



創立於 1913 年
Founded in 1913

香港華人會計師公會
The Society of Chinese Accountants & Auditors

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會長蔡淑蓮會計師

各位會友

會員極度關注的檢討香港會計師執業證書架構諮詢文件，香港會計師公會一共收到了236份諮詢意見書，本會向公會提交了本會及127份本會會員在會員論壇就此諮詢文件發表的意見書。而公會亦鑒於這是業界一個非常重視的議題，而且在諮詢期間收到的意見相當分歧，公會理事會認為需要更長時間去研究公會所收集的意見，因此理事會打算根據會員意見重新修訂諮詢文件中的建議，修訂後再向會員發諮詢文件。本會將繼續密切留意新修訂後的諮詢文件內容，會進一步向各會友匯報有關情況。

會計師在社會不同的層面都扮演了重要的角色。環保在香港甚至世界各地都十分受到重視，而會計師當中可作出的貢獻及介紹能源審核的概念都在五月十三日與環境保護署和香港女會計師協會合辦及十個友會協辦的“會計師關愛環境”(Accountants Caring for the Environment)的研討會中詳細闡述。

在四月十八日，本會舉行了就業諮詢研討會，反應非常熱烈，有十多間執業所及各院校學生參與，人數超過100人。本會為了讓一些正在就讀各院校會計課程的同學們對畢業後將面對的核數工作有初步認識和具體實踐的機會，現正籌備舉辦會計師事務所暑期實習班，及在就職前為同學們講解基本核數工作範疇及理論，以便同學們更能掌握及投入這暑期實習班，從中取得寶貴經驗，為以後畢業後正式投身會計行業打好基礎。各會友如對此計劃有興趣，希望提供實習機會給各會計院校同學，請與我們聯絡。藉著這些暑期實習班，本會希望為培育新一代年青會計師出一分力，亦期待各會友的積極響應、支持及參與。

蔡淑蓮會長上

簡介

香港華人會計師公會成立於1913年，至今已有九十多年歷史。當初成立的目的，主要是聯系當時通過學徒制度，經本會考試合格，才能從事審核中文帳目的政府認可中文帳目核數師。

本會會員，必須是領有在香港執業會計師之資格，會員多數自行在本港設事務所公開執業，亦有跨國會計師事務所之股東或受僱於有規模的會計師行的會計師，對本港工商業提供各項有關會計、審計、財務管理、稅務、上市及收購合併等服務。

宗旨

本會成立的宗旨是促進執業會計師的專業造詣，致力培育優秀會計人才，作為會員與政府及其他專業機構的溝通橋樑，積極推動會員及會計行業的持續發展，服務社會，並為香港和內地的經濟繁榮作出貢獻，發揚華人會計師精萃。

聯絡我們

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Survey result on HKICPA's "Consultation Paper on Proposed Changes to the PC Regime"

In response to the Hong Kong Institute of Certified Public Accountants' Consultation Paper on Proposed Changes on the Practising Certificate Regime, our Society held a members' forum on 6 March 2009, which had 150 members attended, to seek our members' views on the consultation paper. The result of the survey is summarised below.

