

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

# 2017



**2017 MANPOWER SURVEY REPORT**

**ACCOUNTANCY SECTOR**

二零一七年人力調查報告

會計業

**VOCATIONAL TRAINING COUNCIL**

**ACCOUNTANCY TRAINING BOARD**

職業訓練局

會計業訓練委員會

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# The 2017 Manpower Survey Report of the Accountancy Sector

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## Executive Summary

### **Objective**

1. The Accountancy Training Board (ACTB), with the assistance of the Census and Statistics Department (C&SD), conducted a biennial manpower survey from January to May 2017 with the aim of furnishing users with information on the manpower situation and training needs of personnel in the accountancy sector.

### **Scope of the Survey**

2. The Training Board decided on the sampling frame to cover accounting firms, some government departments and some large non-governmental organisations and statutory bodies, commerce and services establishments with ten or more employees and industrial establishments with ten or more employees. Employers of the sampled establishments were requested to report only the manpower statistics of employees engaged in functions related to accounting, auditing, taxation, financial or accountancy training in their establishments. Using the stratified random sampling method, a sample of 1 569 establishments were subsequently selected from the central register maintained by the C&SD.

3. The survey covered samples of 302 accounting firms, 41 government departments, non-governmental organisations and statutory bodies, 993 commerce and services establishments and 233 industrial establishments within the specified frame. Data collected from these branches were grossed up statistically to give an overall picture of the manpower situation of the accountancy sector with the exception of the branch “Government Departments, Non-governmental Organisations and Statutory Bodies” where the figures were actual manpower statistics of 41 government departments, non-governmental organisations and statutory bodies.

### **Survey Findings**

#### **Existing Manpower Structure**

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

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

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

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

(ii) Senior Manager/Financial Controller/Manager

Persons responsible for some or all of the following functions:

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

Senior Managers/Financial Controllers should normally have no less than five years' managerial experience in accountancy.

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

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

(iii) Supervisor/Senior

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

(iv) Clerk/Associate

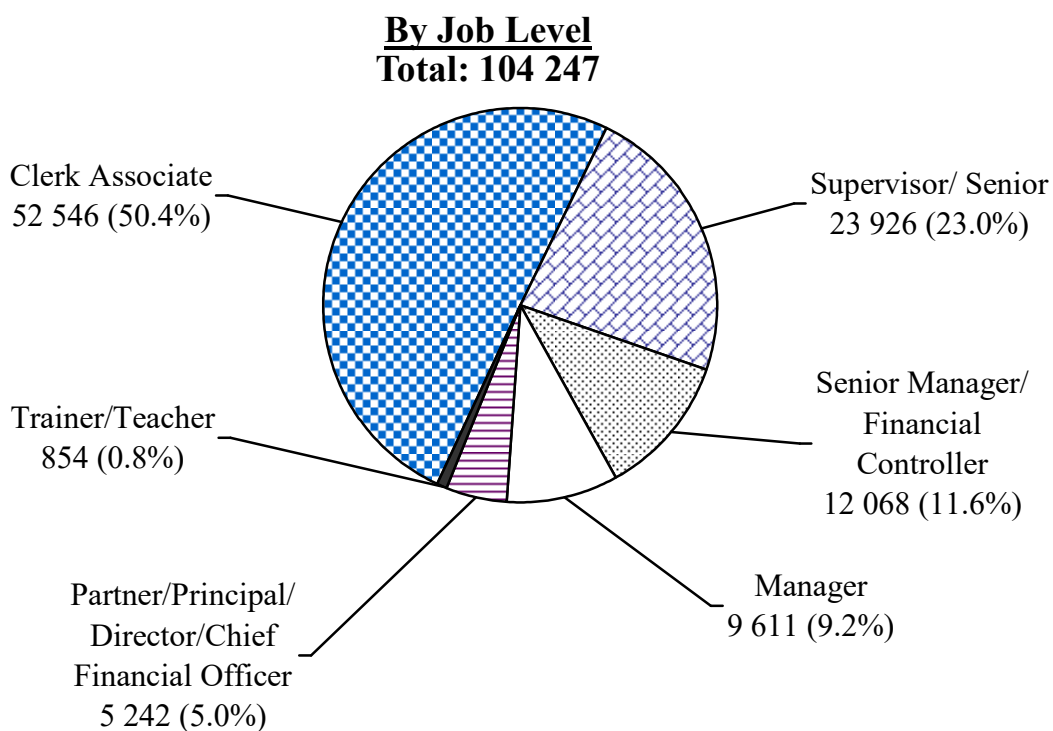
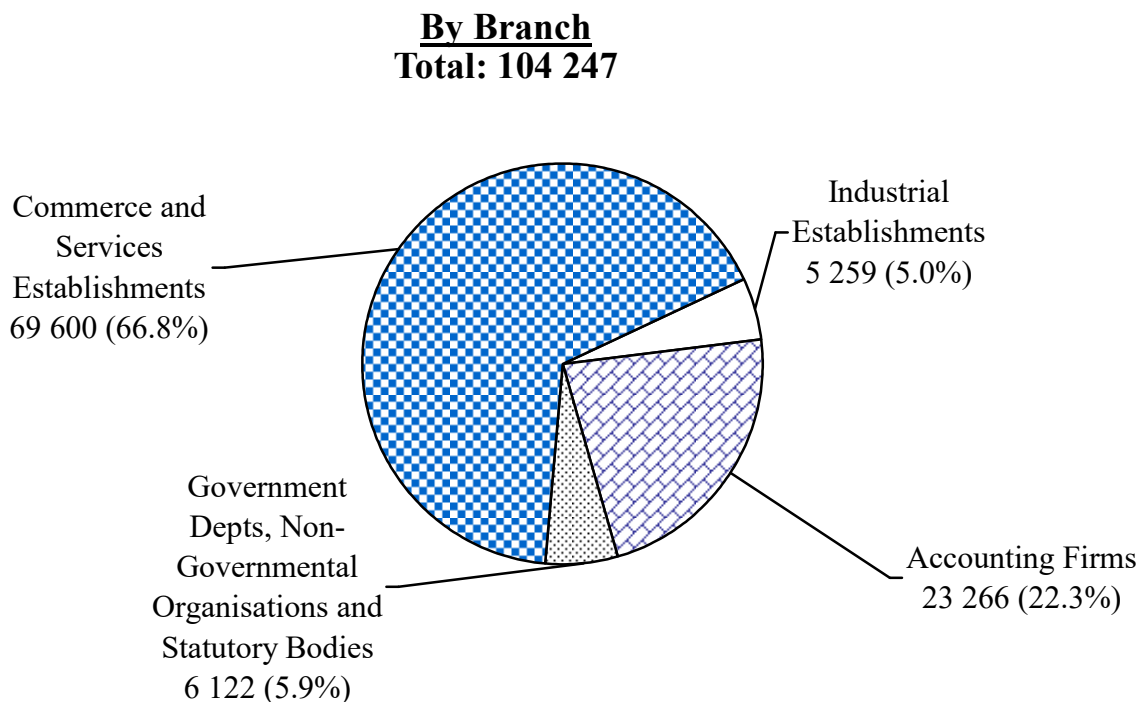
Persons who are normally engaged in compiling, classifying and recording data, verifying records, posting entries, balancing books and preparing reports. They include accounting clerks, data input clerks, junior audit staff/staff accountants, tax juniors and similar positions.

(v) Trainer/Teacher

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

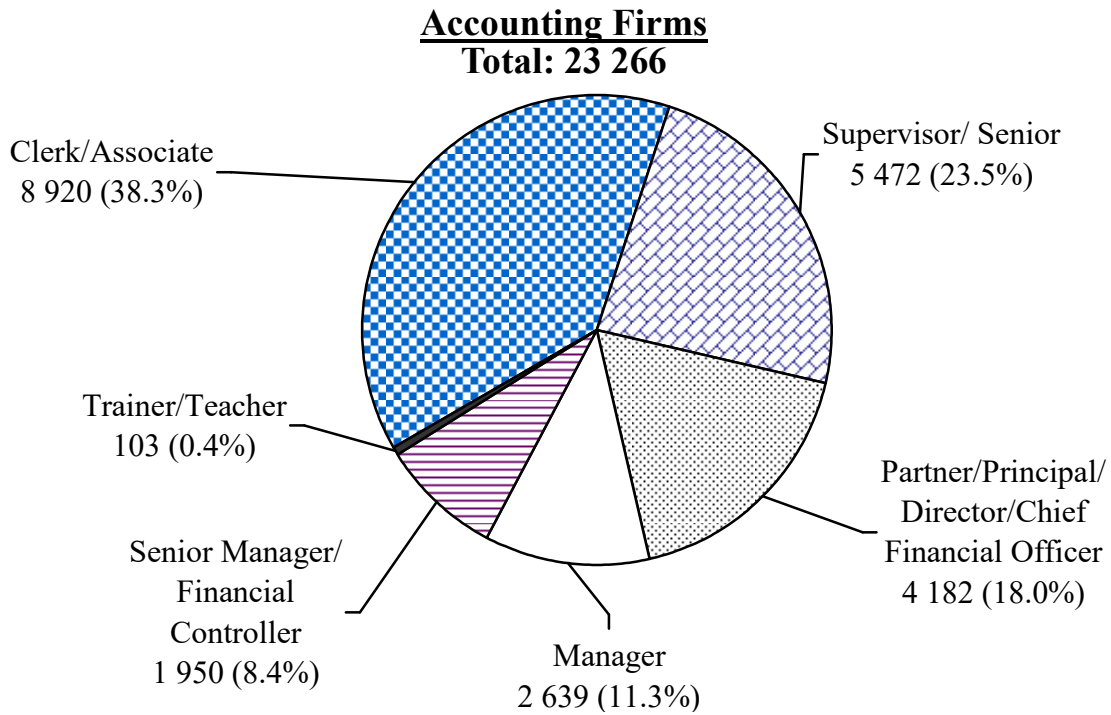
6. Figures 1 and 2 below show the manpower structure and the distribution of persons engaged by branch and by job level.

Figure 1: Manpower Structure

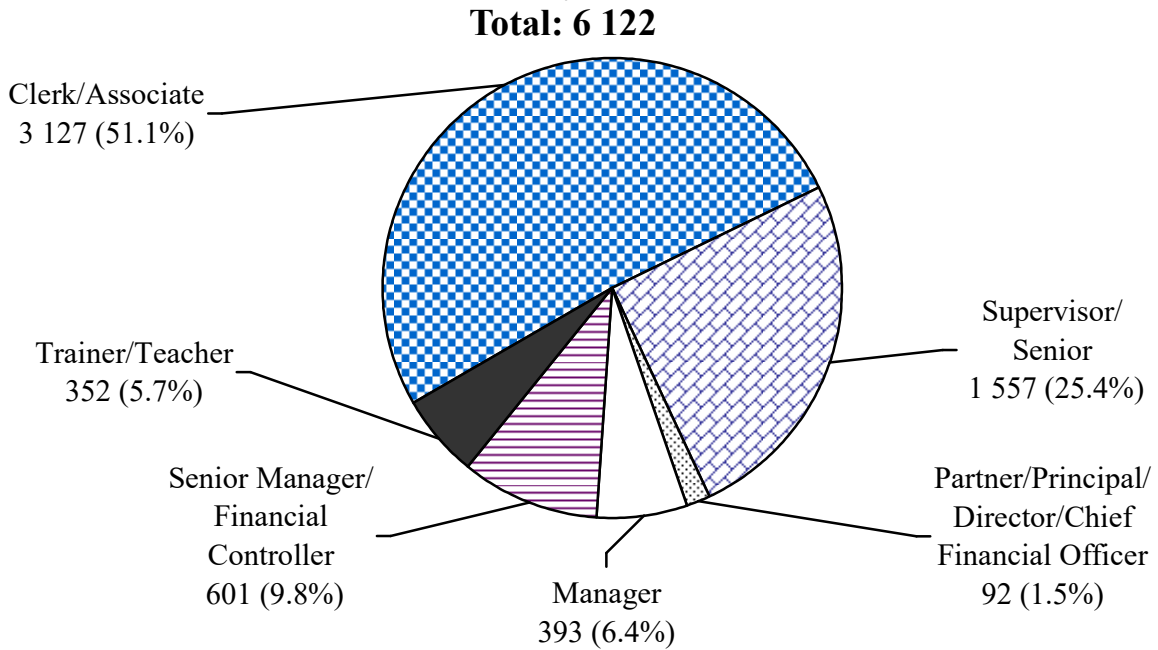


Remarks: Total percentage may not equal 100% due to rounding.

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



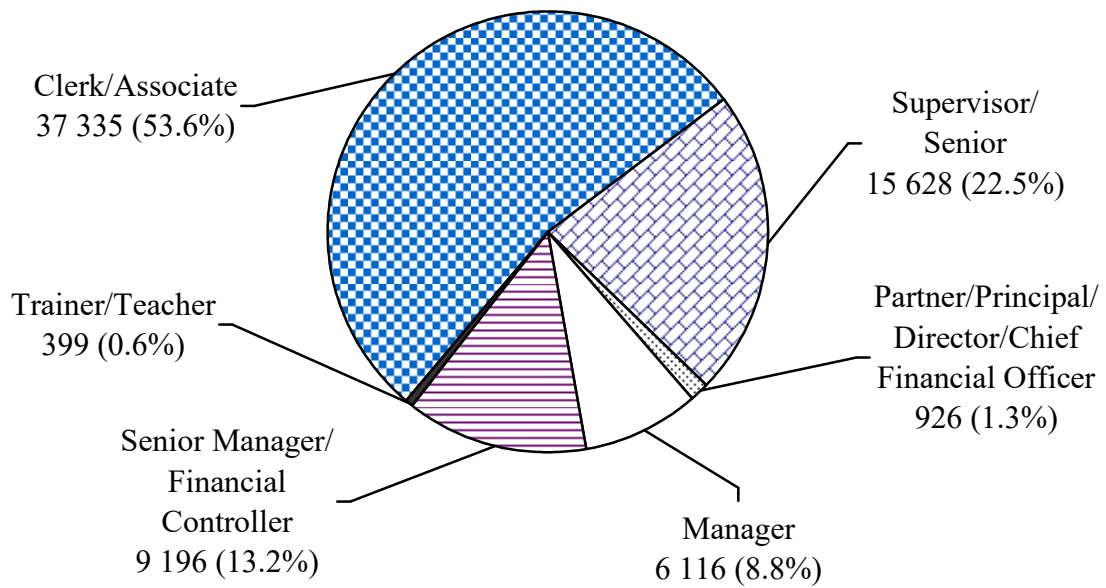
**Government Departments, Non-governmental Organisations and Statutory Bodies**



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

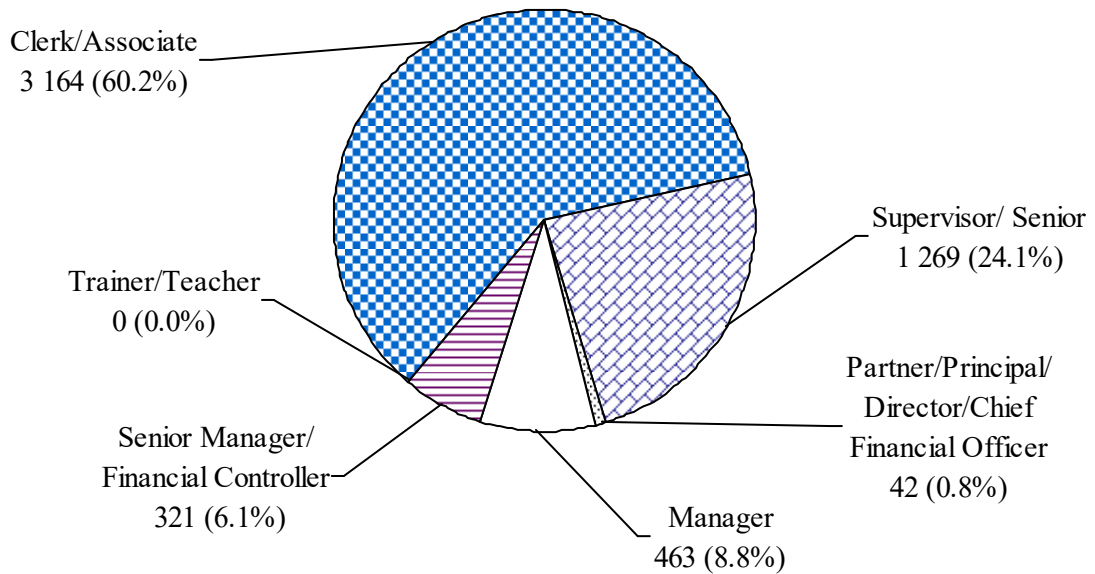
**Commerce and Services Establishments**

**Total: 69 600**



**Industrial Establishments**

**Total: 5 259**



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



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

7. At the time of the survey, 104 247 full-time accounting personnel were engaged in the four branches. Persons engaged have increased by 1 079 persons, or 1.0% when compared with figure in the 2015 Survey. Table 1 and table 2 show the distribution of accounting personnel by branch and by job level respectively in two surveys.

Table 1: Distribution of Accounting Personnel by Branch

| <u>Branch</u>  | <u>Number of Accounting Personnel (%)</u> |                       |
|--|---|-----------------------|
|  | <u>2015</u>                               | <u>2017</u>           |
| Accounting Firms   | 21 844 (21.2%)                            | 23 266 (22.3%)        |
| Government Departments,<br>Non-governmental<br>Organisations and Statutory<br>Bodies | 6 014 (5.8%)                              | 6 122 (5.9%)          |
| Commerce and Services<br>Establishments  | 69 867 (67.7%)                            | 69 600 (66.8%)        |
| Industrial Establishments  | 5 443 (5.3%)                              | 5 259 (5.0%)          |
| <b>All Branches</b>  | <b>103 168 (100%)</b>                     | <b>104 247 (100%)</b> |

Table 2: Distribution of Accounting Personnel by Job Level

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

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

## Number of Vacancies in the Accountancy Sector

8. In January 2017, there were 1 604 vacancies in the four branches, representing 1.5% of the manpower demand of 105 851. Manpower demand is defined as the existing manpower plus vacancies. The distribution of vacancies is shown in Table 3 and the comparison of the vacancies in 2015 and 2017 Surveys is shown in Table 4.

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

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

\* As a percentage of total manpower demand.

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

Table 4: Comparison of Vacancies

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

### **Manpower Growth**

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

### **Minimum Education Requirement of Accounting Employees**

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

### **Professional Qualifications Requirement of Accounting Employees**

11. Employers generally preferred their employees at managerial and supervisory level and staff members engaging in training/teaching functions to possess professional qualifications. A total of 33.0% of the accounting personnel at various job levels were required to possess professional qualifications.

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

12. Employers indicated that about 64.2% of managerial job holders should possess a minimum of six to more than ten years' working experience in the industry. For clerical staff, the majority of them were those who had less than three years of experience.

## **Distribution of Accounting Personnel By Average Age Range**

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

## **Staff Turnover**

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

## **Internal Promotion**

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

## **Reasons of Recruitment Difficulties**

16. Employers reported that the main reasons of recruitment difficulties were "lack of candidates with relevant experience and training" and "working conditions/remuneration package could not meet recruits' expectations". The ratios of these two reasons to the total figure were 35.9% and 56.7% respectively.

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

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

## **Moving of the Accounting Function Out of Hong Kong**

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

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

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

## **Number of Part-time Accounting Staff Employed**

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

## **Recommendations**

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

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

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

- (i) Employers should help plan the career paths of individual employee. Specific guidelines on their training and development as well as the

promotion routes should be conveyed to each employee. The provision of a better prospect to accounting employees would be an effective strategy to attract and retain talents.

- (ii) Besides systematic in-house training programmes provided to their employees, employers should make good use of services provided by external training course providers and utilize government support such as the Continuing Education Fund or the New Technology Training Scheme administered by the Vocational Training Council.
- (iii) In addition to traditional accounting, auditing and taxation subjects, a wider spectrum of training programmes should be provided to accounting employees. The provision of training to employees not only upgrades the job knowledge and skills of employees, it also broadens and deepens the exposures of employees to different trades/industries. With regard to training courses/programmes, the overall top five types/topics of training for various job levels listed in the order of the number of times chosen by respondents are summarised below:

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

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

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

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

III: Types/Topics of Training for Managers

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

IV: Types/Topics of Training for Supervisors/Seniors

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

V: Types/Topics of Training for Clerks/Associates

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

VI: Types/Topics of Training for Trainers/Teachers

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

- (iv) There is a need to organise accountancy seminars regularly. Topics of seminars related to career development targeted at junior accounting personnel and/or students of tertiary institutions/secondary schools could also help promote the career prospects and training opportunities of young accounting personnel. Furthermore, seminars related to the auditing and accounting standards are also recommended for the accounting personnel.

## SECTION I

### SURVEY PURPOSE AND SCOPE

#### **The Training Board**

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

#### **Purpose of the Survey**

1.2 With the assistance of the Census and Statistics Department (C&SD), the Training Board conducted the 2017 Manpower Survey in the first half of 2017 with the following objectives:

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

1.3 Similar to the arrangement of the 2013 and 2015 manpower surveys, the ACTB agreed to synchronize its 2017 Manpower Survey with the manpower surveys of the banking and finance industry and the insurance industry. The fieldwork of these three surveys were planned to be carried out from 9 January 2017 to 8 March 2017. However, the fieldwork of the survey of the accountancy sector was extended to 9 May 2017 for the inclusion of respondents with a large number of accounting personnel. Survey findings of these three surveys are expected to provide comprehensive manpower statistics which would help the community formulate manpower training and development strategies for the entire financial services sector.



## **Scope of the Survey**

1.4 In this report, all references to the terms “Partner/Principal/Director/Chief Financial Officer”, “Senior Manager/Financial Controller”, “Manager”, “Supervisor/Senior”, “Clerk/Associate” and “Trainer/Teacher” refer to those performing accounting, auditing, taxation, corporate restructuring and insolvency, corporate finance, company liquidation, accountancy training or other accounting related functions. It is believed that the establishments selected had sufficient representation of the accountancy sector. The distribution of establishments in the survey sample is shown in Appendix 3.

## **Procedures of the Survey**

1.5 The fieldwork of the manpower survey commenced on 9 January 2017. One week before the survey, a copy of the printed questionnaire together with the explanatory notes (Appendix 4) was sent to each sampled establishment. The reference date of the manpower data was fixed on 2 January 2017. During the survey period, interviewing officers of the C&SD contacted each sampled establishment to collect the questionnaire and, where necessary, to provide assistance in the completion of the questionnaire. The fieldwork of the survey was longer than expected that the cut-off date of the survey was extended to 9 May 2017 with a view to improving the response rate and enhancing the reliability of the survey findings. Completed questionnaires were scrutinized and rechecked with respondents in case of doubts. The data collected was then processed by the C&SD.

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

## **Analysis of Survey Respondents**

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

1.8 For those 1 312 respondents, 244 (of which 123 were respondents from the branch “Commerce and Services Establishments”) establishments indicated that they did not have any accounting personnel because their accounting function was either contracted out to professional accounting firms or handled by the proprietors or family members who were neither full-time nor part-time employees.

### **Presentation of Survey Findings**

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

## SECTION II

### SUMMARY OF SURVEY FINDINGS

#### **Introduction**

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

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

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

2.3 In the survey, in addition to Trainer/Teacher, the Training Board specified five job levels (viz. Partner/Principal/Director/Chief Financial Officer, Senior Manager/Financial Controller, Manager, Supervisor/Senior and Clerk/Associate). The establishments were requested to classify their accounting personnel according to the job specifications based on the duties they performed rather than the job titles they held within the establishment. Details of job duties of various job levels are listed in the explanatory notes of Appendix 4.

## Survey Findings of Core Manpower Statistics

(Appendix 6 – Table 1)

2.4 As at 2 January 2017, 104 247 full-time accounting personnel were engaged in the four branches spreading in a total of 24 451 establishments. Detailed figures are shown in Table 1 of Appendix 6. The distribution of establishments and accounting personnel engaged by branch and by employment size is shown in Table A below. The distribution of full-time accounting personnel by job level is shown in Table B and the manpower structure in Figure 1. Detailed figures of the part-time accounting employees are shown in Table 9 of Appendix 6.

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

| <u>Branch</u>  | <u>Employment Size</u> | <u>No. of Establishments</u> | <u>No. of Accounting Personnel Engaged</u> |                |
|--|------------------------|------------------------------|--|----------------|
| Accounting Firms   | 1 - 49                 | 2 457                        | 9 653                                      | (%)<br>(41.5%) |
|  | 50 - 499               | 25                           | 2 637                                      | (11.3%)        |
|  | 500 and above          | 9                            | 10 976                                     | (47.2%)        |
|  | Sub-total              | 2 491                        | 23 266                                     | (100.0%)       |
|  | (%)                    | (10.2%)                      | (22.3%)                                    |                |
| Government Departments,<br>Non-governmental<br>Organisations and<br>Statutory Bodies | 20 - 199               | 12                           | 201  | (3.3%)         |
|  | 200 - 499              | 7                            | 97   | (1.6%)         |
|  | 500 and above          | 21                           | 5 824                                      | (95.1%)        |
|  | Sub-total              | 40                           | 6 122                                      | (100.0%)       |
|  | (%)                    | (0.2%)                       | (5.9%)                                     |                |
| Commerce and Services<br>Establishments  | 10 - 99                | 17 680                       | 44 897                                     | (64.5%)        |
|  | 100 - 199              | 918                          | 6 212                                      | (8.9%)         |
|  | 200 - 499              | 608                          | 6 972                                      | (10.0%)        |
|  | 500 and above          | 368                          | 11 519                                     | (16.6%)        |
|  | Sub-total              | 19 574                       | 69 600                                     | (100.0%)       |
| (%)  | (80.1%)                | (66.8%)                      |  |                |
| Industrial Establishments  | 10 - 99                | 2 166                        | 3 583                                      | (68.1%)        |
|  | 100 - 199              | 80                           | 313  | (6.0%)         |
|  | 200 - 499              | 65                           | 363  | (6.9%)         |
|  | 500 and above          | 35                           | 1 000                                      | (19.0%)        |
|  | Sub-total              | 2 346                        | 5 259                                      | (100.0%)       |
| (%)  | (9.6%)                 | (5.0%)                       |  |                |
| <b>Total</b>   |                        | <b>24 451</b>                | <b>104 247</b>                             | <b>(100%)</b>  |
|  |                        | <b>(100%)</b>                | <b>(100%)</b>                              |                |

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

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

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

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

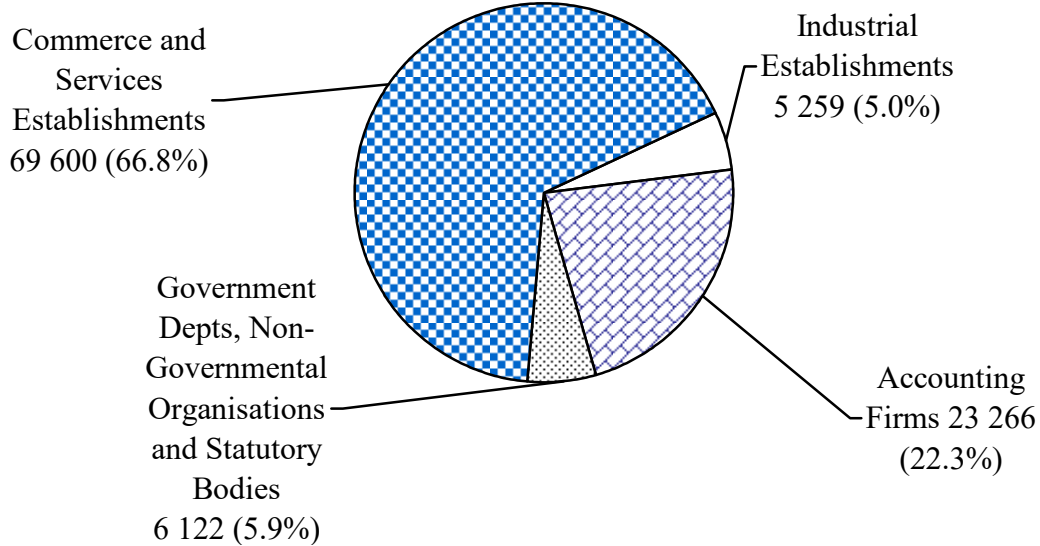
# It should be noted that Senior Managers/Financial Controllers supervise Supervisors/Seniors directly in most establishments. Therefore, the number of Managers in the accountancy sector was less than the number of Senior Managers/Financial Controllers and the organisation structure reflected in the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

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

**Figure 1: Manpower Structure**

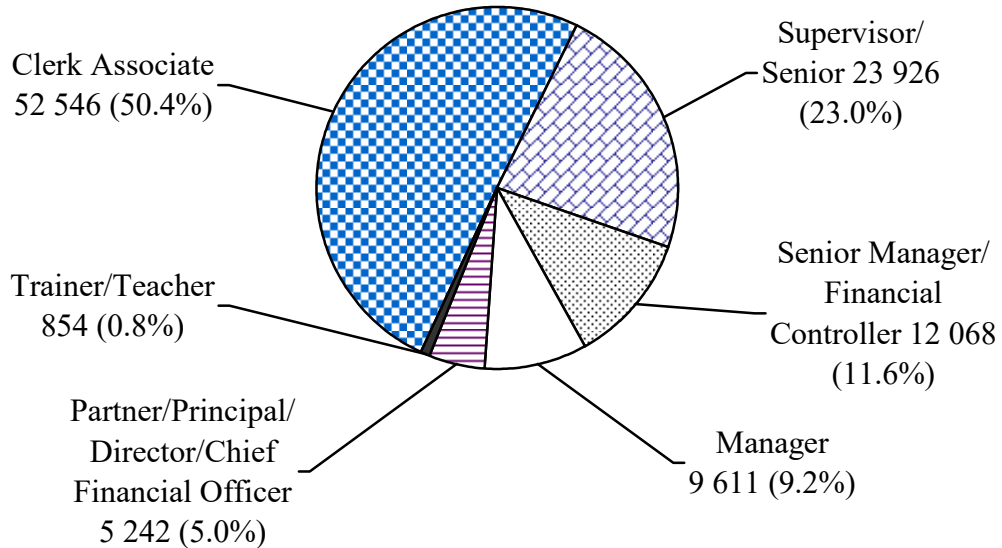
**(a)**

**By Branch**  
**Total: 104 247**



**(b)**

**By Job Level**  
**Total: 104 247**

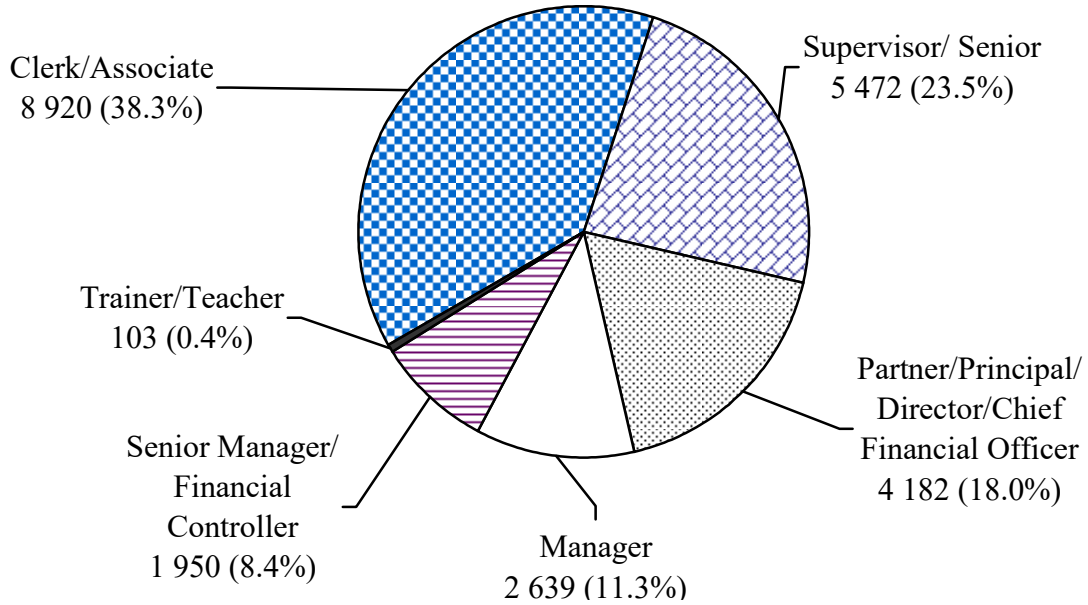


Remarks: Total percentage may not equal 100% due to rounding.

