowledge 技能／知識	Topics of Training 訓練課題	Estimated Total Trainee Hours 估計總學員訓練時數					Total 總計
		Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員	
Generic Skills 通用技能	301 Business Communication Skills (English) 商業語文技巧 (英文)						
	(i) Written 書寫	1 305	190	4 713	24 896	-	31 104
	(ii) Oral 會話	1 357	260	3 210	17 381	-	22 208
	302 Business Communication Skills (Chinese) 商業語文技巧 (中文)						
	(i) Written 書寫	1 502	30	1 004	7 464	80	10 080
	(ii) Cantonese 廣東話	94	24	64	204	80	466
	(iii) Putonghua 普通話	7 912	298	10 113	17 388	80	35 791
	303 Interpersonal Skills 人際關係技巧	2 687	1 045	6 579	10 081	-	20 392
	304 Marketing/Selling Skills 市場推廣／銷售技巧	1 140	24	606	2 840	-	4 610
	305 Information Systems Application Skills 資訊系統應用技巧	2 524	1 715	2 634	12 767	-	19 640
306 Others 其他	30	800	104	600	525	2 059	
Sub-total 小計	18 551	4 386	29 027	93 621	765	146 350	
Total 總計		216 024	67 831	186 614	266 944	2 647	740 060

Table 11.4 : Estimated Total Trainee Hours Required in the Next 12 Months
(Industrial Establishments)

表 11.4 : 估計未來十二個月內需要的總學員訓練時數
(工業機構)

Skills/ Knowledge 技能／知識	Topics of Training 訓練課題	Estimated Total Trainee Hours 估計總學員訓練時數					
		Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher/ 培訓人員	Total 總計
General Management Knowledge 一般管理知識	101 Principles of Management (e.g. Problem Solving, Decision Making, Leadership, Crisis Management) 管理技巧 (例如解決問題、決策、 領導才能和危機處理)	1 046	162	2 168	122	-	3 498
	102 Human Resources Management (e.g. Motivation, Team Building, Coaching & Counseling, Stress Management) 人力資源管理 (例如激勵、團隊 之建立、訓練及輔導下屬和壓力 處理)	283	32	1 310	256	-	1 881
	103 Strategic Management 策略管理	430	24	1 056	-	-	1 510
	104 Marketing Management 市場管理	354	24	96	-	-	474
	105 Quality Management 優質服務管理	178	-	96	992	-	1 266
	106 Risk Management 風險管理	378	32	135	-	-	545
	107 Time Management 時間管理	351	28	1 394	400	-	2 173
	108 Others 其他	-	-	-	-	-	0
	Sub-total 小計	3 020	302	6 255	1 770	-	11 347
Basic Job-related Knowledge 基本業務知識	201 Financial Accounting 財務會計	220	204	2 879	2 548	-	5 851
	202 Cost and Management Accounting 成本和管理會計	159	110	3 033	2 766	-	6 068
	203 Internal Control, Compliance and Corporate Governance 內部監察、條例執行和企業管治	310	108	567	1 053	-	2 038
	204 Tax Compliance and Planning 遵從稅規和稅務策劃	256	-	2 176	1 348	-	3 780
	205 Auditing 審計學	111	-	2 114	1 338	-	3 563
	206 Business Law 商業法律	256	-	2 096	4 408	-	6 760
	207 Company Law and Practice 公司法和實務	216	-	2 096	4 408	-	6 720
	208 Economics and Statistics 經濟學和統計學	96	-	2 096	1 308	-	3 500
	209 Financial Management 財務管理	284	360	2 096	2 088	-	4 828
	210 Management Information System 管理資訊系統	96	-	2 096	5 588	-	7 780
	211 PRC Accounting System 內地會計制度	367	102	383	1 148	-	2 000
	212 PRC Taxation System 內地稅務制度	382	66	347	1 148	-	1 943
	213 Others 其他	-	-	-	-	-	0
Sub-total 小計	2 753	950	21 979	29 149	0	54 831	

