

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

2021



Financial report

Balance sheet

Assets	1,734,826
Current assets	88,905
Non-current assets	1,645,921
Liabilities	166,630
Current liabilities	110,327
Non-current liabilities	56,303
Equity	74,393
Paid-in capital	72,921
Retained earnings	1,472

Income statement

Revenues	12,978,516
Net sales	12,873,892
Investment	104,624
Expenses	6,372,535
Research and Development	1,385,395
Operating expenses	4,439,118
Marketing	548,022
Net income	6,505,981

Equity statement

Current year	1,774,576
Comprehensive income	15,897
Issue of share capital	88,905
Dividends	23,853
Previous year	166,630
Comprehensive income	110,327
Issue of share capital	56,303
Dividends	67,876

Cash flow statement

Operations	12,978,516
Earnings	12,873,892
Depreciation	104,624
Investing	6,372,535
Capital asset	1,385,395
Equipment	4,439,118
Financing	6,505,981
Net income	6,505,981

85%

2021 MANPOWER SURVEY REPORT

ACCOUNTANCY SECTOR

二零二一年人力調查報告

會計業

ACCOUNTANCY TRAINING BOARD

VOCATIONAL TRAINING COUNCIL

職業訓練局

會計業訓練委員會

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鳴謝

會計業訓練委員會鳴謝政府統計處就抽樣計劃提供專業意見；以及受訪機構提供調查所需資料。

1. Executive Summary

Background

1.1 The Accountancy Training Board (Training Board) conducted a manpower survey of the accountancy sector from January to March 2021, with the reference date on 2 January 2021. This report presents the survey findings of the latest manpower situation of the sector and proposes recommendations in response to the manpower demand and training needs to different stakeholders of the sector, including employers, employees, and training providers, by making reference to the business outlook. The survey synchronises the surveys of the banking and finance industry and the insurance industry. 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.

Survey Coverage

1.2 The survey covered accountancy firms, some government departments, relevant large non-governmental organisations and statutory bodies, commerce and services establishments with ten or more employees, and industrial establishments with ten or more employees. A total of 1 548 establishments were selected from 40 241 establishments of the accountancy sector recorded on the central registrar of C&SD for this survey. Selected establishments were invited to provide manpower information based on the list of principal jobs, which were defined and considered significant by the Training Board. According to the level of responsibility, complexity of jobs and skills, knowledge and training required, principal jobs were classified in six levels, namely (a) partner/principal/director/chief financial officer, (b) senior manager/financial controller, (c) manager, (d) supervisor/senior, (e) clerk/associate, and (f) trainer/teacher. In this report, levels (a) to (c) will be aggregated as “managerial level” for presentation of findings whenever necessary.

Methodology

Survey Methodology

1.3 The stratified random sampling method was adopted to draw 1 548 sampled establishments from the Hong Kong Standard Industrial Classification list of C&SD. Selected establishments completed a questionnaire which comprised two parts: (i) quantitative manpower information by job level and principal job and (ii) supplementary information related to the manpower situation. The data collection and enumeration processes were closely monitored and data was verified to ensure data quality. The

effective response rate was 95.6% after enumeration.

Manpower Projection Methodology

1.4 The Training Board adopted the approach of statistical modelling for projecting the manpower demand of the accountancy sector for the period from 2022 to 2025. The statistical model was built by considering relevant economic indicators which reflected important changes in the local economy, demography and labour market. Details of the projection methodology are provided in ***Appendix 8***.

Findings

Number of Employees and Vacancies

1.5 Among 104 478 persons being employed in the accountancy sector as of 2 January 2021 (i.e. the reference date of the survey), 67 859 accounting personnel worked in commercial and services establishments. It had the largest percentage of accounting employees (65%) among the four branches. Accountancy firms employed 25 053 (24%) of the accounting personnel which was the second largest among the four branches. With regard to the manpower distribution by job level, 25.8% were engaged at the managerial level, 22.8% were employed as supervisors/seniors and 50.5% were clerks/associates as presented in Table 1.1.

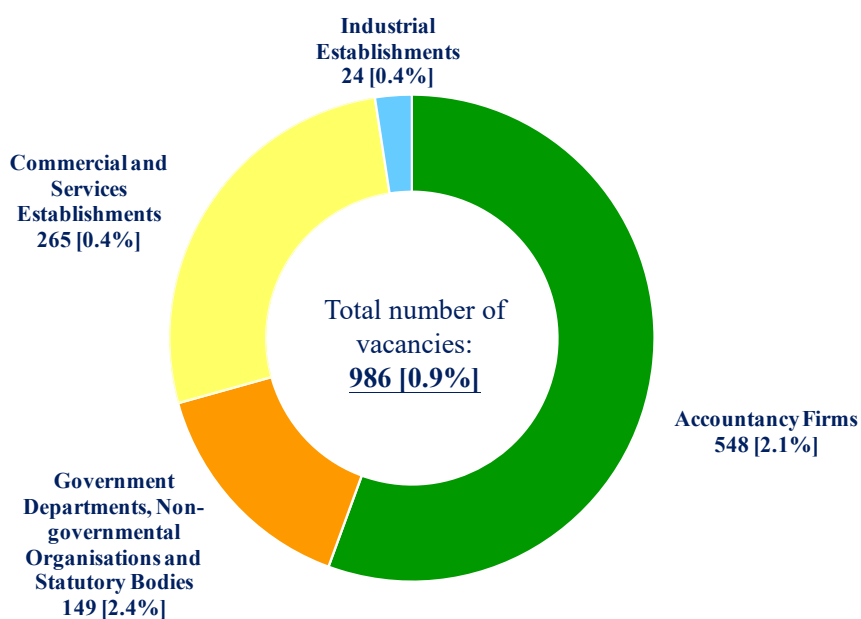
Table 1.1 Number of Employees by Branch and Job Level (as of 2 January 2021)

Branch	No. of Employees								Percentage of Total No. of Employees
	Managerial Level				Supervisor / Senior	Clerk/ Associate	Trainer/ Teacher	Total	
	Partner/ Principal/ Director/ Chief Financial Officer	Senior Manager/ Financial Controller	Manager	Sub-total					
Accountancy Firms	4 204	2 096	3 130	9 430	6 157	9 338	128	25 053	24%
Government Departments, Non-governmental Organisations and Statutory Bodies	89	592	412	1 093	1 534	3 165	324	6 116	5.9%
Commercial and Services Establishments	959	7 429	7 061	15 449	14 818	37 112	480	67 859	65%
Industrial Establishments	51	383	508	942	1 312	3 196	0	5 450	5.2%
Total	5 303	10 500	11 111	26 914	23 821	52 811	932	104 478	100%
Percentage of Total No. of Employees	5.1%	10%	10.6%	25.8%	22.8%	50.5%	0.9%	100%	

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

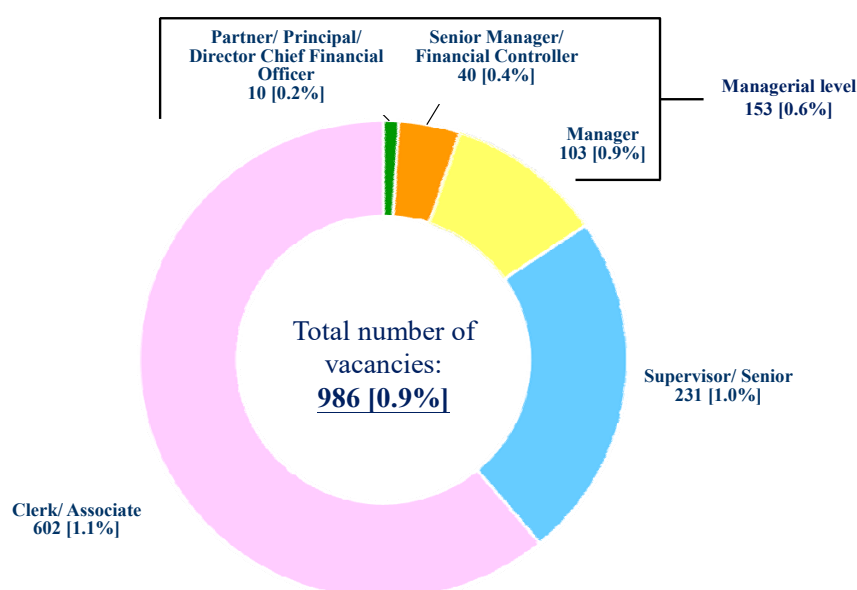
1.6 At the time of survey, there were 986 vacancies in the accountancy sector, representing a vacancy rate of 0.9% of the total number of employees and vacancies of the sector. Most of the vacancies were found in accountancy firms (548), and the largest number of vacancies was found at the level of clerk/associate (602) as shown in Figures 1.1a and 1.1b.

Figure 1.1a Vacancies by Branch



Note: Figures in [] brackets indicate the *Vacancy rate* (for a particular branch) = $\frac{\text{No. of vacancies}}{\text{No. of posts (No. of employees + No. of vacancies)}}$

Figure 1.1b Vacancies by Job Level



Note: Figures in [] brackets indicate the *Vacancy rate* (for a particular job level) = $\frac{\text{No. of vacancies}}{\text{No. of posts (No. of employees + No. of vacancies)}}$

Employers' Forecasted Manpower Demand

1.7 Employers being surveyed forecasted that there would be 105 483 employees in the accountancy sector in January 2022, a mere increase of 19 employees (0.02%) when compared with the existing posts of 105 464 in January 2021.

Table 1.2 Employers' Forecasted Manpower Demand for 2022

No. of Employees (a)	No. of Vacancies (b)	Total No. of Employees (c = a + b)	Forecasted No. of Employees as of January 2022 (d)	Forecasted No. of Increase/Decrease in Manpower in 2022 (e = d – c)	Percentage Change
104 478	986	105 464	105 483	19	0.02%

Preferred Education Level

1.8 A first degree or above was preferred for employees at the managerial level and trainers/teachers. Similarly, a first degree was also preferred for supervisors/seniors, followed by diploma/certificate. For clerks and associates, employers preferred them to have diploma/certificate and secondary 4 to 7 as shown in Table 1.3.

Table 1.3 Preferred Level of Education for Full-time Employees in the Accountancy Sector by Job Level

Job Level		Preferred Education Level					
		Postgraduate Degree	First Degree	Sub-degree	Diploma/ Certificate	Secondary 4 to 7	Secondary 3 or below
Managerial Level	Partner/ Principal/ Director/ Chief Financial Officer	12.7%	87.3%	0%	0%	0%	0%
	Senior Manager/ Financial Controller	2.9%	97%	0.1%	0%	0%	0%
	Manager	0.8%	89%	10.2%	0%	0%	0%
	Sub-total	3.9%	91.9%	4.2%	0%	0%	0%
Supervisor/ Senior		0%	42.1%	18.1%	29.9%	9.9%	0%
Clerk/ Associate		0%	11.1%	9.3%	36.9%	42.7%	0%
Trainer/ Teacher		7.3%	80.5%	12.1%	0%	0.1%	0%

Note: As a percentage of total no. of employees

Staff Turnover

1.9 A total of 6 950 employees left or a turnover rate of 6.6% was recorded in the past 12 months. Among various job levels, clerks/associates recorded the highest number of employees left (3 814) in the past 12 months whereas managers registered the highest turnover rate (8.5%) as shown in Table 1.4.

Table 1.4 Employees Left in the Past 12 Months and Turnover Rate by Job Level

Job Level		Number of Employees Left	Turnover Rate*
Managerial Level	Partner/ Principal/ Director/ Chief Financial Officer	65	1.2%
	Senior Manager/ Financial Controller	297	2.8%
	Manager	957	8.5%
	Sub-total	1 319	4.9%
Supervisor/ Senior		1 758	7.3%
Clerk/ Associate		3 814	7.1%
Trainer/ Teacher		59	6.3%
Total		6 950	6.6%

*Note: * Turnover rate = No. of employees left in the past 12 months / No. of posts at that particular job level
(No. of employees + No. of vacancies)*

Major Training Needs

1.10 In view of the fact that most of the employees at managerial level possessed professional qualifications (e.g. HKICPA (Practising) and qualified accountants), training areas for them would focus on management knowledge. On the other hand, training needs for other job levels (including supervisors/seniors, clerks/associates, and trainers/teachers) would concentrate on upgrading job-related knowledge. The top five areas of training required for employees by job level are shown in Table 1.5.

Table 1.5 Top Five Training for Employees by Job Level

Partner/ Principal/ Director/ Chief Financial Officer	Senior Manager/ Financial Controller	Manager	Supervisor/ Senior	Clerk/ Associate	Trainer/ Teacher
Problem Solving & Decision Making (15%)	Strategic Management (8.6%)	Principles & Practice of Management (15.7%)	Financial Accounting (32.4%)	Financial Accounting (18.3%)	Financial Accounting (30.7%)
Principles & Practice of Management (12.8%)	Problem Solving & Decision Making (7.9%)	Financial Accounting (15.2%)	Financial Management (10.7%)	Information Systems Application Skills (6.7%)	Presentation Skills (16.1%)
Financial Accounting (9.8%)	Principles & Practice of Management (7.9%)	Problem Solving & Decision Making (8.4%)	Cost and Management Accounting (10.3%)	Cost and Management Accounting (6.4%)	Cost and Management Accounting (13%)
Strategic Management (6.8%)	Financial Accounting (7.1%)	Human Resources Management (7.1%)	Updates on Accounting Standards (6.8%)	Updates on Accounting Standards (6%)	Financial Management (11.1%)
Risk Management (6.5%)	Marketing Management (6.5%)	Leadership (6.7%)	Risk Management (5%)	Cross-exposure to Other Accounting Functions (4.8%)	Auditing (7%)

*Note: Percentages are calculated on the basis of total number of companies with such level of staff.
Respondents may choose up to five options for each job level.*

Manpower Analysis

Manpower Changes between 2017 and 2021

1.11 Key trends of the changes in the accountancy sector between 2017 and 2021 include:

- (a) The number of establishments in the accountancy sector had a notable increase from 24 451 establishments in 2017 to 26 898 establishments in 2021 (+2 447 establishments).
- (b) The total number of employees engaged in the sector was fairly similar to that in 2017. Although the manpower in accounting firms exhibited an increase (+1 787, +7.7%), such an increase was cancelled out by the manpower decrease in commercial and services establishments (-1 741, -2.5%).
- (c) The major increase in manpower was recorded at the level of manager. The number of employees at the level of senior manager/financial controller was decreased by 1 568 (-13%) while that at the manager level was increased by 1 500 (+15.6%).

1.12 Manpower changes in the accountancy sector reflect that:

- (a) Although the number of establishments in the accountancy sector indicated a noticeable increase (+2 447, +10%) from 2017 to 2021, the size of the workforce in the sector was similar to that in 2017 (+231, +0.1%).
- (b) The manpower increase in accounting firms was offset by the manpower decrease in commercial and services establishments. This was mainly attributed to the manpower reduction in wholesale, retail and import/ export trades, catering and hotels industry (-2 445) as those industries were hard hit by the adverse economic environment and the impact of the COVID-19 pandemic.
- (c) While manpower reduction at the level of senior manager/financial controller was recorded, an increase in the number of staff at manager level was also observed. This might reflect the fact that positions or job duties of senior manager/ financial controller were gradually replaced or carried out by managers.

Business Outlook

1.13 Readers of this report are advised to take note that after the fieldwork of the survey with the reference date on 2 January 2021, changes in the external environment like the plan for further developing Shenzhen-Hong Kong cooperation zone, disbursement of electronic consumption vouchers, consecutive months of decline in unemployment rate, continuously evolving COVID-19 pandemic, expectation for the reopening of boundary crossing, etc. might have different 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.

1.14 Although many industries are badly hit by one of the most serious health crises in the history of our lifetimes, the performance of the accountancy sector is relatively steady. This professional sector continues to grow and evolve sturdily. In Hong Kong, accounting, auditing, book-keeping, and tax consultancy services exports amounted to US\$269 million in 2019, up 1.2% from 2018. According to the research done by the Hong Kong Trade Development Council¹, the Mainland is the largest export market for accounting services of Hong Kong. Export services include statutory audit services, investment-related advisory services (e.g. due diligence), tax advisory, corporate advisory services, etc.

Table 1.6 Statistics—Hong Kong Accounting Business

Accounting, Auditing and Book-keeping	Year 2019
Export of accounting, auditing, book-keeping and tax consultancy services (US\$ million)	269
Contribution to total services exports (%)	0.26

Source: Hong Kong Trade in Services Statistics, Census & Statistics Department

1.15 Because of China-US tension, more US-listed Mainland enterprises are expected to gravitate to secondary listings in Hong Kong in the future. It is expected that for Chinese companies, unicorn companies in particular, which are thinking about getting public listings and financing, there may be stricter scrutiny on companies seeking offshore listing by the Chinese authorities, especially those heading to the US. This is beneficial to the Stock Exchange of Hong Kong and local accounting sector as these enterprises will require relevant audit services, corporate finance services, etc.

1.16 The advancement in technology is impacting virtually all industries. New technologies are taking the accounting sector to new levels. Accounting practitioners nowadays have to be tech-savvy and comfortable using different platforms to interact with clients. Cloud computing, blockchain, artificial intelligence, robotics, etc. are part of their daily lives.

¹ Hong Kong Trade Development Council, “Accountancy Industry in Hong Kong”, <https://research.hktdc.com/en/article/MzExMzM0OTcw>

1.17 Technology helps speed up the tasks of accounting practitioners but it will also change the focus of their jobs. Accounting practitioners need to reskill and upskill themselves to evolve with the changing environment. In fact, clients are expecting accounting and tax professionals to serve as holistic advisers rather than just being transactional accountants. Practitioners are required to be skilled at analysing big data to identify trends and patterns. Familiarity with data mining and other data science techniques will be a competitive edge. While technical accounting and tax knowledge are becoming relatively less important than one or two decades ago, soft skills are critical in addition to technological competencies. The advancement in technology also facilitates the emergence of new business models which in turn has an impact on the provision of professional services like accountancy.

1.18 Hong Kong is renowned for having some of the longest working hours worldwide. A report by an international recruitment agency² has revealed that work-life balance is the primary reason why Hong Kong employees change jobs, followed by career development and financial rewards. The result clearly shows that there is a gradual shift in employee preferences that many practitioners are focusing on non-financial incentives when choosing a job. This somewhat reflects the fact that employees, particularly those who are millennials (born between 1980 and 1995) and Generation Z (born between 1996 and the early-mid 2000s), tend to value work-life balance and career progression higher than simply financial rewards.

Manpower Projection and Annual Additional Manpower Requirements

1.19 Annual additional manpower requirements have taken into account the (i) projected manpower trend and (ii) wastage rate of the sector (i.e. percentage of employees leaving the sector permanently on an annual basis). A summary of estimated annual additional manpower requirements from 2022 to 2025 is shown in Table 1.7.

Table 1.7 Estimated Annual Additional Manpower Requirements from 2022 to 2025

Job Level	Estimated Annual Additional Manpower Requirements
Managerial	785
Supervisory/Senior	1 068
Clerk/Associate	1 056
Trainer/Teacher	13

² Robert Half, “The 2018 Robert Half Salary Guide”,
<https://www.roberthalf.com.hk/press/its-about-more-just-money-hong-kong-workers-yearn-work-life-balance>

Demand for Accounting Personnel

1.20 In accordance with the estimated annual additional manpower requirements from 2022-2025 listed in Table 1.7, the accountancy sector requires additional employees to take up 785 managerial positions, 1 068 supervisor/ senior positions, 1 056 clerk/ associate positions and 13 trainer/teacher positions. Regarding the analysis of preferred level of education of employees by job level, the accountancy sector requires 1 301 (722 + 450 + 118 + 11) persons who possess a first degree to take up positions of the above four job levels. In addition, the accountancy sector needs to recruit 1 038 (33 + 514 + 489 + 2) persons who possess sub-degree/diploma/certificate qualifications to take up positions of the above four job levels.

Table 1.8 Preferred Education Level of the Estimated Annual Additional Manpower of the Accountancy Sector

Education Level	No. of Employees Required in the Accountancy Sector
First Degree	1 301
Sub-Degree/ Diploma/ Certificate	1 038
Total	2 339

Supply of Accounting Personnel

1.21 Based on the information provided by the University Grants Committee of Hong Kong (UGC), VTC and course providers* running accounting and general business courses, the planned number of graduates in accounting and general business is summed up in Table 1.9.

Table 1.9 Supply of Accounting and Business Related Graduates

Education Level	Estimated Number of Graduates in 2021/2022 [^]	Estimated Number of Graduates in 2022/2023 [^]
Degree	4 228	4 033
Sub-Degree/ Diploma/ Certificate	382 [#]	354 [#]

Note: * The Training Board wrote to local course providers requesting for their estimated number of degree/ sub-degree/ diploma/ certificate graduates in 2021/2022 and 2022/2023. Around 30% of the course providers replied. The estimated number of graduates reported by these course providers have been included in the figures as shown in Table 1.9. Users of the survey findings should note that the data collected might not be comprehensive.

[^] The estimated number of graduates with a degree / sub-degree / diploma/ certificate qualification related to accounting and general business.

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

1.22 It is worthy to note that some local graduates of the accounting discipline who did not join the accountancy sector might work in other economic sectors in the community or pursue further studies. On the other hand, graduates from various disciplines are able to join the sector through the new Qualification Programme provided by the Hong Kong Institute of Certified Public Accountants which offers alternative pathways and greater flexibility for students with different education backgrounds to become accounting professionals.

Recommendations

1.23 Taking into account the business outlook and survey findings, the Training Board had the following recommendations.

Digital Transformation

1.24 The digital transformation has an impact on different businesses and it is just a matter of degree. In the accountancy sector, digital transformation has changed the playing field radically. Not only do organisations rely on automation to reduce costs and improve efficiency, it also helps reduce human errors. Obviously, the transformation is not just about automation. It also includes the applications of cloud computing, blockchain, artificial intelligence, etc. In other words, accounting practitioners have to be tech-savvy and competent enough in using different tools and online platforms to communicate and serve clients. Practitioners are required to know how to leverage those technologies.

Roles are Changing

1.25 Alongside the digital transformation, the accounting profession continues to evolve. While running the books and ensuring compliance are still important duties of accountants, businesses may also seek advice from the profession on how to, say, integrate new technologies into their own operations, leading those professionals to take on a new role by offering advisory services in a particular area. In addition, when there are more and more data at our disposal than ever before, businesses may think about making good use of them by relying on accountants to apply different tools like sensitivity analysis to model a range of possible outcomes. In this respect, the job of contemporary accountants is to help those businesses make good sense of the data so that the trends and patterns being identified will assist in generating more revenues. Future accountants will assume a more strategic and creative role in the business world. They will also play different roles by leveraging on their technical expertise as building blocks.

Competency Challenge

1.26 For front-line accounting practitioners, they should upskill themselves so that they will be able to grasp the opportunities brought forth by the potential influx of Mainland enterprises to go public in Hong Kong. Accounting practitioners are also required to embrace the rapid advancement in accounting technology if they want to remain competitive and relevant in the sector. What practitioners should be mindful of is to stay up-to-date with the accounting standard and reporting requirements like ESG reporting and the trend in technology, optimise and adapt accounting software to meet the needs of clients, and be open to accepting and learning advancing technologies. While digital acumen is imperative, accounting practitioners should also possess soft skills like good business acumen, agility, adaptability, sound problem solving skills, data analytical skills, judgmental skills, presentation skills, etc. in order to enable them to provide professional judgement and advice to modern businesses. Equally important, integrity is the fundamental element of the accounting profession.

A Strike for Work-Life Balance

1.27 In a competitive business city like Hong Kong, work-life balance is a challenging issue to be dealt with. With the availability of cloud computing and online video teleconferencing platforms, staff whose jobs can be done remotely should be offered the option of working from home for a certain number of days in a month if the situation permits. The promotion of flexible work arrangements also helps staff achieve better work-life balance. Employees may have personal and family commitments occasionally. Certain staff may welcome the suggestion of starting and ending the workday a bit earlier or vice versa.

2. Introduction

Background

2.1 The Accountancy Training Board (Training Board) of the Vocational Training Council (VTC) is appointed by the HKSAR Government to analyse the manpower situation and training needs of the accountancy sector. The Training Board comprises members nominated by major trade associations, professional bodies, educational and training institutions, and government departments. The Chairman and selected members of the Training Board are also invited to join the Working Party on Manpower Survey. The membership and terms of reference are listed in *Appendices 1, 2, and 3*. The survey synchronises the surveys of the banking and finance industry and the insurance industry. 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.

2.2 Starting from 2021, the manpower survey of the accountancy sector is conducted every four years, followed by two periodic manpower updates through focus group and desk research to better reflect the changing trends of the technical manpower situation. The manpower in the report refers to those who are expected to apply the industrial knowledge and technical skills required to complete the work assigned.

2.3 Manpower data of this survey was collected from January to March 2021, with the reference date on 2 January 2021. This report presents the survey findings and analysis of the latest manpower situation of the accountancy sector and proposes recommendations on manpower development to different stakeholders of the sector, including employers, employees, and training providers.

Objectives

2.4 The objectives of the manpower survey conducted for the accountancy sector are:

- (a) To collect up-to-date manpower information by principal job by level by branch in the sector.
- (b) To assess the sector's technical manpower situation.
- (c) To forecast training requirements in the near future.
- (d) To recommend to VTC and relevant stakeholders the development of training strategies to meet the needs.

Survey Coverage

2.5 The survey adopted the stratified random sampling method for selecting companies to participate in the survey. A total of 1 548 establishments were selected from 40 241 establishments of the accountancy sector recorded on the central registrar of the Census and Statistics Department (C&SD) for this survey. The branches of the accountancy sector covered in the survey are shown as follows:

- (a) Accountancy firms
- (b) Government departments, non-governmental organisations, and statutory bodies
- (c) Commercial and services establishments
- (d) Industrial establishments

3. Methodology

Sample Design

3.1 Based on the Hong Kong Standard Industrial Classification list from C&SD, the Training Board of VTC designed the sampling plan and selected 1 548 sampled establishments by adopting the stratified random sampling method. The detailed sampling plan is shown in *Appendix 10*.

Questionnaire Design

3.2 The questionnaire designed for the survey comprised two parts. Part I collected quantitative manpower information by job level and principal job, and Part II collected supplementary information related to the manpower situation. The list of principal jobs was defined by the Training Board with detailed job descriptions given for each job, and was classified in six job levels as follows:

- (a) Partner/Principal/Director/Chief Financial Officer
- (b) Senior Manager/Financial Controller
- (c) Manager
- (d) Supervisor/Senior
- (e) Clerk/Associate
- (f) Trainer/Teacher

3.3 While job titles adopted by establishments might vary with the descriptions of principal jobs, respondents were required to provide manpower information corresponding to job descriptions and skill levels of principal jobs. The definition of terms and survey documents including a sample questionnaire, explanatory notes and job descriptions for principal jobs are given in *Appendices 4 and 5*.