(c)

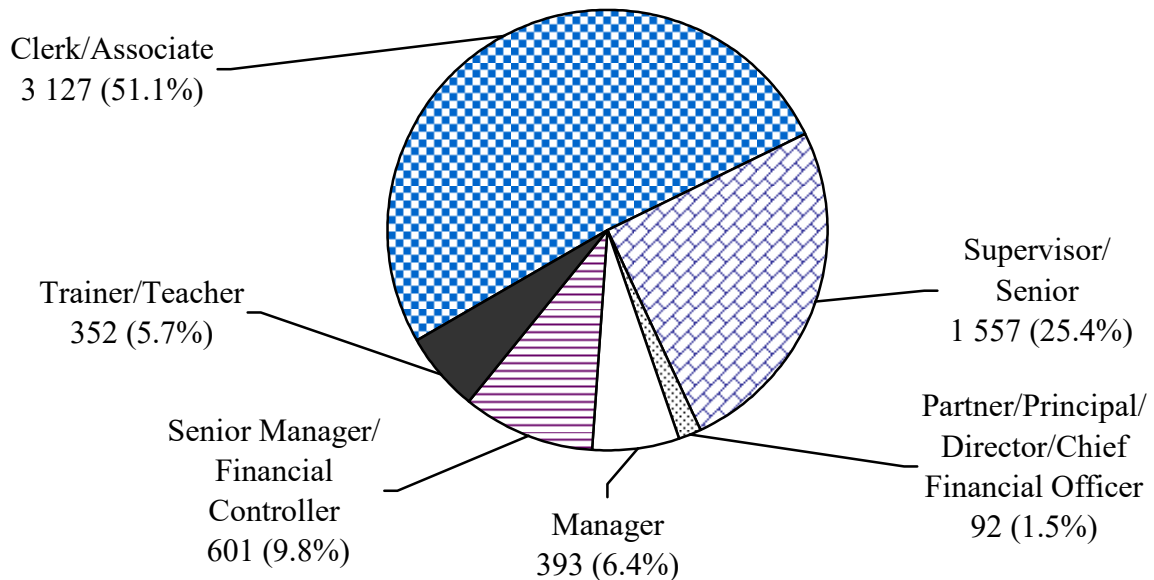
**Accounting Firms**

**Total: 23 266**



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

**Total: 6 122**

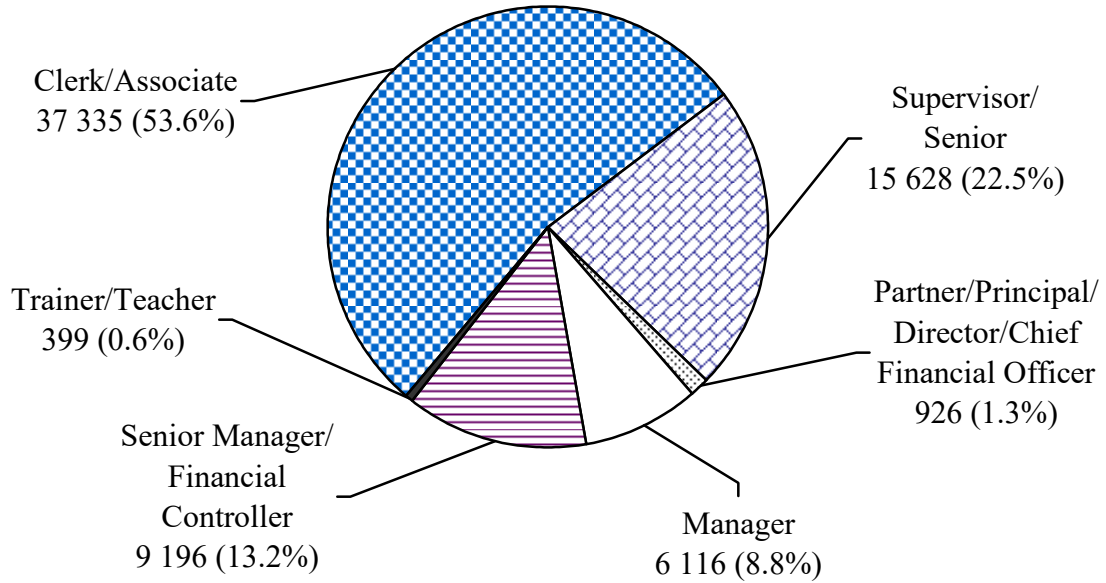


Remarks: Total percentage may not equal 100% due to rounding.

(e)

**Commerce and Services Establishments**

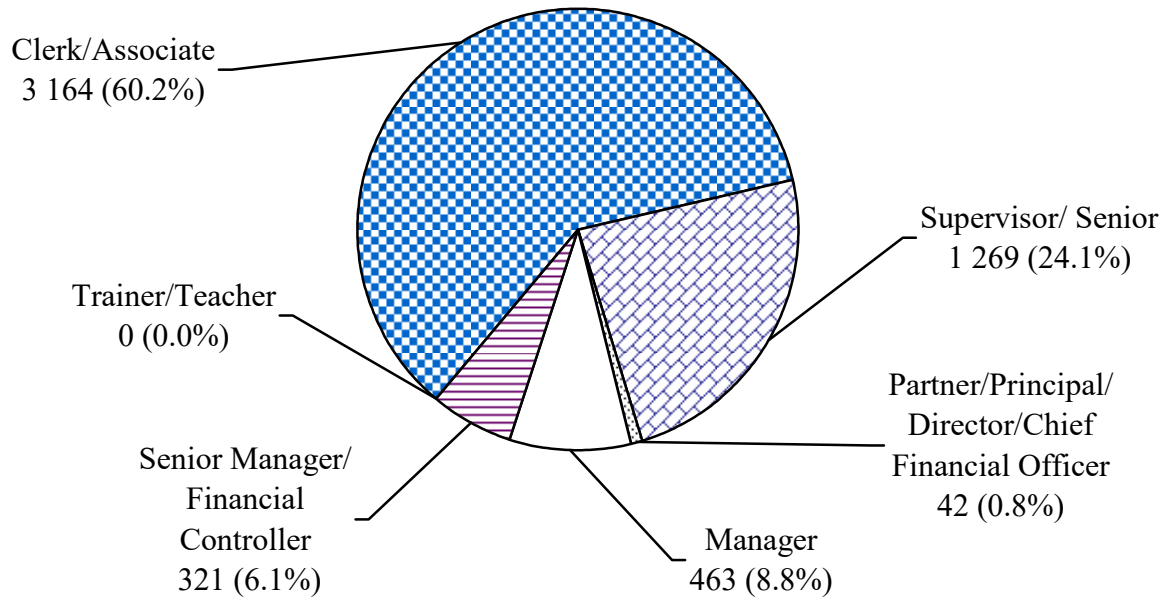
**Total: 69 600**



(f)

**Industrial Establishments**

**Total: 5 259**



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



## Number of Establishments in 2017

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

Table C : Number of Establishments by Branch

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

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

## Analyses of Manpower Statistics

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

## **Changes in the 2017 Survey**

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

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

2.10 Owing to the changes of the survey questionnaire design, the data collected in the 2015 Survey and 2017 Survey may not be directly comparable. Readers of the manpower survey report are advised to take note of this when they compare the manpower statistics in the two manpower survey reports.

## Comparison of Manpower Statistics of Accounting Personnel Engaged in 2015 and 2017

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

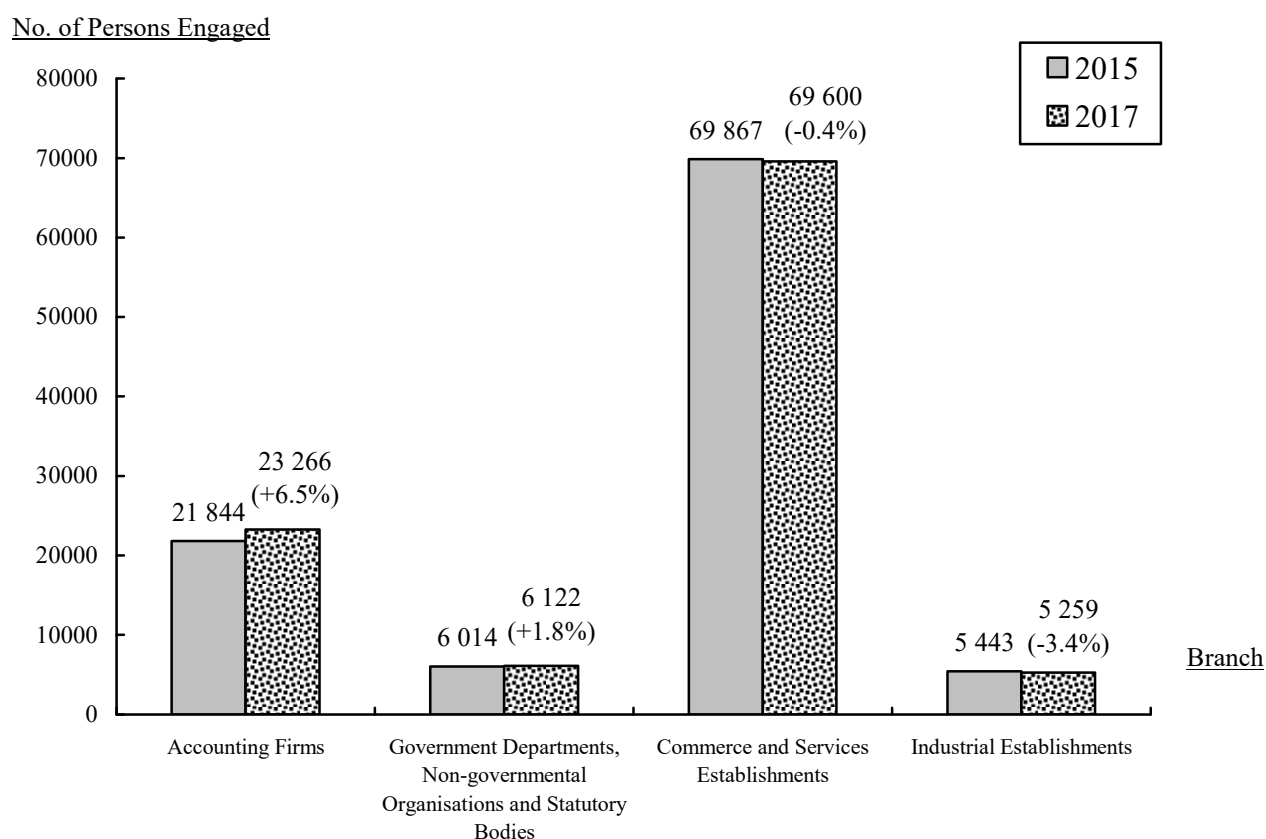
Table D : Comparison of Accounting Personnel Engaged  
in 2015 and 2017 by Branch by Job Level

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

## Manpower Changes

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

**Figure 2: Manpower Changes (2015-2017)**



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

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

### **Manpower Structure of Accounting Personnel in 2017**

*(Tables A and B of paragraph 2.4)*

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

Table E : Distribution of Accounting Personnel by Branch

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

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

2.16 With regard to the manpower distribution by job level, 5.0% were Partners/Principals/Directors/Chief Financial Officers, 11.6% were Senior Managers/Financial Controllers, 9.2% were Managers, 23.0% were Supervisors/Seniors, 50.4% were Clerks/Associates and 0.8% were Trainers/Teachers. Details of the manpower distribution by job level are given in Table F.

Table F : Distribution of Accounting Personnel by Job Level

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

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

## Manpower Trend in the Past Eight Years

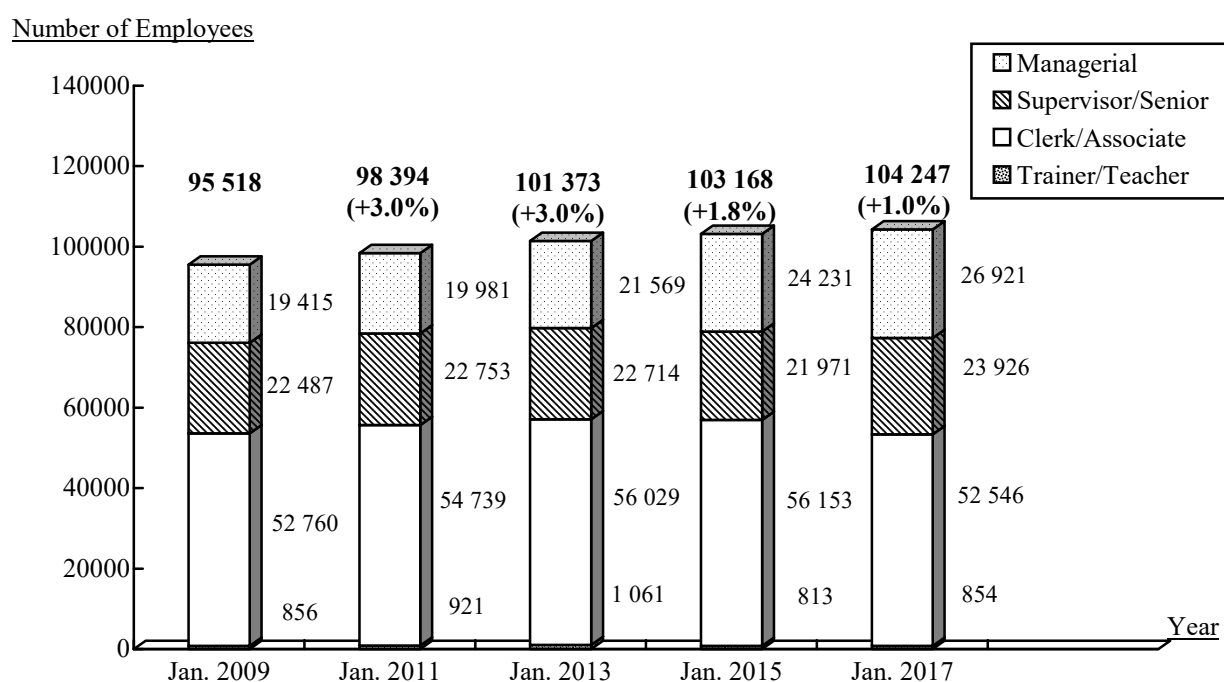
2.17 Generally speaking, the stage of economic cycle, the business environment as well as government policies, etc. have great impacts on the manpower demand of the sector. Table G and Figure 3 show the manpower trend of the accountancy sector in the past eight years. It should be noted that the overall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

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

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

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

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



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

2.18 In January 2017, there were 1 604 vacancies in the four branches, representing 1.5% of the manpower demand of 105 851. The manpower demand is defined as the existing manpower plus vacancies. Detailed figures are shown in Table 1 of Appendix 6. The distribution of vacancies is shown in Table H and Figure 4.

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

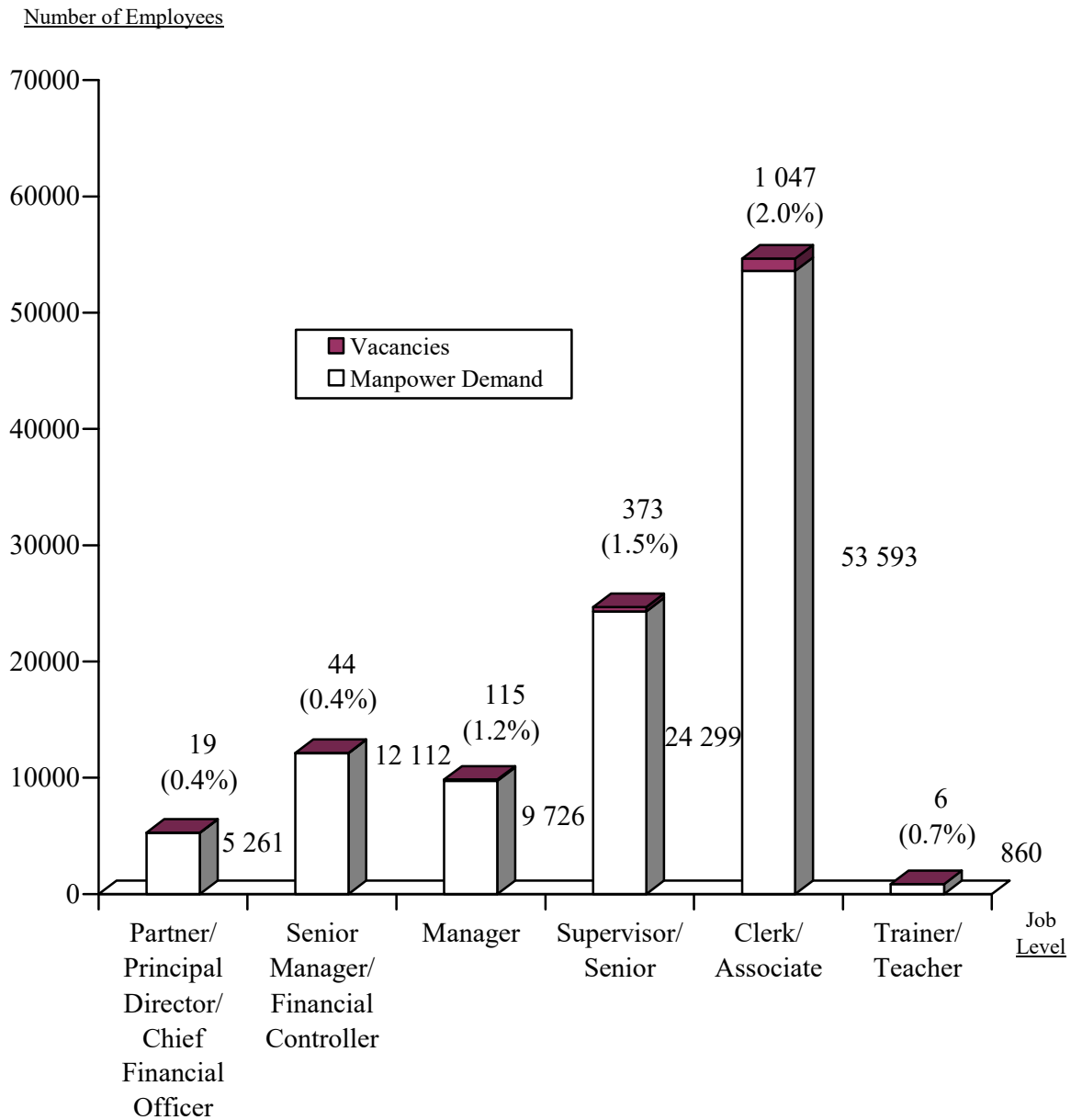
|   | Partner/<br>Principal/<br>Director/<br>Chief<br>Financial<br>Officer | Senior<br>Manager/<br>Financial<br>Controller | Manager                     | Supervisor/<br>Senior       | Clerk/<br>Associate           | Trainer/<br>Teacher       | <b>Total*</b>                  |
|---|--|---|-----------------------------|-----------------------------|--------------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

\* As a percentage of total manpower demand.

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



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



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

Table I: Comparison of Vacancies

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

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

## Minimum Education Requirement of Accounting Employees

(Appendix 6 – Table 2)

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

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

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

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

2.22 Following the increase in the provision of high-end services like capital market activities, accounting employees are required to possess higher education/professional knowledge to deliver those services. It was evidenced by the survey findings that employers preferred their employees at managerial and supervisory levels to possess higher education level. For clerical staff, senior secondary level and sub-degree level were normally the minimum education requirement in the accountancy sector. Table K shows the three highest percentages of the minimum education requirement of employees at various job levels.

Table K : Minimum Education Requirement of Accounting Personnel

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

\* Total percentages may not equal 100% because the table only includes the three highest percentages of the minimum education requirement of employees at various job levels.

**Professional Qualification Requirement  
of Accounting Employees**  
(Appendix 6 – Table 3)

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

Table L : Professional Qualification Requirement of Accounting Employees

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

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

**Employees' Minimum Requirement on  
Year(s) of Experience in the Industry**  
(Appendix 6 – Table 4)

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

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

| <u>Job Level</u>   | <u>Number of Employees</u> |                                     |                                      |                          |                          | <u>Total (%)</u>            |
|--|----------------------------|-------------------------------------|--------------------------------------|--------------------------|--------------------------|-----------------------------|
|  | <u>Less Than 3 Years</u>   | <u>3 Years to Less Than 6 Years</u> | <u>6 Years to Less Than 10 Years</u> | <u>10 Years or Above</u> | <u>Unspecified</u>       |                             |
| Partner/Principal/<br>Director/Chief<br>Financial<br>Officer | 14                         | 282                                 | 1 950                                | 2 503                    | 493                      | <b>5 242</b>                |
| Senior Manager/<br>Financial<br>Controller                   | -                          | 1 883                               | 6 095                                | 2 535                    | 1 555                    | <b>12 068</b>               |
| Manager  | 46                         | 4 039                               | 3 876                                | 316                      | 1 334                    | <b>9 611</b>                |
| <b>Sub-total of<br/>Managerial<br/>Level</b>                 | <b>60<br/>(0.2%)</b>       | <b>6 204<br/>(23.0%)</b>            | <b>11 921<br/>(44.3%)</b>            | <b>5 354<br/>(19.9%)</b> | <b>3 382<br/>(12.6%)</b> | <b>26 921<br/>(100.0%)</b>  |
| Supervisor/Senior  | 2 880<br>(12.0%)           | 15 471<br>(64.7%)                   | 2 965<br>(12.4%)                     | 39<br>(0.2%)             | 2 571<br>(10.7%)         | <b>23 926<br/>(100.0%)</b>  |
| Clerk/Associate  | 40 957<br>(77.9%)          | 6 824<br>(13.0%)                    | 781<br>(1.5%)                        | 42<br>(0.1%)             | 3 942<br>(7.5%)          | <b>52 546<br/>(100.0%)</b>  |
| Trainer/Teacher  | 202<br>(23.7%)             | 396<br>(46.4%)                      | 190<br>(22.2%)                       | 14<br>(1.6%)             | 52<br>(6.1%)             | <b>854<br/>(100.0%)</b>     |
| <b>Total</b>   | <b>44 099<br/>(42.3%)</b>  | <b>28 895<br/>(27.7%)</b>           | <b>15 857<br/>(15.2%)</b>            | <b>5 449<br/>(5.2%)</b>  | <b>9 947<br/>(9.5%)</b>  | <b>104 247<br/>(100.0%)</b> |

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

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

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

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

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

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

| <u>Job Level</u>   | <u>Year(s) of Experience</u> |   |  |                              |                    | <u>Total*</u> |
|--|------------------------------|---|--|------------------------------|--------------------|---------------|
|  | <u>Less Than<br/>3 Years</u> | <u>3 Years to<br/>Less Than<br/>6 Years</u> | <u>6 Years to<br/>Less Than<br/>10 Years</u> | <u>10 Years<br/>or Above</u> | <u>Unspecified</u> |               |
| Managerial<br>(Partner/Principal/<br>Director/ Chief<br>Financial Officer<br>/Senior Manager/<br>Financial Controller/<br>Manager) |                              | 23.0%                                       | 44.3%  | 19.9%                        |                    | <b>87.2%</b>  |
| Supervisor/Senior  | 12.0%                        | 64.7%                                       | 12.4%  |                              |                    | <b>89.1%</b>  |
| Clerk/Associate  | 77.9%                        | 13.0%                                       |  |                              | 7.5%               | <b>98.4%</b>  |
| Trainer/Teacher  | 23.7%                        | 46.4%                                       | 22.2%  |                              |                    | <b>92.3%</b>  |

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

**Distribution of Accounting Personnel  
by Average Monthly Income Range**

(Appendix 6 – Table 5)

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

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

| <u>Job Level</u>  | <u>Number of Employees</u>     |                                    |                                     |                                     |                                     |                                     |                                     |                                      |                               |                                 |                                   |
|---|--------------------------------|------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-------------------------------|---------------------------------|-----------------------------------|
|   | <u>Below<br/>\$8,000</u>       | <u>\$8,000<br/>to<br/>\$10,000</u> | <u>\$10,001<br/>to<br/>\$20,000</u> | <u>\$20,001<br/>to<br/>\$30,000</u> | <u>\$30,001<br/>to<br/>\$40,000</u> | <u>\$40,001<br/>to<br/>\$60,000</u> | <u>\$60,001<br/>to<br/>\$80,000</u> | <u>\$80,001<br/>to<br/>\$100,000</u> | <u>Above<br/>\$100,000</u>    | <u>Unspecified</u>              | <u>Total<br/>(%)</u>              |
| Partner/Principal/<br>Director/Chief Financial<br>Officer | -                              | -                                  | -                                   | 114                                 | 341                                 | 643                                 | 462                                 | 334                                  | 802                           | 2 546                           | <b>5 242</b>                      |
| 25 Senior Manager/Financial<br>Controller                 | -                              | -                                  | 2                                   | 602                                 | 2 103                               | 2 832                               | 1 014                               | 1 018                                | 221                           | 4 276                           | <b>12 068</b>                     |
| Manager   | -                              | -                                  | 178                                 | 567                                 | 2 520                               | 2 235                               | 220                                 | 46                                   | -                             | 3 845                           | <b>9 611</b>                      |
| <b>Sub-total of<br/>Managerial Level</b>                  | -<br>(-)                       | -<br>(-)                           | <b>180</b><br><b>(0.7%)</b>         | <b>1 283</b><br><b>(4.8%)</b>       | <b>4 964</b><br><b>(18.4%)</b>      | <b>5 710</b><br><b>(21.2%)</b>      | <b>1 696</b><br><b>(6.3%)</b>       | <b>1 398</b><br><b>(5.2%)</b>        | <b>1 023</b><br><b>(3.8%)</b> | <b>10 667</b><br><b>(39.6%)</b> | <b>26 921</b><br><b>(100.0%)</b>  |
| Supervisor/ Senior  | -                              | -                                  | 3 224                               | 9 218                               | 3 366                               | 513                                 | -                                   | -                                    | -                             | 7 605                           | <b>23 926</b>                     |
|   | (-)                            | (-)                                | (13.5%)                             | (38.5%)                             | (14.1%)                             | (2.1%)                              | (-)                                 | (-)                                  | (-)                           | (31.8%)                         | <b>(100.0%)</b>                   |
| Clerk/ Associate  | 23                             | 1 660                              | 33 311                              | 2 621                               | 206                                 | -                                   | -                                   | -                                    | -                             | 14 725                          | <b>52 546</b>                     |
|   | (<0.1)                         | (3.2%)                             | (63.4%)                             | (5.0%)                              | (0.4%)                              | (-)                                 | (-)                                 | (-)                                  | (-)                           | (28.0%)                         | <b>(100.0%)</b>                   |
| Trainer/Teacher   | -                              | -                                  | -                                   | 17                                  | 204                                 | 269                                 | 112                                 | 129                                  | 36                            | 87                              | <b>854</b>                        |
|   | (-)                            | (-)                                | (-)                                 | (2.0%)                              | (23.9%)                             | (31.5%)                             | (13.1%)                             | (15.1%)                              | (4.2%)                        | (10.2%)                         | <b>(100.0%)</b>                   |
| <b>Total</b>  | <b>23</b><br><b>(&lt;0.1%)</b> | <b>1 660</b><br><b>(1.6%)</b>      | <b>36 715</b><br><b>(35.2%)</b>     | <b>13 139</b><br><b>(12.6%)</b>     | <b>8 740</b><br><b>(8.4%)</b>       | <b>6 492</b><br><b>(6.2%)</b>       | <b>1 808</b><br><b>(1.7%)</b>       | <b>1 527</b><br><b>(1.5%)</b>        | <b>1 059</b><br><b>(1.0%)</b> | <b>33 084</b><br><b>(31.7%)</b> | <b>104 247</b><br><b>(100.0%)</b> |

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



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

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

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

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

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

## Staff Turnover in the Past Twelve Months

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

2.29 In the twelve months prior to the fieldwork of the 2017 Survey (observation period), 8 039 accounting employees left their companies. During the same period, employers recruited 7 973 accounting employees to fill the vacancies. Table Q below shows the staff turnover statistics of the accountancy sector in the observation period. It indicated that for the job level of Clerk/Associate, the number of recruits was the largest among the six job levels of the accountancy sector (5 620 out of a total of 7 973 employees recruited).

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

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

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

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

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

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

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

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

2.31 Accounting personnel, who have had sufficient working experience in accounting firms and got the professional designations, could change their jobs from accounting firms to commercial/industrial firms. The staff turnover rate of the branch “Accounting Firms” was 15.0%. This branch recorded 1 053 vacancies which was the highest among the four branches. The staff turnover rate of the branch “Commerce and Services Establishments” was the second highest (5.9%) among the four branches, of which 406 vacancies were recorded at the date of survey.

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

Table S: Average Period of Employment of Resigned Employees before Leaving the Company

| Job Level   | Number of Year(s)              |                                |                              |                                |                             |                             | Total (%)                       |
|---|--------------------------------|--------------------------------|------------------------------|--------------------------------|-----------------------------|-----------------------------|---------------------------------|
|   | Less Than 1 Year               | 1 Year to Less Than 3 Years    | 3 Years to Less Than 5 Years | 5 Years to Less Than 10 Years  | 10 Years or Above           | Unspecified                 |                                 |
| Managerial<br>(Partner/Principal/<br>Director/Chief<br>Financial Officer/<br>Senior Manager/<br>Financial Controller/<br>Manager) | 112<br>(10.7%)                 | 210<br>(20.1%)                 | 152<br>(14.6%)               | 316<br>(30.3%)                 | 224<br>(21.5%)              | 30<br>(2.9%)                | <b>1 044</b><br><b>(100.0%)</b> |
| Supervisor/Senior   | 167<br>(9.3%)                  | 634<br>(35.5%)                 | 457<br>(25.6%)               | 396<br>(22.1%)                 | 90<br>(5.0%)                | 44<br>(2.5%)                | <b>1 788</b><br><b>(100.0%)</b> |
| Clerk/Associate   | 1 382<br>(26.7%)               | 2 561<br>(49.6%)               | 242<br>(4.7%)                | 422<br>(8.2%)                  | 339<br>(6.6%)               | 221<br>(4.3%)               | <b>5 167</b><br><b>(100.0%)</b> |
| Trainer/Teacher   | 11<br>(27.5%)                  | 8<br>(20.0%)                   | 2<br>(5.0%)                  | 10<br>(25.0%)                  | 9<br>(22.5%)                | -<br>(-)                    | <b>40</b><br><b>(100.0%)</b>    |
| <b>Total</b>  | <b>1 672</b><br><b>(20.8%)</b> | <b>3 413</b><br><b>(42.5%)</b> | <b>853</b><br><b>(10.6%)</b> | <b>1 144</b><br><b>(14.2%)</b> | <b>662</b><br><b>(8.2%)</b> | <b>295</b><br><b>(3.7%)</b> | <b>8 039</b><br><b>(100.0%)</b> |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## Number of Internal Promotions in the Past Twelve Months

(Appendix 6 – Table 8)

2.36 There were 2 594 (2.5% of 104 247 persons engaged in the accountancy sector) accounting employees promoted within the establishments in the accountancy sector. The number of internal promotions from various job levels is summarised in Table W below. It indicated that organisations had a tendency to fill managerial positions by internal promotions, e.g. 74.8% of Partner/Principal/Director/Chief Financial Officer positions were taken up by Manager/Senior Manager/Financial Controller and 61.8% of Manager positions were taken up by Supervisor/Senior via internal promotion.