Skills/ Knowledge 技能／知識	Topics of Training 訓練課題	Estimated Total Trainee Hours 估計總學員訓練時數					Total 總計
		Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員	
Generic Skills 通用技能	301 Business Communication Skills (English) 商業語文技巧 (英文)						
	(i) Written 書寫	96	18	2 620	2 212	-	4 946
	(ii) Oral 會話	96	18	620	4 916	-	5 650
	302 Business Communication Skills (Chinese) 商業語文技巧 (中文)						
	(i) Written 書寫	96	-	96	1 154	-	1 346
	(ii) Cantonese 廣東話	96	-	96	384	-	576
	(iii) Putonghua 普通話	96	36	2 680	3 150	-	5 962
	303 Interpersonal Skills 人際關係技巧	96	-	120	512	-	728
	304 Marketing/Selling Skills 市場推廣／銷售技巧	96	-	96	392	-	584
	305 Information Systems Application Skills 資訊系統應用技巧	496	32	976	3 312	-	4 816
306 Others 其他	120	-	240	360	-	720	
Sub-total 小計	1 288	104	7 544	16 392	-	25 328	
Total 總計		7 061	1 356	35 778	47 311	0	91 506

Table 12 : Estimated Trainee Hours Provided by
External Course Providers in the Next 12 Months
(Accountancy Sector)

表 12 : 估計未來十二個月由外間培訓機構提供的
訓練時數
(會計業)

Branch 門類	Job Level 職級	Less Than 25% 25%以下	25% - Less Than 50% 25% 至 50%以下	50% - Less Than 75% 50% 至 75%以下	75% - Less Than 100% 75% 至 100%以下	100%
Accounting Firms 會計師事務所	Senior Manager 高級經理	10 310	4 880	1 016	4 762	41 785
	Manager 經理	2 802	5 350	153	160	2 110
	Supervisor/Senior 主管	21 544	488	480	6 635	8 134
	Clerk/Associate 文員	83 979	21 680	14 200	3 980	37 944
	Trainer/Teacher 培訓人員	-	370	16	-	-
	Total 總計	118 635	32 768	15 865	15 537	89 973
Government Departments and Subvented Organizations 政府部門及資助機構	Senior Manager 高級經理	3 574	1 764	298	4 560	1 059
	Manager 經理	446	168	180	-	70
	Supervisor/Senior 主管	7 051	380	360	10 084	240
	Clerk/Associate 文員	4 540	12 899	200	-	1 185
	Trainer/Teacher 培訓人員	51	-	-	-	-
	Total 總計	15 662	15 211	1 038	14 644	2 554
Commerce and Services Establishments 商業及服務行業機構	Senior Manager 高級經理	19 144	1 109	938	5 822	189 011
	Manager 經理	4 225	1 370	356	202	61 678
	Supervisor/Senior 主管	35 412	7 375	4 630	5 373	133 824
	Clerk/Associate 文員	24 225	28 940	5 210	8 279	200 290
	Trainer/Teacher 培訓人員	-	496	-	-	2 151
	Total 總計	83 006	39 290	11 134	19 676	586 954
Industrial Establishments 工業機構	Senior Manager 高級經理	197	2 592	24	155	4 093
	Manager 經理	8	-	24	332	992
	Supervisor/Senior 主管	126	2 912	2 352	26 926	3 462
	Clerk/Associate 文員	998	9 622	784	2 155	33 752
	Trainer/Teacher 培訓人員	-	-	-	-	-
	Total 總計	1 329	15 126	3 184	29 568	42 299
All Branches 全部門類	Senior Manager 高級經理	33 225	10 345	2 276	15 299	235 948
	Manager 經理	7 481	6 888	713	694	64 850
	Supervisor/Senior 主管	64 133	11 155	7 822	49 018	145 660
	Clerk/Associate 文員	113 742	73 141	20 394	14 414	273 171
	Trainer/Teacher 培訓人員	51	866	16	-	2 151
	Total 總計	218 632	102 395	31 221	79 425	721 780

Table 13 : Number of Part-time Accounting Employees Employed
(Accountancy Sector)