Data Collection

3.4 Data collection was carried out between January and March 2021. A pack of survey documents was given to each sampled establishment. Respondents of sampled establishments were asked to provide manpower information of their establishments at the time of the survey with the reference date on 2 January 2021. During the fieldwork period, enumerators assisted the respondents in completing the questionnaire through phone calls or on-site visits.

3.5 Various measures were taken to assure the quality of the data collection process. These included fieldwork preparation, thorough training of fieldwork staff, monitoring of the fieldwork execution, measures to increase the response rate, checking of the completed questionnaires, double data entry, and validation of the collected data. The list of quality control measures is shown in *Appendix 6*.

Data Analysis

3.6 Among 1 070 valid sampled establishments, 1 023 were successfully enumerated, giving an effective response rate of 95.6%.³ Taking into account the (a) satisfactory response rate of individual branches, (b) satisfactory response rate from a majority of prominent and sizeable establishments, and (c) grossing-up of sample results based on the statistically-grounded method, it could be concluded that the survey findings presented in this report contributed to a significant level of representativeness of the sector. The response rate achieved for individual branch was also adequate to produce meaningful breakdown by branch. The response profile is shown in *Appendix 7*.

Manpower Projection Methodology

3.7 The Training Board adopted the approach of statistical modelling for projecting the manpower demand of the accountancy sector for the period from 2022 to 2025. The statistical model was built by considering relevant economic indicators which reflect important changes in the local economy, demography, and labour market. Details of the projection methodology are provided in *Appendix 8*.

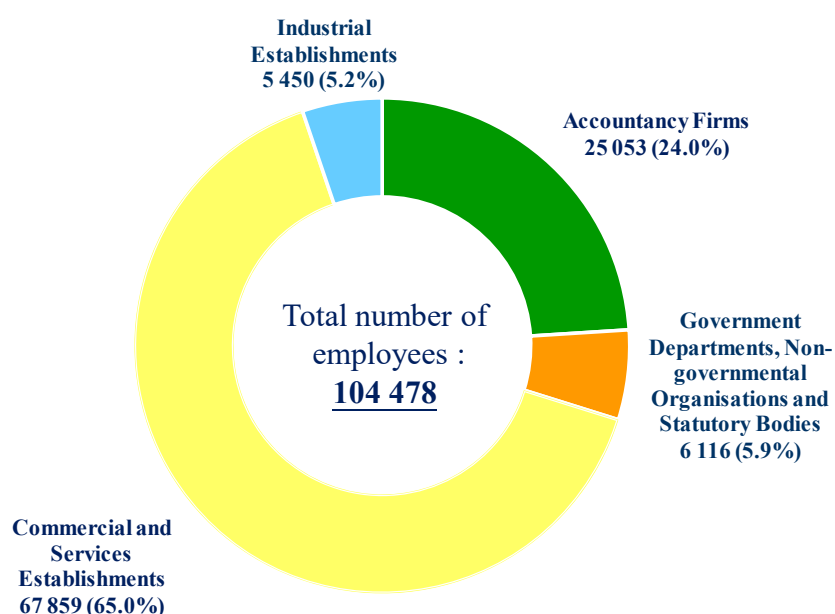
³ Sampled establishments with suspended operation, change of industry, and nil reply to the survey were considered as invalid.

4. Survey Findings

Number of Employees

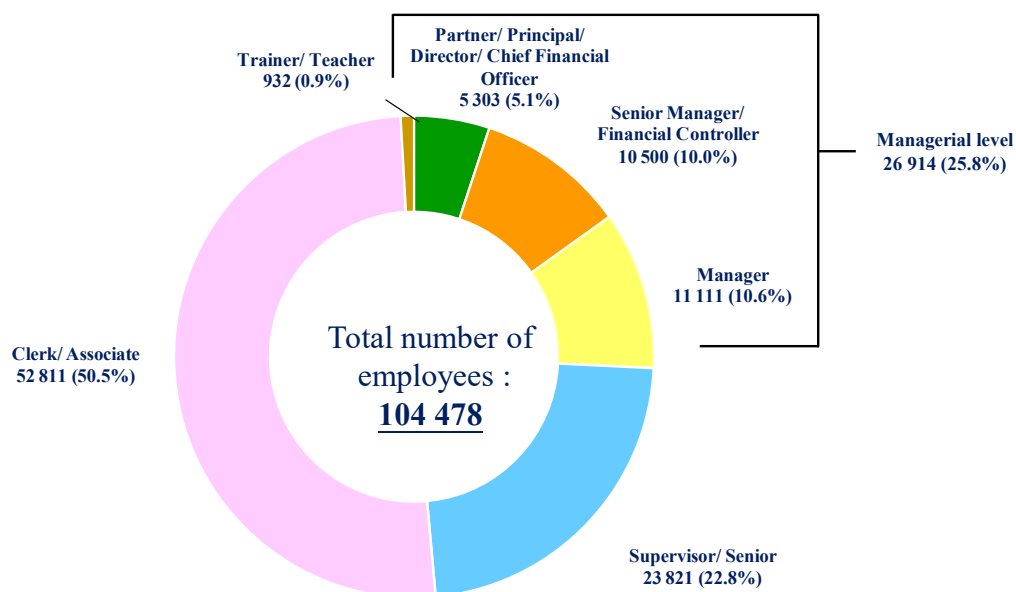
4.1 As of 2 January 2021 (i.e. the reference date of the survey), there were 104 478 persons employed in the accountancy sector, with 67 859 accounting personnel working in commercial and services establishments. It had the largest percentage of accounting employees (65%) among the four branches. Accountancy firms employed 25 053 (24%) of the accounting personnel which was the second largest among the four branches. With regard to the manpower distribution by job level, 25.8% were engaged at the managerial level, 22.8% were employed as supervisors/seniors and 50.5% were clerks/associates as shown in Figures 4.1a and 4.1b.

Figure 4.1a Employees by Branch



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

Figure 4.1b Employees by Job Level

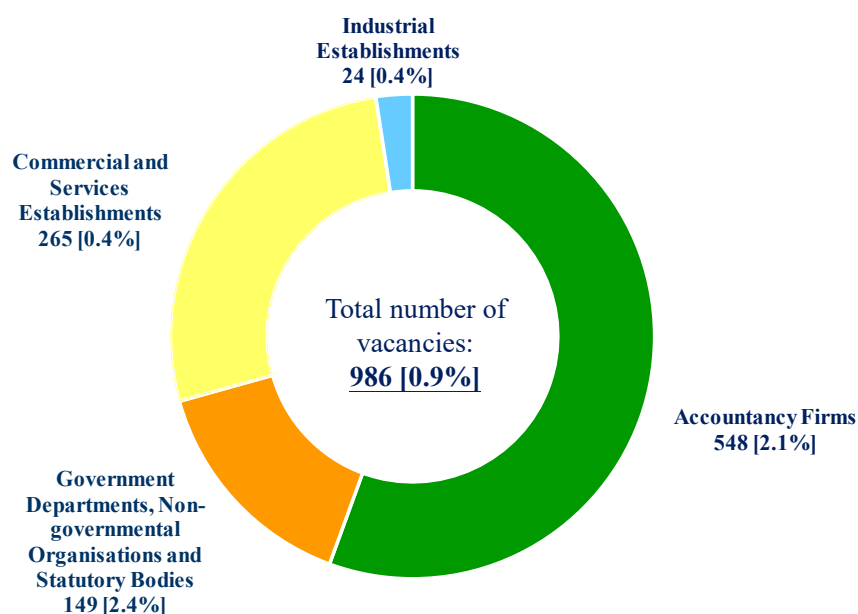


Note: Total percentage may not equal 100% due to rounding.

Number of Vacancies

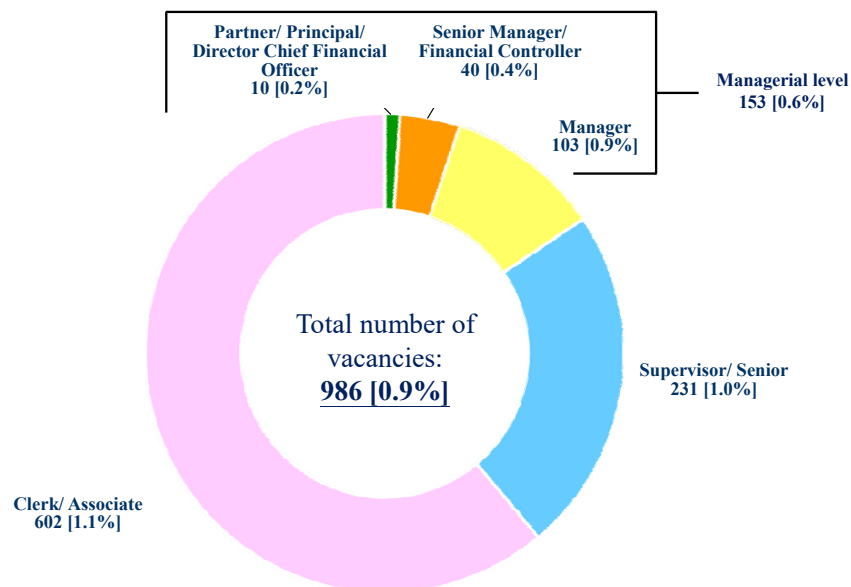
4.2 At the time of survey, there were 986 vacancies, representing a vacancy rate of 0.9% of the total number of employees and vacancies of the sector. Most of the vacancies were found in accountancy firms (548), and were concentrated on clerks/associates (602) as shown in Figures 4.2a and 4.2b.

Figure 4.2a Vacancies by Branch



Note: Figures in [] brackets indicate the Vacancy rate (for a particular branch) = $\frac{\text{No. of vacancies}}{\text{No. of posts (No. of employees + No. of vacancies)}}$

Figure 4.2b Vacancies by Job Level



Note: Figures in [] brackets indicate the *Vacancy rate* (for a particular job level) = $\frac{\text{No. of vacancies}}{\text{No. of posts (No. of employees + No. of vacancies)}}$

Employers' Forecasted Manpower Demand

4.3 Employers were asked to forecast their manpower. The forecasted manpower in January 2022 was 105 483, representing a mere increase of 19 persons (0.02%) when compared with the existing manpower of 105 464 in January 2021.

Table 4.1 Employers' Forecasted Manpower Demand for 2022

No. of Employees (a)	No. of Vacancies (b)	Total No. of Employees (c = a + b)	Forecasted No. of Employees as of January 2022 (d)	Forecasted No. of Increase/Decrease in Manpower in 2022 (e = d – c)	Percentage Change
104 478	986	105 464	105 483	19	0.02%

Average Monthly Income

4.4 The average monthly income was centralised to the range of \$10,001-\$20,000 for employees at clerks/associates, which covered the income range of the majority (78%) of employees at that level. The average monthly income was increased and centralised to \$20,001-\$30,000 and \$30,001-\$40,000 for supervisors/seniors while over 60% of trainers/teachers and employees at managerial level were in the salary range of \$30,001-\$40,000 and \$40,001-\$60,000. The distribution is shown in Table 4.2.

Table 4.2 Average Monthly Income of Full-time Employees in the Accountancy Sector by Job Level

Job Level		Average Monthly Income						
		\$10,000 or below	\$10,001 - \$20,000	\$20,001 - \$30,000	\$30,001 - \$40,000	\$40,001 - \$60,000	\$60,001 - \$80,000	\$80,001 or above
Managerial Level	Partner/ Principal/ Director/ Chief Financial Officer	0%	0%	0%	8.8%	22.5%	29.4%	39.2%
	Senior Manager/ Financial Controller	0%	0%	0%	54.1%	14.1%	10%	21.7%
	Manager	0%	0%	0.4%	44.6%	25.2%	22.7%	7.1%
	Sub-total	0%	0%	0.2%	42.1%	20.2%	18.7%	18.8%
Supervisor/ Senior		0.2%	6.2%	44.8%	41.3%	7.3%	0.2%	0%
Clerk/ Associate		0%	78%	21.6%	0.4%	0%	0%	0%
Trainer/ Teacher		0%	1.8%	0.9%	47.7%	20.1%	10.6%	19%
Total		0.1%	41.7%	21.2%	20.5%	6.9%	4.8%	4.9%

*Note: As a percentage of total number of employees by the corresponding job level.
The sum of percentages may not equal 100% due to rounding.*

Preferred Education Level

4.5 Employers were asked to indicate the preferred education level for their staff members and a higher level of education was generally preferred for staff at higher job level. The preferred education level increased with the job level. A first degree or above was preferred for employees at managerial level and trainers/teachers while a first degree and diploma/certificate were preferred for supervisors/seniors, and diploma/certificate and secondary 4 to 7 for clerks/associates. The distribution is shown in Table 4.3.

Table 4.3 Preferred Level of Education by Job Level

Job Level		Preferred Education Level					
		Postgraduate Degree	First Degree	Sub-degree	Diploma/ Certificate	Secondary 4 to 7	Secondary 3 or below
Managerial Level	Partner/ Principal/ Director/ Chief Financial Officer	12.7%	87.3%	0%	0%	0%	0%
	Senior Manager/ Financial Controller	2.9%	97%	0.1%	0%	0%	0%
	Manager	0.8%	89%	10.2%	0%	0%	0%
	Sub-total	3.9%	91.9%	4.2%	0%	0%	0%
Supervisor/ Senior		0%	42.1%	18.1%	29.9%	9.9%	0%
Clerk/ Associate		0%	11.1%	9.3%	36.9%	42.7%	0%
Trainer/ Teacher		7.3%	80.5%	12.1%	0%	0.1%	0%

Note: As a percentage of the total number of employees by the corresponding job level.

Professional Qualifications

4.6 General speaking, employers preferred their employees at managerial level to possess professional qualifications. As shown in Table 4.4, over 80% of employees at managerial level possessed professional qualifications such as qualified accountants, HKICPA (Practising), etc. Other than the managerial level, over half of employees were not required to possess professional qualifications.

Table 4.4 Professional Qualifications Required for Full-time Employees by Job Level

Job Level		Professional Qualifications Required			
		HKICPA (Practising)	Qualified Accountant	Accounting Technician	Not required
Managerial Level	Partner/ Principal/ Director/ Chief Financial Officer	75.2%	22.4%	0%	2.4%
	Senior Manager/ Financial Controller	13.2%	78.9%	4.8%	3.1%
	Manager	14.5%	56%	10.5%	19%
	Sub-total	25.8%	58.6%	6.2%	9.4%
Supervisor/ Senior		3.8%	10%	20.9%	65.3%
Clerk/ Associate		0%	6.2%	8.3%	85.5%
Trainer/ Teacher		10.3%	21%	12.3%	56.4%

Note: As a percentage of the total number of employees by the corresponding job level.

Preferred Years of Relevant Experience

4.7 Respondents generally preferred their staff at managerial level to have at least 6 but less than 10 years of experience. The preferred years of relevant experience for supervisors/seniors and trainers/teachers were 3 to less than 6 years of experience while clerks/associates were preferred to have less than 3 years of experience. The distribution is shown in Table 4.5.

Table 4.5 Preferred Years of Relevant Experience by Job Level

Job Level		Preferred Years of Relevant Experience			
		Less than 3 years	3 years to less than 6 years	6 years to less than 10 years	10 years or more
Managerial Level	Partner/ Principal/ Director/ Chief Financial Officer	0%	0.6%	17.4%	82%
	Senior Manager/ Financial Controller	0%	4.8%	71.3%	23.9%
	Manager	0.1%	34.7%	62.2%	3%
	Sub-total	0%	16%	57.2%	26.8%
Supervisor/ Senior		17.8%	56.1%	25.9%	0.2%
Clerk/ Associate		62.8%	35.7%	1.4%	0%
Trainer/ Teacher		9.6%	53%	34.3%	3.1%

Note: The sum of percentages may not equal 100% due to rounding.

Employees Left and Recruited in the Past 12 Months

Employees Left

4.8 A total of 6 950 employees left or a turnover rate of 6.6% was recorded in the past 12 months. Among various job levels, clerks/associates recorded the highest number of employees left (3 814) in the past 12 months whereas managers registered the highest turnover rate (8.5%).

Table 4.6 Employees Left in the Past 12 Months and Turnover Rate by Job Level

Job Level		Number of Employees Left	Turnover Rate*
Managerial Level	Partner/ Principal/ Director/ Chief Financial Officer	65	1.2%
	Senior Manager/ Financial Controller	297	2.8%
	Manager	957	8.5%
	Sub-total	1 319	4.9%
Supervisor/ Senior		1 758	7.3%
Clerk/ Associate		3 814	7.1%
Trainer/ Teacher		59	6.3%
Total		6 950	6.6%

Note: * Turnover rate = No. of employees left in the past 12 months / No. of posts at that particular job level
(No. of employees + No. of vacancies)

4.9 Over half of supervisors/seniors, clerks/associates, and trainers/teachers had worked for less than 3 years before leaving. For employees at managerial level, 35.6% had worked for 1 year to less than 3 years while 34.1% had worked for at least 5 but less than 10 years before leaving. The distribution is shown in Table 4.7.

Table 4.7 Years of Service of Employees Before Leaving their Companies by Job Level

Job Level		Years of Service of Employees Before Leaving				
		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
Managerial Level	Partner/ Principal/ Director/ Chief Financial Officer	4.6%	21.5%	24.6%	13.8%	35.4%
	Senior Manager/ Financial Controller	8.8%	24.6%	11.1%	26.3%	29.3%
	Manager	6.8%	40%	11.2%	37.9%	4.1%
	Sub-total	7.1%	35.6%	11.8%	34.1%	11.3%
Supervisor/ Senior		12.4%	46.8%	31.7%	5.3%	3.8%
Clerk/ Associate		30.5%	54%	11.2%	2%	2.2%
Trainer/ Teacher		64.4%	11.9%	5.1%	11.9%	6.8%

Note: As a percentage of total number of employees left in the past 12 months.
Total percentage may not equal 100% due to rounding.

Employees Recruited

4.10 Of 6 812 new employees recruited in the past 12 months, most of the new recruits were clerks/associates (4 569). In general, most of the new staff (80.9%) were recruited from an accounting position of another company. Details are shown in Table 4.8.

Table 4.8 Staff Recruited in the Past 12 Months by Job Level

Job Level		From an Accounting Position of Another Company	Total Number of New Recruits
Managerial Level	Partner/ Principal/ Director/ Chief Financial Officer	43 (82.7%)	52
	Senior Manager/ Financial Controller	140 (82.8%)	169
	Manager	737 (92%)	801
	Sub-total	920 (90%)	1 022
Supervisor/ Senior		1 037 (91.7%)	1 131
Clerk/ Associate		3 490 (76.4%)	4 569
Trainer/ Teacher		63 (70%)	90
Overall		5 510 (80.9%)	6 812

Note: () As a percentage of the total no. of new recruits by the corresponding job level.

4.11 Most of the new employees (60.9%) at the managerial level were qualified accountants. The corresponding proportion was much smaller for employees at other job levels, with the percentage ranges from 5.3% to 25.6% as shown in Table 4.9 below.

Table 4.9 Recruits of Qualified Accountants by Job Level

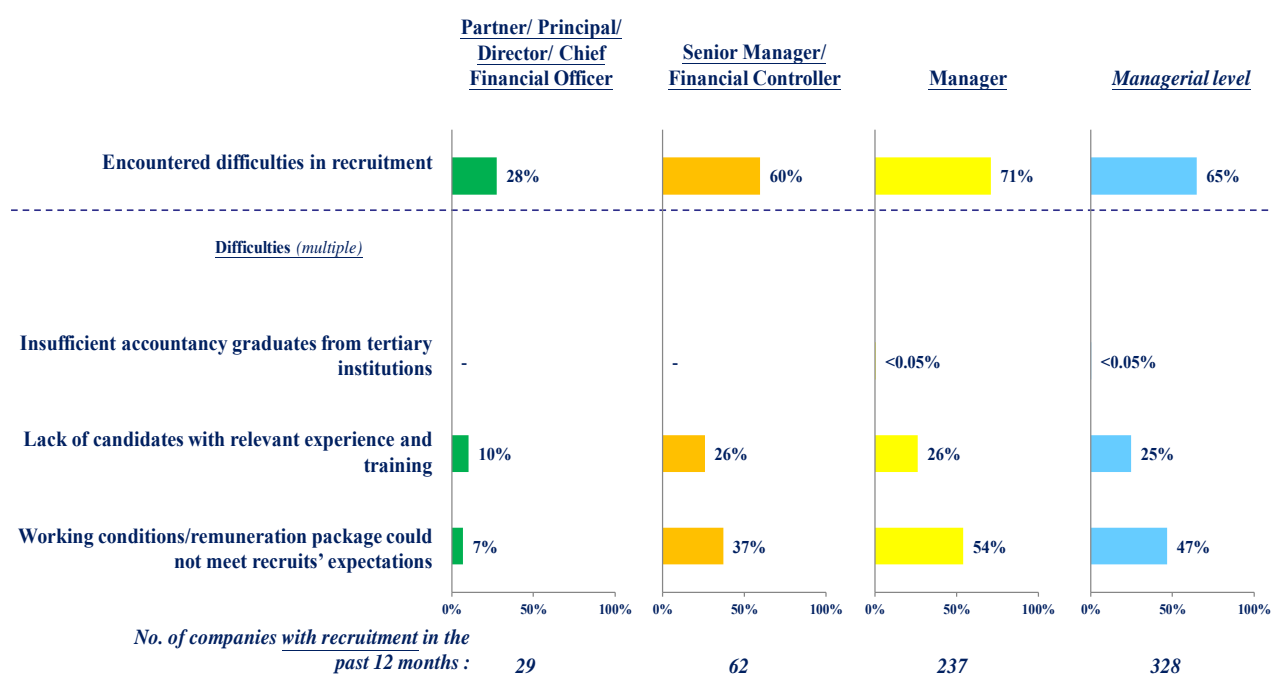
Job Level		As Qualified Accountants	Total Number of New Recruits
Managerial Level	Partner/ Principal/ Director/ Chief Financial Officer	36 (69.2%)	52
	Senior Manager/ Financial Controller	122 (72.2%)	169
	Manager	464 (57.9%)	801
	Sub-total	622 (60.9%)	1 022
Supervisor/ Senior		270 (23.9%)	1 131
Clerk/ Associate		244 (5.3%)	4 569
Trainer/ Teacher		23 (25.6%)	90
Overall		1 159 (17%)	6 812

Note: () As a percentage of the total no. of new recruits by the corresponding job level.

Recruitment Difficulties

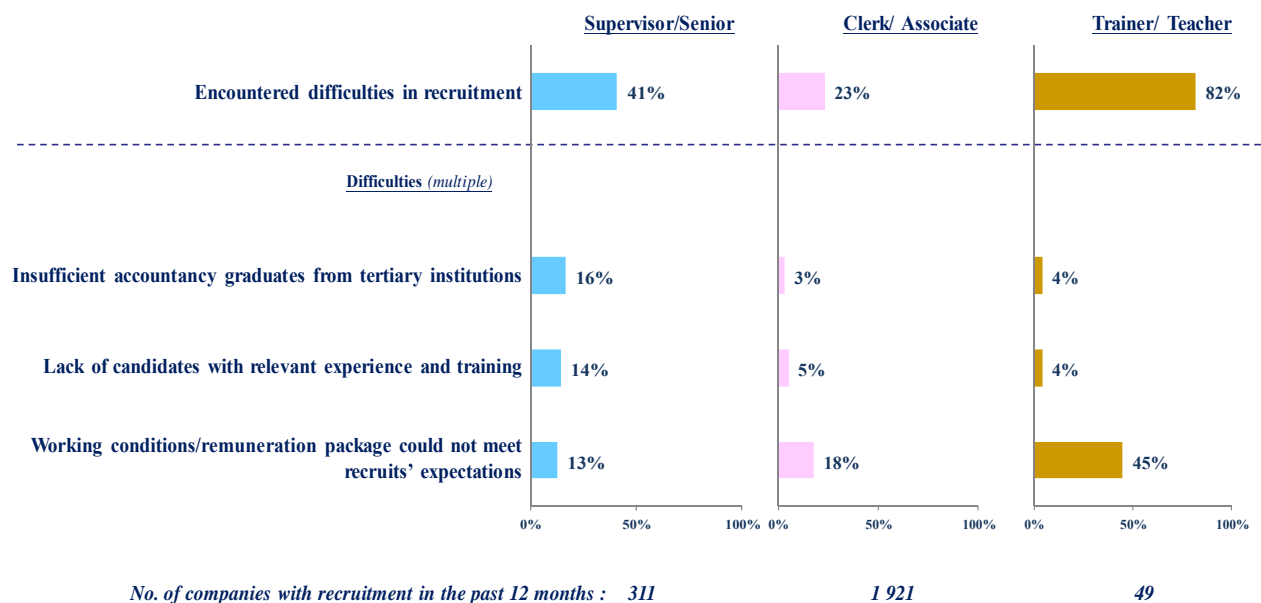
4.12 A small number of companies engaged in recruitment exercises in the past 12 months. Among those companies engaged in recruitment exercises, over 60% reported that they had encountered difficulties in recruiting employees at managerial level and trainers / teachers. The difficulties encountered were mainly “working conditions / remuneration package could not meet recruits’ expectation” and “candidates lacked the relevant experience and training”. In this respect, employers might consider improving the working conditions / remuneration package for managers and trainers/teachers so as to retain staff and attract new entrants to the accountancy sector. Relatively fewer companies reported that they had encountered difficulties in recruiting supervisors / seniors (41%) and clerks / associates (23%). Details are shown in Figures 4.3a and 4.3b.

Figure 4.3a Difficulties Encountered in Recruitment in the Past 12 Months



*Note: Percentages of difficulties in recruitment are calculated on the basis of companies having recruitment at a particular job level
Respondents are allowed to select more than one difficulty*

Figure 4.3b Difficulties Encountered in Recruitment in the Past 12 Months (Cont'd)



*Note: Percentages of difficulties in recruitment are calculated on the basis of companies having recruitment at a particular job level
Respondents are allowed to select more than one difficulty*

Operations in Mainland China

4.13 At the time of survey, only 17.9% (4 815) of companies had operations in Mainland China. Among those companies, employers might arrange their staff to station in and/ or travel to Mainland China for business operations. For those companies with staff travelling to Mainland China, 26.8% arranged managers and 19% arranged supervisors/seniors to do so. In addition, 9.8% of those companies with staff stationed in Mainland China (i.e. stayed for over 50% of the working time) would arrange supervisors/seniors to station. Details are shown in Table 4.10.