Table W: Number of Internal Promotions of the Accountancy Sector in the Past Twelve Months

| <u>Job Level</u>   | <u>No. of Internal Promotions</u> | <u>Total No. of Recruits*</u> | <u>Percentage of No. of Internal Promotions to Total No. of Recruits</u> |
|--|-----------------------------------|-------------------------------|--|
| From Manager/Senior Manager/Financial Controller to Partner/Principal/Director/Chief Financial Officer | 80                                | 107                           | 74.8%  |
| From Manager to Senior Manager/Financial Controller  | 200                               | 544                           | 36.8%  |
| From Supervisor/Senior to Manager  | 659                               | 1 067                         | 61.8%  |
| From Clerk/Associate to Supervisor/ Senior   | 1 462                             | 2 981                         | 49.0%  |
| From Others to Clerk/Associate   | 193                               | 5 813                         | 3.3%   |
| From Others to Trainer/Teacher   | 0                                 | 55                            | 0.0%   |
| <b>Total</b>   | <b>2 594</b>                      | <b>10 567</b>                 | <b>24.5%</b>   |

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

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

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

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

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



## Wastage

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

2.38 During the observation period, 1 478 accounting personnel were reported to have either left the accounting field (including retrenchment), emigrated, relocated workplace, retired, repatriated or gone on to further studies as shown in Table Y. The wastage of 1 478 persons represented 1.4% of the manpower demand of 105 851 in 2017. However, it is expected that the wastage rate could be higher if the 860 accounting personnel who had resigned for “Other Reasons” and “Reasons Unknown” were taken into account.

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

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

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

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

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

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

| <u>Reason</u>               | <u>Number of Resignations</u> | <u>(Percentage)</u> |
|-----------------------------|-------------------------------|---------------------|
| Better working hours        | 28                            | (3.3%)              |
| Better remuneration package | 665                           | (79.2%)             |
| Better prospects            | 124                           | (14.8%)             |
| Others*                     | 23                            | (2.7%)              |
| <b>Total**</b>              | <b>840</b>                    | <b>(100.0%)</b>     |

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

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

**Staff to be Recruited by Education Level**  
(Appendix 6 – Table 10)

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

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

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

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

## Recruitment Difficulties

(Appendix 6 – Tables 11 to 12, 12.1 to 12.4)

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

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

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

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

2.43 Employers who had encountered recruitment difficulties reported that the main reasons of recruitment difficulties were “lack of candidates with relevant experience and training” and “working conditions/remuneration package could not meet recruits’ expectations”. The ratios of these two reasons to the total figure were 35.9% and 56.7% respectively. Moreover, 2.3% of the employers reported that the reasons of recruitment difficulties were “insufficient accounting graduates from tertiary institutions”. Table AC shows the reasons of recruitment difficulties and their respective percentages.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

2.47 Employers were also requested to estimate the number of additional employees to be recruited and the number of existing employees to be trained to deal with operations in the Mainland in January 2019. The forecast is shown as follows:

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

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

2.48 In the 2017 Survey, employers were asked whether the accounting related functions of their establishments had been moved to subsidiaries/affiliates outside Hong Kong and the percentage of the number of accounting employees working in subsidiaries/affiliates outside Hong Kong as a result of the movement of the accounting function. It is shown that 32 495 establishments or 99.3% of a total of 32 724 establishments did not move their accounting function outside Hong Kong. Details of the survey findings are summarised in Table AF.

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

| Branch   | Yes                 | Number of Establishments (%)* |                               |  |                                    | Total |
|--|---------------------|-------------------------------|-------------------------------|--|------------------------------------|-------|
|  |                     | No                            | Unspecified/<br>Refusal Cases |  |                                    |       |
| Accounting Firms   | - (0.0%)            | 2 434 (97.7%)                 | 57 (2.3%)                     |  | <b>2 491 (100.0%)</b>              |       |
| Government Departments,<br>Non-governmental<br>Organisations and<br>Statutory Bodies | - (0.0%)            | 39 (95.1%)                    | 2 (4.9%)                      |  | <b>41 (100.0%)</b>                 |       |
| Commerce and Services<br>Establishments  | 1 (<0.1%)           | 26 609 (99.4%)                | 166 (0.6%)                    |  | <b>26 776 (100.0%)</b>             |       |
| Industrial Establishments  | 1 (<0.1%)           | 3 413 (99.9%)                 | 2 (0.1%)                      |  | <b>3 416 (100.0%)</b>              |       |
| <b>Total**</b>   | <b>2 (&lt;0.1%)</b> | <b>32 495 (99.3%)</b>         | <b>227 (0.7%)</b>             |  | <b>32 724 (100.0%)<sup>#</sup></b> |       |

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

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

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

| Percentage of the No. of Accounting<br>Employees Transferred to Work in<br>Subsidiaries/Affiliates outside Hong Kong | Number of Establishments |                     |                     |                     |                     |
|--|--------------------------|---------------------|---------------------|---------------------|---------------------|
|  | Mainland<br>of China     | Macau               | Taiwan              | Other places        | Total               |
| < 10%  | 1                        | -                   | -                   | -                   | 1                   |
| 10% - 30%  | -                        | -                   | -                   | -                   | -                   |
| 31% - 50%  | -                        | -                   | -                   | -                   | -                   |
| > 50%  | -                        | -                   | -                   | -                   | -                   |
| <b>Total*</b>  | <b>1<br/>(100%)</b>      | <b>0<br/>(0.0%)</b> | <b>0<br/>(0.0%)</b> | <b>0<br/>(0.0%)</b> | <b>1<br/>(100%)</b> |

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

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



## Outsourcing of Accounting Related Functions

(Appendix 6 – Table 17)

2.50 In the 2017 Survey, employers were asked whether the accounting related functions of their establishments had been outsourced to local companies or companies outside Hong Kong. Details of the survey findings are summarised in Table AG.

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

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

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

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

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

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

(Appendix 6 – Table 18)

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

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

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

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

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

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

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

(Appendix 6 – Tables 19 to 20)

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

Table AI: Comparison of Training Expenses in 2015 and 2016

| Training Expenses of 2016 vs 2015 | In-house Training         |                   | External Training         |                   |
|-----------------------------------|---------------------------|-------------------|---------------------------|-------------------|
|                                   | Number of Establishments  | (Percentage)*     | Number of Establishments  | (Percentage)*     |
| No Change                         | 22 626                    | (94.6%)           | 22 487                    | (94.0%)           |
| Increase by                       |                           |                   |                           |                   |
| > 50%                             | 1                         | (<0.1%)           | 4                         | (<0.1%)           |
| >20% - 50%                        | 9                         | (<0.1%)           | 9                         | (<0.1%)           |
| >10% - 20%                        | 5                         | (<0.1%)           | 28                        | (0.1%)            |
| 5% -10%                           | 49                        | (0.2%)            | 142                       | (0.6%)            |
| < 5%                              | 23                        | (0.1%)            | 41                        | (0.2%)            |
| <b>Sub-total</b>                  | <b>87</b>                 | <b>(0.4%)</b>     | <b>224</b>                | <b>(0.9%)</b>     |
| Decrease by                       |                           |                   |                           |                   |
| > 50%                             | -                         | (-)               | -                         | (-)               |
| >20% - 50%                        | -                         | (-)               | -                         | (-)               |
| >10% - 20%                        | 1                         | (<0.1%)           | 1                         | (<0.1%)           |
| 5% -10%                           | 1                         | (<0.1%)           | 1                         | (<0.1%)           |
| < 5%                              | -                         | (-)               | 2                         | (<0.1%)           |
| <b>Sub-total</b>                  | <b>2</b>                  | <b>(&lt;0.1%)</b> | <b>4</b>                  | <b>(&lt;0.1%)</b> |
| Unspecified/Refusal Cases         | 1 206                     | (5.0%)            | 1 206                     | (5.0%)            |
| <b>Total</b>                      | <b>23 921<sup>#</sup></b> | <b>(100.0%)</b>   | <b>23 921<sup>#</sup></b> | <b>(100.0%)</b>   |

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

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

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

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

| <u>Training Budget of 2017 vs Training Expenses of 2016</u> | <u>In-house Training</u>        |                      | <u>External Training</u>        |                      |
|---|---------------------------------|----------------------|---------------------------------|----------------------|
|   | <u>Number of Establishments</u> | <u>(Percentage)*</u> | <u>Number of Establishments</u> | <u>(Percentage)*</u> |
| No Change   | 22 594                          | (94.5%)              | 22 499                          | (94.1%)              |
| Increase by   |                                 |                      |                                 |                      |
| > 50%   | 15                              | (0.1%)               | 20                              | (0.1%)               |
| >20% - 50%  | 18                              | (0.1%)               | 14                              | (0.1%)               |
| >10% - 20%  | 15                              | (0.1%)               | 34                              | (0.1%)               |
| 5% -10%   | 44                              | (0.2%)               | 129                             | (0.5%)               |
| < 5%  | 27                              | (0.1%)               | 17                              | (0.1%)               |
| <b>Sub-total</b>  | <b>119</b>                      | <b>(0.5%)</b>        | <b>214</b>                      | <b>(0.9%)</b>        |
| Decrease by   |                                 |                      |                                 |                      |
| > 50%   | -                               | (-)                  | -                               | (-)                  |
| >20% - 50%  | -                               | (-)                  | -                               | (-)                  |
| >10% - 20%  | -                               | (-)                  | -                               | (-)                  |
| 5% -10%   | 2                               | (<0.1%)              | 2                               | (<0.1%)              |
| < 5%  | -                               | (-)                  | -                               | (-)                  |
| <b>Sub-total</b>  | <b>2</b>                        | <b>(&lt;0.1%)</b>    | <b>2</b>                        | <b>(&lt;0.1%)</b>    |
| Unspecified/Refusal Cases                                   | 1 206                           | (5.0%)               | 1 206                           | (5.0%)               |
| <b>Total</b>  | <b>23 921<sup>#</sup></b>       | <b>(100.0%)</b>      | <b>23 921<sup>#</sup></b>       | <b>(100.0%)</b>      |

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

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

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

## **Types/Topics of Training for Manpower Development**

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

2.56 In the 2017 Survey, employers were asked to give ideas on the training types/topics which were important to the manpower development of the accountancy sector. The overall top five types/topics of training for various job levels listed in the order of the number of times chosen by employers are summarised in Tables AK to AP. For the types/topics of training by branch and by job level, they are shown in Tables 21.1 to 21.4 of Appendix 6 of this report.

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

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

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

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

Table AM: Types/Topics of Training for Managers

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

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

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

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

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

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

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

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

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

2.58 In the 2017 Survey, employers were requested to suggest means to encourage establishments to provide training to their employees. Survey findings showed that “reimbursement of course fees to employers”, “provision of subsidy to employers” and “government loan/grant to employers” were the incentives to encourage employers to invest in staff training function. The percentages of the number of establishments suggested the above three means were 52.7%, 51.7% and 25.5% respectively.

## Forecast of Manpower in 2019

(Appendix 6 – Table 1)

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

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

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



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

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

|  |              |
|--|--------------|
| Forecast manpower demand in January 2019       | 106 264      |
| Current manpower demand in January 2017        | 105 851      |
| <hr/>  |              |
| Forecast net increase                          | 413          |
| Add: Inputs to fill existing vacancies in 2017 | 1 604        |
| <hr/>  |              |
| <b>Total</b>                                   | <b>2 017</b> |

### **Projection of Manpower**

*(Appendix 6 – Table 1)*

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

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

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

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

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

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

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

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

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

## Manpower Projection for 2018-2022 by the Labour Market Analysis Method

2.65 Besides employers' forecast, the Labour Market Analysis (LMA Method) and the Adaptive Filtering Method (AFM) can also be used to project the manpower of the accountancy sector for the years 2018-2022. A detailed description of the LMA Method is given in Appendix 7. The projected manpower requirements for 2018-2022 using the two methods are summarised as follows:

Table AS : Projected Manpower for 2018-2022

| Year  | Manpower Demand | Projected (LMA)   | Projected (AFM)   | Projected (EF)   |
|---|-----------------|-------------------|-------------------|------------------|
| 2017  | 105 851         |                   |                   |                  |
| 2018  |                 | 106 500 (+0.6%*)  | 106 285 (+0.4%*)  |                  |
| 2019  |                 | 107 194 (+0.7%**) | 106 629 (+0.3%**) | 106 264 (+0.4%*) |
| 2020  |                 | 107 868 (+0.6%**) | 106 909 (+0.3%**) |                  |
| 2021  |                 | 108 528 (+0.6%**) | 107 138 (+0.2%**) |                  |
| 2022  |                 | 109 173 (+0.6%**) | 107 323 (+0.2%**) |                  |
| * as percentage change vs manpower demand in 2017<br>** as percentage change vs projected manpower in previous year<br><br>LMA: Labour Market Analysis<br>AFM: Adaptive Filtering Method<br>EF: Employers' Forecast at the date of the survey |                 |                   |                   |                  |

2.66 The Adaptive Filtering Method uses historical manpower data to project the manpower requirements for future years. This method does not take into account qualitative factors which may have impacts on manpower. Both LMA and AFM methods show an increasing manpower trend for 2018-2022 while the forecast of manpower growth reported by employers in the 2017 Survey was 0.4% that the additional manpower for the industry in 2019 are 413 employees. The LMA approach has the advantage of objectivity and allows interim manpower projection updates when economic indicators become available. The AFM approach is based on historical pattern in manpower series to extrapolate the future, assuming all other variables remain unchanged whereas employers' forecast is based on personal guess and industry experience of the respondents who predicted a moderate growth in 2019. In previous surveys, the LMA was used to project the manpower requirements for the industry. In accordance with the manpower projection derived from the LMA method, the projected additional manpower requirements for 2019 have been worked out and shown in Table AT below.

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

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

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

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

## Manpower Supply and Demand

### Demand for Accounting Personnel

2.67 In accordance with the projected additional manpower requirements for 2019 listed in Table AT, the accountancy sector requires additional employees to take up 1 347 managerial positions, 985 supervisory positions, 1 941 clerical positions and 42 trainer/teacher positions. Regarding the analysis of minimum education requirement of employees as shown in Table J of paragraph 2.21, the accountancy sector requires 1 927 (1 158 + 459 + 270 + 40) persons who possess a university degree or above to take up positions of the above four job levels. In addition, the accountancy sector needs to recruit 742 (37 + 305 + 400) persons who possess sub-degree/associate degree qualifications to take up positions of the above four job levels.

### Supply of Accounting Personnel

2.68 Based on the information provided by the University Grants Committee of Hong Kong (UGC), the Vocational Training Council (VTC) and course providers\* running accounting courses, the planned number of graduates in the accounting discipline is summed up in Table AU.

Table AU : Supply of Accounting Graduates

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

\* The Training Board wrote to local course providers requesting for their estimated number of degree and sub-degree graduates in 2017/2018 and 2018/2019. 41.4% of the course providers replied. The estimated number of graduates reported by these course providers has been included in the figures as shown in Table AU. Users of the survey findings should note that the data collected might not be comprehensive.

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

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

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

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

2.70 It appears from Tables AU and AV that the supply of local graduates of the accounting discipline from tertiary institutions in the next 24 months should be able to meet the demand. In addition, some local graduates of accounting discipline who did not join the accountancy sector might work in other economic sectors in the community or pursue further studies. It should be noted that the net manpower growth for the next two years as shown in paragraph 2.65 above is 1 343. Added to this is a wastage of about 1.4% of the manpower demand of 105 851 in 2017 and projected manpower demand of 106 500 in 2018 (a total of 2 972 persons). Therefore, the required number of fresh input to the accountancy sector should be 4 315 (1 343 + 2 972) which could be met by graduates from tertiary institutions and secondary school leavers.

## SECTION III

### RECOMMENDATIONS

#### **Utilisation of the 2017 Manpower Survey Report**

3.1 The 2017 Manpower Survey Report was compiled with the aim of furnishing users with information on the manpower situation and training needs of personnel in the accountancy sector. Users are advised to take note that after the fieldwork of the survey, changes in the business environment might have some effects on the projected manpower supply and demand situation in the accountancy sector. Users are advised to be cautious when quoting the survey findings as reference materials.

#### **Survey Findings**

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

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

3.4 After analyzing the survey findings, the Training Board accepts that the findings have reflected the manpower and training situation of the accounting personnel in the surveyed establishments. As the establishments selected for the survey had sufficient

representation of the accountancy sector, the Training Board recommends that the survey results could be used as a reference when employers formulate manpower training and development strategies for their employees.

3.5 The Training Board would also like to thank all members for their valuable views and comments on the analysis of manpower statistics of the 2017 Manpower Survey, business outlook of the accountancy profession and the manpower training and development strategies for accounting personnel. Their views have been incorporated into relevant sections of the manpower survey report for public reference.

### **Future Surveys**

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

### **Manpower Demand and Training Requirements in the Accountancy Sector**

3.7 Based on the manpower forecast for the next 24 months using the Labour Market Analysis Method (LMA), the Training Board has projected the future manpower and training requirements for the next 24 months by job level. With reference to the projected additional manpower requirements for 2019 listed in Table AS of paragraph 2.65, the Training Board recommends that the accountancy sector should cater for the training needs of about 110 165 persons working in the accountancy sector as shown in Table AW.

Table AW: Recommended Training Requirements for 2019

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

### **Strategies to Attract and Retain Talents**

3.8 Employers play a vital role in attracting and retaining talents of the accountancy sector by planning the career path of their employees. Employees will be better motivated if clear messages and specific guidelines on the route of training and development as well as the



promotion path could be conveyed to them. The provision of a better prospect to accounting personnel would be an effective strategy to attract and retain talents. This is also the motivation for youngsters to accept relatively long working hours in the accountancy sector.

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

### **Manpower Training**

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

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

3.12 The Training Board further considers that in order for Hong Kong to maintain its status as an international financial centre, employers should make long-term plans on their manpower training and development. Nowadays, there are strong demand for asset management and financial management services in the community, accounting personnel should upgrade themselves continuously in order to meet the increasing demand for high level job skills and knowledge in the business community. Also, fresh graduates should also enhance their English proficiency as English is a major medium in business communication.

3.13 With regard to the mode of training, the Training Board recommends that in addition to the systematic in-house training programmes provided to their employees, employers should make good use of services provided by external training course providers. Apart from the Continuing Education Fund to support the lifelong learning process for employees’ self-development, employers indicated that means such as reimbursement of course fees to employers, provision of subsidy to employers and government loan/grant to employers would help encourage them to provide training to their employees. On the other

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

## **Training Programmes**

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

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

(i) Types/Topics of Training for Managerial Staff

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

(ii) Accounting Related Knowledge

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

(iii) Generic Skills

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

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

## **Accountancy Seminars**

3.17 The Training Board considers that there is a need to organise accountancy seminars regularly. The objectives are to provide a platform for accounting personnel at different levels to share their valuable experience and skills as well as the discussion of issues concerning the development of the accountancy profession. In addition, topics of seminars related to career development targeted at junior accounting personnel and/or students of tertiary institutions/secondary schools could also help promote the career prospects and training opportunities of young accounting personnel. Furthermore, seminars related to the auditing and accounting standards are also recommended for the accounting personnel.

Accountancy Training Board  
Membership List  
(as at 1.9.2017)

Chairman

Mr Terence CHEUNG Kwong-tat

Members

Mr Morison CHAN Chi-kong

Prof Peter CHENG Shu-tong

Prof Stella CHO LUNG Pui-lan

Ms Faith Corazon DEL ROSARIO

Mr George HO Kwok-wah, M.H.

Dr Angus HO Shu-keung

Dr Shirley KAN FU Mee-yuk

Mr Nelson LAM Chi-yuen

Ms Lois LAM Lee-kwan

Mr Richard LAW Cho-wa

Mr Jacky LEE Kin-ming

Mr Roy LO Wa-kei

Dr Danny WAN Tak-fai

Ms Fanny WONG

Mr Bernard WU Tak-lung

Ms Karmen YEUNG Ka-yin

Mr Derrick YIP Siu-ming

Director of Accounting Services (or his representative)

Commissioner for Labour (or his representative)

Executive Director of Vocational Training Council (or her representative)

Secretary

Mr William CHOW Wing-nin

Accountancy Training Board

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

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Convener

Mr Terence CHEUNG Kwong-tat

Members

Dr Eva CHAN Yee-wah  
Prof Peter CHENG Shu-tong  
Mr Raymond FUNG Wai-man  
Mr CHOW Chun-keung  
Ms Lois LAM Lee-kwan  
Mr Jonathan NG Tai-sing  
Mr Andy LI Tak-ming

Secretary

Mr William CHOW Wing-nin

Accountancy Training Board

Terms of Reference

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

Distribution of Survey Samples

調查樣本的分布情況

|   | <u>Employment Size</u><br>僱員人數   | <u>Size of Frame</u><br>(as at September 2016)<br>機構數目<br>(2016年9月時) | <u>Sample Size</u><br>樣本數目 | <u>Percentage to</u><br><u>Total No. of</u><br><u>Establishments</u><br>佔機構百分比 |
|---|--|--|----------------------------|--|
| Accounting Firms<br>會計師事務所  | 1 - 49   | 2 717  | 274                        | 10.1%  |
|   | 50 - 499   | 22   | 22                         | 100%   |
|   | 500 and over   | 6  | 6                          | 100%   |
|   | 500人或以上  |  |                            |  |
|   |  | 2 745  | 302                        |  |
| Government Departments,<br>Non-governmental<br>Organisations and<br>Statutory Bodies<br>政府部門,非政府機構及<br>法定組織 | All sizes with a<br>relatively substantial<br>number of accounting<br>employees<br>人數不一,但僱有相<br>當數目的會計人員 | 41   | 41                         | 100%   |
| Commerce and Services<br>Establishments<br>商業及服務行業機構  | 10 - 19  | 17 962   | 110                        | 0.6%   |
|   | 20 - 99  | 13 400   | 199                        | 1.5%   |
|   | 100 - 199  | 1 218  | 100                        | 8.2%   |
|   | 200 - 499  | 613  | 176                        | 28.7%  |
|   | 500 and over   | 408  | 408                        | 100%   |
|   | 500人或以上  |  |                            |  |
|   |  | 33 601   | 993                        |  |
| Industrial Establishments<br>工業機構   | 10 - 19  | 2 330  | 54                         | 2.3%   |
|   | 20 - 99  | 1 574  | 72                         | 4.6%   |
|   | 100 - 199  | 139  | 26                         | 18.7%  |
|   | 200 - 499  | 97   | 36                         | 37.1%  |
|   | 500 and over   | 45   | 45                         | 100%   |
|   | 500人或以上  |  |                            |  |
|   |  | 4 185  | 233                        |  |
|   |  | 40 572   | 1 569                      |  |
|   | Total<br>總數  |  |                            |  |

**Vocational Training Council 職業訓練局**

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

Telephone No 電話

Facsimile No 傳真

Our Reference 本局檔號 AC/4/2 (2017)

Your Reference 來函檔號



2 January 2017

Dear Sir/Madam,

The 2017 Manpower Survey of the Accountancy Sector

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

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

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

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

I wish to assure you that the information collected will be handled in strict confidence and will be published only in the form of statistical summaries without reference to individual organisations. May I also draw your kind attention to the fact that the Government of the HKSAR may use the data collected from this survey to assist in the formulation of manpower development policies. In compliance with the Personal Data (Privacy) Ordinance, we wish to solicit your consent for us to share the data with the Government of the HKSAR for the specific purpose of government's manpower planning and training, with the understanding that confidentiality will again be strictly observed.

Manpower survey reports of previous years can be found at <http://actb.vtc.edu.hk>. Upon completion of the 2017 Manpower Survey, the manpower survey report will also be uploaded to the website of the VTC. Kindly provide us with your email address in the enclosed questionnaire and you will be informed of the release of the survey report in due course.

Thank you for your kind participation and contribution to the manpower survey of the accountancy sector. Should you have any questions in connection with the survey, please contact the Manpower Statistics Section of the C&SD at 2116 8301.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'Terence Cheung', with a stylized flourish at the end.

(Terence Cheung)  
 Chairman  
 Accountancy Training Board

## Vocational Training Council 職業訓練局

Headquarters (Industry Partnership) 總辦事處(行業合作)  
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Telephone No 電話

Facsimile No 傳真

Our Reference 本局檔號 AC/4/2 (2017)

Your Reference 來函檔號



執事先生／女士：

### 會計業 2017 年人力調查

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

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

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

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

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

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

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

張廣達

會計業訓練委員會主席  
張廣達

2017 年 1 月 2 日



|   |                 |
|---|-----------------|
| <b>CONFIDENTIAL</b><br>WHEN ENTERED WITH DATA | 填入數據後即成<br>機密文件 |
|---|-----------------|

**VOCATIONAL TRAINING COUNCIL**  
**職業訓練局**  
**THE 2017 MANPOWER SURVEY OF THE ACCOUNTANCY SECTOR**  
**會計業 2017 年人力調查**  
**QUESTIONNAIRE (ESTABLISHMENT PARTICULARS)**  
**調查表 (機構資料)**

(PLEASE READ THE ATTACHED EXPLANATORY NOTES BEFORE COMPLETING THIS QUESTIONNAIRE)  
(請於填表前詳閱附註)

|   |             |               |   |   |   |   |   |    |                   |    |    |    |    |    |                  |    |              |    |             |    |    |   |    |    |    |  |
|---|-------------|---------------|---|---|---|---|---|----|-------------------|----|----|----|----|----|------------------|----|--------------|----|-------------|----|----|---|----|----|----|--|
| <b>For Official Use Only:</b><br>此欄毋須填寫 |             |               |   |   |   |   |   |    |                   |    |    |    |    |    |                  |    |              |    |             |    |    |   |    |    |    |  |
| Rec. Type                               | Survey Code | Industry Code |   |   |   |   |   |    | Establishment No. |    |    |    |    |    | Enumerator's No. |    | Editor's No. |    | Check Digit |    |    | No. of Employees Covered by the Questionnaire |    |    |    |  |
| 1                                       | 2 1         | 4             | 5 | 6 | 7 | 8 | 9 | 10 | 11                | 12 | 13 | 14 | 15 | 16 | 17               | 18 | 19           | 20 | 21          | 22 | 23 | 24  | 25 | 26 | 27 |  |

Name of Establishment: \_\_\_\_\_  
機構名稱

Address: \_\_\_\_\_  
地址

Total No. of Full-time Employees in Your Establishment: \_\_\_\_\_  
機構的全職僱員總數

Nature of Business:  
業務性質

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

For others, please specify 其他, 請註明 \_\_\_\_\_

Name of Person to Contact: \_\_\_\_\_  
聯絡人姓名

Position: \_\_\_\_\_  
職位

Tel. No.: \_\_\_\_\_ - \_\_\_\_\_  
電話

Fax No.: \_\_\_\_\_  
圖文傳真

Email: \_\_\_\_\_  
電郵

In your answers to the following questions, please note that only persons engaged in accounting and accounting-related functions such as accounting, auditing, taxation, corporate restructuring and insolvency, corporate finance, company liquidation and accountancy training, etc. should be counted; all other categories of persons engaged should be excluded.

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

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

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

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

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

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Er. No. \_\_\_\_\_

Est. No. \_\_\_\_\_

1. The number of employees who left in the past twelve months (1.1.2016 to 31.12.2016) by reason:  
按原因劃分，過去 12 個月內 (1.1.2016 至 31.12.2016) 離職的僱員人數：

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

| Reason<br>原因  | Partner/<br>Principal/Director/<br>Chief Financial Officer<br>合夥人/總監/首席財務官 | Senior Manager/<br>Financial Controller<br>高級經理/財務總監 | Manager<br>經理 | Supervisor/<br>Senior<br>主管 | Clerk/<br>Associate<br>文員 | Trainer/<br>Teacher<br>培訓人員 |
|---|--|--|---------------|-----------------------------|---------------------------|-----------------------------|
| (a) Taking up another accounting position in Hong Kong<br>轉投本港另一間機構擔任會計職務 | 8  | 11   | 14            | 17                          | 20                        | 23                          |
| (b) Taking up a non-accounting position in Hong Kong<br>轉投本港另一間機構擔任非會計職務  |  |  |               |                             |                           |                             |
| (i) Better Working Hours<br>較佳工作時間  | 26   | 29   | 32            | 35                          | 38                        | 41                          |
| (ii) Better Remuneration Package<br>較佳薪金及福利條件                             | 44   | 47   | 50            | 53                          | 56                        | 59                          |
| (iii) Better Prospects<br>較佳工作前途  | 62   | 65   | 68            | 71                          | 74                        | 77                          |
| (iv) Others<br>其他   | 80   | 83   | 86            | 89                          | 92                        | 95                          |
| Please specify<br>請註明   | _____  |  |               |                             |                           |                             |
| (c) Emigration<br>移民  | 98   | 101  | 104           | 107                         | 110                       | 113                         |
| (d) Repatriation<br>回國  | 116  | 119  | 122           | 125                         | 128                       | 131                         |
| (e) Relocation of workplace<br>遷改工作地點                                     |  |  |               |                             |                           |                             |
| (i) To the mainland of China/<br>Macau/Taiwan<br>往中國內地/澳門/台灣              | 134  | 137  | 140           | 143                         | 146                       | 149                         |
| (ii) To other countries<br>往其他國家  | 152  | 155  | 158           | 161                         | 164                       | 167                         |
| (f) Retirement<br>退休  | 170  | 173  | 176           | 179                         | 182                       | 185                         |
| (g) Further studies<br>繼續進修   | 188  | 191  | 194           | 197                         | 200                       | 203                         |
| (h) Other reasons<br>其他原因   | 206  | 209  | 212           | 215                         | 218                       | 221                         |
| Please specify<br>請註明   | _____  |  |               |                             |                           |                             |

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224 227 230 233 236 239

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

| Reason<br>原因   | Partner/<br>Principal/Director/<br>Chief Financial Officer<br>合夥人/總監/首席財務官 | Senior Manager/<br>Financial Controller<br>高級經理/財務總監 | Manager<br>經理 | Supervisor/<br>Senior<br>主管 | Clerk/<br>Associate<br>文員 | Trainer/<br>Teacher<br>培訓人員 |
|--|--|--|---------------|-----------------------------|---------------------------|-----------------------------|
| (a) Retrenchment<br>裁員                                   | 242  | 245  | 248           | 251                         | 254                       | 257                         |
| (b) Re-structure / Closure of the<br>Company<br>公司改組/結業  | 260  | 263  | 266           | 269                         | 272                       | 275                         |
| (c) Expiry of employment contract<br>僱傭合約期滿              | 278  | 281  | 284           | 287                         | 290                       | 293                         |
| (d) Poor performance<br>工作表現欠佳                           | 296  | 299  | 302           | 305                         | 308                       | 311                         |
| (e) Removal of the company<br>out of Hong Kong<br>公司遷離香港 | 314  | 317  | 320           | 323                         | 326                       | 329                         |
| (f) Other reasons<br>其他原因                                | 332  | 335  | 338           | 341                         | 344                       | 347                         |

Please specify  
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350 353 356 359 362 365 368

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

請按僱員在離職前的平均工作年期列出離職僱員人數。

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

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459 462 465 468 471 474 477

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

| Source<br>來源  | Partner/<br>Principal/Director/<br>Chief Financial Officer<br>合夥人/總監/首席財務官 | Senior Manager/<br>Financial Controller<br>高級經理/財務總監 | Manager<br>經理 | Supervisor/<br>Senior<br>主管 | Clerk/<br>Associate<br>文員 | Trainer/<br>Teacher<br>培訓人員 |
|---|--|--|---------------|-----------------------------|---------------------------|-----------------------------|
| (a) From an accounting position of another company<br>來自另一間機構而擔任會計職務者                   | 478  | 481  | 484           | 487                         | 490                       | 493                         |
| (b) From a non-accounting position of another company<br>來自另一間機構而擔任非會計職務者               | 496  | 499  | 502           | 505                         | 508                       | 511                         |
| (c) From a college/school direct<br>直接來自院校/學校   |  |  |               |                             |                           |                             |
| (i) Graduate of University Degree or Above<br>大學學位或以上畢業生                                | 514  | 517  | 520           | 523                         | 526                       | 529                         |
| (ii) Sub-degree Holder (HD/AD/D/HC/C or Equivalent)<br>副學位畢業生(高級文憑/副學士/文憑/高級證書/證書或同等學歷) | 532  | 535  | 538           | 541                         | 544                       | 547                         |
| (iii) Secondary School Leaver or Below<br>中學程度或以下                                       | 550  | 553  | 556           | 559                         | 562                       | 565                         |
| (d) Other sources<br>其他來源   | 568  | 571  | 574           | 577                         | 580                       | 583                         |
| Please specify<br>請註明   | _____  |  |               |                             |                           |                             |
|   | _____  |  |               |                             |                           |                             |