表 13 : 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	Senior Manager 高級經理	3 333	302
	Manager 經理	895	20
	Supervisor/Senior 主管	3 432	10
	Clerk/Associate 文員	7 511	202
	Trainer/Teacher 培訓人員	86	-
	Total 總計	15 257	534
Government Departments and Subvented Organizations 政府部門及資助機構	Senior Manager 高級經理	797	5
	Manager 經理	128	1
	Supervisor/Senior 主管	1 274	4
	Clerk/Associate 文員	2 659	13
	Trainer/Teacher 培訓人員	281	60
	Total 總計	5 139	83
Commerce and Services Establishments 商業及服務行業機構	Senior Manager 高級經理	9 702	-
	Manager 經理	2 697	-
	Supervisor/Senior 主管	15 598	-
	Clerk/Associate 文員	35 108	1 378
	Trainer/Teacher 培訓人員	372	45
	Total 總計	63 477	1 423
Industrial Establishments 工業機構	Senior Manager 高級經理	709	-
	Manager 經理	156	-
	Supervisor/Senior 主管	1 344	-
	Clerk/Associate 文員	4 103	249
	Trainer/Teacher 培訓人員	-	-
	Total 總計	6 312	249
All Branches 全部門類	Senior Manager 高級經理	14 541	307
	Manager 經理	3 876	21
	Supervisor/Senior 主管	21 648	14
	Clerk/Associate 文員	49 381	1 842
	Trainer/Teacher 培訓人員	739	105
	Total 總計	90 185	2 289

Table 14 : Number of Accounting-related Employees in Subsidiaries/
Associates and Other Group Companies in Mainland
(Accountancy Sector)

表 14 : 內地附屬公司僱用與會計工作有關的僱員人數
(會計業)

Branch 門類	Job Level 職級	Number of Employees 僱員人數
Accounting Firms 會計師事務所	Senior Manager 高級經理	683
	Manager 經理	974
	Supervisor/Senior 主管	3 512
	Clerk/Associate 文員	7 036
	Trainer/Teacher 培訓人員	71
	Total 總計	12 276
Government Departments and Subvented Organizations 政府部門及資助機構	Senior Manager 高級經理	2
	Manager 經理	3
	Supervisor/Senior 主管	4
	Clerk/Associate 文員	4
	Trainer/Teacher 培訓人員	2
	Total 總計	15
Commerce and Services Establishments 商業及服務行業機構	Senior Manager 高級經理	173
	Manager 經理	496
	Supervisor/Senior 主管	2 780
	Clerk/Associate 文員	16 369
	Trainer/Teacher 培訓人員	-
	Total 總計	19 818
Industrial Establishments 工業機構	Senior Manager 高級經理	40
	Manager 經理	110
	Supervisor/Senior 主管	375
	Clerk/Associate 文員	496
	Trainer/Teacher 培訓人員	-
	Total 總計	1 021
All Branches 全部門類	Senior Manager 高級經理	898
	Manager 經理	1 583
	Supervisor/Senior 主管	6 671
	Clerk/Associate 文員	23 905
	Trainer/Teacher 培訓人員	73
	Total 總計	33 130

Table 15 : Number of Accounting-related Employees in Hong Kong Transferred to/Recruited for Subsidiaries/Associates and Other Group Companies in Mainland in the Past 12 Months (Accountancy Sector)

表 15 : 過去十二個月本港的會計人員調職／受聘往內地附屬公司工作的人數
(會計業)

Branch 門類	Job Level 職級	Number of Employees 僱員人數
Accounting Firms 會計師事務所	Senior Manager 高級經理	-
	Manager 經理	-
	Supervisor/Senior 主管	-
	Clerk/Associate 文員	-
	Trainer/Teacher 培訓人員	-
	Total 總計	0
Government Departments and Subvented Organizations 政府部門及資助機構	Senior Manager 高級經理	-
	Manager 經理	-
	Supervisor/Senior 主管	-
	Clerk/Associate 文員	-
	Trainer/Teacher 培訓人員	-
	Total 總計	0
Commerce and Services Establishments 商業及服務行業機構	Senior Manager 高級經理	19
	Manager 經理	-
	Supervisor/Senior 主管	43
	Clerk/Associate 文員	406
	Trainer/Teacher 培訓人員	-
	Total 總計	468
Industrial Establishments 工業機構	Senior Manager 高級經理	-
	Manager 經理	4
	Supervisor/Senior 主管	-
	Clerk/Associate 文員	6
	Trainer/Teacher 培訓人員	-
	Total 總計	10
All Branches 全部門類	Senior Manager 高級經理	19
	Manager 經理	4
	Supervisor/Senior 主管	43
	Clerk/Associate 文員	412
	Trainer/Teacher 培訓人員	-
	Total 總計	478