Figure 4.4 Operations in Mainland China

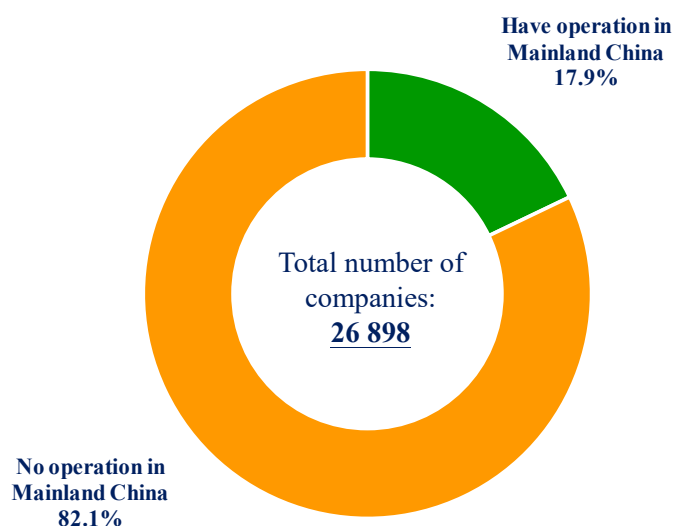
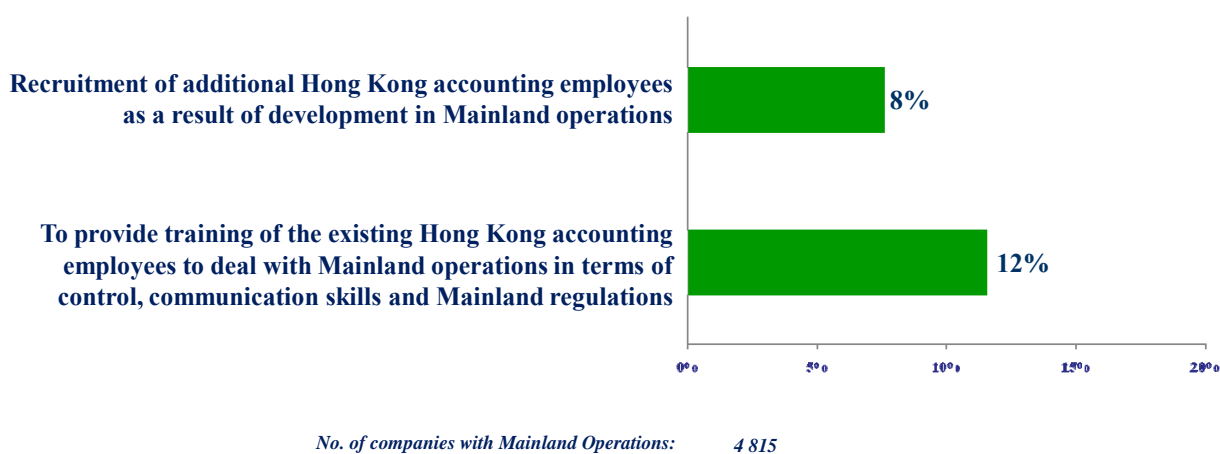


Table 4.10 Employees Stationed in or Travelling to Mainland China

Job Level		Stationed# in Mainland China	Travelling to Mainland China	No. of Companies Having Operation in Mainland China and with Such Level of Staff
Managerial Level	Partner/ Principal/ Director/ Chief Financial Officer	0%	5.4%	521
	Senior Manager/ Financial Controller	0.8%	5.7%	1 064
	Manager	0.4%	26.8%	1 666
	Sub-total	0.5%	16.5%	3 251
Supervisor/ Senior		9.8%	19%	2 284
Clerk/ Associate		< 0.05%	0.8%	3 766
Trainer/ Teacher		0%	8.3%	12

*Note: As a percentage of the total number of companies having operations in Mainland China and with such level of staff
Employees who stayed in Mainland China for 50% or above of the working time are classified under “Stationed in Mainland China”.*

4.14 Among those companies with operations in Mainland China, 8% had recruitment of additional Hong Kong accounting employees as a result of the development in Mainland operations and 12% provided training to existing Hong Kong accounting employees to deal with Mainland operations in terms of control, communication skills, and Mainland regulations as shown in Figure 4.5.

Figure 4.5 Arrangement to Deal with Mainland Operations

*Note: As a percentage of total no. of companies having operations in Mainland China
Company may choose one or more options*

Moving Out and Outsourcing of Accounting Functions

4.15 Employers were asked whether the accounting-related functions of their establishments had been moved out of Hong Kong or outsourced to another company in the past 12 months. Less than 3% (ranging from 0.6% to 2.5%) of companies in various branches had accounting-related functions outsourced to another company while less than 0.1% had accounting-related functions moved out of Hong Kong in the past 12 months.

Table 4.11 Moving out and Outsourcing of Accounting Functions

Branch	Percentage of Companies with Accounting Functions	
	Moved out of Hong Kong	Outsourced to Another Company
Accountancy Firms	< 0.1%	0.6%
Government Departments, Non-governmental Organisations and Statutory Bodies	0%	2.5%
Commercial and Services Establishments	< 0.1%	1.6%
Industrial Establishments	< 0.1%	2.3%

Note: As a percentage of the total no. of companies. Companies may have both arrangements.

Major Training Needs

4.16 Employers were asked to give ideas on the training areas/ topics required to deal with the emerging trend and development of the accountancy sector. In view of the fact that most of the employees at managerial level possessed professional qualifications (e.g. HKICPA (Practising) and qualified accountants), managers would focus on training related to management knowledge. On the other hand, training needs of other job levels (including supervisors/seniors, clerks/associates, and trainers/teachers) would concentrate on upgrading job-related knowledge. The top five areas of training required for employees by job level are shown in Table 4.12.

Table 4.12 Top Five Training Topics for Employees by Job Level

Partner/ Principal/ Director/ Chief Financial Officer	Senior Manager/ Financial Controller	Manager	Supervisor/ Senior	Clerk/ Associate	Trainer/ Teacher
Problem Solving & Decision Making (15%)	Strategic Management (8.6%)	Principles & Practice of Management (15.7%)	Financial Accounting (32.4%)	Financial Accounting (18.3%)	Financial Accounting (30.7%)
Principles & Practice of Management (12.8%)	Problem Solving & Decision Making (7.9%)	Financial Accounting (15.2%)	Financial Management (10.7%)	Information Systems Application Skills (6.7%)	Presentation Skills (16.1%)
Financial Accounting (9.8%)	Principles & Practice of Management (7.9%)	Problem Solving & Decision Making (8.4%)	Cost and Management Accounting (10.3%)	Cost and Management Accounting (6.4%)	Cost and Management Accounting (13%)
Strategic Management (6.8%)	Financial Accounting (7.1%)	Human Resources Management (7.1%)	Updates on Accounting Standards (6.8%)	Updates on Accounting Standards (6%)	Financial Management (11.1%)
Risk Management (6.5%)	Marketing Management (6.5%)	Leadership (6.7%)	Risk Management (5%)	Cross-exposure to Other Accounting Functions (4.8%)	Auditing (7%)

*Note: Percentages are calculated on the basis of the total number of companies with such level of staff.
Respondents may choose up to five options for each job level.*

Incentives to Encourage Employers to Provide Training to Employees

4.17 In the survey, employers were requested to suggest means to encourage establishments to provide training to their employees. In general, “provision of subsidy to employers” and “government loan/grant to employers” were commonly considered by employers of accounting firms, commercial and services establishments, and industrial establishments to be effective incentives to provide training to employees, with percentages ranging from 47.2% to 59.4% and 38.9% to 53.1% respectively. On the other hand, a relatively large proportion of government departments, non-governmental organisations and statutory bodies rated “reimbursement of course fees to employers” (82.5%) and “provision of subsidy to employers” (75%) as means to facilitate the provision of training to their employees. The distribution is shown in Table 4.13.

Table 4.13 Incentives to Encourage Employers to Provide Training to Employees by Branch

Incentive	Accountancy Firm	Government Department, Non-governmental Organisation and Statutory Body	Commercial and Services Establishment	Industrial Establishment
Reimbursement of course fees to employers	32.1%	82.5%	38.8%	32%
Provision of subsidy to employers	47.2%	75%	51.1%	59.4%
Government loan/grant to employers	53.1%	52.5%	38.9%	40.9%
Others	< 0.05%	0%	0%	0.7%
No incentives	3.6%	0%	2.4%	6.1%
Total No. of Companies	2 698	40	22 001	2 159

Note: Respondents may choose one or more options.

Statistical Tables

4.18 Detailed manpower statistics of the accountancy sector are tabulated in *Appendix 9*.

5. Manpower Analysis

Manpower Changes between 2017 and 2021

Changes in the Number of Establishments

5.1 As of 2 January 2021 (i.e. the reference date of the survey), there were 26 898 establishments in the accountancy sector, representing a notable increase of 2 447 (10%) when compared with 24 451 establishments in 2017.

Table 5.1 Changes in the Number of Establishments between 2017 and 2021 by Branch

Branch	No. of Establishments		
	2017	2021	Difference
Accountancy Firms	2 491	2 698	+207
Government Departments, Non-governmental Organisations and Statutory Bodies	40	40	0
Commercial and Services Establishments	19 574	22 001	+2 427
Industrial Establishments	2 346	2 159	-187
Total	24 451	26 898	+2 447

Changes in the Number of Employees

5.2 The overall manpower of the accountancy sector showed a mere increase (+231, +0.2%) from 2017 to 2021.

5.3 When analysing the findings by branch, the manpower in accounting firms exhibited a noticeable growth (+1 787, +7.7%). However, such an increase was cancelled out by the manpower decrease in commercial and services establishments (-1 741, -2.5%). By analysing the results by job level, there was a manpower increase at the manager level. The number of employees at the level of senior manager/financial controller was decreased by 1 568 (-13%) while that at manager level was increased by 1 500 (+15.6%). Employees engaged at senior manager/ financial controller level might have shifted to staff working at manager level. This might reflect the fact that positions or job duties of senior manager/ financial controller were gradually replaced by managers. Details are shown in Figures 5.1a and 5.1b.

Figure 5.1a Changes in the Number of Employees over 2017 by Branch

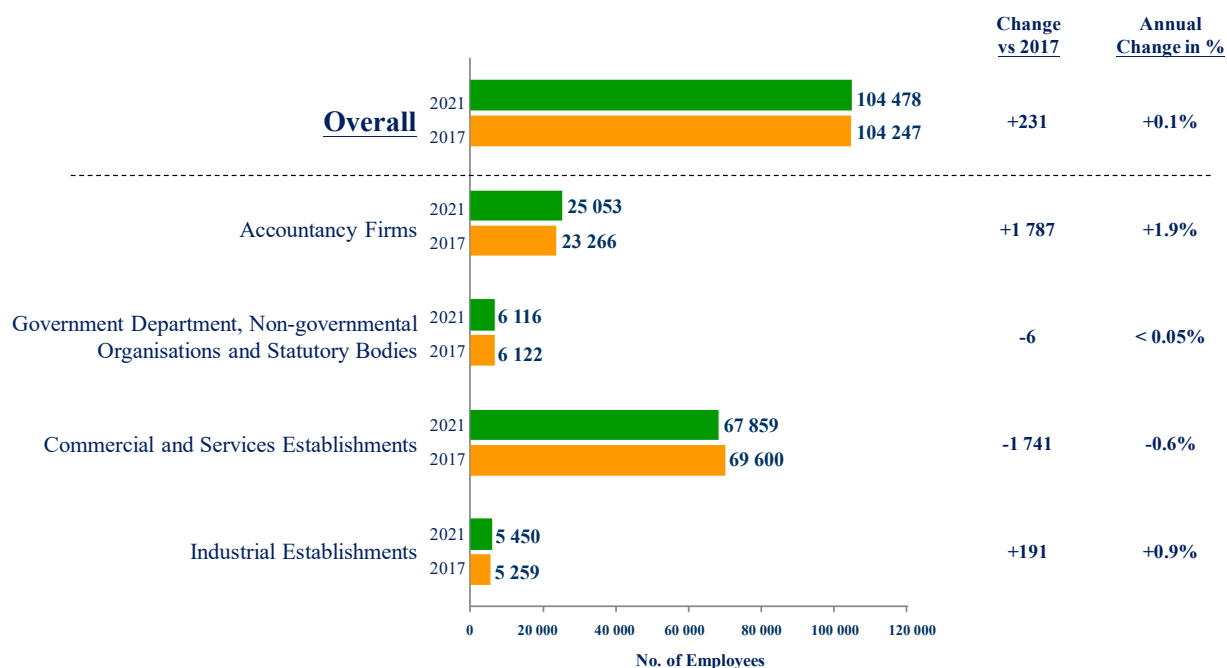
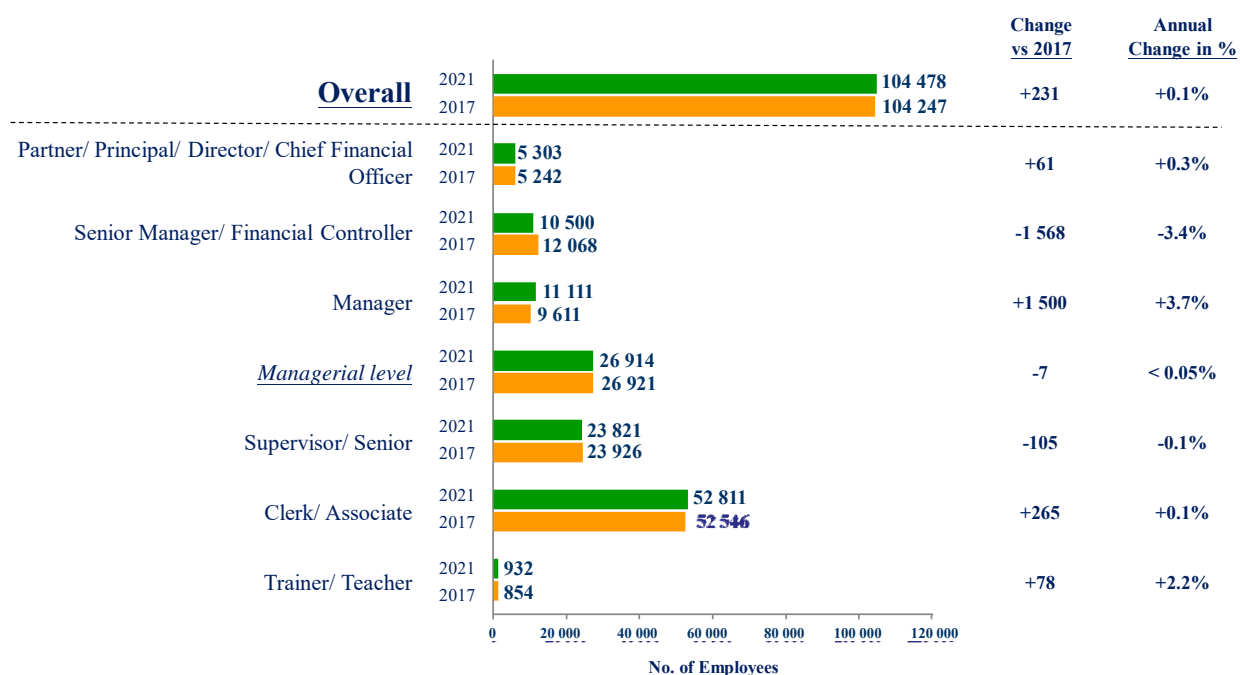


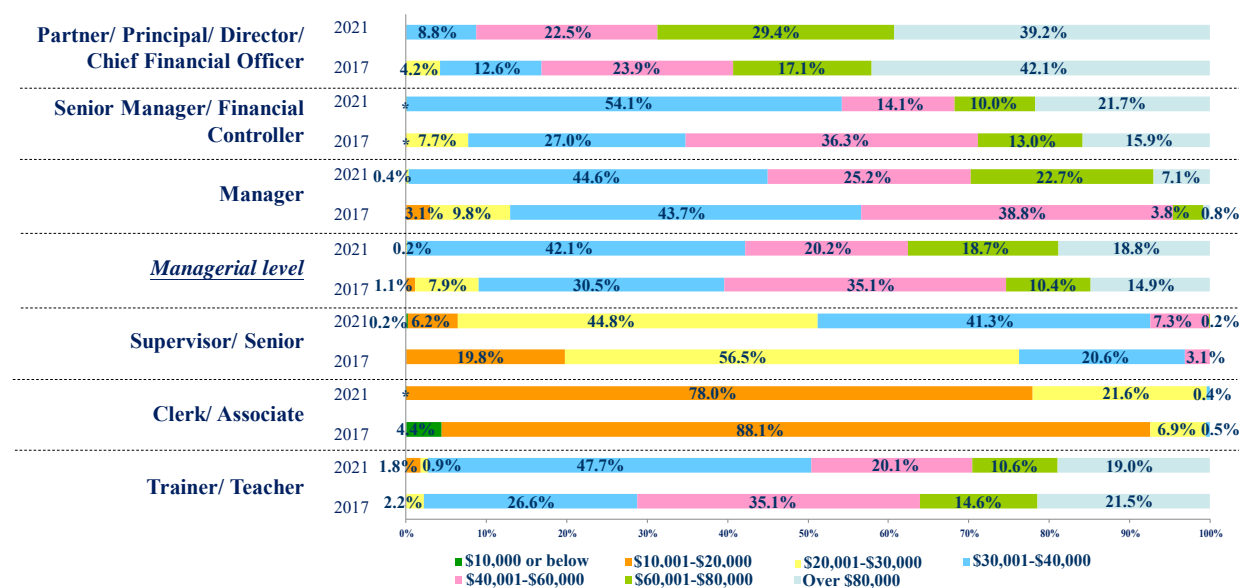
Figure 5.1b Changes in the Number of Employees over 2017 by Job Level



Changes in Average Monthly Income

5.4 The average monthly income of employees generally shifted to higher income ranges for most job levels in 2021 when compared with those of 2017. The percentage of employees at managerial level who had an average monthly income of more than \$60,000 was increased from 25.3% to 37.5%. At the same time, more supervisors/seniors had an average monthly income of more than \$30,000, an increase from 23.7% to 48.8%. Details are shown in Figure 5.2.

Figure 5.2 Average Monthly Income of Full-time Employees by Job Level



Business Outlook

5.5 The 2021 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. Readers of this report are advised to take note that after the fieldwork of the survey with the reference date on 2 January 2021, changes in the external environment like the plan for further developing Shenzhen-Hong Kong cooperation zone, disbursement of electronic consumption vouchers, consecutive months of decline in unemployment rate, continuously evolving COVID-19 pandemic, expectation for the reopening of boundary crossing, etc. might have different 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.

A Professional Sector that Grows and Evolves Sturdily

5.6 Although many industries are badly hit by one of the most serious health crises in the history, the performance of the accountancy sector is relatively steady. This professional sector continues to grow and evolve sturdily. The U.S. News & World Report⁴ ranks accountant 13th in its list of Best Business Jobs for 2021, citing its competitive salary and strong job security, among other issues. A recent study⁵ also shows that the global accounting services market is expected to grow from US\$544.06 billion in 2020 to US\$573.29 billion in 2021 at a compound annual growth rate (CAGR) of 5.4%. The growth is mainly due to the fact that companies are rearranging their operations and recovering from the pandemic impact, which had earlier led to restrictive containment measures involving remote working, social distancing, and the closure of commercial activities that resulted in operational challenges. The market is expected to reach US\$735.94 billion in 2025 at a CAGR of 6%. As per the Bureau of Labor Statistics of the US⁶, on the other hand, the occupation outlook for accounting practitioners is quite stable and the employment is projected to grow 4% from 2019 to 2029, which is about as fast as the average for all occupations in the US. In Hong Kong, accounting, auditing, book-keeping and tax consultancy services exports amounted to US\$269 million in 2019, up 1.2% from 2018. According to the research done by the Hong Kong Trade Development Council⁷, the Mainland is the largest export market for accounting services of Hong Kong. Export services include statutory audit services, investment-related advisory services (e.g. due diligence), tax advisory, corporate advisory services, etc.

⁴ U.S. News & World Report, “Best Business Jobs in 2021”,
<https://money.usnews.com/careers/best-jobs/accountant>

⁵ The Business Research Company, “Accounting Services Global Market Report 2021: COVID-19 Impact and Recovery to 2030”

⁶ U.S. Bureau of Labor Statistics, Employment Projections Program,
<https://www.bls.gov/ooh/business-and-financial/accountants-and-auditors.htm>

⁷ Hong Kong Trade Development Council, “Accountancy Industry in Hong Kong”,
<https://research.hktdc.com/en/article/MzExMzM0OTcw>

Table 5.2 Statistics—Hong Kong Accounting Business

Accounting, Auditing and Book-keeping	Year 2019
Export of accounting, auditing, book-keeping and tax consultancy services (US\$ million)	269
Contribution to total services exports (%)	0.26

Source: Hong Kong Trade in Services Statistics, Census & Statistics Department

China-US Tension

5.7 Because of China-US tension, more US-listed Mainland enterprises are expected to gravitate to secondary listings in Hong Kong in the future. For those enterprises which have already listed in the US, a secondary listing in Hong Kong is able to provide them with an option in the event that they are delisted in the US. The Mainland has stepped up the supervision of overseas-listed firms due to cybersecurity reviews in order to prevent the leaking of sensitive data to foreign nations as the US passed legislation that would require Mainland enterprises listed in the US to allow the US Public Company Accounting Oversight Board to check their auditors' work, or delist from US exchanges. It is expected that for Chinese companies, unicorn companies in particular, which are thinking about getting public listings and financing, there may be stricter scrutiny on companies seeking offshore listing by the Chinese authorities, especially those heading to the US. This is beneficial to the Stock Exchange of Hong Kong and local accounting sector as these enterprises will require relevant audit services, corporate finance services, etc.

A More Analytical Role as a result of Emerging Technologies

5.8 The advancement in technology is impacting virtually all industries. New technologies are taking the accounting sector to new levels. Accounting practitioners nowadays have to be tech-savvy and comfortable using different platforms to interact with clients. Cloud computing, blockchain, artificial intelligence, robotics, etc. are part of their daily lives. For example, artificial intelligence and robotics are automating repetitive and complex tasks and processes with extreme accuracy and therefore reducing operating costs and increasing efficiency. These emerging technologies support the transitional role of accounting personnel into a more analytical role. Cloud computing, on the other hand, provides shared processing resources and data to computers and other devices on demand. This in turn allows personnel to perform accounting tasks from any location and the ability to deliver financial data and reports through the cloud. This has opened up a new way for practitioners to work with their clients, especially in the midst of the pandemic. Active communication with overseas, regional, and local businesses is important to ensure engagement, quality and execution while addressing the needs of clients throughout the period of remote working and social distancing. In fact, the ability to work from virtually anywhere has torn down office walls, giving small firms and businesses access to worldwide clients and talent pools that previously were mainly available to large

corporations.

Upskilling and Reskilling

5.9 Technology helps speed up the tasks of accounting practitioners but it will also change the focus of their job. A research study from the World Economic Forum⁸ argues that accountants, in the capacity that they are serving right now, are decreasing in demand heading into 2025. The study also estimates that by 2025, 85 million jobs may be displaced by a shift in the division of labour between humans and machines, while 97 million new roles may emerge that are more adapted to the new division of labour between humans, machines, and algorithms. Accounting practitioners need to reskill and upskill themselves to evolve with the changing environment. In fact, clients are expecting accounting and tax professionals to serve as holistic advisers rather than just being transactional accountants. Practitioners are required to be skilled at analysing big data to identify trends and patterns. Familiarity with data mining and other data science techniques will be a competitive edge. While technical accounting and tax knowledge are becoming relatively less important than one or two decades ago, soft skills are critical in addition to technological competencies. As advisers to clients, problem-solving skill is essential. Clients rely on accounting professionals to provide them with advice in order to solve the problems that companies are facing. Communication skill is another indispensable soft skill as communication is one of the cornerstones of good customer service.

Emergence of New Business Models

5.10 The advancement in technology facilitates the emergence of new business models which in turn has an impact on the provision of professional services like accountancy. One of the emerging business models is marketplace platforms. A number of transportation network companies, for example, popularised the marketplace platform by connecting service providers and customers effortlessly and have their needs fulfilled. This new business model also appears in the accountancy sector. Some platforms provide online matching services connecting accounting practitioners and businesses. Another emerging business model is micro service offerings. For a business model that has successfully operated for quite some time, micro service offerings try to pull it apart to create more focused and higher-quality services. For the legal profession in the US, some firms are already unbundling their service offerings by providing micro services online. The very same model may also be applied to the accountancy sector. Obviously, this emerging business model may not appeal to clients who want to have a full service package with a total solution. However, it may appeal to a segment of the market and thus eroding

⁸ World Economic Forum, "The Future of Jobs Report 2020",
http://www3.weforum.org/docs/WEF_Future_of_Jobs_2020.pdf

the market share of some conventional players.

A Desire for Work-Life Balance

5.11 Hong Kong is renowned for having some of the longest working hours worldwide. A report by an international recruitment agency⁹ has revealed that work-life balance is the primary reason why Hong Kong employees change jobs, followed by career development and financial rewards. The result clearly shows that there is a gradual shift in employee preferences that many practitioners are focusing on non-financial incentives when choosing a job. This somewhat reflects the fact that employees, particularly those who are millennials (born between 1980 and 1995) and Generation Z (born between 1996 and the early-mid 2000s), tend to value work-life balance and career progression higher than simply financial rewards.

⁹ Robert Half, “The 2018 Robert Half Salary Guide”,
<https://www.roberthalf.com.hk/press/its-about-more-just-money-hong-kong-workers-yearn-work-life-balance>

Manpower Projection and Annual Additional Manpower Requirements

Manpower Projection

5.12 By making reference to relevant economic indicators which reflect important changes in the local economy, demography and labour market, the manpower trend for 2022-2025 is shown in Table 5.3 below. Further details of the manpower projection methodology are shown in **Appendix 8**.

Table 5.3 Manpower Trend for 2022-2025

Year	Manpower Demand
2021	105 464
2022	107 682 (+2.10%)
2023	108 855 (+1.09%)
2024	110 103 (+1.15%)
2025	111 202 (+1%)

Note: Percentages in brackets refer to the percentage of annual change of manpower over the preceding year.

Annual Additional Manpower Requirements

5.13 By taking into consideration the (i) projected manpower trend and (ii) wastage rate of the sector (i.e. percentage of employees leaving the sector permanently on an annual basis), the estimated additional annual requirements from 2022 to 2025 are shown in Table 5.4 below.

Table 5.4 Estimated Annual Additional Manpower Requirements from 2022 to 2025

Job Level	Wastage Rate of the Sector	Additional Annual Manpower Requirements		
		Manpower Trend (a)	Industry Leavers (b)	Total (a) + (b)
Managerial	1.5%	368	417	785
Supervisor/Senior	3%	327	741	1 068
Clerk/Associate	0.6%	727	329	1 056
Trainer/Teacher	0%*	13	0	13

*Note: * The wastage rate was zero as the total number of new recruits exceeded total number of employees left.*

Demand for Accounting Personnel

5.14 In accordance with the estimated annual additional manpower requirements from 2022-2025 listed in Table 5.4, the accountancy sector requires additional employees to take up 785 managerial positions, 1 068 supervisor/ senior positions, 1 056 clerk/ associate positions, and 13 trainer/teacher positions. Regarding the analysis of preferred level of education of employees by job level as shown in Table 4.3 in paragraph 4.5, the accountancy sector requires 1 301 (722 + 450 + 118 + 11) persons who possess a first degree to take up positions of the above four job levels. In addition, the accountancy sector needs to recruit 1 038 (33 + 514 + 489 + 2) persons who possess sub-degree / diploma / certificate qualifications to take up positions of the above four job levels.