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|     |     |     |     |     |     |     |
|-----|-----|-----|-----|-----|-----|-----|
| 586 | 589 | 592 | 595 | 598 | 601 | 604 |
|-----|-----|-----|-----|-----|-----|-----|

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

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

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|     |
|-----|
| 623 |
|-----|

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

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

Please specify  
請註明

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

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714 717 720 723 726 729 732

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

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

Please specify  
請註明

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805 808 811 814 817 820 823

7. The number of internal promotions in the past twelve months (1.1.2016 to 31.12.2016) :  
過去 12 個月內(1.1.2016 至 31.12.2016)由內部晉升的僱員人數：

| From<br>由   | To<br>至  | No. of Internal Promotions<br>由內部晉升的僱員人數 |
|---|--|--|
| (a) Manager/Senior Manager/<br>Financial Controller<br>經理/高級經理/財務總監 | Partner/<br>Principal/Director/<br>Chief Financial Officer<br>合夥人/總監/首席財務官 | <input type="text" value="824"/>         |
| (b) Manager<br>經理   | Senior Manager/<br>Financial Controller<br>高級經理/財務總監                       | <input type="text" value="827"/>         |
| (c) Supervisor/Senior<br>主管   | Manager<br>經理  | <input type="text" value="830"/>         |
| (d) Clerk/Associate<br>文員   | Supervisor/Senior<br>主管  | <input type="text" value="833"/>         |
| (e) Others<br>其他職級  | Clerk/Associate<br>文員  | <input type="text" value="836"/>         |
| (f) Others<br>其他職級  | Trainer/Teacher<br>培訓人員  | <input type="text" value="839"/>         |

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8. If your company employs part-time staff to perform accounting-related duties in addition to those full-time accounting-related employees reported in Part I, please state the total number of these part-time staff.  
除了在第一部分填報的全職會計僱員外，如 貴機構亦有聘用兼職員工負責會計工作，請提供此等兼職員工的總數：

|  | Present No.<br>of Full-time Accounting Employees<br>(Reported in Part I)<br>現有全職的<br>會計僱員人數<br>(在第一部分填報的數據) | No. of Part-time<br>Accounting Employees<br>兼職會計僱員人數 |
|--|---|--|
| (a) Partner/Principal/Director/Chief Financial Officer<br>合夥人/總監/首席財務官 | <input type="text" value="843"/>  | <input type="text" value="847"/>                     |
| (b) Senior Manager/Financial Controller<br>高級經理/財務總監                   | <input type="text" value="851"/>  | <input type="text" value="855"/>                     |
| (c) Manager<br>經理  | <input type="text" value="859"/>  | <input type="text" value="863"/>                     |
| (d) Supervisor/Senior<br>主管  | <input type="text" value="867"/>  | <input type="text" value="871"/>                     |
| (e) Clerk/Associate<br>文員  | <input type="text" value="875"/>  | <input type="text" value="879"/>                     |
| (f) Trainer/Teacher<br>培訓人員  | <input type="text" value="883"/>  | <input type="text" value="887"/>                     |

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9. Please estimate the number of staff to be recruited in the next 24 months by type of education level.  
請按教育程度劃分，列出 貴機構預計在未來 24 個月招聘的僱員人數。

| Education Level<br>教育程度   | Partner/<br>Principal/Director/<br>Chief Financial Officer<br>合夥人/總監/首席財務官                 | Senior Manager/<br>Financial Controller<br>高級經理/財務總監                                       | Manager<br>經理  | Supervisor/<br>Senior<br>主管  | Clerk/<br>Associate<br>文員  | Trainer/<br>Teacher<br>培訓人員  |
|---|--|--|--|--|--|--|
| (a) Graduate of<br>University Degree or Above<br>大學學位或以上畢業生                                       | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>892 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>895 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>898 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>901 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>904 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>907 |
| (b) Sub-degree Holder<br>(HD/AD/D/HC/C or Equivalent)<br>副學位畢業生(高級文憑/<br>副學士/文憑/高級證書/<br>證書或同等學歷) | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>910 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>913 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>916 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>919 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>922 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>925 |
| (c) Secondary School Leaver<br>or Below<br>中學程度或以下  | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>928 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>931 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>934 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>937 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>940 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>943 |

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|--|--|--|--|--|--|--|
| <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>946 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>949 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>952 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>955 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>958 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>961 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>964 |
|--|--|--|--|--|--|--|

10. For the number of staff to be recruited in the next 24 months as shown in Question Nine above, please indicate the number of qualified accountants (e.g., members of the HKICPA or other accounting bodies):  
就上述問題 9 列出之未來 24 個月招聘的僱員人數中，請註明合資格會計師人數 (如香港會計師公會或其他會計團體會員)：

|  | Partner/<br>Principal/Director/<br>Chief Financial Officer<br>合夥人/總監/首席財務官                 | Senior Manager/<br>Financial Controller<br>高級經理/財務總監                                       | Manager<br>經理  | Supervisor/<br>Senior<br>主管  | Clerk/<br>Associate<br>文員  | Trainer/<br>Teacher<br>培訓人員  |
|--|--|--|--|--|--|--|
| Number of Qualified<br>Accountants<br>合資格會計師人數 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>965 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>968 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>971 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>974 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>977 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>980 |

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| <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>983 |
|--|

- End of Questionnaire (Part II) -  
- 調查表 (第二部分) 完 -



**VOCATIONAL TRAINING COUNCIL**  
**職業訓練局**  
**THE 2017 MANPOWER SURVEY OF THE ACCOUNTANCY SECTOR**  
**會計業 2017 年人力調查**  
**QUESTIONNAIRE (PART III)**  
**調查表 (第三部分)**

1. Has your company experienced any recruitment difficulty in the past 12 months (1.1.2016 to 31.12.2016)?  
過去 12 個月內 (1.1.2016 至 31.12.2016) 貴機構在招聘僱員時有否遇到困難?

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

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

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

| Reason<br>原因   | Partner/<br>Principal/Director/<br>Chief Financial Officer<br>合夥人/總監/首席財務官 | Senior Manager/<br>Financial Controller<br>高級經理/財務總監 | Manager<br>經理                    | Supervisor/<br>Senior<br>主管      | Clerk/<br>Associate<br>文員        | Trainer/<br>Teacher<br>培訓人員      |
|--|--|--|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| (a) Insufficient accountancy graduates<br>from tertiary institutions<br>專上院校會計畢業生人數不足                            | <input type="checkbox"/><br>1002   | <input type="checkbox"/><br>1003                     | <input type="checkbox"/><br>1004 | <input type="checkbox"/><br>1005 | <input type="checkbox"/><br>1006 | <input type="checkbox"/><br>1007 |
| (b) Lack of candidates with relevant<br>experience and training<br>缺乏具相關經驗及訓練的職位申請人                              | <input type="checkbox"/><br>1008   | <input type="checkbox"/><br>1009                     | <input type="checkbox"/><br>1010 | <input type="checkbox"/><br>1011 | <input type="checkbox"/><br>1012 | <input type="checkbox"/><br>1013 |
| (c) Working conditions/remuneration<br>package could not meet recruits'<br>expectations<br>服務條件／薪酬未能符合<br>求職者的要求 | <input type="checkbox"/><br>1014   | <input type="checkbox"/><br>1015                     | <input type="checkbox"/><br>1016 | <input type="checkbox"/><br>1017 | <input type="checkbox"/><br>1018 | <input type="checkbox"/><br>1019 |
| (d) Other reasons<br>其他原因  | <input type="checkbox"/><br>1020   | <input type="checkbox"/><br>1021                     | <input type="checkbox"/><br>1022 | <input type="checkbox"/><br>1023 | <input type="checkbox"/><br>1024 | <input type="checkbox"/><br>1025 |

Please specify  
請註明

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

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

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

註：長駐是指一位僱員逗留在中國內地工作的時間佔其工作時間百分之五十或以上。

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

As at 2 January 2017  
在 2017 年 1 月 2 日

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

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

|      |  |  |  |
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(b) The number of existing Hong Kong accounting employees to be trained to deal with Mainland operations in terms of control, communication skills and Mainland regulations.  
為處理內地業務而須接受管理、溝通技巧及內地法規等方面訓練的現職本地會計僱員人數。

|      |  |  |  |
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|      |  |  |  |
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(c) Any other effects  
其他影響

Please specify  
請註明

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5. Has any of the accounting-related functions of your company been moved out of Hong Kong in the past twelve months (1.1.2016 to 31.12.2016)?  
貴機構在過去 12 個月內(1.1.2016 至 31.12.2016)有否將與會計相關的工作遷離香港？

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

Yes (Please specify the location 請註明地點: \_\_\_\_\_)  
1115 有

No (Please go to Question Seven)  
1116 否 (請轉到問題 7 繼續作答)

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

貴機構把與會計相關的工作遷離香港而須調職至港外附屬公司工作的會計僱員(只包括由港外附屬公司支薪的僱員)佔現時會計人員總數的百分比：

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

Please specify  
請註明

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7. If your company in Hong Kong outsourced the accounting-related functions to another company in/outside Hong Kong, please advise the major place where the jobs were actually carried out. (You can only select one option.)  
如 貴機構把與會計相關的工作外判給香港的其他公司／港外的其他公司，請說明實際進行此等工作的主要地點。(只可選擇一個選項。)

(a) Hong Kong  
香港  1141

(b) Mainland China  
中國內地  1142

(c) Macau  
澳門  1143

(d) Taiwan  
台灣  1144

(e) Other places  
其他地方  1145

Please specify  
請註明

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(f) Not Known  
不知道  1146

(g) Not Applicable  
不適用  1147

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

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

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

|                       | In-house Training<br>內部訓練        | External Training<br>外間訓練        | In-house Training<br>內部訓練        | External Training<br>外間訓練        |
|-----------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| (i) No Change 沒有改變    | <input type="checkbox"/><br>1149 | <input type="checkbox"/><br>1150 | <input type="checkbox"/><br>1151 | <input type="checkbox"/><br>1152 |
| (ii) Increased by 增加  |                                  |                                  |                                  |                                  |
| > 50%                 | <input type="checkbox"/><br>1153 | <input type="checkbox"/><br>1154 | <input type="checkbox"/><br>1155 | <input type="checkbox"/><br>1156 |
| >20% - 50%            | <input type="checkbox"/><br>1157 | <input type="checkbox"/><br>1158 | <input type="checkbox"/><br>1159 | <input type="checkbox"/><br>1160 |
| >10% - 20%            | <input type="checkbox"/><br>1161 | <input type="checkbox"/><br>1162 | <input type="checkbox"/><br>1163 | <input type="checkbox"/><br>1164 |
| 5% - 10%              | <input type="checkbox"/><br>1165 | <input type="checkbox"/><br>1166 | <input type="checkbox"/><br>1167 | <input type="checkbox"/><br>1168 |
| < 5%                  | <input type="checkbox"/><br>1169 | <input type="checkbox"/><br>1170 | <input type="checkbox"/><br>1171 | <input type="checkbox"/><br>1172 |
| (iii) Decreased by 減少 |                                  |                                  |                                  |                                  |
| > 50%                 | <input type="checkbox"/><br>1173 | <input type="checkbox"/><br>1174 | <input type="checkbox"/><br>1175 | <input type="checkbox"/><br>1176 |
| >20% - 50%            | <input type="checkbox"/><br>1177 | <input type="checkbox"/><br>1178 | <input type="checkbox"/><br>1179 | <input type="checkbox"/><br>1180 |
| >10% - 20%            | <input type="checkbox"/><br>1181 | <input type="checkbox"/><br>1182 | <input type="checkbox"/><br>1183 | <input type="checkbox"/><br>1184 |
| 5% - 10%              | <input type="checkbox"/><br>1185 | <input type="checkbox"/><br>1186 | <input type="checkbox"/><br>1187 | <input type="checkbox"/><br>1188 |
| < 5%                  | <input type="checkbox"/><br>1189 | <input type="checkbox"/><br>1190 | <input type="checkbox"/><br>1191 | <input type="checkbox"/><br>1192 |

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|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| <input type="checkbox"/><br>1193 | <input type="checkbox"/><br>1194 | <input type="checkbox"/><br>1195 | <input type="checkbox"/><br>1196 | <input type="checkbox"/><br>1197 |
|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|

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

請估計在未來 12 個月將由外間培訓機構提供訓練予 貴機構僱員的百分比。

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

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

|  | Code<br>編號  | Please specify if the suggested type/topic of training is not included in the list of examples provided.<br>如建議的訓練類別／課題不包括在所提供的例子清單內，請詳細註明。 |
|--|---|---|
| (a) Partner/Principal/Director/<br>Chief Financial Officer<br>合夥人/總監/首席財務官 | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>1244 | _____   |
|  | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>1247 | _____   |
|  | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>1250 | _____   |
|  | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>1253 | _____   |
|  | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>1256 | _____   |
| (b) Senior Manager/<br>Financial Controller<br>高級經理/財務總監                   | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>1259 | _____   |
|  | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>1262 | _____   |
|  | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>1265 | _____   |
|  | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>1268 | _____   |
|  | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>1271 | _____   |
| (c) Manager<br>經理  | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>1274 | _____   |
|  | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>1277 | _____   |
|  | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>1280 | _____   |
|  | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>1283 | _____   |
|  | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>1286 | _____   |
| (d) Supervisor/Senior<br>主管  | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>1289 | _____   |
|  | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>1292 | _____   |
|  | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>1295 | _____   |
|  | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>1298 | _____   |
|  | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>1301 | _____   |
|  | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>1304 | _____   |
|  | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>1307 | _____   |
|  | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>1310 | _____   |
| (e) Clerk/Associate<br>文員  | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>1313 | _____   |
|  | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>1316 | _____   |
|  | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>1319 | _____   |
|  | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>1322 | _____   |
|  | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>1325 | _____   |
| (f) Trainer/Teacher<br>培訓人員  | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>1328 | _____   |
|  | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>1331 | _____   |
|  | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>1334 | _____   |
|  | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>1337 | _____   |
|  | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>1340 | _____   |
|  | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/><br>1343 | _____   |

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|                              |                              |                              |                              |                              |                              |                              |
|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| <input type="text"/><br>1343 | <input type="text"/><br>1344 | <input type="text"/><br>1345 | <input type="text"/><br>1346 | <input type="text"/><br>1347 | <input type="text"/><br>1348 | <input type="text"/><br>1349 |
|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|

Examples of Training Topics  
訓練課題的例子

| (I)   | Code<br>編號 | Skills/Knowledge<br>技能/知識                      | (II)   | Code<br>編號 | Skills/Knowledge<br>技能/知識                         | (III)                         | Code<br>編號 | Skills/Knowledge<br>技能/知識                                      |
|---|------------|--|--|------------|---|-------------------------------|------------|--|
| <b>General Management Knowledge</b><br>一般管理知識 |            |  | <b>Basic Job-related Knowledge</b><br>基本業務知識 |            |   | <b>Generic Skills</b><br>通用技能 |            |  |
|   | 101        | Principles & Practice of Management<br>管理理論與實務 |  | 201        | Financial Accounting<br>財務會計                      |                               | 301        | English Writing<br>英文書寫  |
|   | 102        | Problem Solving & Decision Making<br>解決問題及決策   |  | 202        | Cost and Management Accounting<br>成本和管理會計         |                               | 302        | Spoken English<br>英語會話   |
|   | 103        | Strategic Management<br>策略管理                   |  | 203        | Internal Control and Compliance<br>內部監察、條例執行和企業管治 |                               | 303        | Chinese Writing<br>中文書寫  |
|   | 104        | Marketing Management<br>市場管理                   |  | 204        | Tax Compliance and Planning<br>遵從稅規和稅務策劃          |                               | 304        | Cantonese<br>廣東話   |
|   | 105        | Quality Management<br>優質服務管理                   |  | 205        | Auditing<br>審計學                                   |                               | 305        | Putonghua<br>普通話   |
|   | 106        | Risk Management<br>風險管理                        |  | 206        | Business Law<br>商業法律                              |                               | 306        | Interpersonal Skills<br>人際關係技巧                                 |
|   | 107        | Stress Management<br>壓力處理                      |  | 207        | Company Law and Practice<br>公司法和實務                |                               | 307        | Marketing/Selling Skills<br>市場推廣／銷售技巧                          |
|   | 108        | Crisis Management<br>危機管理                      |  | 208        | Economics and Statistics<br>經濟學和統計學               |                               | 308        | Information Systems<br>Application Skills<br>資訊系統應用技巧          |
|   | 109        | Human Resources Management<br>人力資源管理           |  | 209        | Financial Management<br>財務管理                      |                               | 309        | Presentation Skills<br>演說技巧                                    |
|   | 110        | Leadership<br>領導才能                             |  | 210        | Management Information System<br>管理資訊系統           |                               | 310        | Cross-exposure to Other<br>Accounting Functions<br>其他會計軟件的相互使用 |
|   | 111        | Team Building<br>團隊之建立                         |  | 211        | PRC Accounting System<br>內地會計制度                   |                               | 311        | Effective Influencing and<br>Negotiation Skills<br>發揮影響力及談判技巧  |
|   | 112        | Motivation<br>激勵                               |  | 212        | PRC Taxation System<br>內地稅務制度                     |                               |            |  |
|   | 113        | Coaching & Counseling<br>訓練及輔導下屬               |  | 213        | Updates of Accounting Standards<br>最新會計準則         |                               |            |  |
|   | 114        | Dealing with Conflict<br>處理衝突                  |  | 214        | Accrued-based Accounting<br>應計制會計                 |                               |            |  |
|   | 115        | Implementing Change<br>推行變革                    |  | 215        | Financial Instruments<br>金融工具                     |                               |            |  |
|   | 116        | Time Management<br>時間管理                        |  | 216        | Common Law Jurisdiction<br>普通法司法管轄區               |                               |            |  |
|   | 117        | ISO Audit<br>ISO 審核                            |  | 217        | China Business Studies<br>中國商貿知識                  |                               |            |  |
|   | 118        | Public Relations<br>公共關係                       |  | 218        | Corporate Financing<br>企業融資                       |                               |            |  |
|   | 119        | Performance Management<br>績效管理                 |  |            |   |                               |            |  |



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

(You may select more than one option.)

你認為有甚麼方法可有效鼓勵僱主提供訓練予其僱員? (可選擇多於一個選項。)

  
1350

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

  
1351

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

  
1352

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

  
1353

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

(i)

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(ii)

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(iii)

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- End of Questionnaire (Part III) -

- 調查表 (第三部分) 完 -

**Thank you for your co-operation**

**多謝合作**

## The 2017 Manpower Survey of the Accountancy Sector

### Explanatory Notes

#### 1. Scope of the Survey

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

2. Please complete all parts of the questionnaire.

#### 3. Column 'A' - Definition of Job Levels

This survey deals with the manpower requirements and training needs of the persons engaged in **accounting and accounting-related functions such as accounting, auditing, taxation, corporate restructuring and insolvency, corporate finance, company liquidation and accountancy training, etc.** in your organisation. In the enclosed questionnaire, all references to partners/principals/directors/chief financial officers (including working proprietors), senior managers/finance controllers, managers, supervisors/seniors, clerks/associates and trainers/teachers are restricted to those who are principally engaged (50% or more of the working time) in some or all of these areas of responsibility. The grades of staff are distinguished in terms of duties an employee performs rather than the seniority or title he/she happens to hold. Partners/Principals/Directors/Chief Financial Officers, Senior Managers/Financial Controllers, Managers, Supervisors/Seniors, Clerks/Associates and Trainers/Teachers are defined as follows:

##### **Partners/Principals/Directors/Chief Financial Officers**

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

##### **Senior Managers/Financial Controllers/Managers**

Persons responsible for some or all of the following functions:

- (1) supervision and co-ordination of the activities of accounting, auditing and financial personnel;
- (2) establishment and implementation of accounting, auditing and financial policies;
- (3) design, evaluation and implementation of accounting systems;
- (4) preparation and consolidation of financial or costing reports;
- (5) preparation of budgets and forecasts;

- (6) implementation of budgetary control, cash control and credit control;
- (7) internal control and audit; and
- (8) treasury control and administration.

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

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

Managers have less than five years' accounting managerial experience.

### **Supervisors/Seniors**

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

### **Clerks/Associates**

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

### **Trainers/Teachers**

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

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

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

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

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

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

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

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

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

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

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

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

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

10. Column 'H' - Average Monthly Income Range

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

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

11. Column 'I' - Average Age Range

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

Note:

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

## 會計業 2017 年人力調查

### 附 註

#### 1. 調查範圍

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

#### 2. 請填妥調查表所有部分。

#### 3. (A) 欄 — 職級說明

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

##### **合夥人／總監／首席財務官**

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

##### **高級經理／財務總監／經理**

須負責下列部分或全部工作：

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

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

高級經理／財務總監：具五年或以上會計管理經驗。

經理：具五年以下會計管理經驗。

## 主管

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

## 文員

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

## 培訓人員

負責會計或會計相關職務的培訓工作。

### 4. (B) 欄 — 在 2.1.2017 之僱員人數

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

### 5. (C) 欄 — 在 2.1.2017 之空缺數目

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

### 6. (D) 欄 — 預測未來 24 個月的僱員人數

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

### 7. (E) 欄 — 僱員基本教育程度的要求

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

8. (F) 欄 — 僱員在此行業的專業資格要求

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

9. (G) 欄 — 僱員在此行業的基本年資要求

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

10. (H) 欄 — 平均每月收入的幅度

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

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

11. (I) 欄 — 平均年齡

請按 (J) 欄所示編號把各主要職務僱員的平均年齡填入 (I) 欄內。

備註：

調查所得資料絕對保密，只以摘要統計數字發表，並不會提及個別機構。

Analysis of Responses

調查回應分析

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



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Table 1 : Manpower Statistics  
(Accountancy Sector)

表 1 : 人力資料  
(會計業)

| Branch<br>門類   | Job Level<br>職級  | No. of<br>Employees as<br>at 2.1.2017<br>在2.1.2017之<br>僱員人數 | No. of<br>Vacancies as at<br>2.1.2017<br>在2.1.2017之<br>空缺數目 | Manpower<br>Demand<br>人力需求 | Forecast No.<br>of Employees<br>in 24 Months'<br>Time<br>預計24個月後<br>的僱員人數 |
|--|--|---|---|----------------------------|---|
| Accounting Firms<br>會計師事務所   | Partner/Principal/Director/Chief Financial Officer<br>合夥人/總監/首席財務官 | 4 182   | 16  | 4 198                      | 4 202   |
|  | Senior Manager/Financial Controller<br>高級經理/財務總監                   | 1 950   | 23  | 1 973                      | 1 972   |
|  | Manager<br>經理  | 2 639   | 70  | 2 709                      | 2 716   |
|  | Supervisor/Senior<br>主管  | 5 472   | 125   | 5 597                      | 5 681   |
|  | Clerk/Associate<br>文員  | 8 920   | 818   | 9 738                      | 10 005  |
|  | Trainer/Teacher<br>培訓人員  | 103   | 1   | 104                        | 104   |
|  | <b>Total<br/>總計</b>  | <b>23 266</b>   | <b>1 053</b>  | <b>24 319</b>              | <b>24 680</b>   |
| Government Departments<br>Non-governmental<br>Organisations and Statutory<br>Bodies<br>政府部門、非政府機構和法<br>定組織 | Partner/Principal/Director/Chief Financial Officer<br>合夥人/總監/首席財務官 | 92  | 3   | 95                         | 95  |
|  | Senior Manager/Financial Controller<br>高級經理/財務總監                   | 601   | 12  | 613                        | 613   |
|  | Manager<br>經理  | 393   | 21  | 414                        | 417   |
|  | Supervisor/Senior<br>主管  | 1 557   | 38  | 1 595                      | 1 605   |
|  | Clerk/Associate<br>文員  | 3 127   | 43  | 3 170                      | 3 169   |
|  | Trainer/Teacher<br>培訓人員  | 352   | 5   | 357                        | 357   |
|  | <b>Total<br/>總計</b>  | <b>6 122</b>  | <b>122</b>  | <b>6 244</b>               | <b>6 256</b>  |
| Commerce and Services<br>Establishments<br>商業及服務行業機構   | Partner/Principal/Director/Chief Financial Officer<br>合夥人/總監/首席財務官 | 926   | -   | 926                        | 926   |
|  | Senior Manager/Financial Controller<br>高級經理/財務總監                   | 9 196   | 9   | 9 205                      | 9 204   |
|  | Manager<br>經理  | 6 116   | 17  | 6 133                      | 6 137   |
|  | Supervisor/Senior<br>主管  | 15 628  | 209   | 15 837                     | 15 852  |
|  | Clerk/Associate<br>文員  | 37 335  | 171   | 37 506                     | 37 532  |
|  | Trainer/Teacher<br>培訓人員  | 399   | -   | 399                        | 399   |
|  | <b>Total<br/>總計</b>  | <b>69 600</b>   | <b>406</b>  | <b>70 006</b>              | <b>70 050</b>   |
| Industrial Establishments<br>工業機構  | Partner/Principal/Director/Chief Financial Officer<br>合夥人/總監/首席財務官 | 42  | -   | 42                         | 42  |
|  | Senior Manager/Financial Controller<br>高級經理/財務總監                   | 321   | -   | 321                        | 321   |
|  | Manager<br>經理  | 463   | 7   | 470                        | 472   |
|  | Supervisor/Senior<br>主管  | 1 269   | 1   | 1 270                      | 1 270   |
|  | Clerk/Associate<br>文員  | 3 164   | 15  | 3 179                      | 3 173   |
|  | Trainer/Teacher<br>培訓人員  | -   | -   | -                          | -   |
|  | <b>Total<br/>總計</b>  | <b>5 259</b>  | <b>23</b>   | <b>5 282</b>               | <b>5 278</b>  |
| All Branches<br>全部門類   | Partner/Principal/Director/Chief Financial Officer<br>合夥人/總監/首席財務官 | 5 242   | 19  | 5 261                      | 5 265   |
|  | Senior Manager/Financial Controller<br>高級經理/財務總監                   | 12 068  | 44  | 12 112                     | 12 110  |
|  | Manager<br>經理  | 9 611   | 115   | 9 726                      | 9 742   |
|  | Supervisor/Senior<br>主管  | 23 926  | 373   | 24 299                     | 24 408  |
|  | Clerk/Associate<br>文員  | 52 546  | 1 047   | 53 593                     | 53 879  |
|  | Trainer/Teacher<br>培訓人員  | 854   | 6   | 860                        | 860   |
|  | <b>Total<br/>總計</b>  | <b>104 247</b>  | <b>1 604</b>  | <b>105 851</b>             | <b>106 264</b>  |

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

表 2 : 僱員基本教育程度要求  
(會計業)

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

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

表 3 : 各職級要求專業資格的類別  
(會計業)

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



| Branch<br>門類         | Job Level<br>職級  | Number of Employees<br>僱員人數     |                                |                                  |                          |                     | Total<br>總計    |
|----------------------|--|---------------------------------|--------------------------------|----------------------------------|--------------------------|---------------------|----------------|
|                      |  | HKICPA<br>(Practising)<br>執業會計師 | Qualified<br>Accountant<br>會計師 | Accounting Technician<br>認可財務會計員 | Not<br>Applicable<br>不適用 | Unspecified<br>未有說明 |                |
| All Branches<br>全部門類 | Partner/Principal/Director/<br>Chief Financial Officer<br>合夥人/總監/首席財務官 | 3 538                           | 767                            | 0                                | 4                        | 933                 | 5 242          |
|                      | Senior Manager/Financial Controller<br>高級經理/財務總監                       | 1 451                           | 7 468                          | 319                              | 996                      | 1 834               | 12 068         |
|                      | Manager<br>經理  | 1 130                           | 4 741                          | 343                              | 1 230                    | 2 167               | 9 611          |
|                      | Supervisor/Senior<br>主管  | 794                             | 4 140                          | 2 446                            | 13 050                   | 3 496               | 23 926         |
|                      | Clerk/Associate<br>文員  | 0                               | 906                            | 6 173                            | 40 723                   | 4 744               | 52 546         |
|                      | Trainer/Teacher<br>培訓人員  | 67                              | 87                             | 1                                | 647                      | 52                  | 854            |
|                      | <b>Total<br/>總計</b>  | <b>6 980</b>                    | <b>18 109</b>                  | <b>9 282</b>                     | <b>56 650</b>            | <b>13 226</b>       | <b>104 247</b> |

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

表 4 : 僱員在此行業的基本年資要求  
(會計業)