	Agree	Disagree		Agree	Disagree
Question 1:			Question 11:		
Do you agree that the current requirement for PC holders to be ordinarily resident in Hong Kong should be expanded to being ordinarily resident in both Hong Kong and Mainland China to facilitate cross border practice?	[10]	[104]	Do you agree that the requirement to declare their commencement of practice for annual renewal can be removed?	[82]	[11]
Question 2:			Question 12:		
Do you agree that first-time PC applicants should possess one year of local auditing experience within the previous two years (instead of three years) prior to the date of the PC application?	[62]	[49]	Do you agree that any former PC holder who has ceased practice, or whose PC has not been renewed or has been cancelled, or whose membership has been removed should be treated as a new application meeting the requirements of a first time applicant?	[59]	[30]
Question 3:			Question 13:		
Do you agree that auditing experience from Mainland China (instead of just Hong Kong) should also be recognised?	[9]	[103]	Do you agree that individuals whose PC was cancelled pursuant to a disciplinary order should be eligible to reapply for a PC only after the expiry of the membership removal or PC cancellation period stated in the disciplinary order?	[111]	[8]
Question 4:			Question 14:		
Do you agree that a requirement should be added to the proforma for testimonial from the employer audit practice to confirm that the experience gained by the applicant for first PC issuance will permit him to take on responsibility that involves making significant judgements in an audit as defined in IFAC's IES 8?	[57]	[46]	Do you agree that Council should be empowered to attach conditions to the PC to be issued to members whose PC has previously been cancelled pursuant to a disciplinary order?	[20]	[58]
Question 5:			Question 15:		
Do you agree that the requirement for four years auditing experience should remain unchanged? (If not, what period do you recommend and why?)	[113]	[3]	Do you agree that all references to "full time practice" in section 10 of the PAO should be removed?	[92]	[33]
Question 6:			Question 16:		
Do you agree that a fit and proper consideration should be required for all PC applicants?	[71]	[28]	Do you agree that the concept of a registered audit member practice should be introduced with individuals allowed to practise only in the name of a firm / corporate practice so registered with the Institute?	[36]	[66]
Question 7:			Question 17:		
Do you agree that the Institute should move away from annual re-application for a PC to a simpler annual renewal of a PC process?	[99]	[6]	Do you think that the current requirement for a corporate practice to identify the director responsible for an audit engagement in the engagement letter and the audit report should be extended to firms? (If not, please explain your reasons why it should not be extended.)	[75]	[25]
Question 8:			Question 18:		
Should existing PC holders be required to satisfy the one-year recent local auditing experience gained in Hong Kong or China by declaring annually that they have been involved in audits of historical financial information in the past year either as engagement leaders or professionals responsible for significant judgements in an audit (as defined in IES 8)?	[59]	[42]	Should the current ratio of PC holder partner / director and non-PC holder partner / director of a CPA firm / corporate practice be relaxed from 2 : 1 to 51% : 49%?	[52]	[36]
Question 9:			Question 19:		
Do you agree that a transitional period should be given to existing PC holders to satisfy the one-year recent local auditing experience requirement for renewing their PC?	[72]	[15]	Do you agree that firms and corporate practices should be allowed to appoint authorised signatories who are fulltime employees of the practice and PC holders registered with the Institute, to sign audit reports on behalf of the practice?	[69]	[29]
Is the proposed transitional period of two years sufficient? (If not, how long should it be?)	[67]	[15]	Should sole proprietorship firms / sole-practising member corporate practices be allowed to appoint no more than one non-employee authorized signatory?	[42]	[47]
Question 10:					
Do you agree that a fit and proper consideration and the proposed declaration should be required for all PC annual renewals?	[61]	[46]			

For full information of our Society's submission letter to the Hong Kong Institute of Certified Public Accountants for the captioned consultation paper, please refer to the website (<http://www.scaacpa.org.hk/docs/Letter%20to%20HKICPA%20PC%20Regime%2030%20Mar%202009.pdf>)

Edited by Edwin Yeung.

活動回顧



3月27日之廣州交流團拜訪廣東省財政廳



3月31日由渣打銀行舉辦之洋酒試飲



4月7日舉辦之"港資來料加工廠轉型過程中的法律問題"的培訓課程



活動回顧



4月15日參加由本會、中國銀行(香港)及廣東省分行合辦之“中港業務研討會”並與中國銀行廣東省分行副行長曹立聰先生合照



4月18日於鰂魚涌社區會堂舉辦的就業研討會



4月30日再一次重複舉辦之培訓課程參加者踴躍



4月30日午餐例會

新加入會員名單

Chang Yuk Ching, Maranda

鄭玉清

New Affiliates

Leung Ka Wa

梁嘉華

Chow Hoi Lam

周凱琳

Liu Man York, Carko

廖文躍

編印統籌



楊志偉上屆會長