Table 5.5 Preferred Education Level of the Estimated Annual Additional Manpower of the Accountancy Sector

Education Level	No. of Employees Required in the Accountancy Sector
First Degree	1 301
Sub-Degree/ Diploma/ Certificate	1 038
Total	2 339

Supply of Accounting Personnel

5.15 Based on the information provided by UGC, VTC and course providers* running accounting and general business courses, the planned number of graduates in the accounting and general business is summed up in Table 5.6.

Table 5.6 Supply of Accounting and Business Related Graduates

Education Level	Estimated Number of Graduates in 2021/2022 [^]	Estimated Number of Graduates in 2022/2023 [^]
Degree	4 228	4 033
Sub-Degree/ Diploma/ Certificate	382 [#]	354 [#]

Note: * The Training Board wrote to local course providers requesting for their estimated number of degree/ sub-degree/ diploma/ certificate graduates in 2021/2022 and 2022/2023. Around 30% 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 5.6. Users of the survey findings should note that the data collected might not be comprehensive.

[^] The estimated number of graduates with a degree, sub-degree/ diploma/ certificate qualification related to accounting and general business.

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

5.16 It is worthy to note that some local graduates of the accounting discipline who did not join the accountancy sector might work in other economic sectors in the community or pursue further studies. On the other hand, graduates from various disciplines are able to join the sector through the new Qualification Programme provided by the Hong Kong Institute of Certified Public Accountants which offers alternative pathways and greater flexibility for students with different education backgrounds to become accounting professionals.

6. Recommendations

6.1 The Training Board examined the survey findings and considered that they generally reflect the manpower situation of the sector at the time of the survey. The Training Board also considered that the survey had covered the major workforce of the sector. Taking into account the business outlook and survey findings, the Training Board had the following recommendations.

Digital Transformation

6.2 Change is the only constant in the business world. The digital transformation has an impact on different businesses and it is just a matter of degree. In the accountancy sector, digital transformation has changed the playing field radically. Not only do organisations rely on automation to reduce costs and improve efficiency, it also helps reduce human errors. Obviously, the transformation is not just about automation. It also includes the applications of cloud computing, blockchain, artificial intelligence, etc. In other words, accounting practitioners have to be tech-savvy and competent enough in using different tools and online platforms to communicate and serve clients. Practitioners are required to know how to leverage those new technologies. Some conventional practitioners, however, may worry that technologies may replace them. In fact, the worry is not worthwhile simply because the digital transformation is about adaption but not replacement. The projection by the U.S. Bureau of Labor Statistics mentioned previously in this report has suggested that the rapid advancement of technologies is not making accounting practitioners redundant but is giving new roles for them who require a new set of skills and competencies.

Roles are Changing

6.3 When tedious and time-consuming tasks like gathering and extracting data are expedited by the adoption of automation, accounting professionals will be freed to handle tasks requiring a high level of analytical skill, critical thinking, creativity, and ingenuity. These are the elements that artificial intelligence cannot reliably provide at the moment. Alongside the digital transformation, the accounting profession continues to evolve. Accounting practitioners will evolve by doing the same thing differently and doing different things. In doing the same thing, the profession will rely on technologies to enhance efficiency. On the other hand, practitioners are now expected to take up some new roles by doing different things. While running the books and ensuring compliance are still important duties of accountants, businesses may also seek advice from the profession on how to, say, integrate new technologies into their own operations, leading those

professionals to take on a new role by offering advisory services in a particular area. In addition, when there are more and more data at our disposal than ever before, businesses may think about making good use of them by relying on accountants to apply different tools like sensitivity analysis to model a range of possible outcomes. In this respect, the job of contemporary accountants is to help those businesses make good sense of the data so that the trends and patterns being identified will assist in generating more revenues. Future accountants will assume a more strategic and creative role in the business world. They will also play different roles by leveraging on their technical expertise as building blocks.

Competency Challenge

6.4 For front-line accounting practitioners, they should upskill themselves so that they will be able to grasp the opportunities brought forth by the potential influx of Mainland enterprises to go public in Hong Kong. Accounting practitioners are also required to embrace the rapid advancement in accounting technology if they want to remain competitive and relevant in the sector. What practitioners should be mindful of is to stay up-to-date with the accounting standard and reporting requirements like ESG reporting and trend in technology, optimise and adapt accounting software to meet the needs of clients, and be open to accepting and learning advancing technologies. While digital acumen is imperative, accounting practitioners should also possess soft skills like good business acumen, agility, adaptability, sound problem solving skills, data analytical skills, judgmental skills, presentation skills, etc. in order to enable them to provide professional judgement and advice to modern businesses. Equally important, integrity is the fundamental element of the accounting profession. Therefore, one must not forget about the importance of behavioural competence which includes integrity and the ethical use of data.

A Strike for Work-Life Balance

6.5 In a competitive business city like Hong Kong, work-life balance is a challenging issue to be dealt with. Employees, especially the millennials and Generation Z, are looking for better working conditions with more concerns for both physical and mental health. From the perspectives of employers, having a pool of staff with a healthy work-life balance is able to enhance productivity. With the availability of cloud computing and online video teleconferencing platforms, staff whose jobs can be done remotely should be offered the option of working from home for a certain number of days in a month if the situation permits. As long as those online tools are able to ensure there remains a connection to their job responsibilities, there is no need to stress the necessity of commuting to the office on a daily basis. The promotion of flexible work arrangements also helps staff achieve better work-life balance. Employees may have personal and family commitments occasionally. Certain staff may welcome the suggestion of starting and ending the workday a bit earlier or vice versa.

1. 報告摘要

背景

1.1 會計業訓練委員會（下稱訓練委員會）於 2021 年 1 月至 3 月進行會計業人力調查，參考日期為 2021 年 1 月 2 日。本報告載列業內最新調查結果的人力情況，並考慮業務前景後，因應人力及培訓需要向業界，包括僱主、僱員及培訓機構等業內不同持份者提供建議。是次調查與銀行及金融業和保險業人力調查同步進行。預計這三個行業的調查結果可提供全面的人力統計數字，有助制定本港金融服務界別的整體人力培訓及發展策略。

調查範圍

1.2 調查範圍涵蓋僱有十名或以上員工的會計師事務所、部分政府部門、相關大型非政府機構、法定組織、商業及服務行業機構、以及工業機構；並根據政府統計處機構單位紀錄庫內 40 241 間機構，抽出 1 548 間接受調查。訓練委員會先編製業內主要職務清單及工作說明，再由選定機構按照各主要職務提供人力資料。按照職責、職務複雜程度、所需具備的技能、知識和訓練，各主要職務共劃分六個職級：(a) 合夥人／總監／首席財務官；(b) 高級經理／財務總監；(c) 經理；(d) 主管；(e) 文員；及 (f) 培訓人員。本報告內，(a) 至 (c) 的職級按需要合併為經理級。

調查方法

調查方法

1.3 調查的抽樣採用分層隨機抽樣法，從政府統計處編製的《香港標準行業分類》抽出 1 548 間機構參與調查。各選定機構受邀填寫問卷，提供兩部分資料，(i)按職級及主要職務提供的量化人力資料；以及(ii)有關人力狀況的補充資料。收集數據與統計過程受到嚴密監控，數據均經過檢證，以確保數據質素。經統計學演算的有效填覆率為 95.6%。

人力推算方法

1.4 訓練委員會採用統計模型，推算會計業 2022 至 2025 年的人力需求。這統計模型檢視一系列的相關經濟指標，反映本地經濟、人口、勞動市場的重要變化。推算方法詳載於**附錄 8**。

調查結果

從業員及空缺數目

1.5 於 2021 年 1 月 2 日（即本調查的參考日期），會計業從業員共有 104 478 人，67 859 人屬商業及服務行業機構，乃會計業四個門類中僱員人數最多（65%）；其次為會計師事務所，僱用 25 053 人（24%）。各職級人力分布方面，25.8%為經理級，22.8%為主管級，50.5%為文員級。詳見表 1.1。

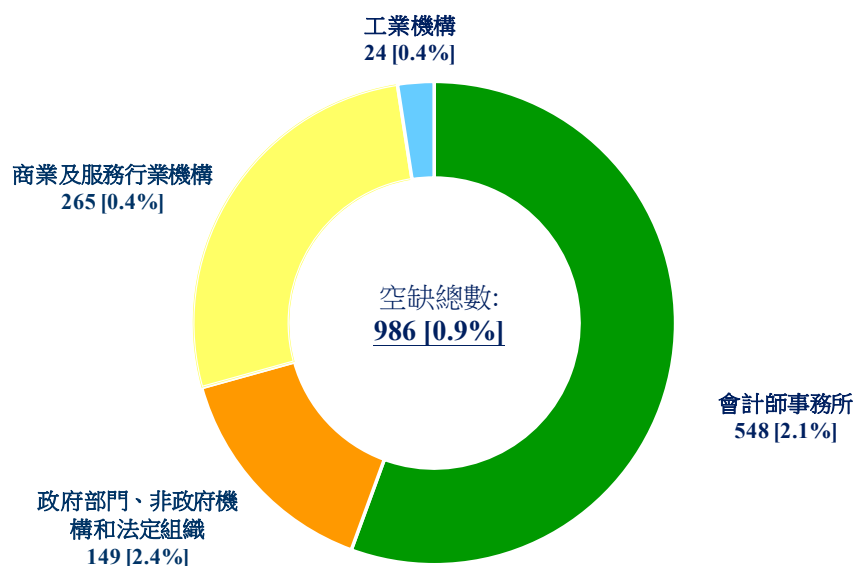
表 1.1 人力分布情況（按門類／職級）（2021 年 1 月 2 日）

門類	僱員人數								僱員總人數百分率
	經理級								
	合夥人／ 總監／首席財務官	高級經理／ 財務總監	經理	小計					
會計師事務所	4 204	2 096	3 130	9 430	6 157	9 338	128	25 053	24%
政府部門、非政府機構和法定組織	89	592	412	1 093	1 534	3 165	324	6 116	5.9%
商業及服務行業機構	959	7 429	7 061	15 449	14 818	37 112	480	67 859	65%
工業機構	51	383	508	942	1 312	3 196	0	5 450	5.2%
總計	5 303	10 500	11 111	26 914	23 821	52 811	932	104 478	100%
僱員總人數百分率	5.1%	10%	10.6%	25.8%	22.8%	50.5%	0.9%	100%	

備註：因採四捨五入算法，百分率總和不一定等於 100%

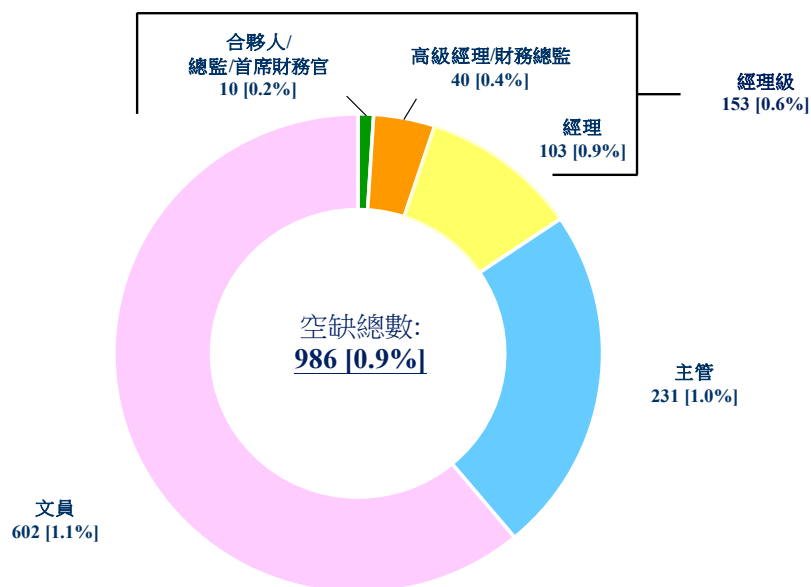
1.6 調查期間，會計業共有 986 個空缺，佔業內人力總數（僱員總數及空缺數目）0.9%，大部分空缺來自會計師事務所（548 個），並以文員級僱員所佔的職位空缺比例最多（602 個），見圖 1.1a 及 1.1b。

圖 1.1a 各門類空缺分布情況



備註：[] 方括號中數字顯示空缺率（指定門類）= $\frac{\text{空缺數目}}{\text{職位數目（從業員數目+空缺數目）}}$

圖 1.1b 各職級空缺分布情況



備註：[] 方括號中數字顯示空缺率（指定職級）= $\frac{\text{空缺數目}}{\text{職位數目（從業員數目+空缺數目）}}$

僱主推算人力需求

1.7 僱主受邀推算人力需求，預期會計業人力由 2021 年 1 月的 105 464 人微增至 2022 年 1 月的 105 483 人，增加 19 人（0.02%）。

表 1.2 僱主推算 2022 年的人力需求

從業員人數 (a)	空缺數目 (b)	從業員總數 (c = a + b)	推算 2022 年 1 月從業員 人數 (d)	推算 2022 年 1 月 人力增加／減少 (e = d - c)	百分率變化
104 478	986	105 464	105 483	19	0.02%

從業員宜有教育程度

1.8 經理級和培訓人員級人員宜持有學士學位或以上學歷；主管級人員亦宜擁有學士學位，其次為文憑／證書。至於文員級人員則宜具備文憑／證書或中四至中七學歷。分布情況詳載表 1.3。

表 1.3 全職會計從業員宜有教育程度（按職級）

職級		宜有教育程度					
		研究生學位	學士學位	副學位	文憑／證書	中四至中七	中三或以下
經理級	合夥人／總監／首席財務官	12.7%	87.3%	0%	0%	0%	0%
	高級經理／財務總監	2.9%	97%	0.1%	0%	0%	0%
	經理	0.8%	89%	10.2%	0%	0%	0%
	小計	3.9%	91.9%	4.2%	0%	0%	0%
主管		0%	42.1%	18.1%	29.9%	9.9%	0%
文員		0%	11.1%	9.3%	36.9%	42.7%	0%
培訓人員		7.3%	80.5%	12.1%	0%	0.1%	0%

備註：佔從業員總人數百分率

從業員流動

1.9 在過去 12 個月，業內共有 6 950 人離職，流動率為 6.6%。在各職級中，以文員級離職人數最多（3 814），流動率最高則為經理級人員（8.5%）。詳見表 1.4。

表 1.4 過去 12 個月從業員離職人數及流動率（按職級）

職級		從業員離職人數	流動率*
經理級	合夥人／總監／首席財務官	65	1.2%
	高級經理／財務總監	297	2.8%
	經理	957	8.5%
	小計	1 319	4.9%
主管		1 758	7.3%
文員		3 814	7.1%
培訓人員		59	6.3%
總計		6 950	6.6%

備註： *流動率=過去 12 個月從業員離職人數／該職級職位數目（從業員數目+空缺數目）

主要培訓需要

1.10 鑒於大部分經理級會計從業員已擁有專業資格，如（執業會計師或合資格會計師），所需培訓集中於管理知識。至於主管、文員、培訓人員級的從業員，培訓主要是提升業務知識。會計從業員各職級首五類培訓範疇見表 1.5。

表 1.5 會計從業員首五類培訓範疇（按職級）

合夥人／總監／ 首席財務官	高級經理／ 財務總監	經理	主管	文員	培訓人員
解決問題及決策 (15%)	策略管理(8.6%)	管理理論與實務 (15.7%)	財務會計 (32.4%)	財務會計 (18.3%)	財務會計 (30.7%)
管理理論與實務 (12.8%)	解決問題及決策 (7.9%)	財務會計 (15.2%)	財務管理 (10.7%)	資訊系統應用技巧 (6.7%)	演說技巧(16.1%)
財務會計(9.8%)	管理理論與實務 (7.9%)	解決問題及決策 (8.4%)	成本和管理會計 (10.3%)	成本和管理會計 (6.4%)	成本和管理會計 (13%)
策略管理 (6.8%)	財務會計 (7.1%)	人力資源管理 (7.1%)	最新會計準則 (6.8%)	最新會計準則(6%)	財務管理(11.1%)
風險管理(6.5%)	市場管理 (6.5%)	領導才能 (6.7%)	風險管理(5%)	其他會計軟件的相 互使用(4.8%)	審計學(7%)

備註： 括號內乃該職級所屬公司總數的百分率。
填覆機構就每職級可選最多五項。

人力分析

會計業 2017 至 2021 年間的人力變化

1.11 2017 至 2021 年間會計業的主要變化包括：

- (a) 會計業機構數目錄得明顯增長，由 2017 年的 24 451 間增至 2021 年的 26 898 間，共增加 2 447 間。
- (b) 僱員總人數大致與 2017 年相若。雖然會計師事務所聘用人數有所增加（+1 787 人，+7.7%），但商業及服務行業機構人力下降（-1 741 人，-2.5%）抵消了增長。
- (c) 經理級人力錄得最大增長，增加 1 500 人（+15.6%）；而高級經理／財務總監則減少 1 568 人（-13%）。

1.12 會計業的人力變化反映：

- (a) 儘管 2017 至 2021 年間，會計業機構數目錄得明顯增長（+2 447 間，+10%），但整體人力與 2017 年相若（+231 間，+0.1%）。
- (b) 會計師事務所人力的增長，與商業及服務行業機構人力減幅互相抵消，主要是批發、零售及進出口及酒店業人力減少（-2 445 人），因為此等行業大受負面經濟環境及新冠病毒病打擊。
- (c) 高級經理／財務總監人力減少，另一方面，經理人力卻錄得升幅，這反映高級經理／財務總監職務逐漸由經理取代或執行。

業務展望

1.13 讀者宜注意以 2021 年 1 月 2 日為參考日的調查工作後，外圍環境的變化，包括深化香港深圳合作的計劃、派發電子消費券、失業率連續數月下降、疫情發展、對通關的預期等，或會對會計業的人力供求的推算造成影響，故應謹慎引述調查結果。

1.14 儘管許多行業都受到有史以來其一最嚴重健康危機的衝擊，但會計業的表現相對穩定。這個專業界別繼續發展壯大。2019 年，香港的會計、核數、簿記與稅務顧問服務出口達 2 億 6900 萬美元，對比 2018 年上升 1.2%。根據香港貿易發展局¹的研究所得，內地乃本港會計服務最大的出口市場，服務涵蓋法定核數服務、投資相關諮詢服務（例如盡責調查）、稅務顧問、企業顧問服務等。

表 1.6 業界數據－香港會計業

會計、核數及簿記	2019 年
會計、核數、簿記及稅務顧問服務輸出（以百萬美元為單位）	269
對服務輸出總值的貢獻	0.26

來源：香港政府統計處《香港服務貿易統計報告》

1.15 由於中美關係緊張，預計未來更多在美國上市的內地企業將傾向在香港作第二上市。預期不少中國企業，特別是獨角獸公司，會尋求上市和融資，而中國政府對尋求境外上市機構，尤其有意在美國上市的公司審查更形嚴格。此舉對香港交易所和本地會計界有利，因為這些企業將需要核數、企業融資等服務。

1.16 科技進步幾乎影響所有行業，新科技將會計業提升至更高水平。現今的會計從業者必須精通科技，善於運用不同平台與客戶互動；而雲計算、區塊鏈、人工智能、機械人學等已成為日常生活一部份。

1.17 科技有助加快會計從業者更快完成工作，但也同時亦改變其工作重點。會計人員需提升和學習新技能，以適應多變的環境。事實上，客戶期望會計與稅務專才不只擔任賬目交易會計，還要提供全面的顧問服務。從業員需擅於分析大數據，以辨識趨勢及規律；熟悉數據勘探和其他數據科學更是個人競爭的優勢。專業會計和稅務知識的重要性較十或二十年前相對減低，但軟技巧與科技能力卻至為重要。科技進步催生了新興商業模式，進而對會計等專業服務造成衝擊。

1.18 香港以全球最長工時而聞名。根據國際招聘機構報告²，本港僱員轉換工作，首個原因是追求工作與生活平衡，其次為事業發展及金錢回報。調查結果清楚顯示，

¹ Hong Kong Trade Development Council, “Accountancy Industry in Hong Kong”, <https://research.hktdc.com/en/article/MzExMzM0OOTcw>

² Robert Half, “The 2018 Robert Half Salary Guide”, <https://www.roberthalf.com.hk/press/its-about-more-just-money-hong-kong-workers-yearn-work-life-balance>

許多從業員的偏好逐漸轉變。不少人選擇工作時，著眼於非金錢的獎勵，這在一定程度上反映了一般僱員，尤其是千禧世代（生於 1980 至 1995 年）與 Z 世代（生於 1996 至 2000 年代初至中期），往往更重視工作與生活平衡，以及事業發展機會，而不僅僅是經濟上的回報。

人力推算及每年額外人力需求

1.19 經考慮包括 (i) 人力趨勢預測；以及 (ii) 業內流失率（每年僱員永久離開本業的比率）的因素，推算每年額外人力需求。下表 1.7 摘列 2022 至 2025 年每年額外人力需求預測。

表 1.7 2022 至 2025 年每年額外人力需求

職級	每年額外人力需求
經理	785
主管	1 068
文員	1 056
培訓人員	13

會計業人力需求

1.20 按照表 1.7 載列的 2022 至 2025 年每年額外人力需求，會計業將需要 785 人擔任經理級職位，1 068 人擔任主管級職位，1 056 人擔任文員級，及 13 人擔任培訓人員級職位。至於按職級分析，僱員宜有教育程度，會計業需要 1 301 人（722 + 450 + 118 + 11）具學士學位擔任以上四個級別的職位。此外，會計業需要 1 038 人（33 + 514 + 489 + 2）具副學位／文憑／證書程度擔任以上四個級別的職位。

表 1.8 會計業每年額外人力宜有教育程度

教育程度	會計業所需僱員人數
學士學位	1 301
副學位／文憑／證書	1 038
總計	2 339

會計從業員人力供應

1.21 根據大學教育資助委員會（UGC）、職業訓練局（VTC）、以及其他開辦會計及一般商業課程的本地教育機構*所提供的資料，推算相關課程畢業生人數。詳情摘錄於表 1.9。

表 1.9 畢業生供應（會計及商業相關教育／培訓課程）

教育程度	2021/2022 年度畢業生 預計數目 [^]	2022/2023 年度畢業生 預計數目 [^]
學士學位	4 228	4 033
副學位／文憑／證書	382 [#]	354 [#]

備註： * 訓練委員會致函本地相關教育機構，邀請他們提供 2021/2022 及 2022/2023 年度預計學士學位／副學位／文憑／證書畢業生人數，約 30% 機構回覆。回覆機構所報人數已納入表 1.9 相關數字內。請注意資料或未夠全面。

[^] 會計及一般商業相關的學士學位／副學位／文憑／證書的預計畢業生數目。

[#] 讀者宜注意，不少副學位／文憑／證書畢業生選擇繼續升學，並非所有人均立即投身職場。

1.22 值得注意的，是本地部分會計學科畢業生可能並未加入會計業，而選擇投身其他行業或繼續升學。另一方面，不同學科畢業生可透過修讀香港會計師公會新專業資格課程入行；課程予以不同教育背景學生更大彈性，循另一途徑成為會計專業人員。

建議

1.23 考慮過業務展望及調查結果，訓練委員會有以下建議：

數碼轉型

1.24 數碼轉型對不同的業務均造成了不同程度的影響，會計業方面的轉變極深，企業不單倚賴自動化降低成本，提高效率，更以之減少人為錯誤。明顯地，轉型不僅指自動化，還包括雲計算、區塊鏈、人工智能等應用。換句話說，會計從業者必須精通科技，並具備能力使用不同的工具和網上平台，以服務客戶，與他們溝通。從業者必需知曉如何適當地利用這些科技。

角色轉變

1.25 會計行業隨數碼轉型而繼續發展。雖然帳目管理與遵守合規仍然重要，企業也可尋求會計人員的意見，了解如何將新科技與企業營運結合，助他們在特定範疇提供顧問服務，擔當新角色。此外，隨著企業可以掌握的數據比前增多，會計師可善加利用，協助企業理解數據，辨識相關趨勢和規律，以便帶來更多收入。未來的會計師在商業社會上的角色將更具戰略性和創造性，其技術專長更是擔當不同的角色的基本

要素。

技能挑戰

1.26 前線會計人員應提升自己，把握內地企業湧入香港上市帶來的機遇。會計從業者必須接納快速發展的會計科技；並注意科技趨勢，配合客戶需要，優化和調適會計軟件，以及採開放態度，接受及學習新科技。數碼觸覺固然至關重要，但會計人員還需具備良好的商業敏銳度、敏捷性、適應性、良好解難能力、數據分析能力、判斷能力、表達能力等軟性技能，方可為現代企業提供專業的判斷和建議。同樣重要地，誠信乃是會計專業的基本元素。

爭取工作與生活平衡

1.27 香港作為一個競爭激烈的商業城市，工作與生活平衡是個具挑戰性的議題。隨著雲計算和網上視訊會議平台的出現，如員工的工作可遙距進行，而環境又許可的話，應獲得機會選擇，一個月內在家工作若干日數。推行彈性工作安排也有助員工在工作與生活間達至平衡。偶然，員工也可能需要處理個人或家庭事務；部分僱員應該歡迎上下班時間略為提前或延後的建議。

2. 緒論

背景

2.1 會計業訓練委員會（下稱訓練委員會）由香港特別行政區政府委任，隸屬職業訓練局（下稱VTC），負責分析會計業的人力情況與培訓需求。訓練委員會委員由主要商會、專業團體、教育和培訓機構及政府部門提名出任。人力調查工作小組由訓練委員會主席及指定委員組成。訓練委員會及工作小組委員名單及職權範圍見**附錄1、2及3**。是次調查與銀行及金融業和保險業人力調查同步進行。預計這三個行業的調查結果可提供全面的人力統計資料，有助制定本港金融服務界別的整體人力培訓及發展策略。

2.2 會計業人力調查由2021年起每四年進行一次，期間透過聚焦小組與桌面研究蒐集資料，撰寫兩次人力更新調查報告，以更準確地反映技術人力供求的變化趨勢。報告中的僱員與人力是指預期運用行業知識與技術能力完成工作的員工。

2.3 本人力調查的數據於2021年1月至3月蒐集，參考日期定為2021年1月2日。本報告呈述調查結果與分析會計業的最新人力情況，並就人力發展，向僱主、僱員與培訓機構等業內不同持分者提出建議。

目標

2.4 會計業人力調查的目的如下：

- (a) 蒐集業內主要職務的最新人力資訊，並按職級及門類劃分；
- (b) 評估技術人力情況；
- (c) 預測未來短期內的培訓需求；以及
- (d) 向 VTC 和相關持分者提出制訂培訓策略的建議，以配合人力需求。

調查範圍

2.5 是次調查採用分層隨機抽樣法進行實地調查，從香港特別行政區政府統計處（下稱統計處）編製的《香港標準行業分類》紀錄內40 241間機構，抽出1 548間接受是次人力調查。調查涵蓋的會計業門類顯示如下：