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

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

表 5 : 僱員平均每月收入的幅度  
(會計業)

| Branch<br>門類  | Job Level<br>職級   | Number of Employees<br>僱員人數 |                          |                           |                           |                            |                           |                           |                            |                          |                     |               |
|---|---|-----------------------------|--------------------------|---------------------------|---------------------------|----------------------------|---------------------------|---------------------------|----------------------------|--------------------------|---------------------|---------------|
|   |   | Below<br>\$8,000<br>以下      | \$8,000<br>–<br>\$10,000 | \$10,001<br>–<br>\$20,000 | \$20,001<br>–<br>\$30,000 | \$30,001-<br>–<br>\$40,000 | \$40,001<br>–<br>\$60,000 | \$60,001<br>–<br>\$80,000 | \$80,001<br>–<br>\$100,000 | Above<br>\$100,000<br>以上 | Unspecified<br>未有說明 | Total<br>總計   |
| Accounting Firms<br>會計師事務所  | Partner/Principal/Director/Chief<br>Financial Officer<br>合夥人/總監/首席財務官 | -                           | -                        | -                         | 114                       | 341                        | 617                       | 351                       | 141                        | 584                      | 2 034               | <b>4 182</b>  |
|   | Senior Manager/Financial Controller<br>高級經理/財務總監                      | -                           | -                        | -                         | 48                        | 292                        | 280                       | 59                        | 754                        | 4                        | 513                 | <b>1 950</b>  |
|   | Manager<br>經理   | -                           | -                        | 14                        | 118                       | 110                        | 1 328                     | -                         | -                          | -                        | 1 069               | <b>2 639</b>  |
|   | Supervisor/Senior<br>主管   | -                           | -                        | 231                       | 1 850                     | 1 526                      | -                         | -                         | -                          | -                        | 1 865               | <b>5 472</b>  |
|   | Clerk/Associate<br>文員   | 12                          | 181                      | 5 476                     | 254                       | -                          | -                         | -                         | -                          | -                        | 2 997               | <b>8 920</b>  |
|   | Trainer/Teacher<br>培訓人員   | -                           | -                        | -                         | -                         | 67                         | 26                        | 3                         | -                          | -                        | 7                   | <b>103</b>    |
|   | <b>Total<br/>總計</b>   | <b>12</b>                   | <b>181</b>               | <b>5 721</b>              | <b>2 384</b>              | <b>2 336</b>               | <b>2 251</b>              | <b>413</b>                | <b>895</b>                 | <b>588</b>               | <b>8 485</b>        | <b>23 266</b> |
| Government<br>Departments, Non-<br>governmental<br>Organisations and<br>Statutory Bodies<br>政府部門、非政府機<br>構和法定組織 | Partner/Principal/Director/Chief<br>Financial Officer<br>合夥人/總監/首席財務官 | -                           | -                        | -                         | -                         | -                          | -                         | -                         | 1                          | 31                       | 60                  | <b>92</b>     |
|   | Senior Manager/Financial Controller<br>高級經理/財務總監                      | -                           | -                        | -                         | -                         | 1                          | 18                        | 16                        | 35                         | 57                       | 474                 | <b>601</b>    |
|   | Manager<br>經理   | -                           | -                        | -                         | -                         | 1                          | 42                        | 71                        | 9                          | -                        | 270                 | <b>393</b>    |
|   | Supervisor/Senior<br>主管   | -                           | -                        | -                         | 73                        | 169                        | 123                       | -                         | -                          | -                        | 1 192               | <b>1 557</b>  |
|   | Clerk/Associate<br>文員   | -                           | -                        | 366                       | 247                       | 40                         | -                         | -                         | -                          | -                        | 2 474               | <b>3 127</b>  |
|   | Trainer/Teacher<br>培訓人員   | -                           | -                        | -                         | -                         | 40                         | 11                        | 109                       | 129                        | 36                       | 27                  | <b>352</b>    |
|   | <b>Total<br/>總計</b>   | <b>0</b>                    | <b>0</b>                 | <b>366</b>                | <b>320</b>                | <b>251</b>                 | <b>194</b>                | <b>196</b>                | <b>174</b>                 | <b>124</b>               | <b>4 497</b>        | <b>6 122</b>  |

| Branch<br>門類  | Job Level<br>職級   | Number of Employees<br>僱員人數 |                          |                           |                           |                            |                           |                           |                            |                          |                     |                |
|---|---|-----------------------------|--------------------------|---------------------------|---------------------------|----------------------------|---------------------------|---------------------------|----------------------------|--------------------------|---------------------|----------------|
|   |   | Below<br>\$8,000<br>以下      | \$8,000<br>–<br>\$10,000 | \$10,001<br>–<br>\$20,000 | \$20,001<br>–<br>\$30,000 | \$30,001-<br>–<br>\$40,000 | \$40,001<br>–<br>\$60,000 | \$60,001<br>–<br>\$80,000 | \$80,001<br>–<br>\$100,000 | Above<br>\$100,000<br>以上 | Unspecified<br>未有說明 | Total<br>總計    |
| Commerce and<br>Services<br>Establishments<br>商業及服務行業機構 | Partner/Principal/Director/Chief<br>Financial Officer<br>合夥人/總監/首席財務官 | -                           | -                        | -                         | -                         | -                          | 17                        | 111                       | 188                        | 181                      | 429                 | 926            |
|   | Senior Manager/Financial Controller<br>高級經理/財務總監                      | -                           | -                        | -                         | 554                       | 1 776                      | 2 393                     | 924                       | 222                        | 155                      | 3 172               | 9 196          |
|   | Manager<br>經理   | -                           | -                        | 164                       | 347                       | 2 340                      | 730                       | 149                       | 37                         | -                        | 2 349               | 6 116          |
|   | Supervisor/Senior<br>主管   | -                           | -                        | 2 854                     | 6 704                     | 1 466                      | 354                       | -                         | -                          | -                        | 4 250               | 15 628         |
|   | Clerk/Associate<br>文員   | 11                          | 1 346                    | 25 128                    | 2 044                     | 166                        | -                         | -                         | -                          | -                        | 8 640               | 37 335         |
|   | Trainer/Teacher<br>培訓人員   | -                           | -                        | -                         | 17                        | 97                         | 232                       | -                         | -                          | -                        | 53                  | 399            |
|   | <b>Total<br/>總計</b>   | <b>11</b>                   | <b>1 346</b>             | <b>28 146</b>             | <b>9 666</b>              | <b>5 845</b>               | <b>3 726</b>              | <b>1 184</b>              | <b>447</b>                 | <b>336</b>               | <b>18 893</b>       | <b>69 600</b>  |
| Industrial<br>Establishments<br>工業機構                    | Partner/Principal/Director/Chief<br>Financial Officer<br>合夥人/總監/首席財務官 | -                           | -                        | -                         | -                         | -                          | 9                         | -                         | 4                          | 6                        | 23                  | 42             |
|   | Senior Manager/Financial Controller<br>高級經理/財務總監                      | -                           | -                        | 2                         | -                         | 34                         | 141                       | 15                        | 7                          | 5                        | 117                 | 321            |
|   | Manager<br>經理   | -                           | -                        | -                         | 102                       | 69                         | 135                       | -                         | -                          | -                        | 157                 | 463            |
|   | Supervisor/Senior<br>主管   | -                           | -                        | 139                       | 591                       | 205                        | 36                        | -                         | -                          | -                        | 298                 | 1 269          |
|   | Clerk/Associate<br>文員   | -                           | 133                      | 2 341                     | 76                        | -                          | -                         | -                         | -                          | -                        | 614                 | 3 164          |
|   | Trainer/Teacher<br>培訓人員   | -                           | -                        | -                         | -                         | -                          | -                         | -                         | -                          | -                        | -                   | 0              |
|   | <b>Total<br/>總計</b>   | <b>0</b>                    | <b>133</b>               | <b>2 482</b>              | <b>769</b>                | <b>308</b>                 | <b>321</b>                | <b>15</b>                 | <b>11</b>                  | <b>11</b>                | <b>1 209</b>        | <b>5 259</b>   |
| All Branches<br>全部門類                                    | Partner/Principal/Director/Chief<br>Financial Officer<br>合夥人/總監/首席財務官 | 0                           | 0                        | 0                         | 114                       | 341                        | 643                       | 462                       | 334                        | 802                      | 2 546               | 5 242          |
|   | Senior Manager/Financial Controller<br>高級經理/財務總監                      | 0                           | 0                        | 2                         | 602                       | 2 103                      | 2 832                     | 1 014                     | 1 018                      | 221                      | 4 276               | 12 068         |
|   | Manager<br>經理   | 0                           | 0                        | 178                       | 567                       | 2 520                      | 2 235                     | 220                       | 46                         | 0                        | 3 845               | 9 611          |
|   | Supervisor/Senior<br>主管   | 0                           | 0                        | 3 224                     | 9 218                     | 3 366                      | 513                       | 0                         | 0                          | 0                        | 7 605               | 23 926         |
|   | Clerk/Associate<br>文員   | 23                          | 1 660                    | 33 311                    | 2 621                     | 206                        | 0                         | 0                         | 0                          | 0                        | 14 725              | 52 546         |
|   | Trainer/Teacher<br>培訓人員   | 0                           | 0                        | 0                         | 17                        | 204                        | 269                       | 112                       | 129                        | 36                       | 87                  | 854            |
|   | <b>Total<br/>總計</b>   | <b>23</b>                   | <b>1 660</b>             | <b>36 715</b>             | <b>13 139</b>             | <b>8 740</b>               | <b>6 492</b>              | <b>1 808</b>              | <b>1 527</b>               | <b>1 059</b>             | <b>33 084</b>       | <b>104 247</b> |

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

表 6 : 僱員在此行業的平均年齡  
(會計業)

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

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

表 7：過去十二個月內(1.1.2016 至 31.12.2016)僱員流動情況  
(按離職原因、人力來源及所來自地域分類)  
(會計業)

| 1. The number of employees who left in the past twelve months (1.1.2016 to 31.12.2016) by reason:<br>按原因劃分，過去 12 個月內(1.1.2016 至 31.12.2016)離職的僱員人數： |   |   |  |               |                             |                           |                                 |              |
|---|---|---|--|---------------|-----------------------------|---------------------------|---------------------------------|--------------|
| (I) Leaving of the company is initiated by the employee<br>由僱員主動申請離職  |   |   |  |               |                             |                           |                                 |              |
| Reason<br>原因  |   | Partner/Principal/<br>Director/<br>Chief Financial<br>Officer<br>合夥人/總監/<br>首席財務官 | Senior<br>Manager/<br>Financial<br>Controller<br>高級經理/<br>財務總監 | Manager<br>經理 | Supervisor/<br>Senior<br>主管 | Clerk/<br>Associate<br>文員 | Trainer/<br>Teacher<br>培訓<br>人員 | Total<br>總計  |
| (a)   | Taking up another accounting position in Hong Kong<br>轉投本港另一間機構擔任會計職務 | 17  | 266  | 358           | 1 208                       | 3 200                     | 8                               | 5 057        |
| (b)   | Taking up a non-accounting position in Hong Kong<br>轉投本港另一間機構擔任非會計職務  |   |  |               |                             |                           |                                 |              |
|   | (i) Better Working Hours<br>較佳工作時間                                    | -   | 2  | 2             | 20                          | 4                         | -                               | 28           |
|   | (ii) Better Remuneration Package<br>較佳薪金及福利條件                         | -   | 1  | 4             | 9                           | 651                       | -                               | 665          |
|   | (iii) Better Prospects<br>較佳工作前途                                      | -   | 12   | 10            | 40                          | 62                        | -                               | 124          |
|   | (iv) Others<br>其他   | -   | 6  | 3             | 10                          | 3                         | 1                               | 23           |
| (c)   | Emigration<br>移民  | -   | 1  | 3             | 17                          | -                         | 1                               | 22           |
| (d)   | Repatriation<br>回國  | 3   | 21   | 21            | 39                          | 22                        | -                               | 106          |
| (e)   | Relocation of workplace<br>遷改工作地點                                     |   |  |               |                             |                           |                                 |              |
|   | (i) To the Mainland of China/<br>Macau/Taiwan<br>往中國內地/澳門/台灣          | -   | 2  | 3             | 4                           | 3                         | -                               | 12           |
|   | (ii) To other countries<br>往其他國家                                      | -   | 4  | 2             | 3                           | 1                         | -                               | 10           |
| (f)   | Retirement<br>退休  | 14  | 19   | 11            | 66                          | 264                       | 4                               | 378          |
| (g)   | Further studies<br>繼續進修   | -   | 1  | 1             | 16                          | 47                        | 1                               | 66           |
| (h)   | Other reasons<br>其他原因   | 2   | 25   | 31            | 213                         | 88                        | 8                               | 367          |
| (i)   | Reasons unknown<br>原因不詳   | -   | 60   | 24            | 66                          | 343                       | -                               | 493          |
| <b>Sub-total<br/>小計</b>   |   | <b>36</b>   | <b>420</b>   | <b>473</b>    | <b>1 711</b>                | <b>4 688</b>              | <b>23</b>                       | <b>7 351</b> |

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

| 2. The average period of employment of resigned employees before they left the company<br>離職僱員在離職前的平均工作年期 |  |   |  |               |                             |                           |                                 |              |
|---|--|---|--|---------------|-----------------------------|---------------------------|---------------------------------|--------------|
| Number of Years<br>年數   |  | Partner/Principal/<br>Director/<br>Chief Financial<br>Officer<br>合夥人/總監/<br>首席財務官 | Senior<br>Manager/<br>Financial<br>Controller<br>高級經理/<br>財務總監 | Manager<br>經理 | Supervisor/<br>Senior<br>主管 | Clerk/<br>Associate<br>文員 | Trainer/<br>Teacher<br>培訓<br>人員 | Total<br>總計  |
| (a)   | Less than 1 year<br>少於 1 年                   | 1   | 52   | 59            | 167                         | 1 382                     | 11                              | 1 672        |
| (b)   | 1 year to less than 3 years<br>1 年至少於 3 年    | 4   | 98   | 108           | 634                         | 2 561                     | 8                               | 3 413        |
| (c)   | 3 years to less than 5 years<br>3 年至少於 5 年   | 2   | 38   | 112           | 457                         | 242                       | 2                               | 853          |
| (d)   | 5 years to less than 10 years<br>5 年至少於 10 年 | 15  | 115  | 186           | 396                         | 422                       | 10                              | 1 144        |
| (e)   | 10 years or above<br>10 年或以上                 | 15  | 141  | 68            | 90                          | 339                       | 9                               | 662          |
| (f)   | Unspecified<br>未有說明                          | 1   | 18   | 11            | 44                          | 221                       | -                               | 295          |
| <b>Total<br/>總計</b>   |  | <b>38</b>   | <b>462</b>   | <b>544</b>    | <b>1 788</b>                | <b>5 167</b>              | <b>40</b>                       | <b>8 039</b> |

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

| Source<br>來源        |   | Partner/Principal/<br>Director/<br>Chief Financial<br>Officer<br>合夥人/總監/<br>首席財務官 | Senior<br>Manager/<br>Financial<br>Controller<br>高級經理/<br>財務總監 | Manager<br>經理 | Supervisor/<br>Senior<br>主管 | Clerk/<br>Associate<br>文員 | Trainer/<br>Teacher<br>培訓<br>人員 | Total<br>總計  |
|---------------------|---|---|--|---------------|-----------------------------|---------------------------|---------------------------------|--------------|
| (a)                 | From an accounting position<br>of another company<br>來自另一間機構而擔任<br>會計職務者                                  | 18  | 295  | 312           | 1 397                       | 3 864                     | 49                              | 5 935        |
| (b)                 | From a non-accounting<br>position of another company<br>來自另一間機構而擔任<br>非會計職務者                              | -   | 18   | 57            | 59                          | 240                       | 1                               | 375          |
| (c)                 | From a college/school direct<br>直接來自院校/學校   |   |  |               |                             |                           |                                 |              |
|                     | (i) Graduate of University<br>Degree or Above<br>大學學位或以上畢業生   | -   | -  | 2             | 11                          | 1 280                     | 4                               | 1 297        |
|                     | (ii) Sub-degree Holder<br>(HD/AD/D/HC/C or<br>Equivalent)<br>副學位畢業生<br>(高級文憑/副學士/<br>文憑/高級證書/證書<br>或同等學歷) | -   | -  | 1             | -                           | 112                       | -                               | 113          |
|                     | (iii) Secondary School Leaver<br>or Below<br>中學程度或以下學生  | -   | -  | -             | -                           | 16                        | -                               | 16           |
| (d)                 | Other sources<br>其他來源   | 9   | 24   | 31            | 32                          | 8                         | -                               | 104          |
| (e)                 | Sources unclassified<br>來源未能歸類  | -   | 7  | 5             | 20                          | 100                       | 1                               | 133          |
| <b>Total<br/>總計</b> |   | <b>27</b>   | <b>344</b>   | <b>408</b>    | <b>1 519</b>                | <b>5 620</b>              | <b>55</b>                       | <b>7 973</b> |

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

|   |           |            |            |            |            |           |              |
|---|-----------|------------|------------|------------|------------|-----------|--------------|
| Number of Qualified Accountants<br>合資格會計師人數 | <b>27</b> | <b>255</b> | <b>260</b> | <b>504</b> | <b>111</b> | <b>18</b> | <b>1 175</b> |
|---|-----------|------------|------------|------------|------------|-----------|--------------|



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

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

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

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

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

表 7.1 : 過去十二個月內(1.1.2016 至 31.12.2016)僱員流動情況  
(按離職原因、人力來源及所來自地域分類)  
(會計師事務所)

| 1. The number of employees who left in the past twelve months (1.1.2016 to 31.12.2016) by reason:<br>按原因劃分，過去 12 個月內(1.1.2016 至 31.12.2016)離職的僱員人數： |   |   |  |               |                             |                           |                                 |              |
|---|---|---|--|---------------|-----------------------------|---------------------------|---------------------------------|--------------|
| (I) Leaving of the company is initiated by the employee<br>由僱員主動申請離職  |   |   |  |               |                             |                           |                                 |              |
| Reason<br>原因  |   | Partner/Principal/<br>Director/<br>Chief Financial<br>Officer<br>合夥人/總監/<br>首席財務官 | Senior<br>Manager/<br>Financial<br>Controller<br>高級經理/<br>財務總監 | Manager<br>經理 | Supervisor/<br>Senior<br>主管 | Clerk/<br>Associate<br>文員 | Trainer/<br>Teacher<br>培訓<br>人員 | Total<br>總計  |
| (a)   | Taking up another accounting position in Hong Kong<br>轉投本港另一間機構擔任會計職務 | 12  | 117  | 218           | 753                         | 1 495                     | 1                               | 2 596        |
| (b)   | Taking up a non-accounting position in Hong Kong<br>轉投本港另一間機構擔任非會計職務  |   |  |               |                             |                           |                                 |              |
|   | (i) Better Working Hours<br>較佳工作時間                                    | -   | 2  | 2             | 18                          | 4                         | -                               | 26           |
|   | (ii) Better Remuneration Package<br>較佳薪金及福利條件                         | -   | 1  | 1             | 9                           | 47                        | -                               | 58           |
|   | (iii) Better Prospects<br>較佳工作前途                                      | -   | 12   | 9             | 35                          | 28                        | -                               | 84           |
|   | (iv) Others<br>其他   | -   | 4  | 1             | 10                          | -                         | -                               | 15           |
| (c)   | Emigration<br>移民  | -   | 1  | 3             | 2                           | -                         | 1                               | 7            |
| (d)   | Repatriation<br>回國  | 3   | 21   | 21            | 39                          | 22                        | -                               | 106          |
| (e)   | Relocation of workplace<br>遷改工作地點                                     |   |  |               |                             |                           |                                 |              |
|   | (i) To the Mainland of China/<br>Macau/Taiwan<br>往中國內地/澳門/台灣          | -   | 2  | 3             | 4                           | 3                         | -                               | 12           |
|   | (ii) To other countries<br>往其他國家                                      | -   | 4  | 2             | 3                           | 1                         | -                               | 10           |
| (f)   | Retirement<br>退休  | 9   | 1  | 4             | -                           | 14                        | -                               | 28           |
| (g)   | Further studies<br>繼續進修   | -   | 1  | 1             | 14                          | 21                        | -                               | 37           |
| (h)   | Other reasons<br>其他原因   | 2   | 20   | 29            | 113                         | 48                        | 7                               | 219          |
| (i)   | Reasons unknown<br>原因不詳   | -   | -  | -             | 2                           | 54                        | -                               | 56           |
| <b>Sub-total<br/>小計</b>   |   | <b>26</b>   | <b>186</b>   | <b>294</b>    | <b>1 002</b>                | <b>1 737</b>              | <b>9</b>                        | <b>3 254</b> |

| (II) Leaving of the company is initiated by the company<br>由公司安排僱員離職 |  |   |  |               |                             |                           |                                 |              |
|--|--|---|--|---------------|-----------------------------|---------------------------|---------------------------------|--------------|
| Reason<br>原因   |  | Partner/Principal/<br>Director/<br>Chief Financial<br>Officer<br>合夥人/總監/<br>首席財務官 | Senior<br>Manager/<br>Financial<br>Controller<br>高級經理/<br>財務總監 | Manager<br>經理 | Supervisor/<br>Senior<br>主管 | Clerk/<br>Associate<br>文員 | Trainer/<br>Teacher<br>培訓<br>人員 | Total<br>總計  |
| (a)  | Retrenchment<br>裁員                                   | -   | 1  | -             | -                           | -                         | -                               | 1            |
| (b)  | Re-structure/Closure of the<br>company<br>公司改組/結業    | -   | -  | -             | -                           | 85                        | -                               | 85           |
| (c)  | Expiry of employment contract<br>僱傭合約期滿              | -   | 1  | -             | -                           | 30                        | -                               | 31           |
| (d)  | Poor performance<br>工作表現欠佳                           | 1   | 11   | 22            | 31                          | 49                        | -                               | 114          |
| (e)  | Removal of the company out of<br>Hong Kong<br>公司遷離香港 | -   | -  | -             | -                           | -                         | -                               | 0            |
| (f)  | Other reasons<br>其他原因                                | -   | -  | -             | -                           | -                         | -                               | 0            |
| (g)  | Reasons unknown<br>原因不詳                              | -   | -  | -             | -                           | -                         | -                               | 0            |
| <b>Sub-total<br/>小計</b>  |  | <b>1</b>  | <b>13</b>  | <b>22</b>     | <b>31</b>                   | <b>164</b>                | <b>0</b>                        | <b>231</b>   |
| <b>Total<br/>總計</b>  |  | <b>27</b>   | <b>199</b>   | <b>316</b>    | <b>1 033</b>                | <b>1 901</b>              | <b>9</b>                        | <b>3 485</b> |

| 2. The average period of employment of resigned employees before they left the company<br>離職僱員在離職前的平均工作年期 |  |   |  |               |                             |                           |                                 |              |
|---|--|---|--|---------------|-----------------------------|---------------------------|---------------------------------|--------------|
| Number of Years<br>年數   |  | Partner/Principal/<br>Director/<br>Chief Financial<br>Officer<br>合夥人/總監/<br>首席財務官 | Senior<br>Manager/<br>Financial<br>Controller<br>高級經理/<br>財務總監 | Manager<br>經理 | Supervisor/<br>Senior<br>主管 | Clerk/<br>Associate<br>文員 | Trainer/<br>Teacher<br>培訓<br>人員 | Total<br>總計  |
| (a)   | Less than 1 year<br>少於 1 年                   | -   | 22   | 52            | 111                         | 432                       | 2                               | 619          |
| (b)   | 1 year to less than 3 years<br>1 年至少於 3 年    | 3   | 41   | 78            | 544                         | 1 207                     | 3                               | 1 876        |
| (c)   | 3 years to less than 5 years<br>3 年至少於 5 年   | 2   | 35   | 77            | 296                         | 105                       | 2                               | 517          |
| (d)   | 5 years to less than 10 years<br>5 年至少於 10 年 | 12  | 59   | 98            | 71                          | 44                        | 1                               | 285          |
| (e)   | 10 years or above<br>10 年或以上                 | 10  | 42   | 11            | 11                          | 17                        | 1                               | 92           |
| (f)   | Unspecified<br>未有說明                          | -   | -  | -             | -                           | 96                        | -                               | 96           |
| <b>Total<br/>總計</b>   |  | <b>27</b>   | <b>199</b>   | <b>316</b>    | <b>1 033</b>                | <b>1 901</b>              | <b>9</b>                        | <b>3 485</b> |

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

| Source<br>來源        |  | Partner/Principal/<br>Director/<br>Chief Financial<br>Officer<br>合夥人/總監/<br>首席財務官 | Senior<br>Manager/<br>Financial<br>Controller<br>高級經理/<br>財務總監 | Manager<br>經理 | Supervisor/<br>Senior<br>主管 | Clerk/<br>Associate<br>文員 | Trainer/<br>Teacher<br>培訓<br>人員 | Total<br>總計  |
|---------------------|--|---|--|---------------|-----------------------------|---------------------------|---------------------------------|--------------|
| (a)                 | From an accounting position of another company<br>來自另一間機構而擔任會計職務者                        | 14  | 84   | 143           | 549                         | 916                       | 15                              | 1 721        |
| (b)                 | From a non-accounting position of another company<br>來自另一間機構而擔任非會計職務者                    | -   | 5  | 22            | 40                          | 146                       | -                               | 213          |
| (c)                 | From a college/school direct<br>直接來自院校/學校  |   |  |               |                             |                           |                                 |              |
|                     | (i) Graduate of University Degree or Above<br>大學學位或以上畢業生                                 | -   | -  | -             | -                           | 1 147                     | -                               | 1 147        |
|                     | (ii) Sub-degree Holder (HD/AD/D/HC/C or Equivalent)<br>副學位畢業生 (高級文憑/副學士/文憑/高級證書/證書或同等學歷) | -   | -  | -             | -                           | 47                        | -                               | 47           |
|                     | (iii) Secondary School Leaver or Below<br>中學程度或以下學生                                      | -   | -  | -             | -                           | 12                        | -                               | 12           |
| (d)                 | Other sources<br>其他來源  | 9   | 23   | 31            | 32                          | 7                         | -                               | 102          |
| (e)                 | Sources unclassified<br>來源未能歸類   | -   | -  | -             | -                           | -                         | -                               | 0            |
| <b>Total<br/>總計</b> |  | <b>23</b>   | <b>112</b>   | <b>196</b>    | <b>621</b>                  | <b>2 275</b>              | <b>15</b>                       | <b>3 242</b> |

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

|   |           |            |            |            |           |           |            |
|---|-----------|------------|------------|------------|-----------|-----------|------------|
| Number of Qualified Accountants<br>合資格會計師人數 | <b>23</b> | <b>107</b> | <b>171</b> | <b>323</b> | <b>26</b> | <b>15</b> | <b>665</b> |
|---|-----------|------------|------------|------------|-----------|-----------|------------|

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

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

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

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

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

表 7.2 : 過去十二個月內(1.1.2016 至 31.12.2016)僱員流動情況  
(按離職原因、人力來源及所來自地域分類)  
(政府部門、非政府機構和法定組織)

| 1. The number of employees who left in the past twelve months (1.1.2016 to 31.12.2016) by reason:<br>按原因劃分，過去 12 個月內(1.1.2016 至 31.12.2016)離職的僱員人數： |   |   |  |               |                             |                           |                                 |             |
|---|---|---|--|---------------|-----------------------------|---------------------------|---------------------------------|-------------|
| (I) Leaving of the company is initiated by the employee<br>由僱員主動申請離職  |   |   |  |               |                             |                           |                                 |             |
| Reason<br>原因  |   | Partner/Principal/<br>Director/<br>Chief Financial<br>Officer<br>合夥人/總監/<br>首席財務官 | Senior<br>Manager/<br>Financial<br>Controller<br>高級經理/<br>財務總監 | Manager<br>經理 | Supervisor/<br>Senior<br>主管 | Clerk/<br>Associate<br>文員 | Trainer/<br>Teacher<br>培訓<br>人員 | Total<br>總計 |
| (a)   | Taking up another accounting position in Hong Kong<br>轉投本港另一間機構擔任會計職務 | -   | 3  | 8             | 18                          | 32                        | 6                               | 67          |
| (b)   | Taking up a non-accounting position in Hong Kong<br>轉投本港另一間機構擔任非會計職務  |   |  |               |                             |                           |                                 |             |
|   | (i) Better Working Hours<br>較佳工作時間                                    | -   | -  | -             | -                           | -                         | -                               | 0           |
|   | (ii) Better Remuneration Package<br>較佳薪金及福利條件                         | -   | -  | -             | -                           | -                         | -                               | 0           |
|   | (iii) Better Prospects<br>較佳工作前途                                      | -   | -  | -             | 1                           | 1                         | -                               | 2           |
|   | (iv) Others<br>其他   | -   | -  | -             | -                           | -                         | 1                               | 1           |
| (c)   | Emigration<br>移民  | -   | -  | -             | 1                           | -                         | -                               | 1           |
| (d)   | Repatriation<br>回國  | -   | -  | -             | -                           | -                         | -                               | 0           |
| (e)   | Relocation of workplace<br>遷改工作地點                                     |   |  |               |                             |                           |                                 |             |
|   | (i) To the Mainland of China/<br>Macau/Taiwan<br>往中國內地/澳門/台灣          | -   | -  | -             | -                           | -                         | -                               | 0           |
|   | (ii) To other countries<br>往其他國家                                      | -   | -  | -             | -                           | -                         | -                               | 0           |
| (f)   | Retirement<br>退休  | 5   | 14   | 4             | 10                          | 20                        | 4                               | 57          |
| (g)   | Further studies<br>繼續進修   | -   | -  | -             | -                           | -                         | -                               | 0           |
| (h)   | Other reasons<br>其他原因   | -   | 1  | 1             | -                           | 3                         | 1                               | 6           |
| (i)   | Reasons unknown<br>原因不詳   | -   | 1  | 1             | 15                          | 74                        | -                               | 91          |
| <b>Sub-total<br/>小計</b>   |   | <b>5</b>  | <b>19</b>  | <b>14</b>     | <b>45</b>                   | <b>130</b>                | <b>12</b>                       | <b>225</b>  |

| (II) Leaving of the company is initiated by the company<br>由公司安排僱員離職 |  |   |  |               |                             |                           |                                 |             |
|--|--|---|--|---------------|-----------------------------|---------------------------|---------------------------------|-------------|
| Reason<br>原因   |  | Partner/Principal/<br>Director/<br>Chief Financial<br>Officer<br>合夥人/總監/<br>首席財務官 | Senior<br>Manager/<br>Financial<br>Controller<br>高級經理/<br>財務總監 | Manager<br>經理 | Supervisor/<br>Senior<br>主管 | Clerk/<br>Associate<br>文員 | Trainer/<br>Teacher<br>培訓<br>人員 | Total<br>總計 |
| (a)  | Retrenchment<br>裁員                                   | -   | -  | -             | -                           | -                         | -                               | 0           |
| (b)  | Re-structure/Closure of the<br>company<br>公司改組/結業    | -   | -  | -             | -                           | -                         | -                               | 0           |
| (c)  | Expiry of employment contract<br>僱傭合約期滿              | -   | -  | -             | 2                           | 5                         | 17                              | 24          |
| (d)  | Poor performance<br>工作表現欠佳                           | -   | -  | 2             | 1                           | 1                         | -                               | 4           |
| (e)  | Removal of the company out of<br>Hong Kong<br>公司遷離香港 | -   | -  | -             | -                           | -                         | -                               | 0           |
| (f)  | Other reasons<br>其他原因                                | -   | -  | -             | -                           | -                         | -                               | 0           |
| (g)  | Reasons unknown<br>原因不詳                              | -   | -  | -             | -                           | -                         | -                               | 0           |
| <b>Sub-total<br/>小計</b>  |  | <b>0</b>  | <b>0</b>   | <b>2</b>      | <b>3</b>                    | <b>6</b>                  | <b>17</b>                       | <b>28</b>   |
| <b>Total<br/>總計</b>  |  | <b>5</b>  | <b>19</b>  | <b>16</b>     | <b>48</b>                   | <b>136</b>                | <b>29</b>                       | <b>253</b>  |

| 2. The average period of employment of resigned employees before they left the company<br>離職僱員在離職前的平均工作年期 |  |   |  |               |                             |                           |                                 |             |
|---|--|---|--|---------------|-----------------------------|---------------------------|---------------------------------|-------------|
| Number of Years<br>年數   |  | Partner/Principal/<br>Director/<br>Chief Financial<br>Officer<br>合夥人/總監/<br>首席財務官 | Senior<br>Manager/<br>Financial<br>Controller<br>高級經理/<br>財務總監 | Manager<br>經理 | Supervisor/<br>Senior<br>主管 | Clerk/<br>Associate<br>文員 | Trainer/<br>Teacher<br>培訓<br>人員 | Total<br>總計 |
| (a)   | Less than 1 year<br>少於 1 年                   | -   | 1  | -             | 15                          | 52                        | 8                               | 76          |
| (b)   | 1 year to less than 3 years<br>1 年至少於 3 年    | -   | -  | 4             | 9                           | 29                        | 5                               | 47          |
| (c)   | 3 years to less than 5 years<br>3 年至少於 5 年   | -   | -  | 3             | 10                          | 13                        | -                               | 26          |
| (d)   | 5 years to less than 10 years<br>5 年至少於 10 年 | -   | 3  | 4             | -                           | 12                        | 8                               | 27          |
| (e)   | 10 years or above<br>10 年或以上                 | 5   | 14   | 4             | 13                          | 28                        | 8                               | 72          |
| (f)   | Unspecified<br>未有說明                          | -   | 1  | 1             | 1                           | 2                         | -                               | 5           |
| <b>Total<br/>總計</b>   |  | <b>5</b>  | <b>19</b>  | <b>16</b>     | <b>48</b>                   | <b>136</b>                | <b>29</b>                       | <b>253</b>  |