Table 16 : Estimated Number of Accounting-related Employees in Hong Kong to be Transferred to/Recruited for Subsidiaries/Associates and Other Group Companies in the Next 12 Months
(Accountancy Sector)

表 16 : 估計未來十二個月本港的會計人員會調職／受聘往內地附屬公司工作的人數
(會計業)

Branch 門類	Job Level 職級	Number of Employees 僱員人數
Accounting Firms 會計師事務所	Senior Manager 高級經理	2
	Manager 經理	-
	Supervisor/Senior 主管	-
	Clerk/Associate 文員	-
	Trainer/Teacher 培訓人員	-
	Total 總計	2
Government Departments and Subvented Organizations 政府部門及資助機構	Senior Manager 高級經理	-
	Manager 經理	-
	Supervisor/Senior 主管	-
	Clerk/Associate 文員	-
	Trainer/Teacher 培訓人員	-
	Total 總計	0
Commerce and Services Establishments 商業及服務行業機構	Senior Manager 高級經理	-
	Manager 經理	100
	Supervisor/Senior 主管	120
	Clerk/Associate 文員	164
	Trainer/Teacher 培訓人員	-
	Total 總計	384
Industrial Establishments 工業機構	Senior Manager 高級經理	-
	Manager 經理	28
	Supervisor/Senior 主管	-
	Clerk/Associate 文員	208
	Trainer/Teacher 培訓人員	-
	Total 總計	236
All Branches 全部門類	Senior Manager 高級經理	2
	Manager 經理	128
	Supervisor/Senior 主管	120
	Clerk/Associate 文員	372
	Trainer/Teacher 培訓人員	-
	Total 總計	622

Manpower Projection for the Accountancy Sector
2008 - 2010

Using the Labour Market Analysis (LMA) Approach

The LMA approach

1. LMA first examines a group of key statistical data collected by a reliable and independent authority that reflect important changes in the local economy, demography and labour market. (In this case, the authority is the Census & Statistics Department, Hong Kong). It then selects some of the data as independent variables to build a statistical model that can be used to project manpower requirements in the economic sector under study. If successful, the model can make use of these relevant and reliable leading economic indicators to project manpower demand in the short and medium term.

2. Statistical modelling has been successfully applied to the Accountancy Sector in 2004. The building of a statistical model comprises two main steps. The first step is diagnostic, when two sets of statistical data are subjected to a battery of rigorous statistical tests to extract the independent variables, called determinants. Set I comprises the nine core statistics in the National Accounts of Hong Kong - e.g. Gross Domestic Products (GDP) and its components. These statistics provide information about our key economic activities. Set II comprises 42 economic indicators with more disaggregate information about various sectors in the economy. Such information includes consumption, investment, trade, visitor arrivals, restaurant receipt, 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 correlation (mutual dependence among determinants), multi-collinearity (interdependence among determinants), and orthogonality (independence among determinants) before they are grouped into principal components (PCs).

Manpower Projection in the Accountancy Sector

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

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

4. At the 'Diagnostic' step, Principal Component Analysis (PCA) has been used to group these eight determinants into four Principal Components (PCs). From recursive tests and regression analysis, it is found that the four PCs can explain most of the variability (90%) of the variance (total information) in the manpower requirements in the past 24 years; therefore, these PCs can safely be used to project the manpower requirements in the near future. For the Accountancy Sector, the PCs comprise the four determinants of *GDFCF*, *LA*, *VA* and *CCPI* with as their subsets the other determinants of *CCPI*, *EC*, *XSER* and *XGDS*. At the second 'Prognostic' step, Principal Component Regression (PCR) technique is then applied to build the statistical model. The model indicates that there is a strong positive correlation between manpower and the three PCs. The adjusted R-square worked out to be 0.9234 indicates that 92% of the variation of the manpower requirements can be explained by the three PCs at the 5% level of significance.