- (a) 會計師事務所
- (b) 政府部門、非政府機構和法定組織
- (c) 商業及服務行業機構
- (d) 工業機構

3. 調查方法

樣本設計

3.1 按照統計處編製的《香港標準行業分類》，訓練委員會設計抽樣計劃，採用分層隨機抽樣法，選定1 548間機構作調查對象。抽樣計劃詳見**附錄10**。

問卷設計

3.2 調查問卷分為兩部分。第一部分按職級及主要職務蒐集定量的人力資料；第二部分蒐集人力狀況的補充資料。主要職務列表由訓練委員會編製，每項職務均有詳細工作說明，並分為以下六個職級：

- (a) 合夥人／總監／首席財務官
- (b) 高級經理／財務總監
- (c) 經理
- (d) 主管
- (e) 文員
- (f) 培訓人員

3.3 鑒於職稱在各機構可能不盡相同，回覆機構需按主要職務的工作說明與技能等級，提供人力資料。詞彙釋義及調查文件（包括問卷、附註、以及主要職務工作說明）載於**附錄4及5**。

數據蒐集

3.4 訓練委員會於2021年1月至3月進行會計業人力調查，向選定機構發送調查文件，請填覆者以2021年1月2日為參考日期，提供當時的人力資料。調查期間，統計員致電話或造訪選定機構，協助機構人員填妥問卷。

3.5 訓練委員會採取不同措施，以確保資料蒐集過程穩妥，包括調查前的準備、為調查人員提供充足培訓，監察調查進度，透過不同措施提高填覆率、核對填妥的問卷，雙重輸入資料以求準確、驗證所蒐集的數據等。質素保證措施詳列於**附錄6**。

數據分析

3.6 在1 070間有效抽樣機構中，1 023間提供所需資料，有效填覆率達95.6%³。考慮到（a）各門類的填覆率令人滿意；（b）公眾熟識和具規模的機構填覆率令人滿意；以及（c）從樣本機構調查所得的結果可運用統計學方法倍大，訓練委員會總結認為，本報告所載的調查結果足以反映本業的人力情況。個別門類取得的填覆率亦足以編製成有意義的分類分析。填覆問卷調查的概況載於**附錄7**。

人力需求推算方法

3.7 訓練委員會採用統計模型，推算會計業2022至2025年的人力需求。這統計模型檢視一系列的相關經濟指標，反映本地經濟、人口、勞動市場的重要變化。推算預測方法載於**附錄8**。

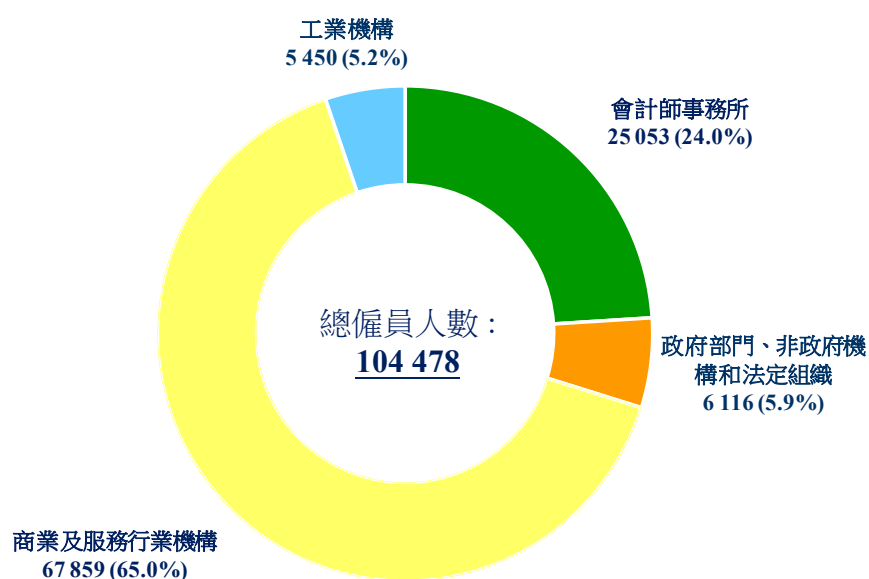
³ 暫停運作、轉業、無回應調查的抽樣機構視作無效。

4. 調查結果

僱員人數

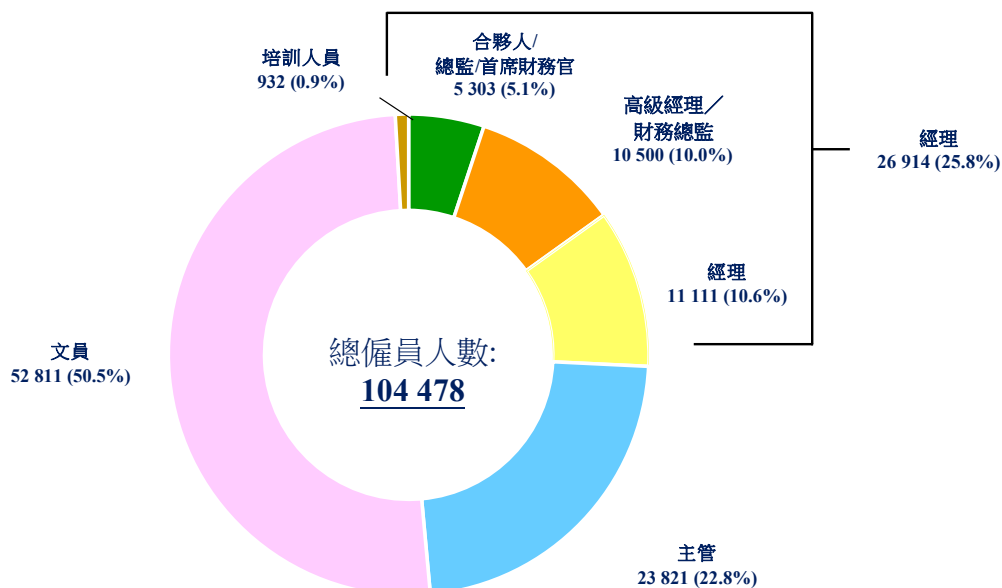
4.1 於 2021 年 1 月 2 日 (即本調查的參考日期)，會計業共僱用 104 478 名人員，其中 67 859 人受僱於商業及服務行業機構，人數乃四個門類中最多 (65%)，其次為會計師事務所，僱用 25 053 人 (24%)。至於按職級劃分的人力分布情況，25.8%為經理級，22.8%為主管級，50.5%為文員級。詳見圖 4.1a 及 4.1b。

圖 4.1a 各門類僱員分布情況



備註：因採四捨五入算法，百分率總和不一定等於 100%。

圖 4.1b 各職級僱員分布情況

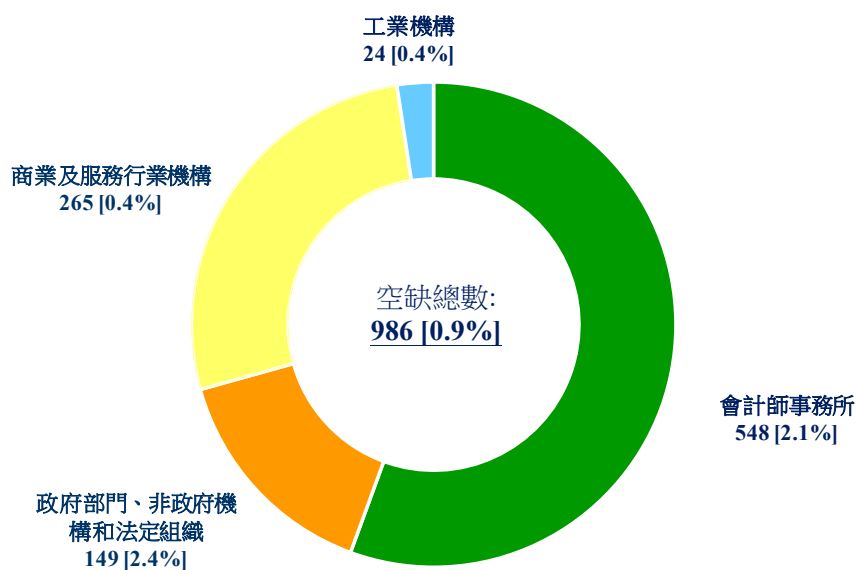


備註：因採四捨五入算法，百分率總和不一定等於 100%。

空缺數目

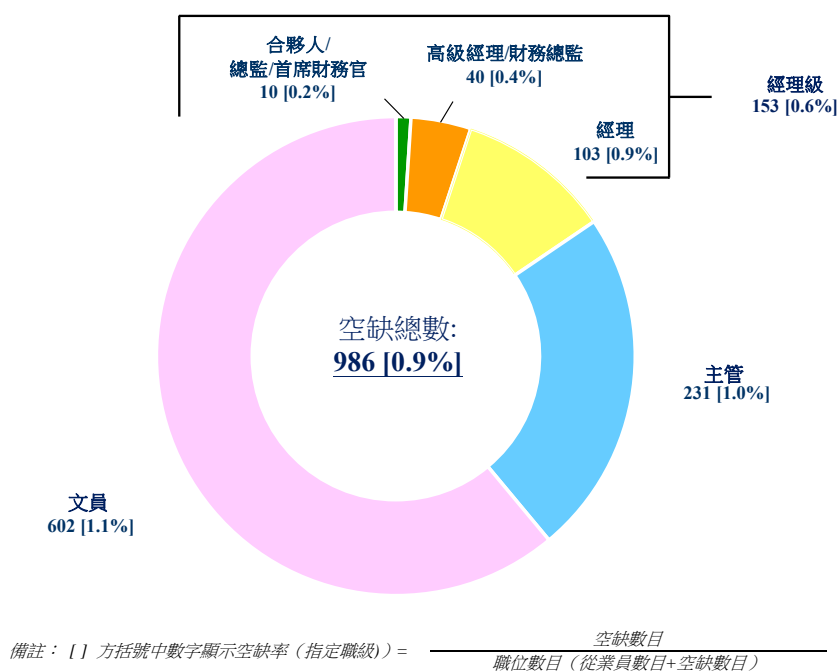
4.2 調查期間，會計業共有 986 個職位空缺，佔業內僱員總人數加空缺數目的 0.9%，大部分空缺來自會計師事務所（548 個），以文員級（602 個）最多空缺，見圖 4.2a 及 4.2b。

圖 4.2a 各門類空缺分布情況



備註：[] 方括號中數字顯示空缺率（指定門類）= $\frac{\text{空缺數目}}{\text{職位數目（從業員數目+空缺數目）}}$

圖 4.2b 各職級空缺分布情況



僱主推算的人力需求

4.3 僱主受邀推算人力需求，預期人力由 2021 年 1 月的 105 464 人，微升至 2022 年 1 月的 105 483 人，增加 19 人（0.02%）。

表 4.1 僱主推算 2022 年的人力需求

僱員人數 (a)	空缺數目 (b)	僱員總數 (c = a + b)	推算 2022 年 1 月僱員 人數 (d)	推算 2022 年人力增加／ 減少 (e = d - c)	百分率變化
104 478	986	105 464	105 483	19	0.02%

每月平均收入

4.4 文員級僱員每月平均收入集中於\$10,001 至\$20,000，涵蓋大部分該職級僱員的收入（78%）。主管級每月平均收入有所增加，並集中於\$20,001 至\$30,000 與\$30,001 至\$40,000。逾 60%培訓人員級和經理級僱員平均月薪為\$30,001 至\$40,000 與\$40,001 至\$60,000。分布情況載於表 4.2。

表 4.2 會計業全職僱員每月平均收入（按職級）

職級		每月平均收入						
		\$10,000 或以下	\$10,001 - \$20,000	\$20,001 - \$30,000	\$30,001 - \$40,000	\$40,001 - \$60,000	\$60,001 - \$80,000	\$80,001 或以上
經理級	合夥人／總監／首席財務官	0%	0%	0%	8.8%	22.5%	29.4%	39.2%
	高級經理／財務總監	0%	0%	0%	54.1%	14.1%	10%	21.7%
	經理	0%	0%	0.4%	44.6%	25.2%	22.7%	7.1%
	小計	0%	0%	0.2%	42.1%	20.2%	18.7%	18.8%
主管		0.2%	6.2%	44.8%	41.3%	7.3%	0.2%	0%
文員		0%	78%	21.6%	0.4%	0%	0%	0%
培訓人員		0%	1.8%	0.9%	47.7%	20.1%	10.6%	19%
總計		0.1%	41.7%	21.2%	20.5%	6.9%	4.8%	4.9%

備註：佔指定職級僱員總人數的百分率。
因採四捨五入算法，百分率總和不一定等於100%。

僱員宜有教育程度

4.5 僱主受邀填報員工宜有的教育程度，僱員宜有教育程度普遍隨職級遞升。經理和培訓人員級僱員宜持有學士學位或以上程度，而主管級僱員宜有學士學位及文憑／證書學歷，文員級僱員則宜持有文憑／證書及中四至中七學歷。分布情況於表 4.3 列示。

表 4.3 僱員宜有教育程度（按職級）

職級		宜有教育程度					
		研究生學位	學士學位	副學位	文憑／證書	中四至中七	中三或以下
經理級	合夥人／總監／首席財務官	12.7%	87.3%	0%	0%	0%	0%
	高級經理／財務總監	2.9%	97%	0.1%	0%	0%	0%
	經理	0.8%	89%	10.2%	0%	0%	0%
	小計	3.9%	91.9%	4.2%	0%	0%	0%
主管		0%	42.1%	18.1%	29.9%	9.9%	0%
文員		0%	11.1%	9.3%	36.9%	42.7%	0%
培訓人員		7.3%	80.5%	12.1%	0%	0.1%	0%

備註：佔指定職級僱員總人數的百分率。

專業資格

4.6 一般而言，僱主屬意經理級僱員持有專業資格。如表 4.4 所示，逾 80%經理級僱員已擁有專業資格，如合資格會計師或擁有香港會計師公會（執業）資歷等。經理級以外，逾半其他職級僱員無需專業資格。

表 4.4 全職僱員宜有專業資格（按職級）

職級		宜有專業資歷			
		香港會計師公會 （執業）	合資格會計師	認可財務會計員	無需要
經理級	合夥人／總監／ 首席財務官	75.2%	22.4%	0%	2.4%
	高級經理／財務總監	13.2%	78.9%	4.8%	3.1%
	經理	14.5%	56%	10.5%	19%
	小計	25.8%	58.6%	6.2%	9.4%
主管		3.8%	10%	20.9%	65.3%
文員		0%	6.2%	8.3%	85.5%
培訓人員		10.3%	21%	12.3%	56.4%

備註：佔指定職級僱員總人數的百分率。

僱員宜有相關年資

4.7 填覆機構均表示屬意經理級從業員擁有 6 年至 10 年以下相關年資，主管級和培訓人員宜有 3 年至 6 年以下相關年資，而文員級宜有 3 年以下。人力分布情況見表 4.5。

表 4.5 從業員宜有相關年資（按職級）

職級		宜有相關年資			
		3 年以下	3 至 6 年以下	6 至 10 年以下	10 年或以上
經理級	合夥人／總監／ 首席財務官	0%	0.6%	17.4%	82%
	高級經理／財務總監	0%	4.8%	71.3%	23.9%
	經理	0.1%	34.7%	62.2%	3%
	小計	0%	16%	57.2%	26.8%
主管		17.8%	56.1%	25.9%	0.2%
文員		62.8%	35.7%	1.4%	0%
培訓人員		9.6%	53%	34.3%	3.1%

備註：因採四捨五入算法，百分率總和不一定等於 100%。

過去 12 個月離職及招聘的僱員人數

僱員離職

4.8 過去 12 個月，會計業共有 6 950 名僱員離職，整個行業的流動率為 6.6%。在各職級中，文員級從業員離職人數最多（3 814 人），過去 12 個月流動率最高則為經理級僱員（8.5%）。

表 4.6 過去 12 個月僱員離職人數及流動率（按職級）

職級		僱員離職人數	流動率*
經理級	合夥人／總監／首席財務官	65	1.2%
	高級經理／財務總監	297	2.8%
	經理	957	8.5%
	小計	1 319	4.9%
主管		1 758	7.3%
文員		3 814	7.1%
培訓人員		59	6.3%
總計		6 950	6.6%

備註：*流動率= 過去 12 個月僱員離職數目／該職級職位數目（僱員數目+空缺數目）

4.9 逾半主管、文員及培訓人員級僱員在離職前平均工作年期少於 3 年。經理級方面，35.6%服務 1 年至 3 年以下，34.1%服務 5 年至 10 年以下。分布詳見表 4.7。

表 4.7 僱員離職前平均工作年期（按職級）

職級		離職前平均工作年期				
		1 年以下	1 至 3 年以下	3 至 5 年以下	5 至 10 年以下	10 年或以上
經理級	合夥人／總監／首席財務官	4.6%	21.5%	24.6%	13.8%	35.4%
	高級經理／財務總監	8.8%	24.6%	11.1%	26.3%	29.3%
	經理	6.8%	40%	11.2%	37.9%	4.1%
	小計	7.1%	35.6%	11.8%	34.1%	11.3%
主管		12.4%	46.8%	31.7%	5.3%	3.8%
文員		30.5%	54%	11.2%	2%	2.2%
培訓人員		64.4%	11.9%	5.1%	11.9%	6.8%

備註：佔過去 12 個月從業員離職總人數百分率。
因採四捨五入算法，百分率總和不一定等於 100%。

僱員招聘

4.10 在業內過去 12 個月新招聘的 6 812 名僱員中，大部分屬文員級（4 569 人）。新招聘的僱員中，大多數（80.9%）來自另一間機構而擔任會計職務者。詳見表 4.8。

表 4.8 過去 12 個月新招聘從業員（按職級）

職級		來自另一間機構而擔任會計職務者	新招聘總人數
經理級	合夥人／總監／首席財務官	43 (82.7%)	52
	高級經理／財務總監	140 (82.8%)	169
	經理	737 (92%)	801
	小計	920 (90%)	1 022
主管		1 037 (91.7%)	1 131
文員		3 490 (76.4%)	4 569
培訓人員		63 (70%)	90
總計		5 510 (80.9%)	6 812

備註：() 佔該職級新招聘僱員總人數的百分率。

4.11 大部分新招聘的經理級僱員（60.9%）為合資格會計師，其他職級新招聘的僱員中，持有合資格會計師資歷者百分率較少，由 5.3%至 25.6%不等，詳見表 4.9 如下：

表 4.9 新招聘合資格會計師（按職級）

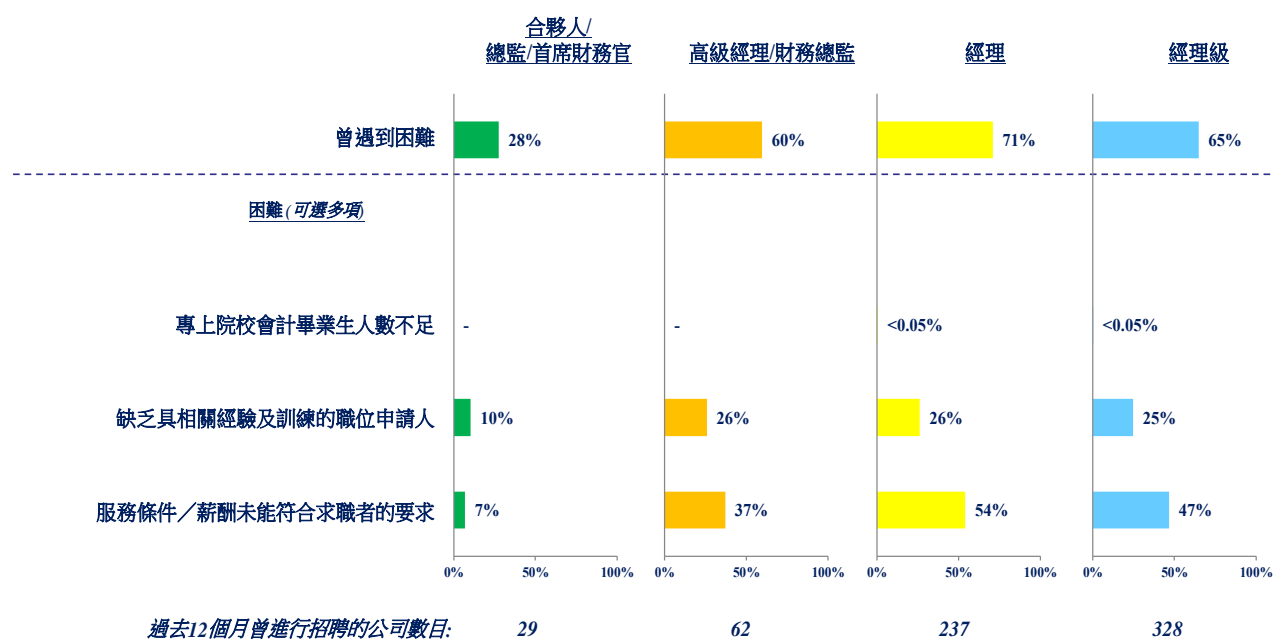
職級		合資格會計師	新招聘總人數
經理級	合夥人／總監／首席財務官	36 (69.2%)	52
	高級經理／財務總監	122 (72.2%)	169
	經理	464 (57.9%)	801
	小計	622 (60.9%)	1 022
主管		270 (23.9%)	1 131
文員		244 (5.3%)	4 569
培訓人員		23 (25.6%)	90
總計		1 159 (17%)	6 812

備註：() 佔該職級新招聘僱員總人數的百分率。

招聘困難

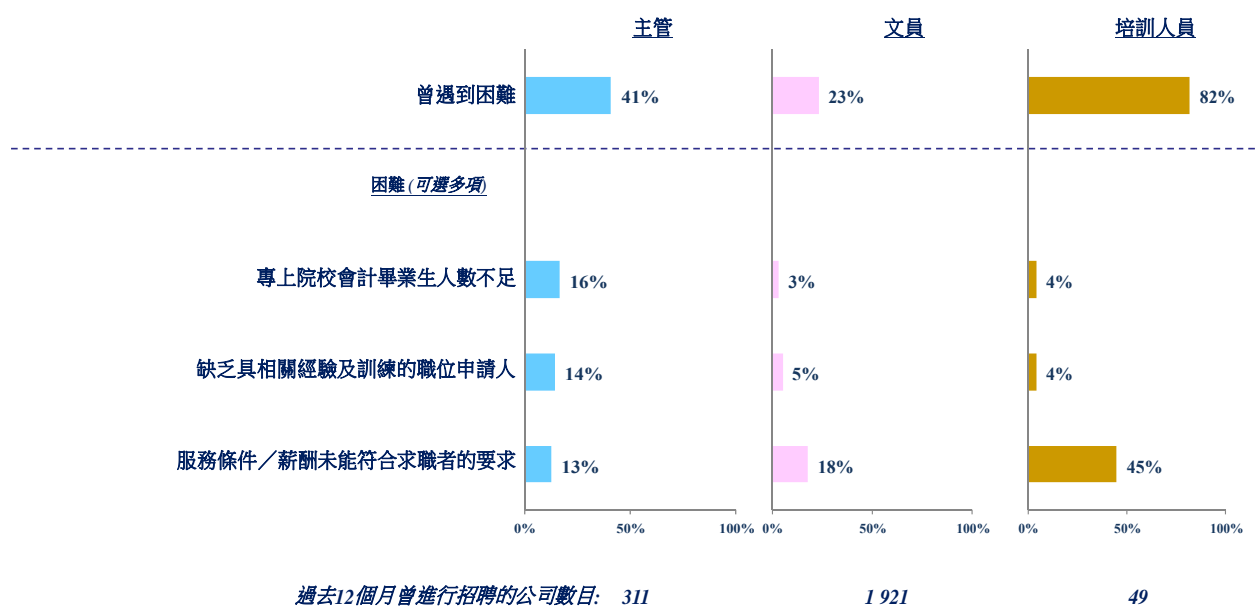
4.12 在過去 12 個月，業內少部分的機構曾進行招聘。在曾參與招聘的機構中，逾 60%報稱在招聘經理／培訓人員級員工時遇到困難。其面對的主要困難包括「服務條件／薪酬未能符合求職者的要求」和「缺乏具相關經驗及訓練的職位申請人」。有見及此，僱主可考慮改善經理與培訓人員的服務條件／薪酬，以便挽留員工和吸引新血加入會計業。比較而言，較少機構在聘請主管（41%）和文員（23%）遇到困難。詳細資料載於圖 4.3a 及 4.3b。

圖 4.3a 過去 12 個月遇到的招聘困難



備註：招聘困難百分率以曾就該職級進行招聘的公司數目所計算。
填覆機構可選擇多於一項困難。

圖 4.3b 過去 12 個月遇到的招聘困難（續）



備註：招聘困難百分率以曾就該職級進行招聘的公司數目所計算。
填覆機構可選擇多於一項困難。

中國內地業務

4.13 調查期間，只有 17.9%（4 815 間）機構在中國內地有業務，並安排員工在內地長駐或出差到內地工作。有安排員工出差的機構中，26.8%安排經理級出差到內地；19%則安排主管級僱員出差到內地。另一方面，有安排員工長駐中國內地的機構中，9.8%安排主管級員工長駐該地（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）。詳見表 4.10。

圖 4.4 中國內地業務

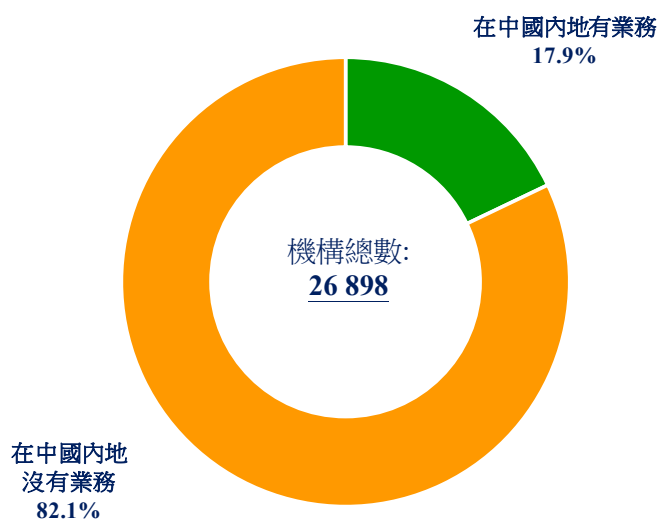


表 4.10 僱員長駐或出差中國內地

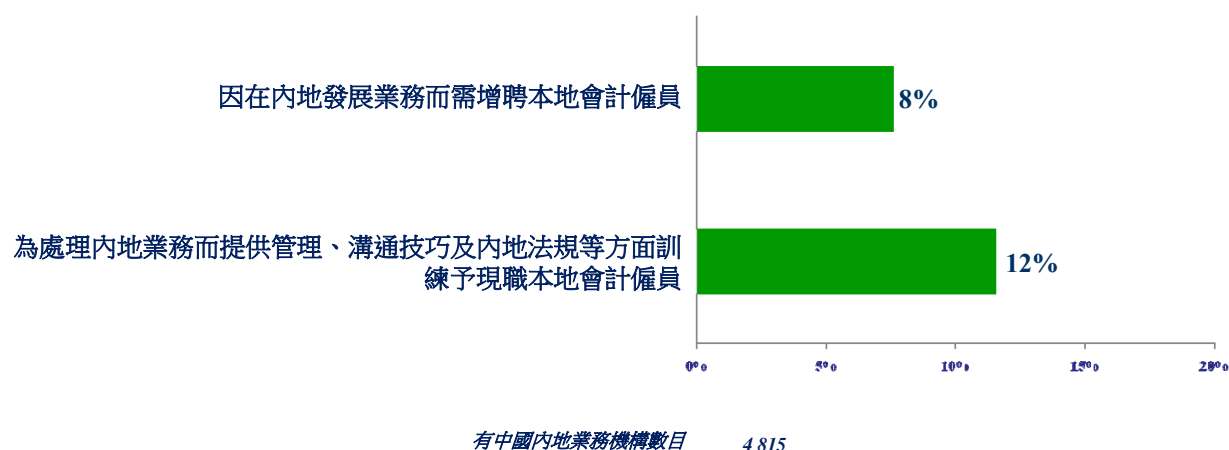
職級		安排僱員長駐 [#] 在中國內地	安排僱員往中國內地出差	在中國內地設有業務及該職級僱員的公司數目
經理級	合夥人／總監／首席財務官	0%	5.4%	521
	高級經理／財務總監	0.8%	5.7%	1 064
	經理	0.4%	26.8%	1 666
	小計	0.5%	16.5%	3 251
主管		9.8%	19%	2 284
文員		< 0.05%	0.8%	3 766
培訓人員		0%	8.3%	12