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

| Source<br>來源        |   | Partner/Principal/<br>Director/<br>Chief Financial<br>Officer<br>合夥人/總監/<br>首席財務官 | Senior<br>Manager/<br>Financial<br>Controller<br>高級經理/<br>財務總監 | Manager<br>經理 | Supervisor/<br>Senior<br>主管 | Clerk/<br>Associate<br>文員 | Trainer/<br>Teacher<br>培訓<br>人員 | Total<br>總計 |
|---------------------|---|---|--|---------------|-----------------------------|---------------------------|---------------------------------|-------------|
| (a)                 | From an accounting position<br>of another company<br>來自另一間機構而擔任<br>會計職務者                                  | -   | 12   | 29            | 61                          | 72                        | 31                              | 205         |
| (b)                 | From a non-accounting<br>position of another company<br>來自另一間機構而擔任<br>非會計職務者                              | -   | 12   | 27            | 13                          | 17                        | -                               | 69          |
| (c)                 | From a college/school direct<br>直接來自院校/學校   |   |  |               |                             |                           |                                 |             |
|                     | (i) Graduate of University<br>Degree or Above<br>大學學位或以上畢業生   | -   | -  | -             | -                           | 21                        | 4                               | 25          |
|                     | (ii) Sub-degree Holder<br>(HD/AD/D/HC/C or<br>Equivalent)<br>副學位畢業生<br>(高級文憑/副學士/<br>文憑/高級證書/證書<br>或同等學歷) | -   | -  | -             | -                           | -                         | -                               | 0           |
|                     | (iii) Secondary School Leaver<br>or Below<br>中學程度或以下學生  | -   | -  | -             | -                           | -                         | -                               | 0           |
| (d)                 | Other sources<br>其他來源   | -   | -  | -             | -                           | -                         | -                               | 0           |
| (e)                 | Sources unclassified<br>來源未能歸類  | -   | 1  | 1             | 16                          | 81                        | 1                               | 100         |
| <b>Total<br/>總計</b> |   | <b>0</b>  | <b>25</b>  | <b>57</b>     | <b>90</b>                   | <b>191</b>                | <b>36</b>                       | <b>399</b>  |

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

|   |          |          |           |           |           |          |           |
|---|----------|----------|-----------|-----------|-----------|----------|-----------|
| Number of Qualified Accountants<br>合資格會計師人數 | <b>0</b> | <b>6</b> | <b>21</b> | <b>10</b> | <b>10</b> | <b>1</b> | <b>48</b> |
|---|----------|----------|-----------|-----------|-----------|----------|-----------|



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

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

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

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

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

表 7.3 : 過去十二個月內(1.1.2016 至 31.12.2016)僱員流動情況  
(按離職原因、人力來源及所來自地域分類)  
(商業及服務行業機構)

| 1. The number of employees who left in the past twelve months (1.1.2016 to 31.12.2016) by reason:<br>按原因劃分，過去 12 個月內(1.1.2016 至 31.12.2016)離職的僱員人數： |   |   |  |               |                             |                           |                                 |              |
|---|---|---|--|---------------|-----------------------------|---------------------------|---------------------------------|--------------|
| (I) Leaving of the company is initiated by the employee<br>由僱員主動申請離職  |   |   |  |               |                             |                           |                                 |              |
| Reason<br>原因  |   | Partner/Principal/<br>Director/<br>Chief Financial<br>Officer<br>合夥人/總監/<br>首席財務官 | Senior<br>Manager/<br>Financial<br>Controller<br>高級經理/<br>財務總監 | Manager<br>經理 | Supervisor/<br>Senior<br>主管 | Clerk/<br>Associate<br>文員 | Trainer/<br>Teacher<br>培訓<br>人員 | Total<br>總計  |
| (a)   | Taking up another accounting position in Hong Kong<br>轉投本港另一間機構擔任會計職務 | 3   | 132  | 127           | 414                         | 1 605                     | 1                               | 2 282        |
| (b)   | Taking up a non-accounting position in Hong Kong<br>轉投本港另一間機構擔任非會計職務  |   |  |               |                             |                           |                                 |              |
|   | (i) Better Working Hours<br>較佳工作時間                                    | -   | -  | -             | 2                           | -                         | -                               | 2            |
|   | (ii) Better Remuneration Package<br>較佳薪金及福利條件                         | -   | -  | 3             | -                           | 604                       | -                               | 607          |
|   | (iii) Better Prospects<br>較佳工作前途                                      | -   | -  | 1             | 4                           | 29                        | -                               | 34           |
|   | (iv) Others<br>其他   | -   | 2  | 2             | -                           | 2                         | -                               | 6            |
| (c)   | Emigration<br>移民  | -   | -  | -             | 14                          | -                         | -                               | 14           |
| (d)   | Repatriation<br>回國  | -   | -  | -             | -                           | -                         | -                               | 0            |
| (e)   | Relocation of workplace<br>遷改工作地點                                     |   |  |               |                             |                           |                                 |              |
|   | (i) To the Mainland of China/<br>Macau/Taiwan<br>往中國內地/澳門/台灣          | -   | -  | -             | -                           | -                         | -                               | 0            |
|   | (ii) To other countries<br>往其他國家                                      | -   | -  | -             | -                           | -                         | -                               | 0            |
| (f)   | Retirement<br>退休  | -   | 4  | 3             | 14                          | 230                       | -                               | 251          |
| (g)   | Further studies<br>繼續進修   | -   | -  | -             | 2                           | 26                        | 1                               | 29           |
| (h)   | Other reasons<br>其他原因   | -   | 4  | 1             | 100                         | 31                        | -                               | 136          |
| (i)   | Reasons unknown<br>原因不詳   | -   | 59   | 23            | 49                          | 207                       | -                               | 338          |
| <b>Sub-total<br/>小計</b>   |   | <b>3</b>  | <b>201</b>   | <b>160</b>    | <b>599</b>                  | <b>2 734</b>              | <b>2</b>                        | <b>3 699</b> |

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

| 2. The average period of employment of resigned employees before they left the company<br>離職僱員在離職前的平均工作年期 |  |   |  |               |                             |                           |                                 |              |
|---|--|---|--|---------------|-----------------------------|---------------------------|---------------------------------|--------------|
| Number of Years<br>年數   |  | Partner/Principal/<br>Director/<br>Chief Financial<br>Officer<br>合夥人/總監/<br>首席財務官 | Senior<br>Manager/<br>Financial<br>Controller<br>高級經理/<br>財務總監 | Manager<br>經理 | Supervisor/<br>Senior<br>主管 | Clerk/<br>Associate<br>文員 | Trainer/<br>Teacher<br>培訓<br>人員 | Total<br>總計  |
| (a)   | Less than 1 year<br>少於 1 年                   | 1   | 22   | 7             | 39                          | 866                       | 1                               | 936          |
| (b)   | 1 year to less than 3 years<br>1 年至少於 3 年    | -   | 57   | 22            | 79                          | 1 278                     | -                               | 1 436        |
| (c)   | 3 years to less than 5 years<br>3 年至少於 5 年   | -   | 3  | 31            | 132                         | 117                       | -                               | 283          |
| (d)   | 5 years to less than 10 years<br>5 年至少於 10 年 | 2   | 46   | 84            | 325                         | 366                       | 1                               | 824          |
| (e)   | 10 years or above<br>10 年或以上                 | -   | 85   | 53            | 24                          | 294                       | -                               | 456          |
| (f)   | Unspecified<br>未有說明                          | 1   | 17   | 10            | 43                          | 112                       | -                               | 183          |
| <b>Total<br/>總計</b>   |  | <b>4</b>  | <b>230</b>   | <b>207</b>    | <b>642</b>                  | <b>3 033</b>              | <b>2</b>                        | <b>4 118</b> |

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

| Source<br>來源        |   | Partner/Principal/<br>Director/<br>Chief Financial<br>Officer<br>合夥人/總監/<br>首席財務官 | Senior<br>Manager/<br>Financial<br>Controller<br>高級經理/<br>財務總監 | Manager<br>經理 | Supervisor/<br>Senior<br>主管 | Clerk/<br>Associate<br>文員 | Trainer/<br>Teacher<br>培訓<br>人員 | Total<br>總計  |
|---------------------|---|---|--|---------------|-----------------------------|---------------------------|---------------------------------|--------------|
| (a)                 | From an accounting position<br>of another company<br>來自另一間機構而擔任<br>會計職務者                                  | 4   | 190  | 135           | 736                         | 2 791                     | 3                               | 3 859        |
| (b)                 | From a non-accounting<br>position of another company<br>來自另一間機構而擔任<br>非會計職務者                              | -   | 1  | 8             | 4                           | 76                        | 1                               | 90           |
| (c)                 | From a college/school direct<br>直接來自院校/學校   |   |  |               |                             |                           |                                 |              |
|                     | (i) Graduate of University<br>Degree or Above<br>大學學位或以上畢業生   | -   | -  | 2             | 11                          | 109                       | -                               | 122          |
|                     | (ii) Sub-degree Holder<br>(HD/AD/D/HC/C or<br>Equivalent)<br>副學位畢業生<br>(高級文憑/副學士/<br>文憑/高級證書/證書<br>或同等學歷) | -   | -  | 1             | -                           | 59                        | -                               | 60           |
|                     | (iii) Secondary School Leaver<br>or Below<br>中學程度或以下學生  | -   | -  | -             | -                           | 4                         | -                               | 4            |
| (d)                 | Other sources<br>其他來源   | -   | -  | -             | -                           | 1                         | -                               | 1            |
| (e)                 | Sources unclassified<br>來源未能歸類  | -   | 6  | 4             | 4                           | 19                        | -                               | 33           |
| <b>Total<br/>總計</b> |   | <b>4</b>  | <b>197</b>   | <b>150</b>    | <b>755</b>                  | <b>3 059</b>              | <b>4</b>                        | <b>4 169</b> |

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

|   |   |     |    |     |    |   |     |
|---|---|-----|----|-----|----|---|-----|
| Number of Qualified Accountants<br>合資格會計師人數 | 4 | 132 | 68 | 171 | 75 | 2 | 452 |
|---|---|-----|----|-----|----|---|-----|

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

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

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

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

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

表 7.4：過去十二個月內(1.1.2016 至 31.12.2016)僱員流動情況  
(按離職原因、人力來源及所來自地域分類)  
(工業機構)

| 1. The number of employees who left in the past twelve months (1.1.2016 to 31.12.2016) by reason:<br>按原因劃分，過去 12 個月內(1.1.2016 至 31.12.2016)離職的僱員人數： |   |   |  |               |                             |                           |                                 |             |
|---|---|---|--|---------------|-----------------------------|---------------------------|---------------------------------|-------------|
| (I) Leaving of the company is initiated by the employee<br>由僱員主動申請離職  |   |   |  |               |                             |                           |                                 |             |
| Reason<br>原因  |   | Partner/Principal/<br>Director/<br>Chief Financial<br>Officer<br>合夥人/總監/<br>首席財務官 | Senior<br>Manager/<br>Financial<br>Controller<br>高級經理/<br>財務總監 | Manager<br>經理 | Supervisor/<br>Senior<br>主管 | Clerk/<br>Associate<br>文員 | Trainer/<br>Teacher<br>培訓<br>人員 | Total<br>總計 |
| (a)   | Taking up another accounting position in Hong Kong<br>轉投本港另一間機構擔任會計職務 | 2   | 14   | 5             | 23                          | 68                        | -                               | 112         |
| (b)   | Taking up a non-accounting position in Hong Kong<br>轉投本港另一間機構擔任非會計職務  |   |  |               |                             |                           |                                 |             |
|   | (i) Better Working Hours<br>較佳工作時間                                    | -   | -  | -             | -                           | -                         | -                               | 0           |
|   | (ii) Better Remuneration Package<br>較佳薪金及福利條件                         | -   | -  | -             | -                           | -                         | -                               | 0           |
|   | (iii) Better Prospects<br>較佳工作前途                                      | -   | -  | -             | -                           | 4                         | -                               | 4           |
|   | (iv) Others<br>其他   | -   | -  | -             | -                           | 1                         | -                               | 1           |
| (c)   | Emigration<br>移民  | -   | -  | -             | -                           | -                         | -                               | 0           |
| (d)   | Repatriation<br>回國  | -   | -  | -             | -                           | -                         | -                               | 0           |
| (e)   | Relocation of workplace<br>遷改工作地點                                     |   |  |               |                             |                           |                                 |             |
|   | (i) To the Mainland of China/<br>Macau/Taiwan<br>往中國內地/澳門/台灣          | -   | -  | -             | -                           | -                         | -                               | 0           |
|   | (ii) To other countries<br>往其他國家                                      | -   | -  | -             | -                           | -                         | -                               | 0           |
| (f)   | Retirement<br>退休  | -   | -  | -             | 42                          | -                         | -                               | 42          |
| (g)   | Further studies<br>繼續進修   | -   | -  | -             | -                           | -                         | -                               | 0           |
| (h)   | Other reasons<br>其他原因   | -   | -  | -             | -                           | 6                         | -                               | 6           |
| (i)   | Reasons unknown<br>原因不詳   | -   | -  | -             | -                           | 8                         | -                               | 8           |
| <b>Sub-total<br/>小計</b>   |   | <b>2</b>  | <b>14</b>  | <b>5</b>      | <b>65</b>                   | <b>87</b>                 | <b>0</b>                        | <b>173</b>  |

| (II) Leaving of the company is initiated by the company<br>由公司安排僱員離職 |  |   |  |               |                             |                           |                                 |             |
|--|--|---|--|---------------|-----------------------------|---------------------------|---------------------------------|-------------|
| Reason<br>原因   |  | Partner/Principal/<br>Director/<br>Chief Financial<br>Officer<br>合夥人/總監/<br>首席財務官 | Senior<br>Manager/<br>Financial<br>Controller<br>高級經理/<br>財務總監 | Manager<br>經理 | Supervisor/<br>Senior<br>主管 | Clerk/<br>Associate<br>文員 | Trainer/<br>Teacher<br>培訓<br>人員 | Total<br>總計 |
| (a)  | Retrenchment<br>裁員                                   | -   | -  | -             | -                           | -                         | -                               | 0           |
| (b)  | Re-structure/Closure of the<br>company<br>公司改組/結業    | -   | -  | -             | -                           | 2                         | -                               | 2           |
| (c)  | Expiry of employment contract<br>僱傭合約期滿              | -   | -  | -             | -                           | -                         | -                               | 0           |
| (d)  | Poor performance<br>工作表現欠佳                           | -   | -  | -             | -                           | 8                         | -                               | 8           |
| (e)  | Removal of the company out of<br>Hong Kong<br>公司遷離香港 | -   | -  | -             | -                           | -                         | -                               | 0           |
| (f)  | Other reasons<br>其他原因                                | -   | -  | -             | -                           | -                         | -                               | 0           |
| (g)  | Reasons unknown<br>原因不詳                              | -   | -  | -             | -                           | -                         | -                               | 0           |
| <b>Sub-total<br/>小計</b>  |  | <b>0</b>  | <b>0</b>   | <b>0</b>      | <b>0</b>                    | <b>10</b>                 | <b>0</b>                        | <b>10</b>   |
| <b>Total<br/>總計</b>  |  | <b>2</b>  | <b>14</b>  | <b>5</b>      | <b>65</b>                   | <b>97</b>                 | <b>0</b>                        | <b>183</b>  |

| 2. The average period of employment of resigned employees before they left the company<br>離職僱員在離職前的平均工作年期 |  |   |  |               |                             |                           |                                 |             |
|---|--|---|--|---------------|-----------------------------|---------------------------|---------------------------------|-------------|
| Number of Years<br>年數   |  | Partner/Principal/<br>Director/<br>Chief Financial<br>Officer<br>合夥人/總監/<br>首席財務官 | Senior<br>Manager/<br>Financial<br>Controller<br>高級經理/<br>財務總監 | Manager<br>經理 | Supervisor/<br>Senior<br>主管 | Clerk/<br>Associate<br>文員 | Trainer/<br>Teacher<br>培訓<br>人員 | Total<br>總計 |
| (a)   | Less than 1 year<br>少於 1 年                   | -   | 7  | -             | 2                           | 32                        | -                               | 41          |
| (b)   | 1 year to less than 3 years<br>1 年至少於 3 年    | 1   | -  | 4             | 2                           | 47                        | -                               | 54          |
| (c)   | 3 years to less than 5 years<br>3 年至少於 5 年   | -   | -  | 1             | 19                          | 7                         | -                               | 27          |
| (d)   | 5 years to less than 10 years<br>5 年至少於 10 年 | 1   | 7  | -             | -                           | -                         | -                               | 8           |
| (e)   | 10 years or above<br>10 年或以上                 | -   | -  | -             | 42                          | -                         | -                               | 42          |
| (f)   | Unspecified<br>未有說明                          | -   | -  | -             | -                           | 11                        | -                               | 11          |
| <b>Total<br/>總計</b>   |  | <b>2</b>  | <b>14</b>  | <b>5</b>      | <b>65</b>                   | <b>97</b>                 | <b>0</b>                        | <b>183</b>  |

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

| Source<br>來源        |   | Partner/Principal/<br>Director/<br>Chief Financial<br>Officer<br>合夥人/總監/<br>首席財務官 | Senior<br>Manager/<br>Financial<br>Controller<br>高級經理/<br>財務總監 | Manager<br>經理 | Supervisor/<br>Senior<br>主管 | Clerk/<br>Associate<br>文員 | Trainer/<br>Teacher<br>培訓<br>人員 | Total<br>總計 |
|---------------------|---|---|--|---------------|-----------------------------|---------------------------|---------------------------------|-------------|
| (a)                 | From an accounting position<br>of another company<br>來自另一間機構而擔任<br>會計職務者                                  | -   | 9  | 5             | 51                          | 85                        | -                               | 150         |
| (b)                 | From a non-accounting<br>position of another company<br>來自另一間機構而擔任<br>非會計職務者                              | -   | -  | -             | 2                           | 1                         | -                               | 3           |
| (c)                 | From a college/school direct<br>直接來自院校/學校   |   |  |               |                             |                           |                                 |             |
|                     | (i) Graduate of University<br>Degree or Above<br>大學學位或以上畢業生   | -   | -  | -             | -                           | 3                         | -                               | 3           |
|                     | (ii) Sub-degree Holder<br>(HD/AD/D/HC/C or<br>Equivalent)<br>副學位畢業生<br>(高級文憑/副學士/<br>文憑/高級證書/證書<br>或同等學歷) | -   | -  | -             | -                           | 6                         | -                               | 6           |
|                     | (iii) Secondary School Leaver<br>or Below<br>中學程度或以下學生  | -   | -  | -             | -                           | -                         | -                               | 0           |
| (d)                 | Other sources<br>其他來源   | -   | 1  | -             | -                           | -                         | -                               | 1           |
| (e)                 | Sources unclassified<br>來源未能歸類  | -   | -  | -             | -                           | -                         | -                               | 0           |
| <b>Total<br/>總計</b> |   | <b>0</b>  | <b>10</b>  | <b>5</b>      | <b>53</b>                   | <b>95</b>                 | <b>0</b>                        | <b>163</b>  |

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

|   |          |           |          |          |          |          |          |           |
|---|----------|-----------|----------|----------|----------|----------|----------|-----------|
| Number of Qualified Accountants<br>合資格會計師人數 | <b>0</b> | <b>10</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>10</b> |
|---|----------|-----------|----------|----------|----------|----------|----------|-----------|



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

| Geographic Origin<br>地域來源 |                                | Partner/Principal/<br>Director/<br>Chief Financial<br>Officer<br>合夥人/總監/<br>首席財務官 | Senior<br>Manager/<br>Financial<br>Controller<br>高級經理/<br>財務總監 | Manager<br>經理 | Supervisor/<br>Senior<br>主管 | Clerk/<br>Associate<br>文員 | Trainer/<br>Teacher<br>培訓<br>人員 | Total<br>總計 |
|---------------------------|--------------------------------|---|--|---------------|-----------------------------|---------------------------|---------------------------------|-------------|
| (a)                       | Hong Kong<br>香港                | -   | 9  | 5             | 53                          | 95                        | -                               | 162         |
| (b)                       | The mainland of China<br>中國內地  | -   | -  | -             | -                           | -                         | -                               | 0           |
| (c)                       | Macau<br>澳門                    | -   | -  | -             | -                           | -                         | -                               | 0           |
| (d)                       | Taiwan<br>台灣                   | -   | -  | -             | -                           | -                         | -                               | 0           |
| (e)                       | Other places<br>其他地方           | -   | 1  | -             | -                           | -                         | -                               | 1           |
| (f)                       | Sources unclassified<br>來源未能歸類 | -   | -  | -             | -                           | -                         | -                               | 0           |
| <b>Total<br/>總計</b>       |                                | <b>0</b>  | <b>10</b>  | <b>5</b>      | <b>53</b>                   | <b>95</b>                 | <b>0</b>                        | <b>163</b>  |

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

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

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

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

| Branch<br>門類   | Job Level<br>職級  | No. of Employees as at 2.1.2017<br>在2.1.2017之僱員人數<br>(a) | No. of Internal Promotions in the Past 12 Months<br>過去十二個月獲內部晉升的人數<br>(b) | No. of New Recruits in the Past 12 Months<br>過去十二個月新招聘的人數<br>(c) | Total No. of Recruits in the Past 12 Months<br>過去十二個月總招聘的人數<br>(d) = (b) + (c) | Percentage of No. of Internal Promotions to Total No. of Recruits<br>內部晉升佔總招聘人數的百分比<br>(e) = (b) / (d) |
|--|--|--|---|--|--|--|
| Accounting Firms<br>會計師事務所   | From Manager/Senior Manager/Financial Controller To Partner/Principal/Director/Chief Financial Officer<br>由經理/高級經理/財務總監至合夥人/總監/首席財務官 | 4 182  | 75  | 23   | 98   | 76.5%  |
|  | From Manager To Senior Manager/Financial Controller<br>由經理至高級經理/財務總監   | 1 950  | 159   | 112  | 271  | 58.7%  |
|  | From Supervisor/Senior To Manager<br>由主管至經理  | 2 639  | 534   | 196  | 730  | 73.2%  |
|  | From Clerk/Associate To Supervisor/Senior<br>由文員至主管  | 5 472  | 1293  | 621  | 1 914  | 67.6%  |
|  | From Others To Clerk/Associate<br>由其他職級至文員   | 8 920  | 105   | 2 275  | 2 380  | 4.4%   |
|  | From Others To Trainer/Teacher<br>由其他職級至培訓人員   | 103  | -   | 15   | 15   | -  |
|  | <b>Total<br/>總計</b>  | <b>23 266</b>  | <b>2 166</b>  | <b>3 242</b>   | <b>5 408</b>   | <b>40.1%</b>   |
| Government Departments, Non-governmental Organisations and Statutory Bodies<br>政府部門、非政府機構和法定組織 | From Manager/Senior Manager/Financial Controller To Partner/Principal/Director/Chief Financial Officer<br>由經理/高級經理/財務總監至合夥人/總監/首席財務官 | 92   | 3   | -  | 3  | 100.0%   |
|  | From Manager To Senior Manager/Financial Controller<br>由經理至高級經理/財務總監   | 601  | 12  | 25   | 37   | 32.4%  |
|  | From Supervisor/Senior To Manager<br>由主管至經理  | 393  | 10  | 57   | 67   | 14.9%  |
|  | From Clerk/Associate To Supervisor/Senior<br>由文員至主管  | 1 557  | 25  | 90   | 115  | 21.7%  |
|  | From Others To Clerk/Associate<br>由其他職級至文員   | 3 127  | 58  | 191  | 249  | 23.3%  |
|  | From Others To Trainer/Teacher<br>由其他職級至培訓人員   | 352  | -   | 36   | 36   | -  |
|  | <b>Total<br/>總計</b>  | <b>6 122</b>   | <b>108</b>  | <b>399</b>   | <b>507</b>   | <b>21.3%</b>   |
| Commerce and Services Establishments<br>商業及服務行業機構  | From Manager/Senior Manager/Financial Controller To Partner/Principal/Director/Chief Financial Officer<br>由經理/高級經理/財務總監至合夥人/總監/首席財務官 | 926  | 1   | 4  | 5  | 20.0%  |
|  | From Manager To Senior Manager/Financial Controller<br>由經理至高級經理/財務總監   | 9 196  | 25  | 197  | 222  | 11.3%  |
|  | From Supervisor/Senior To Manager<br>由主管至經理  | 6 116  | 110   | 150  | 260  | 42.3%  |
|  | From Clerk/Associate To Supervisor/Senior<br>由文員至主管  | 15 628   | 123   | 755  | 878  | 14.0%  |
|  | From Others To Clerk/Associate<br>由其他職級至文員   | 37 335   | 26  | 3 059  | 3 085  | 0.8%   |
|  | From Others To Trainer/Teacher<br>由其他職級至培訓人員   | 399  | -   | 4  | 4  | -  |
|  | <b>Total<br/>總計</b>  | <b>69 600</b>  | <b>285</b>  | <b>4 169</b>   | <b>4 454</b>   | <b>6.4%</b>  |
| Industrial Establishments<br>工業機構  | From Manager/Senior Manager/Financial Controller To Partner/Principal/Director/Chief Financial Officer<br>由經理/高級經理/財務總監至合夥人/總監/首席財務官 | 42   | 1   | -  | 1  | 100.0%   |
|  | From Manager To Senior Manager/Financial Controller<br>由經理至高級經理/財務總監   | 321  | 4   | 10   | 14   | 28.6%  |
|  | From Supervisor/Senior To Manager<br>由主管至經理  | 463  | 5   | 5  | 10   | 50.0%  |
|  | From Clerk/Associate To Supervisor/Senior<br>由文員至主管  | 1 269  | 21  | 53   | 74   | 28.4%  |
|  | From Others To Clerk/Associate<br>由其他職級至文員   | 3 164  | 4   | 95   | 99   | 4.0%   |
|  | From Others To Trainer/Teacher<br>由其他職級至培訓人員   | -  | -   | -  | -  | -  |
|  | <b>Total<br/>總計</b>  | <b>5 259</b>   | <b>35</b>   | <b>163</b>   | <b>198</b>   | <b>17.7%</b>   |
| All Branches<br>全部門類   | From Manager/Senior Manager/Financial Controller To Partner/Principal/Director/Chief Financial Officer<br>由經理/高級經理/財務總監至合夥人/總監/首席財務官 | 5 242  | 80  | 27   | 107  | 74.8%  |
|  | From Manager To Senior Manager/Financial Controller<br>由經理至高級經理/財務總監   | 12 068   | 200   | 344  | 544  | 36.8%  |
|  | From Supervisor/Senior To Manager<br>由主管至經理  | 9 611  | 659   | 408  | 1 067  | 61.8%  |
|  | From Clerk/Associate To Supervisor/Senior<br>由文員至主管  | 23 926   | 1 462   | 1 519  | 2 981  | 49.0%  |
|  | From Others To Clerk/Associate<br>由其他職級至文員   | 52 546   | 193   | 5 620  | 5 813  | 3.3%   |
|  | From Others To Trainer/Teacher<br>由其他職級至培訓人員   | 854  | -   | 55   | 55   | -  |
|  | <b>Total<br/>總計</b>  | <b>104 247</b>   | <b>2 594</b>  | <b>7 973</b>   | <b>10 567</b>  | <b>24.5%</b>   |

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

表 9 : 兼職會計僱員人數  
(會計業)

| Branch<br>門類  | Job Level<br>職級  | Number of Employees<br>僱員人數                                     |  |
|---|--|---|--|
|   |  | Present No. of Full-time<br>Accounting Employees<br>現有全職的會計僱員人數 | No. of Part-time<br>Accounting Employees<br>兼職會計僱員人數 |
| Accounting Firms<br>會計師事務所  | Partner/Principal/Director/Chief Financial Officer<br>合夥人/總監/首席財務官 | 4 182   | 24   |
|   | Senior Manager/Financial Controller<br>高級經理/財務總監                   | 1 950   | 38   |
|   | Manager<br>經理  | 2 639   | 2  |
|   | Supervisor/Senior<br>主管  | 5 472   | 18   |
|   | Clerk/Associate<br>文員  | 8 920   | 340  |
|   | Trainer/Teacher<br>培訓人員  | 103   | -  |
|   | <b>Total<br/>總計</b>  | <b>23 266</b>   | <b>422</b>   |
| Government Departments, Non-<br>governmental Organisations and<br>Statutory Bodies<br>政府部門、非政府機構和法定<br>組織 | Partner/Principal/Director/Chief Financial Officer<br>合夥人/總監/首席財務官 | 92  | -  |
|   | Senior Manager/Financial Controller<br>高級經理/財務總監                   | 601   | -  |
|   | Manager<br>經理  | 393   | -  |
|   | Supervisor/Senior<br>主管  | 1 557   | 1  |
|   | Clerk/Associate<br>文員  | 3 127   | 9  |
|   | Trainer/Teacher<br>培訓人員  | 352   | 6  |
|   | <b>Total<br/>總計</b>  | <b>6 122</b>  | <b>16</b>  |
| Commerce and Services<br>Establishments<br>商業及服務行業機構  | Partner/Principal/Director/Chief Financial Officer<br>合夥人/總監/首席財務官 | 926   | -  |
|   | Senior Manager/Financial Controller<br>高級經理/財務總監                   | 9 196   | 1  |
|   | Manager<br>經理  | 6 116   | 1  |
|   | Supervisor/Senior<br>主管  | 15 628  | 42   |
|   | Clerk/Associate<br>文員  | 37 335  | 1 043  |
|   | Trainer/Teacher<br>培訓人員  | 399   | -  |
|   | <b>Total<br/>總計</b>  | <b>69 600</b>   | <b>1 087</b>   |
| Industrial Establishments<br>工業機構   | Partner/Principal/Director/Chief Financial Officer<br>合夥人/總監/首席財務官 | 42  | -  |
|   | Senior Manager/Financial Controller<br>高級經理/財務總監                   | 321   | -  |
|   | Manager<br>經理  | 463   | -  |
|   | Supervisor/Senior<br>主管  | 1 269   | -  |
|   | Clerk/Associate<br>文員  | 3 164   | 91   |
|   | Trainer/Teacher<br>培訓人員  | -   | -  |
|   | <b>Total<br/>總計</b>  | <b>5 259</b>  | <b>91</b>  |
| All Branches<br>全部門類  | Partner/Principal/Director/Chief Financial Officer<br>合夥人/總監/首席財務官 | 5 242   | 24   |
|   | Senior Manager/Financial Controller<br>高級經理/財務總監                   | 12 068  | 39   |
|   | Manager<br>經理  | 9 611   | 3  |
|   | Supervisor/Senior<br>主管  | 23 926  | 61   |
|   | Clerk/Associate<br>文員  | 52 546  | 1 483  |
|   | Trainer/Teacher<br>培訓人員  | 854   | 6  |
|   | <b>Total<br/>總計</b>  | <b>104 247</b>  | <b>1 616</b>   |