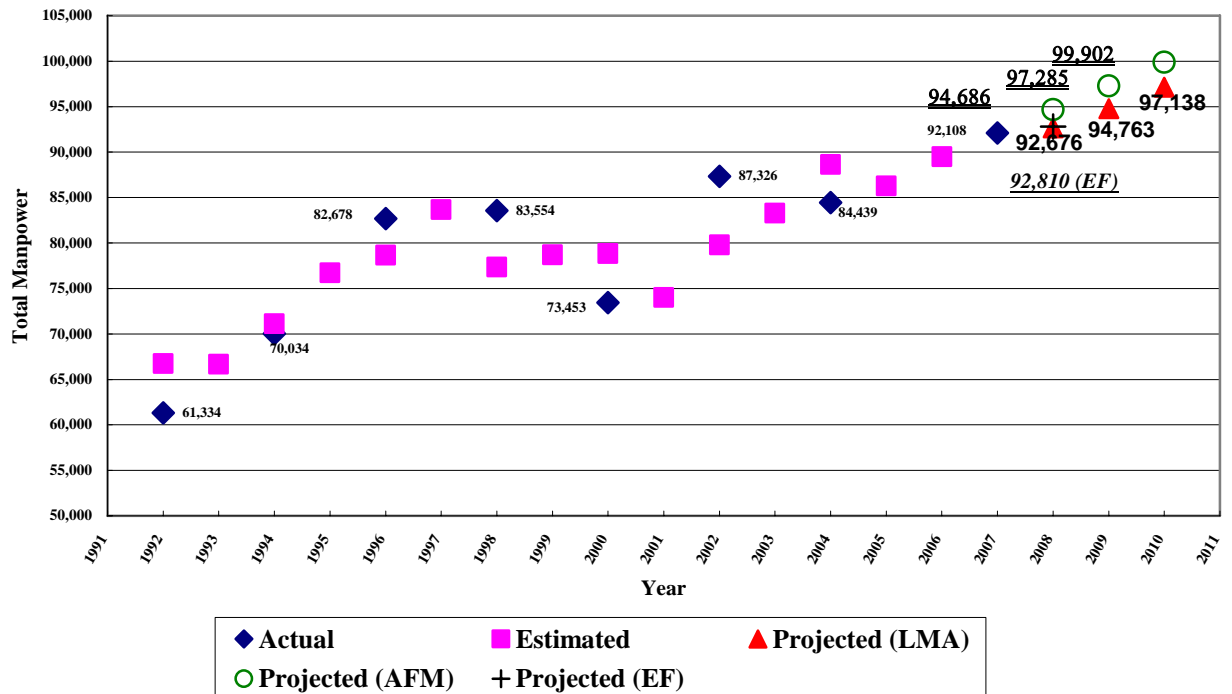
Summary of Manpower Projection by Using Different Methods

5. The manpower projection of the Accountancy Sector for 2008-2010 is worked out using three methods, summary as in Table 1.

Table 1: Summary of Manpower Projections

Year	Actual	Projected (LMA)	Projected (AFM)	Projected (EF)
2004	84 439			
2005		82 570 ¹	83 060 ¹	85 120 ¹
2006		85 005 ¹	81 728 ¹	
2007	92 108	87 549 ¹	80 444 ¹	
2008		92 676 (0.6%)*	94 686 (2.8%)*	92 810 (0.8%)*
2009		94 763 (2.3%)**	97 285 (2.7%)**	
2010		97 138 (2.5%)**	99 902 (2.7%)**	
¹	Using either the LMA model, the AFM and EF in the manpower survey in 2004			
*	As percentage increase / decrease of the actual manpower against 2007			
**	As percentage increase / decrease of the projected manpower against the year before, i.e. 2008 and 2009 respectively			
LMA	Labour Market Analysis			
AFM	Adaptive Filtering Method			
EF	Employers' Forecast (at the date of survey)			

Figure 1: Summary of manpower projection by different methods



6. The first two methods, LMA and AFM, show an increasing manpower trend for 2008-2010. The LMA approach has the advantage of objectivity as well as the possibility of regular updating when quarterly / monthly statistical data become available. The AFM is based on historical patterns in manpower series to extrapolate the future and assumes *ceteris paribus*¹. Finally, the employers' forecast based on educated guess depends necessarily on the personal experience of the respondents and may be subjective.

¹ All other variables remain unchanged