備註：在中國內地設有業務的公司總數及該職級僱員的百分率

[#]長駐是指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。

4.14 在中國內地設有業務的公司中，8%公司因在內地發展業務而需增聘本地會計僱員，12%為處理內地業務而提供管理、溝通技巧及內地法規等方面訓練予現職本地會計僱員，詳見圖 4.5。

圖 4.5 企業配合中國內地業務的安排



註：在中國內地設有業務的機構總數佔內地設有業務公司的百分率。
填覆機構可選多於一項。

會計工作的遷離與外判

4.15 僱主受邀填報在過去 12 個月，有否將與會計相關的工作遷離香港或外判給其他公司。在過去 12 個月，各門類錄得少於 3% 機構（0.6% 至 2.5%）將與會計相關的工作外判給其他公司。另外，少於 0.1% 公司將與會計相關的工作遷離香港。

表 4.11 會計工作的遷離與外判

門類	設有會計相關工作的公司百分率	
	遷離香港	會計相關的工作外判給其他公司
會計師事務所	< 0.1%	0.6%
政府部門、非政府機構和法定組織	0%	2.5%
商業及服務行業機構	< 0.1%	1.6%
工業機構	< 0.1%	2.3%

備註：佔機構數目百分率。填覆機構可能涵蓋兩項安排。

主要培訓需要

4.16 填覆機構受邀填報從業員所需要的培訓課程，以配合會計業的新興趨勢及發展。鑒於大部分經理級會計從業員已擁有專業資格，如（香港會計師公會（執業）或合資格會計師），所需培訓集中在管理知識。至於其他職級，包括主管、文員及培訓人員，培訓主要是提升業務知識。各職級僱員首五類培訓範疇見表 4.12。

表 4.12 僱員首五類培訓範疇（按職級）

合夥人／總監／首席財務官	高級經理／財務總監	經理	主管	文員	培訓人員
解決問題及決策 (15%)	策略管理(8.6%)	管理理論與實務 (15.7%)	財務會計 (32.4%)	財務會計 (18.3%)	財務會計 (30.7%)
管理理論與實務 (12.8%)	解決問題及決策 (7.9%)	財務會計 (15.2%)	財務管理 (10.7%)	資訊系統應用技巧 (6.7%)	演說技巧(16.1%)
財務會計(9.8%)	管理理論與實務 (7.9%)	解決問題及決策 (8.4%)	成本和管理會計 (10.3%)	成本和管理會計 (6.4%)	成本和管理會計 (13%)
策略管理 (6.8%)	財務會計 (7.1%)	人力資源管理 (7.1%)	最新會計準則 (6.8%)	最新會計準則(6%)	財務管理(11.1%)
風險管理(6.5%)	市場管理 (6.5%)	領導才能 (6.7%)	風險管理(5%)	其他會計軟件的相互使用(4.8%)	審計學(7%)

備註：括號內乃指定職級所屬公司總數的百分率。
填覆機構就每職級可選最多五項。

鼓勵僱主提供訓練予其僱員的方法

4.17 僱主受邀填報如何可有效鼓勵機構提供訓練予其僱員。普遍而言，會計師事務所、商業及服務行業機構、工業機構認為「提供僱員訓練津貼予僱主」和「政府給予僱主貸款／補助金」為有效方法，百分率由 47.2%至 59.4%，以及 38.9%至 53.1%。另一方面，較大比例的政府部門、非政府機構和法定組織屬意「向僱主退還僱員學費」（82.5%），以及「提供僱員訓練津貼予僱主」（75%）為協助僱主向從業員提供培訓的方法。分布情況詳載於表 4.13。

表 4.13 鼓勵僱主提供訓練予其僱員的方法（按門類）

鼓勵方法	會計師事務所	政府部門、非政府機構和法定組織	商業及服務行業機構	工業機構
向僱主退還僱員學費	32.1%	82.5%	38.8%	32%
提供僱員訓練津貼予僱主	47.2%	75%	51.1%	59.4%
政府給予僱主貸款／補助金	53.1%	52.5%	38.9%	40.9%
其他	< 0.05%	0%	0%	0.7%
沒有鼓勵方法	3.6%	0%	2.4%	6.1%
機構數目	2 698	40	22 001	2 159

備註：填覆機構可選多於一項。

統計表

4.18 會計業的詳細人力統計資料載於**附錄 9**。

5. 人力分析

2017 至 2021 年間的人力變化

會計業機構數目變化

5.1 於 2021 年 1 月 2 日(即本調查參考日期),會計業共有 26 898 間機構,對比 2017 年共 24 451 間機構,增加 2 447 間(10%)。

表 5.1 2017 至 2021 年期間的機構數目變化(按門類)

門類	機構數目		
	2017	2021	相差
會計師事務所	2 491	2 698	+207
政府部門、非政府機構和法定組織 s	40	40	0
商業及服務行業機構	19 574	22 001	+2 427
工業機構	2 346	2 159	-187
總計	24 451	26 898	+2 447

僱員人數變化

5.2 會計業的僱員總人數在 2017 至 2021 年間錄得輕微上升(+231, +0.2%)。

5.3 按門類分析,會計師事務所人力有明顯增幅(+1 787, +7.7%),但增幅被商業及服務行業機構人力減幅所抵消(-1 741, 2.5%)。調查結果按職級分析,經理級人力錄得升幅,增加 1 500 人(+15.6%),但高級經理/財務總監級僱員則減少 1 568 人(-13%)。這反映高級經理/財務總監職位及其職務逐漸轉移由經理級人員取代並執行。詳見圖 5.1a 及 5.1b。

圖 5.1a 對比 2017 年的僱員人數變化（按門類）

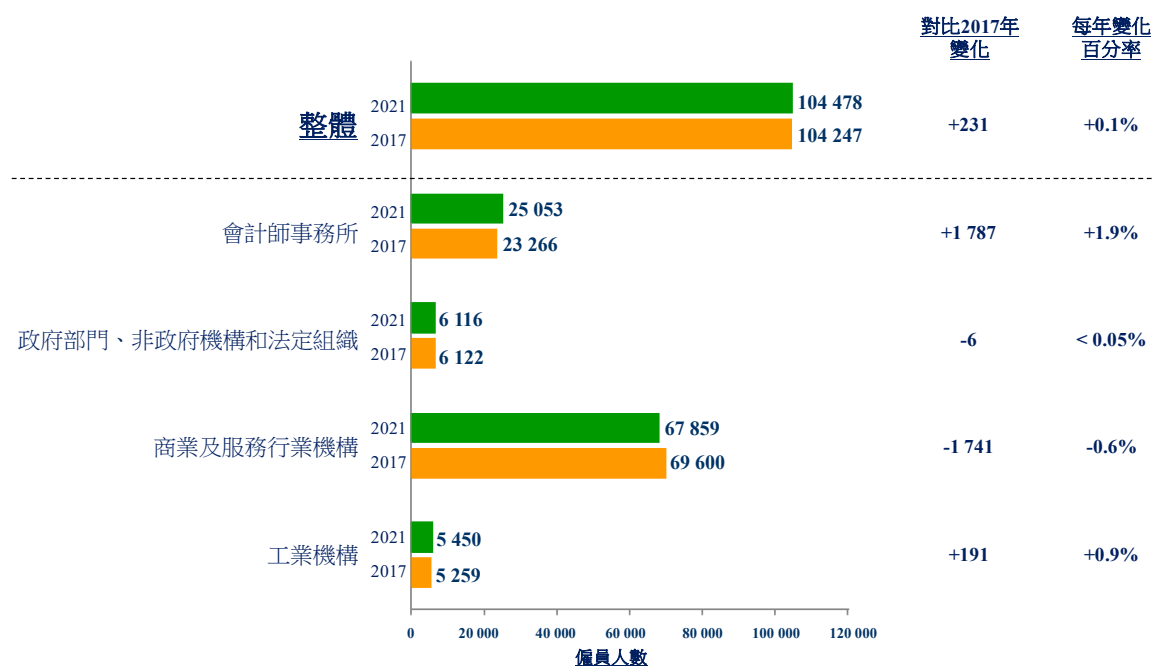
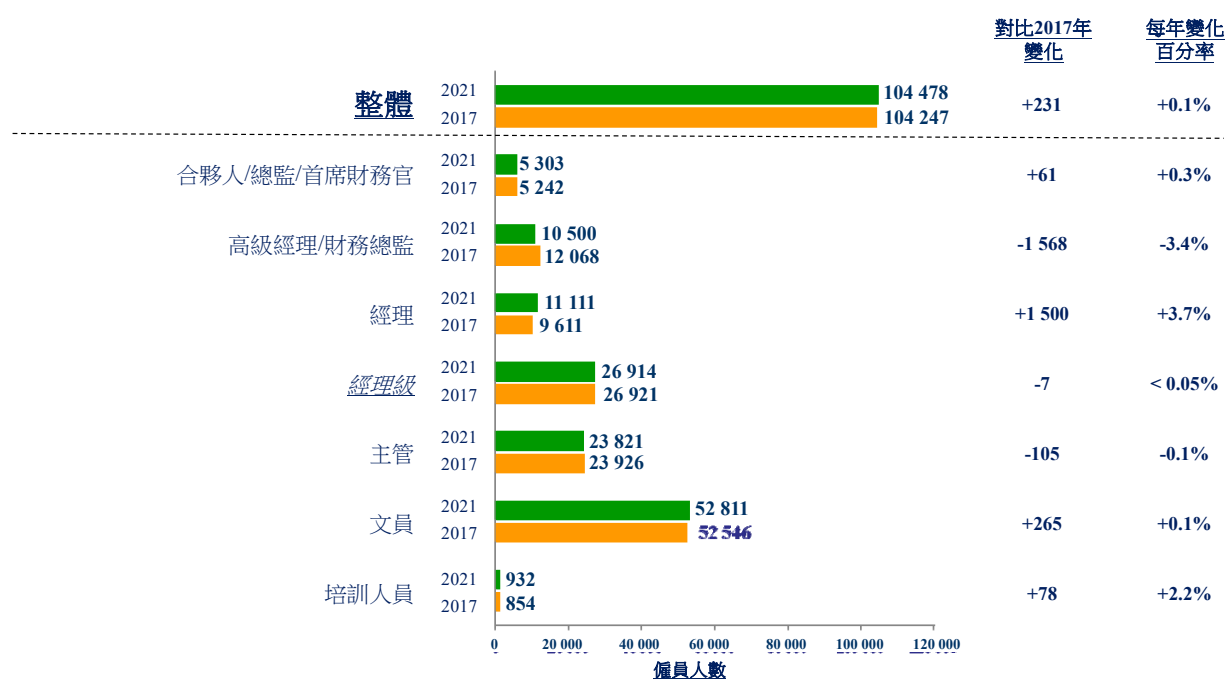


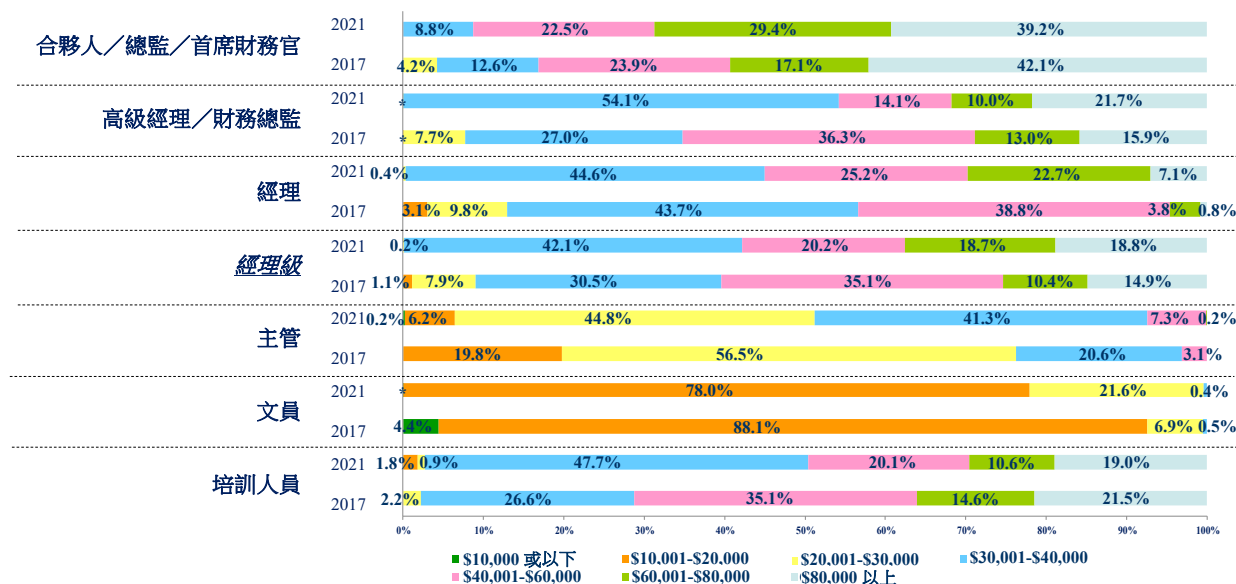
圖 5.1b 對比 2017 年的僱員人數變化（按職級）



每月平均收入變化

5.4 在 2017 至 2021 年期間，大部分職級僱員的收入均有增加。每月平均收入達 \$60,000 以上的經理級僱員由 2017 年的 25.3% 上升至 2021 年的 37.5%。平均月薪達 \$30,000 以上的主管級僱員由 2017 年的 23.7% 增加至 2021 年的 48.8%。詳見圖 5.2。

圖 5.2 全職僱員每月平均收入分布情況（按職級）



註：* 少於 0.05%

業務展望

5.5 訓練委員會編製 2021 年人力調查報告，目的是為提供會計業人力情況和從業員培訓需要的資料。然而，讀者宜注意以 2021 年 1 月 2 日為參考日的調查工作後，外圍環境的變化，包括深化香港深圳合作的計劃、派發電子消費券、失業率連續數月下降、疫情發展、對通關的預期等，或會對會計業的人力供求的推算造成影響，故應謹慎引述調查結果。

穩健發展的專業界別

5.6 儘管許多行業都受到有史以來其一最嚴重健康危機的衝擊，但會計業的表現相對穩定。這個專業界別繼續發展壯大。根據《美國新聞與世界報道》⁴，2021 年最佳商業工作中，會計師以高收入和工作穩定等優厚條件，高踞第 13 位。另一調查⁵顯示，全球會計服務業市場預計將從 2020 年的 5 440.6 億美元增長至 2021 年的 5 732.9 億美元，複合年增長率為 5.4%。增長主要因為企業逐漸從疫情恢復過來，重整業務。早前疫情導致政府推行限制措施，從業員需遙距工作、實行社交距離措施，關閉商業場所，以致會計業面對極大營運挑戰。然而，會計業預計 2025 年市場規模將達 7 359.4 億美元，複合年增長率為 6%。此外，美國勞工統計局⁶預計，會計業就業前景穩定，2019 至 2029 年人力增長 4%，與美國其他行業類同。在 2019 年，本港的會計、核數、簿記與稅務顧問服務出口達 2 億 6 900 萬美元，對比 2018 年上升 1.2%。根據香港貿易發展局⁷的研究所得，內地乃本港會計服務最大的出口市場，服務涵蓋法定核數服務、投資相關諮詢服務（例如盡責調查）、稅務顧問、企業顧問服務等。

表 5.2 業界數據－香港會計業

會計、核數及簿記	2019 年
會計、核數、簿記及稅務顧問服務輸出（以百萬美元為單位）	269
對服務輸出總值的貢獻	0.26

來源：香港政府統計處《香港服務貿易統計報告》

中美緊張局勢

5.7 由於中美關係緊張，預計未來更多在美國上市的內地企業將傾向在香港作第二上市。對於已經在美國上市的企業，在香港二次上市可以為企業在美國退市提供選擇。內地政府因為網絡安全的顧慮，對境外上市機構的審查更形嚴格。因為美國通過立法，

⁴ U.S. News & World Report, “Best Business Jobs in 2021”,
<https://money.usnews.com/careers/best-jobs/accountant>

⁵ The Business Research Company, “Accounting Services Global Market Report 2021: COVID-19 Impact and Recovery to 2030”

⁶ U.S. Bureau of Labor Statistics, Employment Projections Program,
<https://www.bls.gov/ooh/business-and-financial/accountants-and-auditors.htm>

⁷ Hong Kong Trade Development Council, “Accountancy Industry in Hong Kong”,
<https://research.hktdc.com/en/article/MzExMzM0OTcw>

要求在美國上市的中國企業，向美國公眾公司會計監督委員會提供審計文件，否則將面臨退市。此舉令內地政府擔憂這些公司向外國政府洩漏敏感資料。預期內地政府對不少尋求上市和融資的中國企業，特別是獨角獸公司，並意欲在美國上市的公司，將實施更嚴密的監管。由於這些企業均需要相關的審計、企業融資等服務，這對香港交易所和本地會計界有利。

新興技術為從業員帶來更具分析性的角色

5.8 科技進步幾乎影響所有行業，新科技將會計行業提升至更高水平。現今的會計從業者必須精通科技，並能自如地透過不同的平台與客戶互動。而雲端運算、區塊鏈、人工智能、機械人等已成為日常。例如，人工智能與機械人把重複而複雜的工序自動化，精準度極高，可以減低營運成本和提高效率。新興科技協助會計從業員轉換至更具分析性的角色。此外，雲端運算提供共享的資源和數據，可以按需求提供給電腦各種終端和其他裝置，有助會計從業員在任何地方處理職務，以及透過雲端發放財務數據和報告，開啟了從業員服務客戶的新途徑，尤其在疫情期間特別奏效。在遙距工作和實施社交距離期間，從業員必須配合客戶需要，與海外、區域性及本地機構密切溝通，確保關係良好，工作的質素與執行穩妥。事實上，可以在任何地方工作，打破實體工作間的限制，令小企業亦可以接觸全球的客戶與人才庫，而非如以往般讓大機構專美。

提升技能和再培訓

5.9 科技有助會計從業者更快完成工作，但也同時改變其工作重點。根據世界經濟論壇⁸的研究，會計師以目前的職責，至 2025 年會面對需求下降。研究又指出，屆時人類與機器的再分工，8 500 萬個工作崗位會被取代，不過人類、機器及演算法間的重新工作分工會創造 9 700 萬個新的就業機會。會計人員需提升和學習新技能，以適應多變的環境。事實上，客戶期望會計和稅務專才不只擔任賬目交易會計，還要提供全面的顧問服務。從業員需擅於分析大數據，以識別趨勢和模式。熟悉數據勘探和其他數據科學更是個人競爭優勢。比對十或二十年前，專業會計和稅務知識的重要性有所減低，但軟技巧與科技能力卻至為重要。作為客戶的顧問，解難技巧至為重要。客戶有賴會計專業人員提供意見，解決企業面對的難題；另一關鍵技能是溝通技巧，乃良好顧客服務的基石。

新商業模式的出現

5.10 科技進步催生了新興商業模式，進而對會計等專業服務造成衝擊。其中一個新型的商業模式為市場平台，如普及的運輸網絡企業，配對服務提供者與客戶，滿足後者的需要。此模式亦出現於會計業，部分平台提供網上配對會計從業員與企業的服務。另一新興商業模式是微服務的提供。企業的業務模式營運一段時期後，微服務提供者試圖

⁸ World Economic Forum, “The Future of Jobs Report 2020”,
http://www3.weforum.org/docs/WEF_Future_of_Jobs_2020.pdf

將服務分拆，以創造更專注和更高質素的服務。美國的法律界已開始分拆所提供的服務，以便提供網上微服務。此模式亦適用於會計業。雖然，對尋求全套服務提供整全方案的客戶可能並不吸引，但仍可吸引若干客戶，佔據部份傳統參與者的市場。

工作與生活平衡的渴望

5.11 香港以全球最長工時而聞名。根據國際招聘機構⁹報告，本港僱員轉換工作，首個原因是尋求工作與生活平衡，其次為事業發展及金錢回報。調查結果清楚顯示，僱員的偏好近年逐漸轉變，當揀選工作時，許多從業員越加注重非金錢的獎勵，這在一定程度上反映了僱員，尤其是千禧一代（出生於 1980 年至 1995 年之間）和 Z 世代（出生於 1996 年至 2000 年代中期），往往更重視工作與生活的平衡和事業發展，而不僅僅是經濟上的回報。

人力推算及每年額外人力需求

人力推算

5.12 參照相關經濟指標，包括本地經濟、人口、勞動市場的重要變化後，推算 2022 至 2025 年的人力趨勢，詳見下表 5.3。人力推算方法細節則載於**附錄 8**。

表 5.3 2022 至 2025 年的人力趨勢

年份	人力需求
2021	105 464
2022	107 682 (+2.10%)
2023	108 855 (+1.09%)
2024	110 103 (+1.15%)
2025	111 202 (+1%)

備註：括號內百分率乃比對前一年的年度變化率。

⁹ Robert Half, “The 2018 Robert Half Salary Guide”,
<https://www.roberthalf.com.hk/press/its-about-more-just-money-hong-kong-workers-yearn-work-life-balance>

每年額外人力需求

5.13 經考慮包括 (i) 人力趨勢預測；以及 (ii) 業內流失率（每年僱員永久離開本業的比率）的因素，推算 2022 至 2025 年每年額外人力需求，詳見下表 5.4。

表 5.4 推算 2022 至 2025 年每年額外人力需求

職級	業內流失率	每年額外人力需求		
		人力趨勢 (a)	離職 (b)	總計 (a) + (b)
經理	1.5%	368	417	785
主管	3%	327	741	1 068
文員	0.6%	727	329	1 056
培訓人員	0%*	13	0	13

備註：* 流失率為 0%，因為新招聘僱員人數超過離職僱員人數。

會計從業員需求

5.14 按照表 5.4 所載推算每年額外人力需求，會計業將需要 785 人擔任經理級職位，1 068 人擔任主管級職位，1 056 人擔任文員級職位，及 13 人擔任培訓人員級職位。根據第 4.5 段所載列的表 4.3 宜有教育程度的分析，會計業需要 1 301 (722 + 450 + 118 + 11) 持有學士學位的人士擔任上述四個級別的職位。此外，會計業需要 1 038 (33 + 514 + 489 + 2) 具副學位／文憑／證書學歷的人士擔任上述四個級別的職位。

表 5.5 會計業推算每年額外人力宜有教育程度

教育程度	會計業所需人數
學士學位	1 301
副學位／文憑／證書	1 038
總計	2 339

會計人員供應

5.15 表 5.6 摘要載列由大學教育資助委員會（UGC）、職業訓練局（VTC）、以及其他開辦會計及一般商業課程的教育機構*所提供的畢業生預計數目。

表 5.6 畢業生供應（會計及商業相關教育／培訓課程）

教育程度	2021/2022 年度畢業生 預計數目 [^]	2022/2023 年度畢業生 預計數目 [^]
學士學位	4 228	4 033
副學位／文憑／證書	382 [#]	354 [#]

備註： * 訓練委員會致函本地相關教育機構，邀請他們提供 2021/2022 及 2022/2023 年度預計學士學位／副學位／文憑／證書畢業生推算數字，約 30% 機構回覆。所報稱人數已納入表 5.6 相關數字內。請注意資料或未夠全面。

[^] 會計及一般商業相關的學士學位／副學位／文憑／證書的預計畢業生數目。

[#] 讀者宜注意，不少副學位／文憑／證書畢業生選擇繼續升學，並非所有人均立即投身職場。

5.16 值得注意的，是本地部分會計學科畢業生可能並未加入會計業，而選擇投身其他行業或繼續升學。另一方面，不同學科畢業生可透過修讀香港會計師公會新專業資格課程入行；課程予以不同教育背景學生更大彈性，循另一途徑成為會計專業人員。

6. 建議

6.1 訓練委員會審查過調查結果後，認為大致反映調查期間的人力情況，而調查亦涵蓋業內主要工作人口。考慮過業務展望及調查結果後，訓練委員會有以下建議。

數碼轉型

6.2 轉變乃商業世界的恆常定律。數碼轉型對不同的業務均造成了不同程度的影響，會計業方面的轉變極深，企業不單倚賴自動化降低成本，提高效率，更以之減少人為錯誤。明顯地，轉型不僅指自動化，還包括雲計算、區塊鏈、人工智能等應用。換句話說，會計從業者必須精通科技，並具備能力使用不同的工具和網上平台，以服務客戶，與他們溝通。從業者必需知曉如何適當地利用這些新科技。部分傳統從業員可能憂慮自己被科技取代。其實，這些憂慮並無必要，因為數碼轉型是關乎適應而非取代。美國勞工統計局早前推算，顯示科技的急速發展，並未讓會計從業員供過於求，而是賦予新角色，需要從業員學習新技能。

角色轉變

6.3 當繁瑣而費時的工序如蒐集和摘取數據經自動化後，會計從業員便能騰空時間處理需要高度分析力、批判性思維、以及創意思考的工作。而此方面的工作仍未能依靠人工智能所執行。會計行業隨數碼轉型而繼續發展。從業員從事與以往相同的工作會有不同的方法，或擔任不同的任務，而在處理相同的工作時，會計專業人員會倚賴科技提高效率。另一方面，從業員與過往有別，期望擔任新角色處理不同工作。雖然帳目管理與遵守合規仍然重要，企業也可尋求會計人員的意見，了解如何將新科技與企業營運結合，助他們在特定範疇提供顧問服務，擔當新角色。此外，隨著企業可以掌握的數據比前增多，會計師可善加利用，協助企業理解數據，辨識相關趨勢和規律，以便帶來更多收入。未來的會計師在商業社會上的角色將更具戰略性和創造性，其技術專長更是擔當不同的角色的基本要素。

技能挑戰

6.4 前線會計人員應提升自己，把握內地企業湧入香港上市帶來的機遇。會計從業者必須接納快速發展的會計科技，維持競爭力，與時俱進；並注意最新的會計準則和匯報要求，如 ESG 匯報，以及科技趨勢，並配合客戶需要，優化和調適會計軟件，以及採開放態度，接受及學習新科技。數碼觸覺固然至關重要，但會計人員還需具備良好的商業敏銳度、敏捷性、適應性、良好解難能力、數據分析能力、判斷能力、表達能力等軟性技能，方可為現代企業提供專業的判斷和建議。同樣重要的是誠信，乃會計專業的基本元素。此外，行為表現— 包括誠信和數據的道德使用也很重要。

爭取工作與生活平衡

6.5 香港作為一個競爭激烈的商業城市，工作與生活平衡是個具挑戰性的議題，尤其是千禧一代和 Z 世代的僱員，他們正尋求更好的工作條件，更關心身心健康。從僱主的角度來看，擁有一群在工作與生活之間保持健康平衡的員工，更能提高生產力。隨著雲計算和網上視訊會議平台的出現，如員工的工作可遙距進行，而環境又許可的話，應獲得機會選擇，一個月內在家工作若干日數。只要網上工具確保員工能履行職責，實無需每天到辦公室執勤。推行彈性工作安排也有助員工工作與生活間達至平衡。偶然，僱員也可能需要處理個人或家庭事務；部分員工應該歡迎上下班時間略為提前或延後的建議。

Membership of the Accountancy Training Board

Chairman

Mr Roy LO Wa-kei

Members

Mr Morison CHAN Chi-kong

Mr CHAN Yiu-bong

Mr Calvin CHAU

Ms CHEUNG Lai-wah

Ms Rosanna CHOI Yi-tak

Mr John HO Hon-ming

Mr George HO Kwok-wah, MH

Dr Angus HO Shu-keung

Dr Shirley KAN FU Mee-yuk

Ms KWAN Yin-lam

Dr Paul MAN Ho-yin

Mr Jerry TONG Tsz-kwan

Dr Danny WAN Tak-fai

Ms Alice WONG Nga-lai

Mr Edmund WONG Chun-sek

Mr Chris WONG Wai-lun

Mr Derrick YIP Siu-ming

Director of Accounting Services (or her representative)

Commissioner for Labour (or his representative)

Executive Director of the Vocational Training Council (or her representative)

Secretary

Mr William CHOW Wing-nin

會計業訓練委員會委員名單

主席

盧華基先生

成員

陳志光先生

陳耀邦先生

周嘉弘先生

張麗華女士

蔡懿德女士

何漢明先生

何國華先生, MH

何樹強博士

簡符美玉博士

關燕琳女士

文浩然博士

唐旨均先生

尹德輝博士

黃雅麗女士

黃俊碩先生

王偉倫先生

葉少明先生

庫務署署長(或其代表)

勞工處處長(或其代表)

職業訓練局執行幹事(或其代表)

秘書

周永年先生

Terms of Reference of the Accountancy Training Board

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.