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

表 10 : 按教育程度劃分，未來24個月內招聘的僱員人數  
(會計業)

| Branch<br>門類  | Job Level<br>職級   | Number of Employees<br>僱員人數                                    |  |  |                     |             | Number of<br>Qualified<br>Accountants<br>合資格會計師<br>人數 |
|---|---|--|--|--|---------------------|-------------|---|
|   |   | Graduate of<br>University Degree or<br>Above<br>大學學位<br>或以上畢業生 | Sub-degree Holder<br>(HD/AD/D/HC/C or<br>Equivalent)<br>副學位畢業生<br>(高級文憑/副學士/<br>文憑/高級證書/<br>證書或同等學歷) | Secondary School<br>Leaver or Below<br>中學程度或以下 | Unspecified<br>未有說明 | Total<br>總計 |   |
| Accounting Firms<br>會計師事務所  | Partner/Principal/Director/Chief Financial Officer<br>合夥人/總監/首席財務官    | 34   | -  | -  | -                   | 34          | 19  |
|   | Senior Manager/Financial Controller<br>高級經理/財務總監                      | 25   | -  | -  | -                   | 25          | 15  |
|   | Manager<br>經理   | 115  | -  | -  | -                   | 115         | 78  |
|   | Supervisor/Senior<br>主管   | 550  | 28   | -  | -                   | 578         | 238   |
|   | Clerk/Associate<br>文員   | 1 627  | 96   | 44   | -                   | 1 767       | 30  |
|   | Trainer/Teacher<br>培訓人員   | 3  | -  | -  | -                   | 3           | 3   |
|   | Total<br>總計   | 2 354  | 124  | 44   | 0                   | 2 522       | 383   |
| Government<br>Departments, Non-<br>governmental<br>Organisations and<br>Statutory Bodies<br>政府部門、非政府<br>機構和法定組織 | Partner/Principal/Director/Chief Financial Officer<br>合夥人/總監/首席財務官    | -  | -  | -  | -                   | 0           | 0   |
|   | Senior Manager/Financial Controller<br>高級經理/財務總監                      | 4  | -  | -  | -                   | 4           | 4   |
|   | Manager<br>經理   | 13   | -  | -  | -                   | 13          | 13  |
|   | Supervisor/Senior<br>主管   | 18   | 1  | -  | -                   | 19          | 9   |
|   | Clerk/Associate<br>文員   | 5  | 2  | 4  | -                   | 11          | 0   |
|   | Trainer/Teacher<br>培訓人員   | 1  | -  | -  | -                   | 1           | 0   |
|   | Total<br>總計   | 41   | 3  | 4  | 0                   | 48          | 26  |
| Commerce<br>and Services<br>Establishments<br>商業及服務<br>行業機構   | Partner/Principal/Director/Chief Financial Officer<br>合夥人/總監/首席財務官    | -  | -  | -  | -                   | 0           | 0   |
|   | Senior Manager/Financial Controller<br>高級經理/財務總監                      | 4  | -  | -  | -                   | 4           | 3   |
|   | Manager<br>經理   | 14   | 1  | -  | -                   | 15          | 11  |
|   | Supervisor/Senior<br>主管   | 95   | 34   | 1  | -                   | 130         | 79  |
|   | Clerk/Associate<br>文員   | 16   | 61   | 122  | -                   | 199         | 0   |
|   | Trainer/Teacher<br>培訓人員   | -  | -  | -  | -                   | 0           | 0   |
|   | Total<br>總計   | 129  | 96   | 123  | 0                   | 348         | 93  |
| Industrial<br>Establishments<br>工業機構  | Partner/Principal/Director/Chief Financial Officer<br>合夥人/總監/首席財務官    | -  | -  | -  | -                   | 0           | 0   |
|   | Senior Manager/Financial Controller<br>高級經理/財務總監                      | -  | -  | -  | -                   | 0           | 0   |
|   | Manager<br>經理   | 8  | -  | -  | -                   | 8           | 3   |
|   | Supervisor/Senior<br>主管   | -  | -  | -  | -                   | 0           | 0   |
|   | Clerk/Associate<br>文員   | 4  | 3  | 4  | -                   | 11          | 0   |
|   | Trainer/Teacher<br>培訓人員   | -  | -  | -  | -                   | 0           | 0   |
|   | Total<br>總計   | 12   | 3  | 4  | 0                   | 19          | 3   |
| All Branches<br>全部門類  | Partner/Principal/Director/Chief Financial<br>Officer<br>合夥人/總監/首席財務官 | 34   | -  | -  | -                   | 34          | 19  |
|   | Senior Manager/Financial Controller<br>高級經理/財務總監                      | 33   | -  | -  | -                   | 33          | 22  |
|   | Manager<br>經理   | 150  | 1  | -  | -                   | 151         | 105   |
|   | Supervisor/Senior<br>主管   | 663  | 63   | 1  | -                   | 727         | 326   |
|   | Clerk/Associate<br>文員   | 1 652  | 162  | 174  | -                   | 1 988       | 30  |
|   | Trainer/Teacher<br>培訓人員   | 4  | -  | -  | -                   | 4           | 3   |
|   | Total<br>總計   | 2 536  | 226  | 175  | 0                   | 2 937       | 505   |

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

表 11 : 過去十二個月(1.1.2016至31.12.2016)遇到招聘員工困難的機構數目  
(會計業)

| Branch<br>門類  | Recruitment Difficulties<br>招聘困難                        | Partner/Principal/Director/<br>Chief Financial Officer<br>合夥人/總監/首席財務官 |                   | Senior Manager/<br>Financial Controller<br>高級經理/財務總監 |                   | Manager<br>經理                    |                   | Supervisor/Senior<br>主管          |                   | Clerk/Associate<br>文員            |                   | Trainer/Teacher<br>培訓人員          |                   |
|---|---|--|-------------------|--|-------------------|----------------------------------|-------------------|----------------------------------|-------------------|----------------------------------|-------------------|----------------------------------|-------------------|
|   |   | No. of<br>Establishments<br>機構數目                                       | Percentage<br>百分比 | No. of<br>Establishments<br>機構數目                     | Percentage<br>百分比 | No. of<br>Establishments<br>機構數目 | Percentage<br>百分比 | No. of<br>Establishments<br>機構數目 | Percentage<br>百分比 | No. of<br>Establishments<br>機構數目 | Percentage<br>百分比 | No. of<br>Establishments<br>機構數目 | Percentage<br>百分比 |
| Accounting<br>Firms<br>會計師事務所   | Yes<br>有  | 15   | 0.6%              | 9  | 0.4%              | 24                               | 1.0%              | 41                               | 1.6%              | 336                              | 13.5%             | -                                | -                 |
|   | No<br>沒有  | 2  | 0.1%              | 3  | 0.1%              | 2                                | 0.1%              | 7                                | 0.3%              | 152                              | 6.1%              | 1                                | <0.1%             |
|   | Have not recruited or tried to recruit<br>未曾招聘或未有嘗試招聘員工 | 2 423  | 97.3%             | 2 428  | 97.5%             | 2 414                            | 96.9%             | 2 392                            | 96.0%             | 1 952                            | 78.4%             | 2 439                            | 97.9%             |
|   | Unspecified / Refusal Cases<br>未有說明 / 未有提供資料            | 51   | 2.0%              | 51   | 2.0%              | 51                               | 2.0%              | 51                               | 2.0%              | 51                               | 2.0%              | 51                               | 2.0%              |
|   | <b>Total<br/>總計</b>                                     | <b>2 491</b>   | <b>100%</b>       | <b>2 491</b>   | <b>100%</b>       | <b>2 491</b>                     | <b>100%</b>       | <b>2 491</b>                     | <b>100%</b>       | <b>2 491</b>                     | <b>100%</b>       | <b>2 491</b>                     | <b>100%</b>       |
| Government<br>Departments,<br>Non-<br>governmental<br>Organisations<br>and Statutory<br>Bodies<br>政府部門、非政<br>府機構和法定組<br>織 | Yes<br>有  | -  | -                 | 5  | 12.5%             | 5                                | 12.5%             | -                                | -                 | 3                                | 7.5%              | 1                                | 2.5%              |
|   | No<br>沒有  | -  | -                 | 3  | 7.5%              | 4                                | 10.0%             | 12                               | 30.0%             | 12                               | 30.0%             | 5                                | 12.5%             |
|   | Have not recruited or tried to recruit<br>未曾招聘或未有嘗試招聘員工 | 35   | 87.5%             | 27   | 67.5%             | 26                               | 65.0%             | 23                               | 57.5%             | 20                               | 50.0%             | 29                               | 72.5%             |
|   | Unspecified / Refusal Cases<br>未有說明 / 未有提供資料            | 5  | 12.5%             | 5  | 12.5%             | 5                                | 12.5%             | 5                                | 12.5%             | 5                                | 12.5%             | 5                                | 12.5%             |
|   | <b>Total<br/>總計</b>                                     | <b>40</b>  | <b>100%</b>       | <b>40</b>  | <b>100%</b>       | <b>40</b>                        | <b>100%</b>       | <b>40</b>                        | <b>100%</b>       | <b>40</b>                        | <b>100%</b>       | <b>40</b>                        | <b>100%</b>       |
| Commerce and<br>Services<br>Establishments<br>商業及<br>服務行業機構   | Yes<br>有  | -  | -                 | 51   | 0.3%              | 4                                | <0.1%             | 21                               | 0.1%              | 537                              | 2.7%              | 1                                | <0.1%             |
|   | No<br>沒有  | 4  | <0.1%             | 161  | 0.8%              | 102                              | 0.5%              | 589                              | 3.0%              | 1 534                            | 7.8%              | 1                                | <0.1%             |
|   | Have not recruited or tried to recruit<br>未曾招聘或未有嘗試招聘員工 | 18 897   | 96.5%             | 18 689   | 95.5%             | 18 795                           | 96.0%             | 18 291                           | 93.4%             | 16 830                           | 86.0%             | 18 899                           | 96.6%             |
|   | Unspecified / Refusal Cases<br>未有說明 / 未有提供資料            | 673  | 3.4%              | 673  | 3.4%              | 673                              | 3.4%              | 673                              | 3.4%              | 673                              | 3.4%              | 673                              | 3.4%              |
|   | <b>Total<br/>總計</b>                                     | <b>19 574</b>  | <b>100%</b>       | <b>19 574</b>  | <b>100%</b>       | <b>19 574</b>                    | <b>100%</b>       | <b>19 574</b>                    | <b>100%</b>       | <b>19 574</b>                    | <b>100%</b>       | <b>19 574</b>                    | <b>100%</b>       |
| Industrial<br>Establishments<br>工業機構  | Yes<br>有  | -  | -                 | -  | -                 | 1                                | <0.1%             | 1                                | <0.1%             | 3                                | 0.1%              | -                                | -                 |
|   | No<br>沒有  | -  | -                 | 8  | 0.3%              | 1                                | <0.1%             | 48                               | 2.0%              | 42                               | 1.8%              | -                                | -                 |
|   | Have not recruited or tried to recruit<br>未曾招聘或未有嘗試招聘員工 | 2 237  | 95.4%             | 2 229  | 95.0%             | 2 235                            | 95.3%             | 2 188                            | 93.3%             | 2 192                            | 93.4%             | 2 237                            | 95.4%             |
|   | Unspecified / Refusal Cases<br>未有說明 / 未有提供資料            | 109  | 4.6%              | 109  | 4.6%              | 109                              | 4.6%              | 109                              | 4.6%              | 109                              | 4.6%              | 109                              | 4.6%              |
|   | <b>Total<br/>總計</b>                                     | <b>2 346</b>   | <b>100%</b>       | <b>2 346</b>   | <b>100%</b>       | <b>2 346</b>                     | <b>100%</b>       | <b>2 346</b>                     | <b>100%</b>       | <b>2 346</b>                     | <b>100%</b>       | <b>2 346</b>                     | <b>100%</b>       |
| All Branches<br>全部門類  | Yes<br>有  | 15   | 0.1%              | 65   | 0.3%              | 34                               | 0.1%              | 63                               | 0.3%              | 879                              | 3.6%              | 2                                | <0.1%             |
|   | No<br>沒有  | 6  | <0.1%             | 175  | 0.7%              | 109                              | 0.4%              | 656                              | 2.7%              | 1 740                            | 7.1%              | 7                                | <0.1%             |
|   | Have not recruited or tried to recruit<br>未曾招聘或未有嘗試招聘員工 | 23 592   | 96.5%             | 23 373   | 95.6%             | 23 470                           | 96.0%             | 22 894                           | 93.6%             | 20 994                           | 85.9%             | 23 604                           | 96.5%             |
|   | Unspecified / Refusal Cases<br>未有說明 / 未有提供資料            | 838  | 3.4%              | 838  | 3.4%              | 838                              | 3.4%              | 838                              | 3.4%              | 838                              | 3.4%              | 838                              | 3.4%              |
|   | <b>Total<br/>總計</b>                                     | <b>24 451</b>  | <b>100%</b>       | <b>24 451</b>  | <b>100%</b>       | <b>24 451</b>                    | <b>100%</b>       | <b>24 451</b>                    | <b>100%</b>       | <b>24 451</b>                    | <b>100%</b>       | <b>24 451</b>                    | <b>100%</b>       |

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

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

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

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

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

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

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

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

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

| Reason<br>原因   | Partner/<br>Principal/<br>Director/<br>Chief<br>Financial<br>Officer<br>合夥人/總監<br>/首席財務官 | Senior<br>Manager/<br>Financial<br>Controller<br>高級經理/<br>財務總監 | Manager<br>經理 | Supervisor/<br>Senior<br>主管 | Clerk/<br>Associate<br>文員 | Trainer/<br>Teacher<br>培訓人員 | Total<br>總計 |
|--|--|--|---------------|-----------------------------|---------------------------|-----------------------------|-------------|
| (a) Insufficient<br>accountancy<br>graduates from<br>tertiary institutions<br>專上院校會計畢業<br>生人數不足                        | -  | -  | -             | -                           | -                         | -                           | 0           |
| (b) Lack of candidates<br>with relevant<br>experience and<br>training<br>缺乏具相關經驗及<br>訓練的職位申請人                          | -  | 4  | 4             | -                           | 2                         | 1                           | 11          |
| (c) Working conditions/<br>remuneration<br>package could not<br>meet recruits'<br>expectations<br>服務條件/薪酬未能<br>符合求職者要求 | -  | 1  | 2             | -                           | 3                         | 1                           | 7           |
| (d) Other reasons<br>其他原因  | -  | -  | -             | -                           | -                         | -                           | 0           |
| <b>Total<br/>總計</b>  | <b>0</b>   | <b>5</b>   | <b>6</b>      | <b>0</b>                    | <b>5</b>                  | <b>2</b>                    | <b>18</b>   |



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

表 12.3 : 過去十二個月內(1.1.2016 至 31.12.2016)招聘員工有困難的原因  
(商業及服務行業機構)

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

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

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

| Reason<br>原因        |  | Partner/<br>Principal/<br>Director/<br>Chief<br>Financial<br>Officer<br>合夥人/總監<br>/首席財務官 | Senior<br>Manager/<br>Financial<br>Controller<br>高級經理/<br>財務總監 | Manager<br>經理 | Supervisor/<br>Senior<br>主管 | Clerk/<br>Associate<br>文員 | Trainer/<br>Teacher<br>培訓人員 | Total<br>總計 |
|---------------------|--|--|--|---------------|-----------------------------|---------------------------|-----------------------------|-------------|
| (a)                 | Insufficient<br>accountancy<br>graduates from<br>tertiary institutions<br>專上院校會計畢業<br>生人數不足                        | -  | -  | -             | -                           | -                         | -                           | 0           |
| (b)                 | Lack of candidates<br>with relevant<br>experience and<br>training<br>缺乏具相關經驗及<br>訓練的職位申請人                          | -  | -  | 1             | 1                           | 2                         | -                           | 4           |
| (c)                 | Working conditions/<br>remuneration<br>package could not<br>meet recruits'<br>expectations<br>服務條件/薪酬未能<br>符合求職者要求 | -  | -  | -             | -                           | 2                         | -                           | 2           |
| (d)                 | Other reasons<br>其他原因  | -  | -  | -             | -                           | 1                         | -                           | 1           |
| <b>Total<br/>總計</b> |  | <b>0</b>   | <b>0</b>   | <b>1</b>      | <b>1</b>                    | <b>5</b>                  | <b>0</b>                    | <b>7</b>    |

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

表 13 : 需要在中國內地工作的會計人員人數  
(會計業)

| Branch<br>門類               | Job Level<br>職級   | Working Mode<br>工作形式            | No. of Employees<br>僱員人數              |  |
|----------------------------|---|---------------------------------|---------------------------------------|--|
|                            |   |                                 | As at<br>2 January 2017<br>在2017年1月2日 | Projection for<br>January 2019<br>預測在2019年1月 |
| Accounting Firms<br>會計師事務所 | Partner/Principal/<br>Director/Chief<br>Financial Officer<br>合夥人/總監/<br>首席財務官 | Stationed Basis<br>長駐           | -                                     | -  |
|                            |   | Travelling Basis<br>非長駐         | 545                                   | 547  |
|                            |   | <b>Sub-total<br/>小計</b>         | <b>545</b>                            | <b>547</b>                                   |
|                            | Senior Manager/<br>Financial Controller<br>高級經理/財務總監                          | Stationed Basis<br>長駐           | 12                                    | 12   |
|                            |   | Travelling Basis<br>非長駐         | 191                                   | 192  |
|                            |   | <b>Sub-total<br/>小計</b>         | <b>203</b>                            | <b>204</b>                                   |
|                            | Manager<br>經理   | Stationed Basis<br>長駐           | 4                                     | 4  |
|                            |   | Travelling Basis<br>非長駐         | 355                                   | 366  |
|                            |   | <b>Sub-total<br/>小計</b>         | <b>359</b>                            | <b>370</b>                                   |
|                            | Supervisor/Senior<br>主管   | Stationed Basis<br>長駐           | -                                     | -  |
|                            |   | Travelling Basis<br>非長駐         | 868                                   | 873  |
|                            |   | <b>Sub-total<br/>小計</b>         | <b>868</b>                            | <b>873</b>                                   |
|                            | Clerk/Associate<br>文員   | Stationed Basis<br>長駐           | 4                                     | 4  |
|                            |   | Travelling Basis<br>非長駐         | 1 544                                 | 1 952  |
|                            |   | <b>Sub-total<br/>小計</b>         | <b>1 548</b>                          | <b>1 956</b>                                 |
|                            | Trainer/Teacher<br>培訓人員   | Stationed Basis<br>長駐           | -                                     | -  |
|                            |   | Travelling Basis<br>非長駐         | 10                                    | 10   |
|                            |   | <b>Sub-total<br/>小計</b>         | <b>10</b>                             | <b>10</b>                                    |
|                            | <b>Total<br/>總計</b>   | <b>Stationed Basis<br/>長駐</b>   | <b>20</b>                             | <b>20</b>                                    |
|                            |   | <b>Travelling Basis<br/>非長駐</b> | <b>3 513</b>                          | <b>3 940</b>                                 |
|                            |   | <b>Total<br/>總計</b>             | <b>3 533</b>                          | <b>3 960</b>                                 |

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

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

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

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

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

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

表 14 : 內地業務對本港會計人員的影響  
(會計業)

| Branch<br>門類   | Effects<br>影響  | Number of Employees<br>僱員人數           |  |
|--|--|---------------------------------------|--|
|  |  | As at<br>2 January 2017<br>在2017年1月2日 | Projection for<br>January 2019<br>預測在2019年1月 |
| Accounting Firms<br>會計師事務所   | Additional accounting employees need to recruit<br>須增聘的會計人員數目  | 118                                   | 154  |
|  | Number of existing accounting employees to be trained for Mainland Operations<br>因處理內地業務而需要接受訓練的現職會計人員數目 | 624                                   | 658  |
| Government Departments, Non-governmental Organisations and Statutory Bodies<br>政府部門、非政府機構和法定組織 | Additional accounting employees need to recruit<br>須增聘的會計人員數目  | -                                     | -  |
|  | Number of existing accounting employees to be trained for Mainland Operations<br>因處理內地業務而需要接受訓練的現職會計人員數目 | -                                     | -  |
| Commerce and Services Establishments<br>商業及服務行業機構  | Additional accounting employees need to recruit<br>須增聘的會計人員數目  | 1 144                                 | 1 143  |
|  | Number of existing accounting employees to be trained for Mainland Operations<br>因處理內地業務而需要接受訓練的現職會計人員數目 | 5                                     | 38   |
| Industrial Establishments<br>工業機構  | Additional accounting employees need to recruit<br>須增聘的會計人員數目  | 70                                    | 70   |
|  | Number of existing accounting employees to be trained for Mainland Operations<br>因處理內地業務而需要接受訓練的現職會計人員數目 | 6                                     | 6  |
| All Branches<br>全部門類   | Additional accounting employees need to recruit<br>須增聘的會計人員數目  | 1 332                                 | 1 367  |
|  | Number of existing accounting employees to be trained for Mainland Operations<br>因處理內地業務而需要接受訓練的現職會計人員數目 | 635                                   | 702  |



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

表 15 : 過去十二個月內(1.1.2016 至 31.12.2016)有將會計相關的工作遷離香港的機構數目  
(會計業)

| Branch<br>門類  | Accounting-related Functions<br>moved out of Hong Kong<br>將會計工作遷離香港 | No. of<br>Establishments<br>機構數目 | Percentage<br>百分比 |
|---|---|----------------------------------|-------------------|
| Accounting Firms<br>會計師事務所  | Yes<br>有  | -                                | -                 |
|   | No<br>沒有  | 2 434                            | 97.7%             |
|   | Unspecified / Refusal Cases<br>未有說明 / 未有提供資料                        | 57                               | 2.3%              |
|   | <b>Total<br/>總計</b>   | <b>2 491</b>                     | <b>100%</b>       |
| Government Departments,<br>Non-governmental<br>Organisations and Statutory<br>Bodies<br>政府部門、非政府機構和法定組織 | Yes<br>有  | -                                | -                 |
|   | No<br>沒有  | 39                               | 95.1%             |
|   | Unspecified / Refusal Cases<br>未有說明 / 未有提供資料                        | 2                                | 4.9%              |
|   | <b>Total<br/>總計</b>   | <b>41</b>                        | <b>100%</b>       |
| Commerce and Services<br>Establishments<br>商業及服務行業機構  | Yes<br>有  | 1                                | <0.1%             |
|   | No<br>沒有  | 26 609                           | 99.4%             |
|   | Unspecified / Refusal Cases<br>未有說明 / 未有提供資料                        | 166                              | 0.6%              |
|   | <b>Total<br/>總計</b>   | <b>26 776</b>                    | <b>100%</b>       |
| Industrial Establishments<br>工業機構   | Yes<br>有  | 1                                | <0.1%             |
|   | No<br>沒有  | 3 413                            | 99.9%             |
|   | Unspecified / Refusal Cases<br>未有說明 / 未有提供資料                        | 2                                | 0.1%              |
|   | <b>Total<br/>總計</b>   | <b>3 416</b>                     | <b>100%</b>       |
| All Branches<br>全部門類  | Yes<br>有  | 2                                | <0.1%             |
|   | No<br>沒有  | 32 495                           | 99.3%             |
|   | Unspecified / Refusal Cases<br>未有說明 / 未有提供資料                        | 227                              | 0.7%              |
|   | <b>Total<br/>總計</b>   | <b>32 724</b>                    | <b>100%</b>       |

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

Table 16 : Percentage of the No. of Accounting Employees Transferred to Work in Subsidiaries/Affiliates outside HK as a Result of the Moving out of the Accounting-related Functions (Accountancy Sector)

表 16 : 因會計相關的工作遷離香港而調職至港外附屬公司工作的會計僱員數目的百分比 (會計業)

| Branch<br>門類   | Percentage of the No. of Accounting Employees Transferred to Work in Subsidiaries/Affiliates outside HK<br>調職至港外附屬公司工作的會計僱員數目的百分比 | No. of Establishments<br>機構數目 |             |              |                      |
|--|---|-------------------------------|-------------|--------------|----------------------|
|  |   | Mainland China<br>中國內地        | Macau<br>澳門 | Taiwan<br>台灣 | Other Places<br>其他地方 |
| Accounting Firms<br>會計師事務所   | < 10%   | -                             | -           | -            | -                    |
|  | 10% – 30%   | -                             | -           | -            | -                    |
|  | >30% – 50%  | -                             | -           | -            | -                    |
|  | > 50%   | -                             | -           | -            | -                    |
|  | <b>Total<br/>總計</b>   | <b>0</b>                      | <b>0</b>    | <b>0</b>     | <b>0</b>             |
| Government Departments, Non-governmental Organisations and Statutory Bodies<br>政府部門、非政府機構和法定組織 | < 10%   | -                             | -           | -            | -                    |
|  | 10% – 30%   | -                             | -           | -            | -                    |
|  | >30% – 50%  | -                             | -           | -            | -                    |
|  | > 50%   | -                             | -           | -            | -                    |
|  | <b>Total<br/>總計</b>   | <b>0</b>                      | <b>0</b>    | <b>0</b>     | <b>0</b>             |
| Commerce and Services Establishments<br>商業及服務行業機構  | < 10%   | 1                             | -           | -            | -                    |
|  | 10% – 30%   | 0                             | -           | -            | -                    |
|  | >30% – 50%  | 0                             | -           | -            | -                    |
|  | > 50%   | 0                             | -           | -            | -                    |
|  | <b>Total<br/>總計</b>   | <b>1</b>                      | <b>0</b>    | <b>0</b>     | <b>0</b>             |
| Industrial Establishments<br>工業機構  | < 10%   | -                             | -           | -            | -                    |
|  | 10% – 30%   | -                             | -           | -            | -                    |
|  | >30% – 50%  | -                             | -           | -            | -                    |
|  | > 50%   | -                             | -           | -            | -                    |
|  | <b>Total<br/>總計</b>   | <b>0</b>                      | <b>0</b>    | <b>0</b>     | <b>0</b>             |
| All Branches<br>全部門類   | < 10%   | 1                             | -           | -            | -                    |
|  | 10% – 30%   | 0                             | -           | -            | -                    |
|  | >30% – 50%  | 0                             | -           | -            | -                    |
|  | > 50%   | 0                             | -           | -            | -                    |
|  | <b>Total<br/>總計</b>   | <b>1</b>                      | <b>0</b>    | <b>0</b>     | <b>0</b>             |

Table 17 : Location for which the accounting-related functions outsourced by company in Hong Kong to other company in/outside Hong Kong actually carried out (Accountancy Sector)

表 17 : 香港的機構外判給香港 / 港外其他公司的會計相關的工作的實際進行地點 (會計業)

| Branch<br>門類  | No. of Establishments<br>機構數目<br>(Percentage)<br>(百分比) |                           |                  |                  |                      |                      |                           | Total<br>總計              |
|---|--|---------------------------|------------------|------------------|----------------------|----------------------|---------------------------|--------------------------|
|   | Hong Kong<br>香港  | Mainland<br>China<br>中國內地 | Macau<br>澳門      | Taiwan<br>台灣     | Other Places<br>其他地方 | Unspecified<br>未有說明  | Not<br>Applicable<br>不適用  |                          |
| Accounting Firms<br>會計師事務所  | -<br>(-)   | -<br>(-)                  | -<br>(-)         | -<br>(-)         | -<br>(-)             | -<br>(-)             | 2 434<br>(100%)           | 2 434<br>(100%)          |
| Government<br>Departments, Non-<br>governmental<br>Organisations and<br>Statutory Bodies<br>政府部門、非政府<br>機構和法定組織 | 1<br>(2.6%)  | -<br>(-)                  | -<br>(-)         | -<br>(-)         | -<br>(-)             | -<br>(-)             | 38<br>(97.4%)             | 39<br>(100%)             |
| Commerce and<br>Services<br>Establishments<br>商業及服務行業機<br>構   | 4 438<br>(16.7%)                                       | 61<br>(0.2%)              | -<br>(-)         | -<br>(-)         | -<br>(-)             | 1<br>(<0.1%)         | 22 110<br>(83.1%)         | 26 610<br>(100%)         |
| Industrial<br>Establishments<br>工業機構  | 612<br>(17.9%)   | -<br>(-)                  | -<br>(-)         | -<br>(-)         | -<br>(-)             | 66<br>(1.9)          | 2 736<br>(80.1%)          | 3 414<br>(100%)          |
| <b>All Branches<br/>全部門類</b>  | <b>5 051<br/>(15.5%)</b>                               | <b>61<br/>(0.2%)</b>      | <b>-<br/>(-)</b> | <b>-<br/>(-)</b> | <b>-<br/>(-)</b>     | <b>67<br/>(0.2%)</b> | <b>27 318<br/>(84.1%)</b> | <b>32 497<br/>(100%)</b> |

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

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

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

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

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

表 19 : 2016年的訓練開支與2015年訓練開支的比較  
(會計業)

| Branch<br>門類  | The Training Expenses in 2016<br>as compared with those in 2015<br>2016年與2015年訓練開支的比較 | No. of Establishments<br>機構數目<br>(Percentage)<br>(百分比) |                           |          |
|---|---|--|---------------------------|----------|
|   |   | In-house Training<br>內部訓練                              | External Training<br>外間訓練 |          |
| Accounting Firms<br>會計師事務所  | No Change 沒有改變  | 2 308 (92.7)   | 2 263 (90.8)              |          |
|   | Increase by<br>增加   | > 50%  | - (-)                     | 4 (0.2)  |
|   |   | > 20% - 50%  | 8 (0.3)                   | 8 (0.3)  |
|   |   | > 10% - 20%  | 4 (0.2)                   | 24 (1.0) |
|   |   | 5% - 10%   | 20 (0.8)                  | 42 (1.7) |
|   |   | < 5%   | 15 (0.6)                  | 14 (0.6) |
|   | Decrease by<br>減少   | > 50%  | - (-)                     | - (-)    |
|   |   | > 20% - 50%  | - (-)                     | - (-)    |
|   |   | > 10% - 20%  | - (-)                     | - (-)    |
|   |   | 5% - 10%   | - (-)                     | - (-)    |
|   |   | < 5%   | - (-)                     | - (-)    |
|   | Unspecified / Refusal Cases 未有說明 / 未有提供資料   | 136 (5.5)  | 136 (5.5)                 |          |
| <b>Total 總計</b>   | <b>2 491 (100)</b>  | <b>2 491 (100)</b>                                     |                           |          |
| Government Departments,<br>Non-governmental<br>Organisations and Statutory<br>Bodies<br>政府部門、非政府機構和法<br>定組織 | No Change 沒有改變  | 30 (75.0)  | 29 (72.5)                 |          |
|   | Increase by<br>增加   | > 50%  | 1 (2.5)                   | - (-)    |
|   |   | > 20% - 50%  | 1 (2.5)                   | 1 (2.5)  |
|   |   | > 10% - 20%  | - (-)                     | - (-)    |
|   |   | 5% - 10%   | 1 (2.5)                   | 1 (2.5)  |
|   |   | < 5%   | 1 (2.5)                   | 2 (5.0)  |
|   | Decrease by<br>減少   | > 50%  | - (-)                     | - (-)    |
|   |   | > 20% - 50%  | - (-)                     | - (-)    |
|   |   | > 10% - 20%  | - (-)                     | - (-)    |
|   |   | 5% - 10%   | - (-)                     | - (-)    |
|   |   | < 5%   | - (-)                     | 1 (2.5)  |
|   | Unspecified / Refusal Cases 未有說明 / 未有提供資料   | 6 (15.0)   | 6 (15.0)                  |          |
| <b>Total 總計</b>   | <b>40 (100)</b>   | <b>40 (100)</b>  |                           |          |

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

| Branch<br>門類   | The Training Expenses in 2016<br>as compared with those in 2015<br>2016年與2015年訓練開支的比較 | No. of Establishments<br>機構數目<br>(Percentage)<br>(百分比) |                           |           |
|--|---|--|---------------------------|-----------|
|  |   | In-house Training<br>內部訓練                              | External Training<br>外間訓練 |           |
| Commerce and Services<br>Establishments<br>商業及服務行業機構 | No Change 沒有改變  | 18 124 (94.8)  | 18 036 (94.3)             |           |
|  | Increase by<br>增加   | > 50%  | - (-)                     | - (-)     |
|  |   | > 20% - 50%  | - (-)                     | - (-)     |
|  |   | > 10% - 20%  | 1 (<0.1)                  | 1 (<0.1)  |
|  |   | 5% - 10%   | 28 (0.1)                  | 96 (0.5)  |
|  |   | < 5%   | 5 (<0.1)                  | 24 (0.1)  |
|  | Decrease by<br>減少   | > 50%  | - (-)                     | - (-)     |
|  |   | > 20% - 50%  | - (-)                     | - (-)     |
|  |   | > 10% - 20%  | 1 (<0.1)                  | 1 (<0.1)  |
|  |   | 5% - 10%   | - (-)                     | - (-)     |
|  |   | < 5%   | - (-)                     | 1 (<0.1)  |
| Unspecified / Refusal Cases 未有說明 / 未有提供資料            | 966 (5.1)   | 966 (5.1)  |                           |           |
| <b>Total 總計</b>                                      | <b>19 125 (100)</b>   | <b>19 125 (100)</b>                                    |                           |           |
| Industrial Establishments<br>工業機構                    | No Change 沒有改變  | 2 164 (95.5)   | 2 159 (95.3)              |           |
|  | Increase by<br>增加   | > 50%  | - (-)                     | - (-)     |
|  |   | > 20% - 50%  | - (-)                     | - (-)     |
|  |   | > 10% - 20%  | - (-)                     | 3 (0.1)   |
|  |   | 5% - 10%   | - (-)                     | 3 (0.1)   |
|  |   | < 5%   | 2 (0.1)                   | 1 (<0.1)  |
|  | Decrease by<br>減少   | > 50%  | - (-)                     | - (-)     |
|  |   | > 20% - 50%  | - (-)                     | - (-)     |
|  |   | > 10% - 20%  | - (-)                     | - (-)     |
|  |   | 5% - 10%   | 1 (<0.1)                  | 1 (<0.1)  |
|  |   | < 5%   | - (-)                     | - (-)     |
| Unspecified / Refusal Cases 未有說明 / 未有提供資料            | 98 (4.3)  | 98 (4.3)   |                           |           |
| <b>Total 總計</b>                                      | <b>2 265 (100)</b>  | <b>2 265 (100)</b>                                     |                           |           |
| All Branches<br>全部門類                                 | No Change 沒有改變  | 22 626 (94.6)  | 22 487 (94.0)             |           |
|  | Increase by<br>增加   | > 50%  | 1 (<0.1)                  | 4 (<0.1)  |
|  |   | > 20% - 50%  | 9 (<0.1)                  | 9 (<0.1)  |
|  |   | > 10% - 20%  | 5 (<0.1)                  | 28 (0.1)  |
|  |   | 5% - 10%   | 49 (0.2)                  | 142 (0.6) |
|  |   | < 5%   | 23 (0.1)                  | 41 (0.2)  |
|  | Decrease by<br>減少   | > 50%  | - (-)                     | - (-)     |
|  |   | > 20% - 50%  | - (-)                     | - (-)     |
|  |   | > 10% - 20%  | 1 (<0.1)                  | 1 (<0.1)  |
|  |   | 5% - 10%   | 1 (<0.1)                  | 1 (<0.1)  |
|  |   | < 5%   | - (-)                     | 2 (<0.1)  |
| Unspecified / Refusal Cases<br>未有說明 / 未有提供資料         | 1 206 (5.0)   | 1 206 (5.0)  |                           |           |
| <b>Total 總計</b>                                      | <b>23 921 (100)</b>   | <b>23 921 (100)</b>                                    |                           |           |

