



創立於 1913 年
Founded in 1913

95th 週年紀念
Anniversary 1913-2008

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

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共融與和諧



會長楊志偉會計師

各位會友，踏入七月份，各事務所之工作也開始繁忙，希望大家在工作之餘也要注重健康，多做運動。

在五月十二日四川發生之八級地震，受災人數現估計已超過數千萬，本會發起之賑災籌款，現已籌集得超過港幣九十萬元，包括從香港華人會計師公會、各理事、會員、各方友好人士、及與ACCA為此賑災舉辦之培訓課程，在此再次感謝各位之慷慨捐助，及香港會計師公會免費提供場地用以舉辦培訓課程，該善款將全數捐到香港紅十字會中國救災基金。在地震中有大批教學樓倒塌，孩童極須重返教園繼續學習，本會理事已通過成立工作小組，由黃龍德前會長、蔡淑蓮副會長連同本人，將組織發起募捐行動，籌辦建築一所中心小學，提供四百至五百個學額，以協助災區小朋友重返校園生活，詳情請各會友留意本會之通告。有關籌建學校事宜，本會現已獲得有關單位幫忙跟進工作，希望各會友繼續支持及慷慨捐助。

有關重寫《公司條例》之第二輪諮詢，就公司名稱、董事職責、法團出任董事及押記登記等，本會已在六月中舉行會員論壇，同時在六月三十日提交本會之意見，會員可於本會網頁內查看文件內容。另第三輪有關於股本、資本保存制度及法定合併程序等，現在已公開諮詢，本會亦將在稍後時間安排會員論壇，以收集各位之意見，及匯集送交財經事務及庫務局。有關草案之詳細內容，請登入以下網頁 http://www.fsb.gov.hk/fsb/co_rewrite/chi/pub-press/doc/3thPCCOR_c.pdf

本年度之會員擴展活動，將於本月起再度推出，凡會員成功推薦新會友加入，將獲得報讀課程代用券，詳情將於稍後公佈，希望各會友繼續努力介紹新會友加入，以增強香港華人會計師公會之力量。

從2009年1月1日起，HKAS1即將生效，對財政報告書之公佈方式有新的標準，感謝林智遠理事將有關之規定，跟大家分享，詳情請見附頁。

中國之經濟規模，已居於世界前列位置，現在內地可說商機處處，本會將繼續多舉辦內地之交流活動及培訓課程，以協助會友在內地拓展商機。在過去兩個月，本會已安排了哈爾濱、北京、江門及開平等地之交流團活動，今年是奧運年，現在在內地各單位，也非常繁忙地為奧運各樣的事情做安排，我們非常感謝內地各領導在這繁忙的時間，仍安排會面交流。理事會將繼續安排更多的國內交流團及內地稅務會計等培訓課程。另外，本會即將安排拜訪東莞財政局及有關單位，及在七月底聯同香港稅務學會及澳洲會計師公會，舉辦內地與香港稅務研討會，希望會友出席及參與。在各方支持下，本會定能為會友爭取到內地經營業務之最佳商機。借此更要感謝陳茂波前理事為會計界作出之貢獻及努力，使本地註冊會計師在新一輪之《內地與香港關於建立更緊密經貿關係的安排》上，能夠在中國註冊會計師考試中的免試科目及擴大合資格受惠之會計師方面，有更佳之安排。我們期待陳先生繼續為同業爭取更有利進入內地市場執業的條件。

最後請各會友不要忘記9月23日之國慶晚宴！

楊志偉會長上

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，發揚華人會計師精華。

聯絡我們

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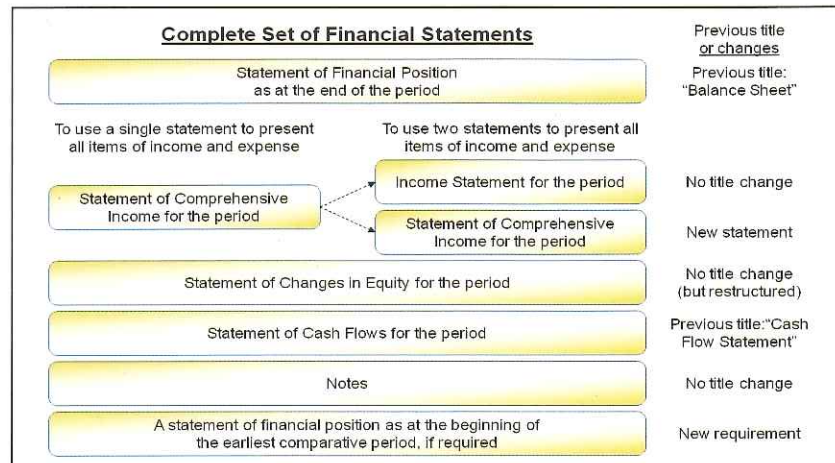
Nelson Lam
Council Member
Chairman of Technical Support

Presenting Financial Performance and Position

Have you prepared for a fundamental change in presenting an entity's financial statements, in particular the presentation of financial performance? This article briefly explains the critical changes introduced by HKAS 1 Presentation of Financial Statements that was revised in 2007 and is effective from the financial year beginning on or after 1 January 2009.