會計業訓練委員會職權範圍

1. 確定業內的人力需求，包括收集、分析相關的人力和學生／學員統計數字，以及關於社會經濟、科技及人力市場發展的資料。
2. 評估及研究本業的人力供求是否平衡。
3. 就發展業內職業專才教育及訓練設施應付人力需求，向職業訓練局（下稱「局方」）提供意見。
4. 就相關學科的課程發展策略及質素保證，向局方提出建議。
5. 擬訂本業主要職務的工作範圍，界定所需的技能及知識，審議訓練方案，包括訂定每種技能所需的訓練期。
6. 對技術評估、技能測驗及認證制度提供意見，以確定從業員、學徒及見習員的技能水平。
7. 就本業主要行業舉辦技能比賽提供意見，以推廣職業專才教育和派員參加國際賽事。
8. 與僱主、僱主聯會、工會、專業團體、訓練及教育機構、政府部門等聯絡，共商本業職業專才教育的發展與推廣事宜。
9. 為本業舉辦有關職業專才教育的研討會和會議。
10. 就訓練委員會工作和相關職業專才教育課程之推廣宣傳，向局方提供意見。
11. 每年向局方呈交訓練委員會工作報告，以及相關學科課程發展策略建議。
12. 根據《職業訓練局條例》第 7 條，負責局方所委派的其他工作。

Membership of the Working Party on Manpower Survey

Convenor

Mr Roy LO Wa-kei

Members

Mr CHAN Yiu-bong

Mr Calvin CHAU

Dr Paul MAN Ho-yin

Mr Jonathan NG

Mr Jerry TONG Tsz-kwan

Dr Danny WAN Tak-fai

Ms Peggy CHAN Lai-kam

Dr CHAU Yat-kwong

Secretary

Mr William CHOW Wing-nin

Terms of reference of the Working Party on Manpower Survey

1. To design the survey questionnaire and documents in accordance with the needs of the accountancy sector.
2. To examine the draft survey report prepared by the Secretariat.
3. To advise on the training courses / programmes of the accountancy sector.
4. To advise on the likely manpower growth of the accountancy sector for the next few years with reference to the past manpower data.
5. To formulate recommendations on measures needed to ensure that the manpower supply is sufficient to meet the demand of the accountancy sector in the light of survey findings and the business outlook of the economy.

2021 年人力調查工作小組委員名單

召集人

盧華基先生

委員

陳耀邦先生

周嘉弘先生

文浩然博士

伍大成先生

唐旨均先生

尹德輝博士

陳麗琴女士

周日光博士

秘書

周永年先生

人力調查工作小組委員職權範圍

1. 按照會計業需要設計調查問卷及相關文件。
2. 審閱秘書處提交的調查報告初稿。
3. 就會計業培訓課程提供意見。
4. 根據過去人力數據，就未來數年會計業預期的人力增長提出意見。
5. 根據調查結果和業務展望，就相關措施制訂提出建議，確保人力供應滿足會計業需要。

Definition of Terms

Average monthly income	The monthly income, including the basic wage, regular overtime pay, cost of living allowance, meal allowance, commission and bonus. It is an average figure among employees engaging in the same principal job.
Employees	All personnel who are directly paid by the company and who are either at work or temporarily absent from work, viz sick leave, maternity leave, annual vacation, casual leave or on strike. They include all full-time/part-time personnel (excluding trainees) who are engaged in principal jobs related to various job levels.
Diploma/Certificate	Technical and vocational education programmes, including Diploma/Certificate courses, Diploma of Foundation Studies, Diploma of Vocational Education and programmes at the craft level or equivalent.
First degree	The first degree(s) offered by local or non-local education institutions, or equivalent.
Postgraduate degree	A higher degree(s) (e.g. master degree) offered by local or non-local education institutions, or equivalent.
Secondary 4 to 7	The education programmes under the Hong Kong Certificate of Education Examination (HKCEE), the Hong Kong Diploma of Secondary Education (HKDSE) Examination, Diploma Yi Jin, or equivalent.
Sub-degree	The Associate Degree, Higher Diploma, Professional Diploma, Higher Certificate, Endorsement Certificate, Associateship or equivalent programmes offered by local or non-local institutions.
Vacancies	The unfilled, immediately available job openings for which the establishment is actively trying to recruit personnel at the time of survey.

釋義

每月平均收入	「每月平均收入」指每月的收入，包括：基本薪金、一般超時工作補薪、生活津貼、膳食津貼、佣金及花紅，將同一主要職務所有僱員的收入平均計算而得出。
僱員	「僱員」指由機構直接支付薪金的員工，包括現時仍在上班，以及因病假、產假、年假、事假、罷工等而暫時缺勤的員工，並指所有從事銀行及金融業主要職務，擔任不同技能等級的全職／兼職員工(不包括受訓者)。
文憑／證書	「文憑／證書」是指技術及職業教育課程之文憑／證書、基礎課程文憑、職專文憑及技工程度的課程，或同等教育程度。
學士學位	「學士學位」是指本地或非本地教育機構提供的學士學位，或同等教育程度。
研究生學位	「研究生學位」是指本地或非本地教育機構提供的高等學位（如碩士學位），或同等教育程度。
中四至中七	「中四至中七」是指中四至中七（包括與香港中學會考、香港中學文憑考試、毅進文憑等相關的教育課程）或同等教育程度。
副學位	「副學位」是指本地或非本地教育機構提供的副學士、高級文憑、專業文憑、高級證書、增修證書、院士銜或同等課程。
職位空缺	「職位空缺」指需要立刻填補的職位空缺，而公司於調查期間正積極招聘。

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 (2021)

Your Reference 來函檔號



17 December 2020

Dear Sir/Madam,

**The 2021 Manpower Survey of the
Accountancy Sector**

The Accountancy Training Board (the Training Board) of the Vocational Training Council (VTC), appointed by the Chief Executive of the Hong Kong Special Administrative Region (HKSAR), is responsible for matters pertaining to manpower training in the industry. In order to collect the latest manpower information for formulating recommendations on future manpower training, the Training Board will conduct the captioned survey from **January to February 2021**. I am writing to enlist your help by providing the relevant information to the survey and your co-operation would be much appreciated.

I enclose the following documents for your reference and completion:

- (a) The Questionnaire;
- (b) Explanatory Notes (Appendix A);

The VTC has appointed **MOV Data Collection Center Ltd. (MOV)** to assist in conducting the above survey. During the survey period, the enumerator of MOV will contact your establishment for the survey and answer the questions you may have. If necessary, visit will be made to your establishment to assist in completing and collecting the questionnaire. Alternatively, you may return the copy of the completed questionnaire to MOV via fax (3900 1122) or email (vtc@mov.com.hk).

I wish to assure you that the information provided will be handled **in strict confidence** and published on aggregate basis without reference to individual establishments.

The Manpower Survey Report will be uploaded onto the VTC website after completion of the survey. Should you have any queries, please do not hesitate to contact the following hotline during 9:30 a.m. to 6:00 p.m. from Monday to Friday :

- ✧ For matters regarding completion and return of questionnaire(s), please contact Ms. Polly CHAN of MOV at 3900 1176.
- ✧ In case you want to approach VTC directly, please contact Mr. Boris TAM of VTC Manpower Survey (Statistical Team) at 3907 6613.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'Roy LO Wai-kei', is written over a circular stamp or seal.

(Roy LO Wai-kei)
Chairman

Accountancy Training Board

Encl.

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 (2021)

Your Reference 來函檔號

執事先生／女士：



會計業 2021 年人力調查

職業訓練局(VTC)屬下會計業訓練委員會(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 2021 年 1 月至 2 月 期間進行調查，蒐集業內人力情況的最新資料，並按此為未來人力訓練制訂適當建議。謹代表訓練委員會致函，懇請 貴機構惠予合作提供相關資料，以便進行上述人力調查。

茲夾附下述文件，供 貴機構參閱及填寫：

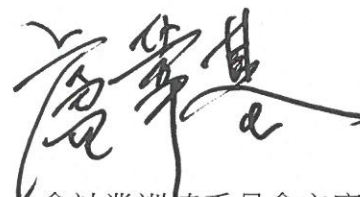
- (1) 調查問卷；
- (2) 附註（附錄 A）。

VTC已委託米奧特資料搜集中心有限公司<米奧特>協助進行是次人力調查。調查期間，米奧特的統計員將聯絡 貴機構進行訪問及解答相關問題。如有需要，統計員會造訪貴機構協助填寫並收回已填妥的問卷。貴機構亦可將完成的問卷，以傳真(3900 1122) 或電郵(vtc@mov.com.hk) 交回米奧特。

調查所得的資料將絕對保密，局方在發表報告時，只會公布合計數字，不會提及個別機構情況。

人力調查報告將於調查完結後上載本局網頁。如對調查有任何查詢，請於星期一至五上午九時半至下午六時聯絡以下人士：

- ✧ 如查詢有關填寫及寄回問卷事宜，請與米奧特公司陳寶儀小姐聯絡(電話：3900 1176)。
- ✧ 如希望直接與 VTC 聯絡，請致電 VTC 人力調查(統計組)譚祉樂先生(電話：3907 6613)。


會計業訓練委員會主席
盧華基

二零二零年十二月十七日
附件

Appendix 5A Questionnaire
附件5A 問卷

Serial No.

CONFIDENTIAL

WHEN ENTERED WITH DATA

填 入 數 據 後 即 成

機 密 文 件



VOCATIONAL TRAINING COUNCIL
職 業 訓 練 局

THE 2021 MANPOWER SURVEY OF THE ACCOUNTANCY SECTOR
會 計 業 2 0 2 1 年 人 力 調 查

The 2021 Manpower Survey of the Accountancy Sector aims at collecting manpower information of the industry concerned for formulating recommendations on future manpower training. Please provide the information of your establishment as at **2nd January 2021** by answering the questionnaire. Thank you.

會計業2021年人力調查旨在蒐集業內人力情況的最新資料，並按此為未來人力訓練制訂適當建議。懇請 貴機構根據**2021年1月2日**的人力情況填寫此問卷。多謝合作。

Establishment Information

機構資料

NATURE OF BUSINESS 業務性質：

(For official use)

Industry Code _____

☐ **Accounting Firms 會計師事務所**

Government Departments, Non-governmental Organisations and Statutory Bodies 政府部門、非政府機構和法定組織

☐ Government Department
政府部門

☐ Non-governmental organisations and statutory bodies
非政府機構和法定組織

Commercial and Services Establishments 商業及服務行業機構

☐ Wholesale, Retail & Import / Export traders, Catering & Hotels
進出口,批發,零售,酒店,餐飲

☐ Transport, Storage & Communication
運輸,倉庫通訊

☐ Information and Communications
資訊及通訊服務

☐ Financing, Insurance, Real Estate & Business Services excluding
Accounting & Auditing Firm
金融,保險,物業及商業服務(會計及審計除外)

☐ Community, Social & Personal Services
社區,社會及個人服務

☐ Secondary and Primary schools
中學與小學

Industrial Establishments 工業機構

☐ Electricity, Gas & Water
電力,燃氣及水源

☐ Manufacturing
製造

☐ Construction
建造

☐ **Others, please specify 其他, 請註明** _____

TOTAL NO. OF PERSONS ENGAGED 僱員總人數: _____

Details of Contact Person 聯絡人資料 *

NAME OF PERSON TO CONTACT: _____
聯絡人姓名

POSITION: _____
職位

TEL. NO.: _____
電話

FAX NO.: _____
圖文傳真

E-MAIL : _____
電郵

* The information provided will be used for the purpose of this and subsequent manpower surveys.
所提供資料將用作是次及日後人力調查之用。

Part I – Manpower Information

第一部份 – 人力情況

Please complete columns 'B' to 'H' of the questionnaire according to the list of principal jobs by referring to the Appendix for job description of individual job.

請根據列表中的主要職務，並參考附錄有關各種職務的工作說明來填寫表內各'B'至'H'欄。

Principal Jobs (Full-time employees) 主要職務 (全職僱員)

Please refer to the Appendix for column explanations. 請參考附錄內各欄的說明。

(A) Principal Job 主要職務	(B) No. of Employees as at 2nd January 2021 在2021年 1月2日的 僱員人數	(C) No. of Vacancies as at 2nd January 2021 在2021年 1月2日 的空缺額	(D) Forecast No. of Employees as of January 2022 預計在 2022年1月 的僱員人數	(E) Average Monthly Income Range 平均每月收入幅度 Code 編號 1 \$10,000 or below 或以下 2 \$10,001 - \$20,000 3 \$20,001 - \$30,000 4 \$30,001 - \$40,000 5 \$40,001 - \$60,000 6 \$60,001 - \$80,000 7 \$80,001 - \$100,000 8 Over \$100,000 以上	(F) Preferred Level of Education of Employees 僱員宜有的教育程度 Code 編號 1 Postgraduate Degree 研究生學位 2 First Degree 學士學位 3 Sub-degree (e.g. Higher Diploma) 副學位 (例如高級文憑) 4 Diploma/Certificate 文憑/證書 5 Secondary 4 to 7 中四至中七 6 Secondary 3 or below 中三或以下	(G) Preferred Years of Relevant Experience of Employees 僱員宜有的相關年資 Code 編號 1 Less than 3 yrs 三年以下 2 3 yrs to less than 6 yrs 三年至六年 3 6 yrs to less than 10 yrs 六年至十年以下 4 10 yrs or more 十年或以上	(H) Type of Professional Qualification of Employees Required 僱員要求專業資格的類別 Code 編號 1 HKICPA (Practising) 執業會計師 2 Qualified Accountant (e.g. members of the HKICPA or other accounting bodies) 合資格會計師 (例如: 香港會計師公會 或其他會計團體會員) 3 Accounting Technician 認可財務會計員 4 Not require professional qualifications shown above 無需上述專業資格
Job Title A (3 employees and 2 vacancies) e.g.: 職位甲 (3名僱員2個空缺)	3	2	3	4	3	2	2
101 Partner/ Principal/ Director/ Chief Financial Officer 合夥人/總監/首席財務官							
201 Senior Manager/ Financial Controller 高級經理/財務總監							
301 Manager 經理							
401 Supervisor/ Senior 主管							
501 Clerk/ Associate 文員							
601 Trainer/ Teacher 培訓人員							
OTHER RELEVANT STAFF 其他相關人員							
For Official Use							

Part II
第二部份

New Recruitment
新聘僱員

1. Please state the number of full-time employees **newly recruited** in the **past 12 months**.
請列出 貴公司過去十二個月內**新招聘**的全職僱員人數。

	Partner/ Principal/ Director/ Chief Financial Officer 合夥人/總監/首席財務官	Senior Manager/ Financial Controller 高級經理/財務總監	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員
(a) Total new recruits 新招聘總人數						
(b) Number of new recruits from 新招聘僱員中，來自						
(i) an accounting position of another company 另一間機構而擔任會計 職務者						
(ii) Fresh graduates of accounting discipline 應屆會計學科之畢業生 人數						

Recruits of Qualified Accountant
招聘合資格會計師

2. For the number of recruits as shown in Question 1(a) above, please indicate the **number of qualified accountants** (e.g., members of the HKICPA or other accounting bodies).
就上述問題 1(a)，請列出招聘僱員人數中，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)。

(a) Partner/ Principal/ Director/ Chief Financial Officer 合夥人/總監/首席財務官	<input type="text"/>	(b) Senior Manager/ Financial Controller 高級經理/財務總監	<input type="text"/>
(c) Manager 經理	<input type="text"/>	(d) Supervisor/ Senior 主管	<input type="text"/>
(e) Clerical/ Associate 文員	<input type="text"/>	(f) Trainer/ Teacher 培訓人員	<input type="text"/>

Employees Left
員工離職

3. Please state the number of full-time employees **left** in the **past 12 months**.
請列出 貴公司過去十二個月內**離職**的全職僱員人數。

(a) Partner/ Principal/ Director/ Chief Financial Officer 合夥人/總監/首席財務官	<input type="text"/>	(b) Senior Manager/ Financial Controller 高級經理/財務總監	<input type="text"/>
(c) Manager 經理	<input type="text"/>	(d) Supervisor/ Senior 主管	<input type="text"/>
(e) Clerical/ Associate 文員	<input type="text"/>	(f) Trainer/ Teacher 培訓人員	<input type="text"/>

Years of Service of Resigned Employees

離職前的工作年期

4. Please indicate the number of resigned employees according to their years of service before they left the company.
請列出 貴公司離職僱員人數按僱員在離職前的平均工作年期。

	Partner/ Principal/ Director/ Chief Financial Officer 合夥人/總監/首席財務官	Senior Manager/ Financial Controller 高級經理/財務總監	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員
(a) Less than 1 year 少於 1 年						
(b) 1 year to less than 3 year 1 年至少於 3 年						
(c) 3 years to less than 5 years 3 年至少於 5 年						
(d) 5 years to less than 10 years 5 年至少於 10 年						
(e) 10 years or above 10 年或以上						

Recruitment Difficulties

招聘困難

5. Please indicate the difficulties encountered in recruitment of full-time employees of your company in the past 12 months.
請指出 貴公司在過去十二個月招聘全職僱員時所遇到的困難。

	Partner/ Principal/ Director/ Chief Financial Officer 合夥人/總監/首席財務官	Senior Manager/ Financial Controller 高級經理/財務總監	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員
(a) No recruitment was taken place 沒有招聘	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(b) Recruitment was taken place and the difficulties encountered were: (You may tick "✓" one or more options.) 有招聘，所遇到的困難是：（可剔“✓”選多於一項。）						
(i) Insufficient accountancy graduates from tertiary institutions 專上院校會計畢業生人數不足	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(ii) Lack of candidates with relevant experience and training 缺乏具相關經驗及訓練的職位申請人	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(iii) Working conditions/remuneration package could not meet recruits' expectations 服務條件／薪酬未能符合求職者的要求	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(iv) Other Difficulties (Please Specify) 其他招聘困難(請註明) _____ _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(v) Did not encounter difficulties 沒有遇上困難	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Business in Mainland China
中國內地業務

6. (a) Does your company have **operation in Mainland China as of 2nd January 2021?**
 在2021年1月2日，貴公司在中國內地有沒有業務？

☐ Yes 有 ☐ No 沒有 → Please go to question 7 請跳至第 7 題

- (b) Are there any employees of your company stationed or travelling to Mainland China for work ?
 貴公司會否有員工在中國內地長駐*或出差到內地工作？

Job level 職級	With Employees 有員工	
	Stationed* in Mainland China 長駐在中國內地	Travelling to Mainland China 往中國內地出差
(i) Partner/ Principal/ Director/ Chief Financial Officer 合夥人/總監/首席財務官	<input type="checkbox"/>	<input type="checkbox"/>
(ii) Senior Manager/ Financial Controller 高級經理/財務總監	<input type="checkbox"/>	<input type="checkbox"/>
(iii) Manager 經理	<input type="checkbox"/>	<input type="checkbox"/>
(iv) Supervisor/ Senior 主管	<input type="checkbox"/>	<input type="checkbox"/>
(v) Clerk/ Associate 文員	<input type="checkbox"/>	<input type="checkbox"/>
(vi) Trainer/ Teacher 培訓人員	<input type="checkbox"/>	<input type="checkbox"/>

* Employees who stay in Mainland China for 50% or above of the working time are classified under “Stationed in Mainland China”.
 長駐是指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。

- (c) Does your company :
 貴公司會否：

	Yes 會	No 不會
(i) recruit additional Hong Kong accounting employees as a result of development in Mainland operation. 因在內地發展業務而須增聘本地會計僱員。	<input type="checkbox"/>	<input type="checkbox"/>
(ii) train the existing Hong Kong accounting employees to deal with Mainland operations in terms of control, communication skills and Mainland regulations. 為處理內地業務而提供管理、溝通技巧及內地法規等方面訓練與現職本地會計僱員。	<input type="checkbox"/>	<input type="checkbox"/>

Move out and Outsourcing of Accounting Functions
會計工作的遷離與外判

7. Have any of the accounting-related functions of your company been moved out of Hong Kong or outsourced to another company in the **past 12 months?**
 貴公司過去十二個月內有否將與會計相關的工作遷離香港或外判給其他公司？

	Yes 有	No 沒有
(a) Moved out of Hong Kong 遷離香港	<input type="checkbox"/>	<input type="checkbox"/>
(b) Outsourced to another company 外判給其他公司	<input type="checkbox"/>	<input type="checkbox"/>

Training Needs

培訓需要

8. Please indicate the training areas required to deal with the emerging trend and development of the accountancy sector by choosing the corresponding codes. (You may choose up to five options for each job level.)

請選擇相應的課程編號，指出僱員所需要的培訓課程，以配合會計業的新興趨勢及發展。（各職級可選最多五項。）

Training Areas 訓練範疇

	1	2	3	4	5
Partner/Principal/Director/Chief Financial Officer 合夥人/總監/首席財務官					
Senior Manager/ Financial Controller 高級經理/財務總監					
Manager 經理					
Supervisor/ Senior 主管					
Clerk/ Associate 文員					
Trainer/ Teacher 培訓人員					

General Management Knowledge

一般管理知識

Code 編號	Training Areas 訓練範疇
101	Principles & Practice of Management 管理理論與實務
102	Problem Solving & Decision Making 解決問題及決策
103	Strategic Management 策略管理
104	Marketing Management 市場管理
105	Quality Management 優質服務管理
106	Risk Management 風險管理
107	Stress Management 壓力處理
108	Crisis Management 危機管理
109	Human Resources Management 人力資源管理
110	Leadership 領導才能
111	Team Building 團隊之建立
112	Motivation 激勵
113	Coaching & Counseling 訓練及輔導下屬
114	Dealing with Conflict 處理衝突
115	Implementing Change 推行變革
116	Time Management 時間管理
117	ISO Audit ISO 審核
118	Public Relations 公共關係
119	Performance Management 績效管理

Job-related Knowledge

業務知識

Code 編號	Training Areas 訓練範疇
201	Financial Accounting 財務會計
202	Cost and Management Accounting 成本和管理會計
203	Internal Control and Compliance 內部監察、條例執行和企業管治
204	Tax Compliance and Planning 遵從稅規和稅務策劃
205	Auditing 審計學
206	Business Law 商業法律
207	Company Law and Practice 公司法和實務
208	Economics and Statistics 經濟學和統計學
209	Financial Management 財務管理
210	Management Information System 管理資訊系統
211	PRC Accounting System 內地會計制度
212	PRC Taxation System 內地稅務制度
213	Updates on Accounting Standards 最新會計準則
214	Accrued-based Accounting 應計制會計
215	Financial Instruments 金融工具
216	Common Law Jurisdiction 普通法司法管轄區
217	China Business Studies 中國商貿知識
218	Corporate Financing 企業融資

Generic / Technological Skills

通用 / 科技技能

Code 編號	Training Areas 訓練範疇
301	English Writing 英文書寫
302	Spoken English 英語會話
303	Chinese Writing 中文書寫
304	Cantonese 廣東話
305	Putonghua 普通話
306	Interpersonal Skills 人際關係技巧
307	Marketing/Selling Skills 市場推廣／銷售技巧
308	Presentation Skills 演說技巧
309	Cross-exposure to Other Accounting Functions 其他會計軟件的相互使用
310	Effective Influencing and Negotiation Skills 發揮影響力及談判技巧
311	Information Systems Application Skills 資訊系統應用技巧
312	Artificial Intelligence 人工智能
313	Blockchain 區塊鏈
314	Cloud Computing 雲端運算
315	Data Analytics 數據分析

**Others: Please specify
其他：請註明**

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

(You may tick “√” one or more options.)