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

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

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

| Branch<br>門類  | The Training Budget for 2017 as compared<br>with Training Expenses in 2016<br>2017年的訓練開支預算與2016年的訓練開支比較 | No. of Establishments<br>機構數目<br>(Percentage)<br>(百分比) |                           |          |
|---|---|--|---------------------------|----------|
|   |   | In-house Training<br>內部訓練                              | External Training<br>外間訓練 |          |
| Accounting Firms<br>會計師事務所  | No Change 沒有改變  | 2 280 (91.5)   | 2 254 (90.5)              |          |
|   | Increase by<br>增加   | > 50%  | 14 (0.6)                  | 18 (0.7) |
|   |   | > 20% - 50%  | 13 (0.5)                  | 9 (0.4)  |
|   |   | > 10% - 20%  | 12 (0.5)                  | 32 (1.3) |
|   |   | 5% - 10%   | 17 (0.7)                  | 28 (1.1) |
|   |   | < 5%   | 19 (0.8)                  | 14 (0.6) |
|   | Decrease by<br>減少   | > 50%  | - (-)                     | - (-)    |
|   |   | > 20% - 50%  | - (-)                     | - (-)    |
|   |   | > 10% - 20%  | - (-)                     | - (-)    |
|   |   | 5% - 10%   | - (-)                     | - (-)    |
|   |   | < 5%   | - (-)                     | - (-)    |
|   | Unspecified / Refusal Cases 未有說明 / 未有提供資料   | 136 (5.5)  | 136 (5.5)                 |          |
|   | <b>Total 總計</b>   | <b>2 491 (100)</b>                                     | <b>2 491 (100)</b>        |          |
| Government Departments,<br>Non-governmental<br>Organisations and Statutory<br>Bodies<br>政府部門、非政府機構和法<br>定組織 | No Change 沒有改變  | 30 (75.0)  | 30 (75.0)                 |          |
|   | Increase by<br>增加   | > 50%  | 1 (2.5)                   | 1 (2.5)  |
|   |   | > 20% - 50%  | - (-)                     | - (-)    |
|   |   | > 10% - 20%  | 1 (2.5)                   | 1 (2.5)  |
|   |   | 5% - 10%   | - (-)                     | - (-)    |
|   |   | < 5%   | 1 (2.5)                   | 1 (2.5)  |
|   | Decrease by<br>減少   | > 50%  | - (-)                     | - (-)    |
|   |   | > 20% - 50%  | - (-)                     | - (-)    |
|   |   | > 10% - 20%  | - (-)                     | - (-)    |
|   |   | 5% - 10%   | 1 (2.5)                   | 1 (2.5)  |
|   |   | < 5%   | - (-)                     | - (-)    |
|   | Unspecified / Refusal Cases 未有說明 / 未有提供資料   | 6 (15.0)   | 6 (15.0)                  |          |
|   | <b>Total 總計</b>   | <b>40 (100)</b>  | <b>40 (100)</b>           |          |

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

| Branch<br>門類   | The Training Budget for 2017 as compared<br>with Training Expenses in 2016<br>2017年的訓練開支預算與2016年的訓練開支比較 | No. of Establishments<br>機構數目<br>(Percentage)<br>(百分比) |                           |           |
|--|---|--|---------------------------|-----------|
|  |   | In-house Training<br>內部訓練                              | External Training<br>外間訓練 |           |
| Commerce and Services<br>Establishments<br>商業及服務行業機構 | No Change 沒有改變  | 18 119 (94.7)  | 18 055 (94.4)             |           |
|  | Increase by<br>增加   | > 50%  | - (-)                     | 1 (<0.1)  |
|  |   | > 20% - 50%  | 5 (<0.1)                  | 5 (<0.1)  |
|  |   | > 10% - 20%  | 2 (<0.1)                  | 1 (<0.1)  |
|  |   | 5% - 10%   | 27 (0.1)                  | 96 (0.5)  |
|  |   | < 5%   | 6 (<0.1)                  | 1 (<0.1)  |
|  | Decrease by<br>減少   | > 50%  | - (-)                     | - (-)     |
|  |   | > 20% - 50%  | - (-)                     | - (-)     |
|  |   | > 10% - 20%  | - (-)                     | - (-)     |
|  |   | 5% - 10%   | - (-)                     | - (-)     |
|  |   | < 5%   | - (-)                     | - (-)     |
|  | Unspecified / Refusal Cases 未有說明 / 未有提供資料   | 966 (5.1)  | 966 (5.1)                 |           |
| <b>Total 總計</b>                                      | <b>19 125 (100)</b>   | <b>19 125 (100)</b>                                    |                           |           |
| Industrial Establishments<br>工業機構                    | No Change 沒有改變  | 2 165 (95.6)   | 2 160 (95.4)              |           |
|  | Increase by<br>增加   | > 50%  | - (-)                     | - (-)     |
|  |   | > 20% - 50%  | - (-)                     | - (-)     |
|  |   | > 10% - 20%  | - (-)                     | - (-)     |
|  |   | 5% - 10%   | - (-)                     | 5 (0.2)   |
|  |   | < 5%   | 1 (<0.1)                  | 1 (<0.1)  |
|  | Decrease by<br>減少   | > 50%  | - (-)                     | - (-)     |
|  |   | > 20% - 50%  | - (-)                     | - (-)     |
|  |   | > 10% - 20%  | - (-)                     | - (-)     |
|  |   | 5% - 10%   | 1 (<0.1)                  | 1 (<0.1)  |
|  |   | < 5%   | - (-)                     | - (-)     |
|  | Unspecified / Refusal Cases 未有說明 / 未有提供資料   | 98 (4.3)   | 98 (4.3)                  |           |
| <b>Total 總計</b>                                      | <b>2 265 (100)</b>  | <b>2 265 (100)</b>                                     |                           |           |
| All Branches<br>全部門類                                 | No Change 沒有改變  | 22 594 (94.5)  | 22 499 (94.1)             |           |
|  | Increase by<br>增加   | > 50%  | 15 (0.1)                  | 20 (0.1)  |
|  |   | > 20% - 50%  | 18 (0.1)                  | 14 (0.1)  |
|  |   | > 10% - 20%  | 15 (0.1)                  | 34 (0.1)  |
|  |   | 5% - 10%   | 44 (0.2)                  | 129 (0.5) |
|  |   | < 5%   | 27 (0.1)                  | 17 (0.1)  |
|  | Decrease by<br>減少   | > 50%  | - (-)                     | - (-)     |
|  |   | > 20% - 50%  | - (-)                     | - (-)     |
|  |   | > 10% - 20%  | - (-)                     | - (-)     |
|  |   | 5% - 10%   | 2 (<0.1)                  | 2 (<0.1)  |
|  |   | < 5%   | - (-)                     | - (-)     |
|  | Unspecified / Refusal Cases<br>未有說明 / 未有提供資料  | 1 206 (5.0)  | 1 206 (5.0)               |           |
| <b>Total 總計</b>                                      | <b>23 921 (100)</b>   | <b>23 921 (100)</b>                                    |                           |           |

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



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

表 21 : 對會計人力培訓最多被選擇的五項訓練類別/課題  
 (會計業)

| Job Level<br>職級  | Frequency to be Chosen<br>(1 to 5, 1 is chosen by<br>companies most frequently)<br>1 至 5, 1 為最多公司選擇 | Topics of Training<br>訓練課題                                  |
|--|---|---|
| Partner/Principal<br>Director/Chief<br>Financial Officer<br>合夥人/總監/首席<br>財務官 | 1   | Updates of Accounting Standards<br>最新會計準則                   |
|  | 2   | Auditing<br>審計學   |
|  | 3   | Company Law and Practice<br>公司法和實務                          |
|  | 4   | Financial Accounting<br>財務會計                                |
|  | 4   | Accrued-based Accounting<br>應計制會計                           |
| Senior Manager/<br>Financial<br>Controller<br>高級經理/<br>財務總監                  | 1   | Financial Accounting<br>財務會計                                |
|  | 2   | Updates of Accounting Standards<br>最新會計準則                   |
|  | 3   | Strategic Management<br>策略管理                                |
|  | 4   | Cost and Management Accounting<br>成本和管理會計                   |
|  | 5   | Problem Solving & Decision Making<br>解決問題及決策                |
| Manager<br>經理  | 1   | Updates of Accounting Standards<br>最新會計準則                   |
|  | 2   | Coaching & Counseling<br>訓練及輔導下屬                            |
|  | 3   | Time Management<br>時間管理                                     |
|  | 4   | Financial Accounting<br>財務會計                                |
|  | 5   | Strategic Management<br>策略管理                                |
| Supervisor/Senior<br>主管  | 1   | Updates of Accounting Standards<br>最新會計準則                   |
|  | 2   | Financial Accounting<br>財務會計                                |
|  | 3   | Time Management<br>時間管理                                     |
|  | 4   | Performance Management<br>績效管理                              |
|  | 5   | Financial Management<br>財務管理                                |
| Clerk/Associate<br>文員  | 1   | Information Systems Application Skills<br>資訊系統應用技巧          |
|  | 2   | Updates of Accounting Standards<br>最新會計準則                   |
|  | 3   | Cross-exposure to Other Accounting Functions<br>其他會計軟件的相互使用 |
|  | 4   | Financial Accounting<br>財務會計                                |
|  | 5   | English Writing<br>英文書寫                                     |
| Trainer/Teacher<br>培訓人員  | 1   | Updates of Accounting Standards<br>最新會計準則                   |
|  | 2   | Financial Accounting<br>財務會計                                |
|  | 3   | Business Law<br>商業法律  |
|  | 4   | Economics and Statistics<br>經濟學和統計學                         |
|  | 5   | Cost and Management Accounting<br>成本和管理會計                   |

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

表 21.1: 對會計人力培訓最多被選擇的五項訓練類別/課題  
 (會計師事務所)

| Job Level<br>職級  | Frequency to be Chosen<br>(1 to 5, 1 is chosen by<br>companies most frequently)<br>1 至 5, 1 為最多公司選擇 | Topics of Training<br>訓練課題                         |
|--|---|--|
| Partner/Principal<br>Director/Chief<br>Financial Officer<br>合夥人/總監/首席<br>財務官 | 1   | Updates of Accounting Standards<br>最新會計準則          |
|  | 2   | Auditing<br>審計學                                    |
|  | 3   | Company Law and Practice<br>公司法和實務                 |
|  | 4   | Accrued-based Accounting<br>應計制會計                  |
|  | 5   | Financial Accounting<br>財務會計                       |
| Senior Manager/<br>Financial<br>Controller<br>高級經理/<br>財務總監                  | 1   | Updates of Accounting Standards<br>最新會計準則          |
|  | 2   | Auditing<br>審計學                                    |
|  | 3   | Company Law and Practice<br>公司法和實務                 |
|  | 4   | Financial Accounting<br>財務會計                       |
|  | 5   | Tax Compliance and Planning<br>遵從稅規和稅務策劃           |
| Manager<br>經理  | 1   | Updates of Accounting Standards<br>最新會計準則          |
|  | 2   | Accrued-based Accounting<br>應計制會計                  |
|  | 3   | Auditing<br>審計學                                    |
|  | 4   | Tax Compliance and Planning<br>遵從稅規和稅務策劃           |
|  | 5   | Financial Accounting<br>財務會計                       |
| Supervisor/Senior<br>主管  | 1   | Updates of Accounting Standards<br>最新會計準則          |
|  | 2   | Auditing<br>審計學                                    |
|  | 3   | Financial Accounting<br>財務會計                       |
|  | 4   | Tax Compliance and Planning<br>遵從稅規和稅務策劃           |
|  | 5   | Company Law and Practice<br>公司法和實務                 |
| Clerk/Associate<br>文員  | 1   | Updates of Accounting Standards<br>最新會計準則          |
|  | 2   | Auditing<br>審計學                                    |
|  | 3   | Accrued-based Accounting<br>應計制會計                  |
|  | 4   | Company Law and Practice<br>公司法和實務                 |
|  | 5   | Information Systems Application Skills<br>資訊系統應用技巧 |
| Trainer/Teacher<br>培訓人員  | 1   | Auditing<br>審計學                                    |
|  | 2   | Coaching & Counseling<br>訓練及輔導下屬                   |
|  | 3   | Financial Accounting<br>財務會計                       |
|  | 4   | Updates of Accounting Standards<br>最新會計準則          |
|  | 5   | Presentation Skills<br>演說技巧                        |

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

表 21.2: 對會計人力培訓最多被選擇的五項訓練類別/課題  
 (政府部門、非政府機構和法定組織)

| Job Level<br>職級  | Frequency to be Chosen<br>(1 to 5, 1 is chosen by<br>companies most frequently)<br>1 至 5, 1 為最多公司選擇 | Topics of Training<br>訓練課題                        |
|--|---|---|
| Partner/Principal<br>Director/Chief<br>Financial Officer<br>合夥人/總監/首席<br>財務官 | 1   | Strategic Management<br>策略管理                      |
|  | 2   | Leadership<br>領導才能                                |
|  | 2   | Internal Control and Compliance<br>內部監察、條例執行和企業管治 |
|  | 2   | Implementing Change<br>推行變革                       |
|  | 2   | Risk Management<br>風險管理                           |
|  | 2   | Crisis Management<br>危機管理                         |
| Senior Manager/<br>Financial<br>Controller<br>高級經理/<br>財務總監                  | 1   | Problem Solving & Decision Making<br>解決問題及決策      |
|  | 2   | Strategic Management<br>策略管理                      |
|  | 3   | Updates of Accounting Standards<br>最新會計準則         |
|  | 4   | Leadership<br>領導才能                                |
|  | 4   | Coaching & Counseling<br>訓練及輔導下屬                  |
| Manager<br>經理  | 1   | Leadership<br>領導才能                                |
|  | 1   | Internal Control and Compliance<br>內部監察、條例執行和企業管治 |
|  | 1   | Team Building<br>團隊之建立                            |
|  | 4   | Problem Solving & Decision Making<br>解決問題及決策      |
|  | 4   | Updates of Accounting Standards<br>最新會計準則         |
| Supervisor/Senior<br>主管  | 1   | Financial Accounting<br>財務會計                      |
|  | 2   | Updates of Accounting Standards<br>最新會計準則         |
|  | 3   | Coaching & Counseling<br>訓練及輔導下屬                  |
|  | 4   | Time Management<br>時間管理                           |
|  | 5   | Performance Management<br>績效管理                    |
|  | 5   | Financial Management<br>財務管理                      |

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

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

表 21.3: 對會計人力培訓最多被選擇的五項訓練類別/課題  
 (商業及服務行業機構)

| Job Level<br>職級  | Frequency to be Chosen<br>(1 to 5, 1 is chosen by<br>companies most frequently)<br>1 至 5, 1 為最多公司選擇 | Topics of Training<br>訓練課題                                  |
|--|---|---|
| Partner/Principal<br>Director/Chief<br>Financial Officer<br>合夥人/總監/首席<br>財務官 | 1   | Principles & Practice of Management<br>管理理論與實務              |
|  | 2   | Problem Solving & Decision Making<br>解決問題及決策                |
|  | 3   | Strategic Management<br>策略管理                                |
|  | 3   | Risk Management<br>風險管理                                     |
|  | 5   | Crisis Management<br>危機管理                                   |
| Senior Manager/<br>Financial<br>Controller<br>高級經理/<br>財務總監                  | 1   | Financial Accounting<br>財務會計                                |
|  | 2   | Updates of Accounting Standard<br>最新會計準則                    |
|  | 3   | Strategic Management<br>策略管理                                |
|  | 4   | Cost and Management Accounting<br>成本和管理會計                   |
|  | 5   | Problem Solving & Decision Making<br>解決問題及決策                |
| Manager<br>經理  | 1   | Coaching & Counseling<br>訓練及輔導下屬                            |
|  | 2   | Updates of Accounting Standard<br>最新會計準則                    |
|  | 3   | Time Management<br>時間管理                                     |
|  | 4   | Strategic Management<br>策略管理                                |
|  | 5   | Financial Accounting<br>財務會計                                |
| Supervisor/Senior<br>主管  | 1   | Updates of Accounting Standard<br>最新會計準則                    |
|  | 2   | Financial Accounting<br>財務會計                                |
|  | 3   | Time Management<br>時間管理                                     |
|  | 4   | Performance Management<br>績效管理                              |
|  | 5   | Cost and Management Accounting<br>成本和管理會計                   |
| Clerk/Associate<br>文員  | 1   | Information Systems Application Skills<br>資訊系統應用技巧          |
|  | 2   | Updates of Accounting Standard<br>最新會計準則                    |
|  | 3   | Cross-exposure to Other Accounting Functions<br>其他會計軟件的相互使用 |
|  | 4   | Financial Accounting<br>財務會計                                |
|  | 5   | English Writing<br>英文書寫                                     |
| Trainer/Teacher<br>培訓人員  | 1   | Updates of Accounting Standard<br>最新會計準則                    |
|  | 2   | Financial Accounting<br>財務會計                                |
|  | 3   | Economics and Statistics<br>經濟學和統計學                         |
|  | 4   | Cost and Management Accounting<br>成本和管理會計                   |
|  | 4   | Business Law<br>商業法律  |

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

表 21.4: 對會計人力培訓最多被選擇的五項訓練類別/課題  
 (工業機構)

| Job Level<br>職級  | Frequency to be Chosen<br>(1 to 5, 1 is chosen by<br>companies most frequently)<br>1 至 5, 1 為最多公司選擇 | Topics of Training<br>訓練課題                                  |
|--|---|---|
| Partner/Principal<br>Director/Chief<br>Financial Officer<br>合夥人/總監/首席<br>財務官 | 1   | Updates of Accounting Standards<br>最新會計準則                   |
|  | 2   | Cost and Management Accounting<br>成本和管理會計                   |
|  | 3   | Principles & Practice of Management<br>管理理論與實務              |
|  | 3   | Leadership<br>領導才能  |
|  | 3   | Human Resources Management<br>人力資源管理                        |
|  | 3   | ISO Audit<br>ISO 審核   |
| Senior Manager/<br>Financial<br>Controller<br>高級經理/<br>財務總監                  | 1   | Principles & Practice of Management<br>管理理論與實務              |
|  | 2   | Problem Solving & Decision Making<br>解決問題及決策                |
|  | 2   | PRC Accounting System<br>內地會計制度                             |
|  | 4   | PRC Taxation System<br>內地稅務制度                               |
|  | 5   | Financial Accounting<br>財務會計                                |
| Manager<br>經理  | 1   | Leadership<br>領導才能  |
|  | 2   | Human Resources Management<br>人力資源管理                        |
|  | 3   | Time Management<br>時間管理                                     |
|  | 4   | Coaching & Counseling<br>訓練及輔導下屬                            |
|  | 4   | Dealing with Conflict<br>處理衝突                               |
| Supervisor/Senior<br>主管  | 1   | Updates of Accounting Standards<br>最新會計準則                   |
|  | 2   | Financial Accounting<br>財務會計                                |
|  | 3   | Financial Management<br>財務管理                                |
|  | 4   | Problem Solving & Decision Making<br>解決問題及決策                |
|  | 5   | PRC Taxation System<br>內地稅務制度                               |
| Clerk/Associate<br>文員  | 1   | Information Systems Application Skills<br>資訊系統應用技巧          |
|  | 2   | Cross-exposure to Other Accounting Functions<br>其他會計軟件的相互使用 |
|  | 3   | Updates of Accounting Standards<br>最新會計準則                   |
|  | 4   | Financial Accounting<br>財務會計                                |
|  | 5   | English Writing<br>英文書寫                                     |

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

表 22 : 有效鼓勵僱主提供訓練予僱員的方法 (會計業)

| Branch<br>門類   | Incentives to Encourage Employers to Provide Training to Their Employees<br>有效鼓勵僱主提供訓練予僱員的方法 | No. of Establishments<br>機構數目 | Total No. of Establishments<br>總機構數目 | Percentage<br>百分比 |
|--|--|-------------------------------|--------------------------------------|-------------------|
| Accounting Firms<br>會計師事務所   | Reimbursement of course fees to employers<br>向僱主退還僱員學費                                       | 1 487                         | 2 491                                | 59.7%             |
|  | Provision of subsidy to employers<br>提供僱員訓練津貼予僱主   | 1 385                         |                                      | 55.6%             |
|  | Government loan/grant to employers<br>政府給予僱主貸款/補助金   | 650                           |                                      | 26.1%             |
|  | Others<br>其他   | 30                            |                                      | 1.2%              |
|  | Refusal Cases<br>未有提供資料  | 209                           |                                      | 8.4%              |
|  | No Comments<br>沒有意見  | 136                           |                                      | 5.5%              |
| Government Departments, Non-governmental Organisations and Statutory Bodies<br>政府部門、非政府機構和法定組織 | Reimbursement of course fees to employers<br>向僱主退還僱員學費                                       | 27                            | 40                                   | 67.5%             |
|  | Provision of subsidy to employers<br>提供僱員訓練津貼予僱主   | 24                            |                                      | 60.0%             |
|  | Government loan/grant to employers<br>政府給予僱主貸款/補助金   | 21                            |                                      | 52.5%             |
|  | Others<br>其他   | 1                             |                                      | 2.5%              |
|  | Refusal Cases<br>未有提供資料  | 5                             |                                      | 12.5%             |
|  | No Comments<br>沒有意見  | 1                             |                                      | 2.5%              |
| Commerce and Services Establishments<br>商業及服務行業機構  | Reimbursement of course fees to employers<br>向僱主退還僱員學費                                       | 9 755                         | 19 574                               | 49.8%             |
|  | Provision of subsidy to employers<br>提供僱員訓練津貼予僱主   | 10 199                        |                                      | 52.1%             |
|  | Government loan/grant to employers<br>政府給予僱主貸款/補助金   | 4 886                         |                                      | 25.0%             |
|  | Others<br>其他   | 51                            |                                      | 0.3%              |
|  | Refusal Cases<br>未有提供資料  | 1 689                         |                                      | 8.6%              |
|  | No Comments<br>沒有意見  | 2 007                         |                                      | 10.3%             |
| Industrial Establishments<br>工業機構  | Reimbursement of course fees to employers<br>向僱主退還僱員學費                                       | 1 615                         | 2 346                                | 68.8%             |
|  | Provision of subsidy to employers<br>提供僱員訓練津貼予僱主   | 1 031                         |                                      | 43.9%             |
|  | Government loan/grant to employers<br>政府給予僱主貸款/補助金   | 689                           |                                      | 29.4%             |
|  | Others<br>其他   | 67                            |                                      | 2.9%              |
|  | Refusal Cases<br>未有提供資料  | 104                           |                                      | 4.4%              |
|  | No Comments<br>沒有意見  | 125                           |                                      | 5.3%              |
| All Branches<br>全部門類   | Reimbursement of course fees to employers<br>向僱主退還僱員學費                                       | 12 884                        | 24 451                               | 52.7%             |
|  | Provision of subsidy to employers<br>提供僱員訓練津貼予僱主   | 12 639                        |                                      | 51.7%             |
|  | Government loan/grant to employers<br>政府給予僱主貸款/補助金   | 6 246                         |                                      | 25.5%             |
|  | Others<br>其他   | 149                           |                                      | 0.6%              |
|  | Refusal Cases<br>未有提供資料  | 2 007                         |                                      | 8.2%              |
|  | No Comments<br>沒有意見  | 2 269                         |                                      | 9.3%              |

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

## **Manpower Projection for Accountancy Sector 2018-2022**

### Methodology

The Labour Market Analysis (LMA) approach first examines a group of key statistical data collected by a reliable and independent authority that reflect important changes in the local economy, demography and labour market. It then selects some of the data as independent variables and builds a statistical model that can be used to project manpower demand in the economic sector under study. In other words, the model makes use of some relevant and reliable economic indicators to project manpower demand in the short and medium term.

2. The LMA approach has been successfully applied to manpower projection for the Accountancy Sector since 2004.
  
3. The building of a statistical model comprises two main steps. The first step is called ‘Diagnostic’ when two sets of statistical data are tested to select independent variables as determinants. Set I comprises 9 core statistics in the National Accounts (e.g. Gross Domestic Products (GDP) and its components) of Hong Kong. These statistics provide information about our key economic activities. Set II comprises 42 economic indicators with more disaggregate information about various economic sectors. Such information includes consumption, investment, trade, tourism, property and related activities, and information about the labour market, etc. From these two data sets, some determinants can be found. To minimize Types I & II and other errors, these determinants are statistically tested for multi-collinearity before they are grouped into Principal Components (PCs). The second step of statistical modeling is called “Prognostic” because the PCs found in the first step are used to build the statistical model for manpower projection.

### Manpower Projection for Accountancy Sector

4. For Accountancy Sector, seven determinants below have been identified and grouped into PCs.
  - 1) Gross Domestic Fixed Capital Formation [GDFCF]
  - 2) Composite Consumer Price Index [CCPI]
  - 3) Export of Services [XSER]
  - 4) Loans and Advance [LA]
  - 5) Retails Sales in Volume Index [RSVOL]



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

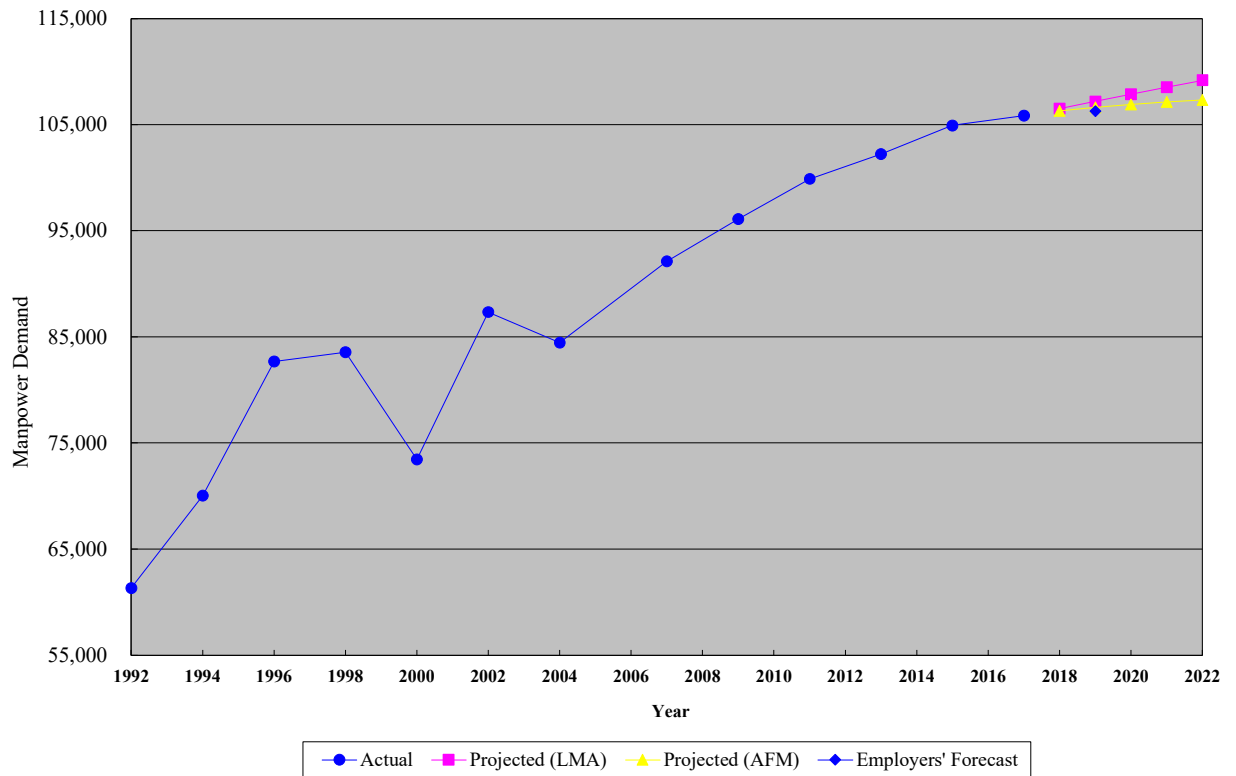
5. At the “Diagnostic” step, Principal Component Analysis (PCA) is used to group these determinants into Principal Components (PCs). It is found that about 98.7% of the total variation can be explained by these PCs and thus they can be safely used to project the manpower requirements in the near future. At the second “Prognostic” step, Principal Component Regression (PCR) is applied to build the statistical model. The model indicates that there is a strong positive correlation between the actual manpower data and the PCs. The adjusted R-square worked out to be 0.95, indicating that about 95% of the variation of the manpower requirements can be explained by the model.

6. The manpower demand for the Accountancy Sector in 2018-2022 is projected using 3 methods, namely Labour Market Analysis (LMA), Adaptive Filtering Method (AFM) and Employers’ Forecast (EF). A summary table is provided as below.

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

| Year   | Manpower Demand | Projected (LMA)   | Projected (AFM)   | Projected (EF)   |
|--|-----------------|-------------------|-------------------|------------------|
| 2017   | 105 851         |                   |                   |                  |
| 2018   |                 | 106 500 (+0.6%*)  | 106 285 (+0.4%*)  |                  |
| 2019   |                 | 107 194 (+0.7%**) | 106 629 (+0.3%**) | 106 264 (+0.4%*) |
| 2020   |                 | 107 868 (+0.6%**) | 106 909 (+0.3%**) |                  |
| 2021   |                 | 108 528 (+0.6%**) | 107 138 (+0.2%**) |                  |
| 2022   |                 | 109 173 (+0.6%**) | 107 323 (+0.2%**) |                  |
| <p>* as percentage change vs manpower demand in 2017<br/> ** as percentage change vs projected manpower in previous year</p> <p>LMA: Labour Market Analysis<br/> AFM: Adaptive Filtering Method<br/> EF: Employers’ Forecast at the date of the survey</p> |                 |                   |                   |                  |

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



7. Both LMA and AFM methods show an increasing manpower trend for 2018-2022. The LMA approach has the advantage of objectivity and allows interim manpower projection updates when economic indicators become available, whereas the AFM approach is based on historical pattern in manpower series to extrapolate the future assuming all other variables remain unchanged. Finally, EF which is based on personal guess and industry experience of the respondents predicts a positive growth in 2019.