What is a Complete Set of Financial Statements?

HKAS 1 has re-defined a complete set of financial statements as follows:



The new complete set of financial statements brings with, inter alia, several obvious changes:

- Titles of the statements are changed but, as a result of opposite views, an entity is still allowed to use titles for the statements other than those used in HKAS 1;
- There is a choice to use two different approaches in presenting the "statement of comprehensive income"; and
- The presentation of a "statement of financial position" as at the beginning of the earliest comparative period (i.e. one more year of comparatives) will be required,
 - when an entity applies an accounting policy retrospectively,
 - when an entity makes a retrospective restatement of items in its financial statements, or
 - when it reclassifies items in its financial statements.

Statement of Comprehensive Income

Most critical, HKAS 1 revised in 2007 has restructured the presentation of items of income and expense and changes in equity. As part of the improvement project in presenting financial performance of an entity, HKAS 1 now separates changes in equity of an entity during a period into two categories:

- Owner changes in equity – represent changes arising from transactions with owners in their capacity as owners; and
- Non-owner changes in equity – represent all other changes in equity that are also the items of income and expense recognised during a period.

HKAS 1 requires that all owner changes in equity must be presented separately from non-owner changes in equity and presented in the statement of changes in equity. In respect of the non-owner changes in equity (i.e. the items of income and expense recognised) during a period, HKAS 1 separates them into two categories:

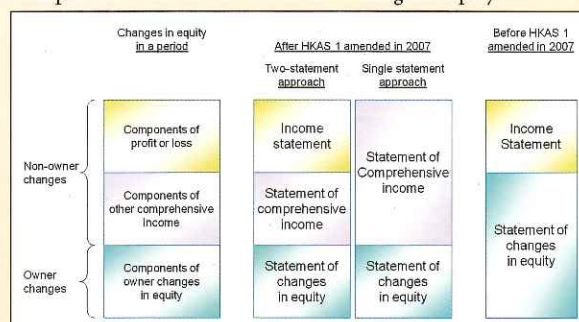
- Components of "profit or loss"; and
- Components of "other comprehensive income", which is a new term comprising items of income and expense that are not recognised in profit or loss as required or permitted by other HKFRSs.

The total of the components of "profit or loss" and the components of "other comprehensive income" is also newly termed as "total comprehensive income", which must be presented in the financial statements. An entity may use other terms to describe the totals as long as the meaning is clear. For example, an entity may use the term "net income" to describe "profit or loss".

With these new terms and structure, HKAS 1 now requires an entity to present such non-owner changes in equity in a period, i.e. all items of income and expense recognised in a period, in the statement of comprehensive income by using one of the following two approaches:

- Single statement approach – present all items of income and expense recognised in a period in a single statement of comprehensive income, or
- Two-statement approach – present all items of income and expense recognised in a period in two statements:
 - a statement displaying components of profit or loss (i.e. a separate income statement) and
 - a second statement beginning with profit or loss and displaying components of other comprehensive income (i.e. a statement of comprehensive income).

The following figure compares the current approaches required by HKAS 1 revised in 2007 and the previous approach required by HKAS 1 before 2007 in presenting the changes in equity a period in the statements of comprehensive income and statement of changes in equity.



Which approach, i.e. single statement approach or two-statement approach, will you choose in presenting all items of income and expense recognised in a period? No matter which approach you may choose, you and we may be required to have more time to study all changes and new requirements introduced by HKAS 1 in detail.

Reference: The contents and figures are adapted from Nelson Lam and Peter Lau, International Financial Reporting: an IFRS Perspective, McGraw-Hill, Forthcoming in August 2008

活動回顧



5月27日由財經事務及庫務局副秘書長
梁志仁先生講解第二輪重寫
《公司條例》內容



5月29日午餐例會由廖錫堯博士
講解醫療改革



5月31日哈爾濱交流團參觀聖索菲亞教堂



6月2日北京交流團拜訪國家財政部



6月3日北京交流團拜訪國家審計署



6月6日本會與ACCA合辦四川捐款研討會



6月26日午餐例會由陳長華醫生
講解腸癌預防及治療



6月28日江門交流團會長楊志偉與江門市
人民政府陳杭副市長合照



7月7日與恒生銀行合辦研討會

編印統籌



周錦榮

會員論壇及通訊委員會主席

新加入會員名單 (2008年6月至7月)

New Members:

- | | |
|----------------------|-----|
| 1. Chan Sin Wing | 陳善榮 |
| 2. Chang Kin Man | 鄭健民 |
| 3. Fung Hoi Fung | 馮海風 |
| 4. Lai Tin Yin, Fion | 黎天賢 |
| 5. Tang Sheung Man | 鄧尚文 |
| 6. Too Wai Kwong | 陶偉光 |
| 7. Tsui Mo Fung | 徐武逢 |
| 8. Yip Ka Ki | 葉嘉琪 |

New Affiliates:

- | | |
|------------------------|-----|
| 1. Cheng Chi Yip | 鄭志業 |
| 2. Hui Shiu Hong | 許兆康 |
| 3. Lam Kin Man, Thomas | 林健文 |
| 4. Lee Ka Fai | 李家輝 |
| 5. Tse Wai Shan | 謝惠珊 |