你認為有甚麼方法可有效鼓勵僱主提供訓練予其僱員? (可剔“√”選多於一項。)

- ☐ Reimbursement of course fees to employers
向僱主退還僱員學費
- ☐ Provision of subsidy to employers
提供僱員訓練津貼予僱主
- ☐ Government loan/grant to employers
政府給予僱主貸款/補助金
- ☐ Others (Please Specify) e.g. Best Employer Award
其他, 請列明 例如: 最佳僱主獎

(1) _____

(2) _____

(3) _____

End of Questionnaire. Thank You for Your Co-operation.

問卷完，多謝合作。

Appendix 5B. Explanatory Note

The 2021 Manpower Survey of the Accountancy Sector

會計業 2021 年人力調查

Explanatory Notes

附 註

Part I

第一部份

1. Principal Jobs - Column 'A'

主要職務 —— 'A' 欄

- (a) 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.

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。

- (b) Partners / Principals / Directors / Chief Financial Officers, Senior Managers / Financial Controllers, Managers, Supervisors/Seniors, Clerks/Associates and Trainers/Teachers are defined as follows:

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：

Principal Jobs 主要職務	Job Description 工作說明
Partners/Principals/ Directors/Chief Financial Officers 合夥人／總監／ 首席財務官	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. 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。
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 <u>at least five years'</u> accounting managerial experience. Managers have <u>less than five years'</u> accounting managerial experience.

Principal Jobs 主要職務	Job Description 工作說明
高級經理／財務總監／ 經理	<p>須負責下列部分或全部工作：</p> <ol style="list-style-type: none"> (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。 <p>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。</p> <p>高級經理／財務總監：具<u>五年或以上</u>會計管理經驗。</p> <p>經理：具<u>五年以下</u>會計管理經驗。</p>
Supervisors/Seniors 主管	<p>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.</p> <p>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。</p>
Clerks/Associates 文員	<p>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.</p> <p>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。</p>
Trainers/Teachers 培訓人員	<p>Persons who are engaged to train or teach people to perform accounting or accounting-related functions.</p> <p>負責會計或會計相關職務的培訓工作。</p>

- (c) Please add in column 'A' titles of any principal jobs not mentioned above; briefly describe them in respect of the appropriate job categories.
如 貴機構另有其他技術性主要職務，請一併填入 'A' 欄內，並簡述其所屬的職務類別及等級。

2. Number of Employees as at Survey Reference Date - Column 'B'

在統計日期的僱員人數 —— 'B' 欄

For each principal job, please fill in the total number of full-time employees as at survey reference date.

"Full Time Employees" refer to those working full-time (i.e. at least 4 weeks a month, and not less than 18 hours in each week) under the payroll of the establishment. These include proprietors and partners working full-time for the establishment. These definitions also apply to 'full-time employee(s)' appearing in other parts of the questionnaire.

請填寫 貴機構於統計日期僱用的每個主要職務的全職僱員總數。

「全職僱員」指在 貴機構內全職工作（即每月最少四週、每週不少於十八小時）的受薪人員，其中包括在機構內全職工作的東主及合夥人。調查表內所出現的「全職僱員」等詞，定義亦同。

3. Number of Vacancies as at Survey Reference Date – Column 'C'

在統計日期的空缺額 —— 'C' 欄

Please fill in the number of existing full time vacancies as at Survey Reference Date. 'Existing Vacancies' refer to those unfilled, immediately available job openings for which the establishment is actively trying to recruit personnel as at survey reference date.

請填上在統計日期每一主要職務的空缺額。「空缺額」是指該職位於統計參考日期仍懸空，須立刻填補，而現正積極招聘人員填補。

4. Forecast Number of Employees as at January 2022 – Column 'D'

預計在2022年1月的僱員人數 —— 'D' 欄

The forecast number of full time employees means the number of full time employees you will be employing as at January 2022. The number given could be more / less than that in column 'B' if an expansion / a contraction is expected.

預計全職僱員人數指 貴機構在 2022 年 1 月的全職僱員人數。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。

5. Average Monthly Income Range – Column 'E'

每月平均收入幅度 —— 'E' 欄

Please enter the code of average monthly income during the past 12 months for each principal job of full time employee(s). This should include basic salary, overtime pay, cost of living allowance, meal allowance, housing allowance, travel allowance, commission and bonus. If you have more than one employee doing the same job, please enter the average range.

請在 'E' 欄填入每個主要職務的全職僱員過去 12 個月每月平均薪酬的編號。這包括底薪、逾時工作津貼、生活津貼、膳食津貼、房屋津貼、旅行津貼、佣金及花紅。如 貴機構有多於一名僱員擔任同一主要職務，則請取平均收入。

6. Preferred Level of Education of Employees- Column ‘F’

僱員宜有的教育程度 —— ‘F’ 欄

Please enter the code of preferred level of education for each principal job of employees should have.
請在 ‘F’ 欄填入 貴機構認為每個主要職務僱員宜有的教育程度編號。

Definition of Preferred Level of Education:

宜有教育程度的定義：

- ◆ “Postgraduate Degree” refers to higher degrees (e.g. master degrees) offered by local or non-local education institutions, or equivalent.
「研究生學位」是指本地或非本地教育機構提供的高等學位（如碩士學位），或同等教育程度。
- ◆ “First Degree” refers to first degrees offered by local or non-local education institutions, or equivalent.
「學士學位」是指本地或非本地教育機構提供的學士學位，或同等教育程度。
- ◆ “Sub-degree” refers to Associate Degrees, Higher Diplomas, Professional Diplomas, Higher Certificates, Endorsement Certificates, Associateship or equivalent programmes offered by local or non-local education institutions.
「副學位」是指本地或非本地教育機構提供的副學士、高級文憑、專業文憑、高級證書、增修證書、院士銜或同等課程。
- ◆ “Diploma/Certificate” refers to technical and vocational education programmes including Diploma/Certificate courses, Diploma of Foundation Studies, Diploma of Vocational Education and programmes at the craft level, or equivalent.
「文憑／證書」是指技術及職業教育課程之文憑／證書、基礎課程文憑、職專文憑及技工程度的課程，或同等教育程度。
- ◆ “Secondary 4 to 7” refers to Secondary 4-7, covering the education programmes in relation to the Hong Kong Certificate of Education Examination (HKCEE), the Hong Kong Diploma of Secondary Education (HKDSE) Examination, Diploma Yi Jin, or equivalent.
「中四至中七」是指中四至中七（包括與香港中學會考、香港中學文憑考試、毅進文憑等相關的教育課程）或同等教育程度。
- ◆ “Secondary 3 or below” refers to Secondary 3 or below, or equivalent.
「中三或以下」是指中三或以下，或同等教育程度。

7. Preferred Years of Relevant Experience of Employees - Column ‘G’

僱員宜有的相關年資 —— ‘G’ 欄

Please enter the code of preferred years of experience for each principal job of employees should have.
請在 ‘G’ 欄填入 貴機構認為每個主要職務僱員宜有的相關年資編號。

8. Type of Professional Qualification of Employees Required - Column ‘H’

僱員要求專業資格的類別 —— ‘H’ 欄

Please enter the code of type of professional qualification for each principal job of employees should have.
請在 ‘H’ 欄填入 貴機構認為每個主要職務要求專業資格的類別編號。

Quality Control Measures

Prior to fieldwork preparation

- Collect contact information of the sampled establishments
- Group sampled establishments to the same business organisation

Thorough training of fieldwork staff

- Industry briefing workshop by VTC
- Intensive briefing and training sessions by MOV in consultation with VTC

Monitoring of the fieldwork execution

- Well-trained enumerators who are experienced in conducting establishment surveys
- Closely monitor fieldwork progress and work of enumerators
- Debriefing sessions twice a week

Measures to increase the response rate

- Strategic directions given by VTC
- Assistance from the Training Boards and trade associations, etc.

Checking of the completed questionnaires

- Sample check of completed questionnaires by an independent team of QC checkers
- 100% vetting of the completed questionnaires by VTC

Double data entry and data validation

- Double data entry system
- Validation of collected data via computer programming and systems

Data analysis by VTC

- Comparison of survey findings with last round
- Benchmarking with relevant manpower information (if deemed appropriate)

質素控制措施

實地調查前的準備工作

- 收集抽樣機構的聯絡資料
- 將同一業務組織的抽樣機構集合在一起

實地調查員的充分訓練

- 由 VTC 主持行業簡介工作坊
- 諮詢 VTC 後，由 MOV 提供簡介與培訓

監察實地調查的執行

- 訓練有素，並具機構調查經驗的調查員
- 密切監察實地調查進程與調查員的工作
- 每星期舉行兩次匯報會

增加填覆率的措施

- VTC 提供策略指引
- 由訓練委員會與行業組織協助

檢查填覆的問卷

- 由獨立質素審查隊伍抽樣檢查填覆的問卷
- 填覆的問卷 100%由 VTC 審查

複式數據輸入及檢核收集所得數據

- 複式數據輸入制度
- 運用電腦程式與系統檢核收集所得數據

由 VTC 分析數據

- 比較上一輪的調查結果
- 如視為適當，以相關人力資料為基準

Response Profile

Branch	(a) No. of Valid Cases*	(b) No. of Establishments Successfully Enumerated	(b)/(a) Effective Response Rate
Accountancy Firms	240	228	95%
Government Departments, Non-governmental Organisations and Statutory Bodies	30	27	90%
Commerce and Services Establishments	623	594	95.3%
Industrial Establishments	177	174	98.3%
Overall	1 070	1 023	95.6%

*Note: * Invalid cases were referred to those establishments which had ceased operation, closed, and so on.*

填覆機構概要

門類	(a) 有效抽樣機 構數*	(b) 成功受訪機構 數目	(b)/(a) 有效填覆率
會計師事務所	240	228	95.0%
政府部門、非政府機構和法定組織	30	27	90.0%
商業及服務行業機構	623	594	95.3%
工業機構	177	174	98.3%
總計	1 070	1 023	95.6%

註: * 已停止營運或結業的機構視作無效。

Manpower Projection Methodology

Labour Market Analysis

1. The Labour Market Analysis approach examines a group of key statistical data which reflects important changes in the local economy, demography, and labour market. It then selects some data as independent variables to build a statistical model that can be used to project manpower demand in the economic sector under study.

2. The building of a statistical model comprises two main steps: (i) diagnostic and (ii) prognostic. In the diagnostic step, two sets of economic indicators will be considered. Set I comprises core statistics in the National Accounts (e.g. Gross Domestic Products (GDP) and its components) of Hong Kong, providing information about key economic activities. Set II comprises economic indicators with more disaggregate information about the economy, such as consumption, investment, trade, tourism, property and related activities, the labour market, etc. The economic indicators relevant to the industry are statistically tested for multi-collinearity before grouping into principal components. In the prognostic step, the principal components are used to build and maintain the statistical models for manpower projection.

人力推算方法

勞動市場分析

1. 勞動市場分析法審視一系列主要統計數據，所反映的本地經濟、人口和勞動市場的變化，然後選取部分數據作獨立變項，構建統計模型推算研究中經濟範疇的人力需求。
2. 統計模型的建構包含兩部分：(i) 診斷；以及(ii) 預後。診斷階段會檢視兩組經濟指標，第一組為本地經濟核心的主要數據（例如人均生產總值及其組成部分），提供主要經濟活動的資料。第二組為更多分類數據的經濟指標，例如消費、投資、貿易、旅遊、物業及相關活動、勞動市場等。與保險業相關的經濟指標在歸入主要組成部分前，會先作統計測試，確保其多重共線性。在預後階段，主要組成部分用作建構和維持統計模型，推算人力需求。

Statistical Tables 統計表

Appendix 9 附錄9

Manpower Statistics by Job Level by Branch
按職級及門類劃分的人力統計

Table 1
表一

Branch 門類		Job Level 職級	Number of Employees as at Survey Reference Date 在統計日期的 僱員人數	Number of Vacancies as at Survey Reference Date 在統計日期的 空缺額	Forecast Number of Employees as at Jan 2022 預計在 2022 年 1 月 的僱員人數
Accounting Firms 會計師事務所	101	Partner/ Principal/ Director/ Chief Financial Officer 合夥人/總監/首席財務官	4 204	4	4 208
	201	Senior Manager/ Financial Controller 高級經理/財務總監	2 096	16	2 112
	301	Manager 經理	3 130	52	3 182
		Subtotal of Managerial Level 經理級小計	9 430	72	9 502
	401	Supervisor/ Senior 主管	6 157	63	6 220
	501	Clerk/ Associate 文員	9 338	413	9 761
	601	Trainer/ Teacher 培訓人員	128	0	128
		Total 總數	25 053	548	25 611
Government Departments, Non-governmental Organisations and Statutory Bodies 政府部門、非政府機 構和法定組織	101	Partner/ Principal/ Director/ Chief Financial Officer 合夥人/總監/首席財務官	89	6	95
	201	Senior Manager/ Financial Controller 高級經理/財務總監	592	15	604
	301	Manager 經理	412	19	428
		Subtotal of Managerial Level 經理級小計	1 093	40	1 127
	401	Supervisor/ Senior 主管	1 534	57	1 601
	501	Clerk/ Associate 文員	3 165	52	3 217
	601	Trainer/ Teacher 培訓人員	324	0	324
		Total 總數	6 116	149	6 269
Commercial and Services Establishments 商業及服務行業機 構	101	Partner/ Principal/ Director/ Chief Financial Officer 合夥人/總監/首席財務官	959	0	959
	201	Senior Manager/ Financial Controller 高級經理/財務總監	7 429	2	7 431
	301	Manager 經理	7 061	30	7 093
		Subtotal of Managerial Level 經理級小計	15 449	32	15 483
	401	Supervisor/ Senior 主管	14 818	110	14 930
	501	Clerk/ Associate 文員	37 112	123	37 237
	601	Trainer/ Teacher 培訓人員	480	0	480
		Total 總數	67 859	265	68 130
Industrial Establishments 工業機構	101	Partner/ Principal/ Director/ Chief Financial Officer 合夥人/總監/首席財務官	51	0	51
	201	Senior Manager/ Financial Controller 高級經理/財務總監	383	7	390
	301	Manager 經理	508	2	509
		Subtotal of Managerial Level 經理級小計	942	9	950
	401	Supervisor/ Senior 主管	1 312	1	1 313
	501	Clerk/ Associate 文員	3 196	14	3 210
	601	Trainer/ Teacher 培訓人員	0	0	0
		Total 總數	5 450	24	5 473

Branch 門類	Job Level 職級		Number of Employees as at Survey Reference Date 在統計日期的 僱員人數	Number of Vacancies as at Survey Reference Date 在統計日期的 空缺額	Forecast Number of Employees as at Jan 2022 預計在 2022 年 1 月 的僱員人數
All Branches 全部門類	101	Partner/ Principal/ Director/ Chief Financial Officer 合夥人/總監/首席財務官	5 303	10	5 313
	201	Senior Manager/ Financial Controller 高級經理/財務總監	10 500	40	10 537
	301	Manager 經理	11 111	103	11 212
		Subtotal of Managerial Level 經理級小計	26 914	153	27 062
	401	Supervisor/ Senior 主管	23 821	231	24 064
	501	Clerk/ Associate 文員	52 811	602	53 425
	601	Trainer/ Teacher 培訓人員	932	0	932
		Total 總數	104 478	986	105 483

(a) Percentage Distribution of Average Monthly Remuneration Package of Full-time Employees by Job Level
按行業等級劃分的全職僱員之每月平均薪酬的百分比

Table 2
表二

Average Monthly Remuneration Package 每月平均薪酬	\$10,000 or below 或以下	\$10,001 - \$20,000	\$20,001 - \$30,000	\$30,001 - \$40,001	\$40,001 - \$60,000	\$60,001 - \$80,000	\$80,001 - \$100,000	Over \$100,000 以上	Total Number of Full-time Employees 全職僱員人數
Partner/ Principal/ Director/ Chief Financial Officer 合夥人/總監/首席財務官	0.0%	0.0%	0.0%	8.8%	22.5%	29.4%	8.2%	31.1%	5 303
Senior Manager/ Financial Contoller 高級經理/財務總監	0.0%	0.0%	0.0%	54.1%	14.1%	10.0%	11.9%	9.8%	10 500
Manager 經理	0.0%	0.0%	0.4%	44.6%	25.2%	22.7%	7.1%	0.0%	11 111
Managerial Level 經理級	0.0%	0.0%	0.2%	42.1%	20.2%	18.7%	9.3%	9.6%	26 914
Supervisor/ Senior 主管	0.2%	6.2%	44.8%	41.3%	7.3%	0.2%	0.0%	0.0%	23 821
Clerk/ Associate 文員	0.0%	78.0%	21.6%	0.4%	0.0%	0.0%	0.0%	0.0%	52 811
Trainer/ Teacher 培訓人員	0.0%	1.8%	0.9%	47.7%	20.1%	10.6%	3.7%	15.3%	932

(b) Percentage Distribution of Preferred Level of Education of Full-time Employees by Job Level
按行業等級劃分的全職僱員宜有的教育程度的百分比

Table 3
表三

Preferred Level of Education 僱員宜有的教育程度	Postgraduate Degree 研究生學位	First Degree 學士學位	Sub-degree 副學位	Diploma/Certificate 文憑/證書	Secondary 4 to 7 中四至中七	Secondary 3 or below 中三或以下	Total Number of Full-time Employees 全職僱員人數
Partner/ Principal/ Director/ Chief Financial Officer 合夥人/總監/首席財務官	12.7%	87.3%	0.0%	0.0%	0.0%	0.0%	5 303
Senior Manager/ Financial Contoller 高級經理/財務總監	2.9%	97.0%	0.1%	0.0%	0.0%	0.0%	10 500
Manager 經理	0.8%	89.0%	10.2%	0.0%	0.0%	0.0%	11 111
Managerial Level 經理級	3.9%	91.9%	4.2%	0.0%	0.0%	0.0%	26 914
Supervisor/ Senior 主管	0.0%	42.1%	18.1%	29.9%	9.9%	0.0%	23 821
Clerk/ Associate 文員	0.0%	11.1%	9.3%	36.9%	42.7%	0.0%	52 811
Trainer/ Teacher 培訓人員	7.3%	80.5%	12.1%	0.0%	0.1%	0.0%	932

(c) Percentage Distribution of Preferred Years of Relevant Experience of Full-time Employees by Job Level
按行業等級劃分的全職僱員宜有的相關年資的百分比

Table 4
表四

Preferred Years of Relevant Experience 僱員宜有的相關年資	Less than 3 years 三年以下	3 years to less than 6 years 三年至六年	6 years to less than 10 years 六年至十年以下	10 years or more 十年或以上	Total Number of Full-time Employees 全職僱員人數
Partner/ Principal/ Director/ Chief Financial Officer 合夥人/總監/首席財務官	0.0%	0.6%	17.4%	82.0%	5 303
Senior Manager/ Financial Contoller 高級經理/財務總監	0.0%	4.8%	71.3%	23.9%	10 500
Manager 經理	0.1%	34.7%	62.2%	3.0%	11 111
Managerial Level 經理級	0.0%	16.0%	57.2%	26.8%	26 914
Supervisor/ Senior 主管	17.8%	56.1%	25.9%	0.2%	23 821
Clerk/ Associate 文員	62.8%	35.7%	1.4%	0.0%	52 811
Trainer/ Teacher 培訓人員	9.6%	53.0%	34.3%	3.1%	932

**(d) Percentage Distribution of Type of Professional Qualification of
Employees Required by Job Level**

Table 5
表五

按行業等級劃分的全職僱員要求專業資格的類別的百分比

Percentage Distribution of Type of Professional Qualification of Employees Required by Principal Job 按主要職務劃分的全 職僱員要求專業資格 的類別的百分比	HKICPA (Practising) 執業會計師	Qualified Accountant 合資格會計師	Accounting Technician 認可財務會計員	Not require professional qualifications 無需專業資格	Total Number of Full-time Employees 全職僱員人數
Partner/ Principal/ Director/ Chief Financial Officer 合夥人/總監/首席財 務官	75.2%	22.4%	0.0%	2.4%	5 303
Senior Manager/ Financial Controller 高級經理/財務總監	13.2%	78.9%	4.8%	3.1%	10 500
Manager 經理	14.5%	56.0%	10.5%	19.0%	11 111
Managerial Level 經理級	25.8%	58.6%	6.2%	9.4%	26 914
Supervisor/ Senior 主管	3.8%	10.0%	20.9%	65.3%	23 821
Clerk/ Associate 文員	0.0%	6.2%	8.3%	85.5%	52 811
Trainer/ Teacher 培訓人員	10.3%	21.0%	12.3%	56.4%	932

**Percentage Distribution and Ranking of Training Provided to
Full-time Employees by Job Level**
按行業等級劃分的全職員工所需培訓課程的百分比及排名

Table 6
表六

Training Areas 訓練範疇	Percentage 百分比						Ranking 排名					
	Partner/ Principal/ Director/ Chief Financial Officer 合夥人/總監 首席財務官	Senior Manager/ Financial Controller 高級經理/財 務總監	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員	Partner/ Principal/ Director/ Chief Financial Officer 合夥人/總監 首席財務官	Senior Manager/ Financial Controller 高級經理/財 務總監	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員
A. General Management Knowledge 一般管理知識												
Principles & Practice of Management 管理理論與實務	12.8%	7.9%	15.7%	0.2%	0.0%	0.3%	2	3	1	40	42	24
Problem Solving & Decision Making 解決問題及決策	15.0%	7.9%	8.4%	0.5%	0.0%	0.6%	1	2	3	28	36	17
Strategic Management 策略管理	6.8%	8.6%	5.3%	0.5%	0.0%	0.3%	4	1	9	27	42	24
Marketing Management 市場管理	2.8%	6.5%	6.2%	0.2%	0.0%	0.0%	11	5	6	39	42	32
Quality Management 優質服務管理	1.1%	0.8%	0.2%	0.0%	0.0%	0.0%	19	23	36	44	31	32
Risk Management 風險管理	6.5%	3.0%	3.5%	5.0%	0.0%	0.3%	5	9	13	5	33	24
Stress Management 壓力處理	0.1%	0.6%	0.8%	0.5%	0.0%	0.0%	41	24	28	26	36	32
Crisis Management 危機管理	4.6%	1.1%	1.4%	0.3%	0.0%	0.0%	8	17	23	32	42	32
Human Resources Management 人力資源管理	3.4%	6.3%	7.1%	0.8%	0.0%	0.0%	10	6	4	18	33	32
Leadership 領導才能	6.0%	3.1%	6.7%	0.8%	0.0%	0.0%	7	8	5	20	42	32
B. Job-related Knowledge 業務知識												
Financial Accounting 財務會計	9.8%	7.1%	15.2%	32.4%	18.3%	30.7%	3	4	2	1	1	1
Cost and Management Accounting 成本和管理會計	0.5%	1.1%	6.0%	10.3%	6.4%	13.0%	26	18	7	3	3	3
Internal Control and Compliance 內部監察、條例執行和企業 管治	0.8%	1.2%	1.7%	4.8%	1.6%	0.3%	23	16	20	6	12	24
Tax Compliance and Planning 遵從稅規和稅務策劃	0.9%	0.8%	5.8%	3.8%	0.8%	6.0%	22	22	8	8	17	6
Auditing 審計學	6.1%	1.5%	4.0%	4.4%	2.5%	7.0%	6	15	12	7	9	5
Business Law 商業法律	1.2%	4.1%	1.5%	2.5%	1.9%	0.0%	18	7	21	11	11	32
Company Law and Practice 公司法和實務	1.7%	0.2%	2.0%	0.9%	0.7%	4.7%	15	35	18	17	18	7
Economics and Statistics 經濟學和統計學	0.1%	0.0%	0.0%	0.1%	0.0%	0.6%	37	45	44	41	33	17
Financial Management 財務管理	1.9%	2.5%	5.2%	10.7%	3.5%	11.1%	13	10	10	2	7	4
Management Information System 管理資訊系統	0.4%	0.1%	0.2%	0.2%	0.1%	0.6%	29	40	36	38	27	17
PRC Accounting System 內地會計制度	0.2%	0.1%	0.6%	0.3%	0.1%	0.0%	32	39	32	29	29	32
PRC Taxation System 內地稅務制度	0.1%	0.6%	0.9%	0.8%	0.9%	0.0%	39	27	27	18	16	32
Updates on Accounting Standards 最新會計準則	2.5%	1.7%	4.3%	6.8%	6.0%	1.9%	12	13	11	4	4	11
C. Generic / Technological Skills 通用 / 科技技能												
Presentation Skills 演說技巧	0.0%	0.0%	0.2%	3.1%	1.3%	16.1%	44	41	36	9	15	2
Cross-exposure to Other Accounting Functions 其他會計職能的相互使用	0.9%	0.2%	0.6%	1.4%	4.8%	0.3%	21	38	30	15	5	24
Information Systems Application Skills 資訊系統應用技巧	1.0%	0.3%	0.6%	1.0%	6.7%	0.9%	20	34	30	16	2	14
No opinion 無意見	62.4%	73.8%	53.8%	52.3%	63.4%	60.4%						
Number of Companies with Such Level of Staff 具有此技能等級員工的 公司數量	3 399	4 246	4 884	8 580	20 815	317						

Note: 1 Percentages are calculated on the basis of total number of companies with such level of staff
 註： 百分比是以具有相關技能等級的員工的公司數目為基準計算。

2 May choose up to five options for each job level
 各職級可選最多五項

Sampling Plan for 2021 Manpower Survey of the Accountancy Sector

Branch	Branch	Stratum	Employment size	Size of frame	Sample Size
1	Accountancy Firms	1	1-9	2 771	183
		2	10-19	216	54
		3	20-49	86	47
		4	50-99	15	15
		5	100-199	2	2
		6	200-499	5	5
		7	500 & Above	10	10
			Sub-total	3 105	316
2	Government Departments, Non-governmental Organisations and Statutory Bodies		Sub-total	41	41
3	Commerce and Services Establishments	2	10-19	17 004	100
		3	20-49	9 969	96
		4	50-99	3 141	91
		5	100-199	1 138	92
		6	200-499	626	182
		7	500 & Above	385	385
			Sub-total	32 263	946
4	Industrial Establishments	2	10-19	2 573	47
		3	20-49	1 566	54
		4	50-99	342	22
		5	100-199	183	30
		6	200-499	112	36
		7	500 & Above	56	56
			Sub-total	4 832	245
			Grand Total :	40 241	1 548

2021 年會計業人力調查抽樣計劃

	門類	層級	僱員人數	機構數目	抽樣數目
1	會計師事務所	1	1-9	2 771	183
		2	10-19	216	54
		3	20-49	86	47
		4	50-99	15	15
		5	100-199	2	2
		6	200-499	5	5
		7	500 或以上	10	10
			小計	3 105	316
2	政府部門、非政府機構和法定組織		小計	41	41
3	商業及服務行業機構	2	10-19	17 004	100
		3	20-49	9 969	96
		4	50-99	3 141	91
		5	100-199	1 138	92
		6	200-499	626	182
		7	500 或以上	385	385
			小計	32 263	946
4	工業機構	2	10-19	2 573	47
		3	20-49	1 566	54
		4	50-99	342	22
		5	100-199	183	30
		6	200-499	112	36
		7	500 或以上	56	56
			小計	4 832	245
			總計：	40 241	1 548