

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

2025



2025 Manpower Survey Report

Accountancy Sector

Accountancy Training Board

Vocational Training Council

(Version 20260114)

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Acknowledgement

Vj g'Ceeqwpvcpe{ "Vtckpkpi 'Dqctf "y qwf "rkng"q"gzr tguu"ku'i tc\kwf g"q"cm'tgur qpf gpw"qh"j g"
uco r nqf "eqo r cpkgu'hqt'r tqxkf kpi 'j g'kphqto c\kqp'tgs wktgf "d{ 'j g'uwtxg{0'

1 Executive Summary

Background

303 Vj g'Ceewpvcpe{ "Vtckplki 'Dqctf" *Vtckplki 'Dqctf + "qh'j g"Xqecvqpcn"Vtckplki 'Eqwpekn" *XVE + "eqpf wevgf "c" o cpr qy gt "uwtxg{ "hqt" j g"ceeqwpcpe{ "ugevqt" htqo "gpf / O ctej "vq" gctn{ / Cwi wuv"4247. "y kj "j g"fcv"tghgtgpeg"fcvq"qp"5"O ctej "42470" Vj ku"tgr qtv'r tgugpu"j g"uwtxg{ "hpf kpi u"qh'j g"rcvgv"o cpr qy gt "ukwcvq"qp"qh'j g"ugevqt"cpf "r tqr qugu"tgeqo o gpf cvqpu"qp"j g" o cpr qy gt "f go cpf "cpf "Vtckplki "pggf u" vq" f khtgtpv"ucmngj qif gtu"qh" j g" ugevqt. "kpenw kpi " go r nq{ gtu."go r nq{ ggu"cpf "Vtckplki "r tqxkf gtu" d{ "o cmkpi "tghgtgpeg"q"j g"dwukpgu"qwmqnm" "

Survey Coverage and Methodology

304 Vj g"uwtxg{ "eqxgtgf "ctqwpf "63" 397" eqo r cpkgu"kp" j g"ceeqwpcpe{ "ugevqt0" D{ " cf qr vki "j g"utcvkkgf "tcpf qo "uco r nki "o gy qf "hqt" ugrgevki "eqo r cpkgu"htqo "j g" Egptcn" Tgi kungt"qh" Guvcdrikj o gpv"qh" j g" Egpuwu"cpf "Ucvkukueu" F gr ctvo gpv."cpf "j g" kpenwukq"qh" uw r ngo gpvt{ "uco r ngu"tgeqo o gpf gf "d{ "j g"Vtckplki 'Dqctf . "c" qvcri"qh"3"73; "eqo r cpkgu"y gtg" ugngevgf "hqt" j g"uwtxg{ "0" "

305 C"r cem"qh"uwtxg{ "f qewo gpv"y cu"i kxgp"q" gcej "uco r nqf "eqo r cp{0" Vj g"ugngevgf " eqo r cpkgu"y gtg" cungf "q" eqo r nvg" c" s wguvqppcikg." y j kej "eqo r tkugf "w q" r ctu0" Rctv" K eqmgevgf "s wcpvkcwkg" o cpr qy gt "kphqto cvq"p" d{ "lqd"ngxgnu"cpf "d{ "r tkpekr cn"lqdu."cpf "Rctv" K eqmgevgf " uw r ngo gpvt{ "kphqto cvq"p" tgrvqf "q" j g" ugevqt0" o cpr qy gt "ukwcvq"p"0" Vj g" tgur qpf gpv"y gtg" cungf "q" r tqxkf g" o cpr qy gt "kphqto cvq"p"qh'j gk" eqo r cpkgu"dcugf "qp" c" huv"qh" r tkpekr cn"lqdu." y j kej "y gtg" f ghkpgf "d{ "j g"Vtckplki 'Dqctf "y kj "f gvckngf "lqd" f guetkr vqpu"i kxgp" hqt" gcej "lqd0" "

306 F wtkpi "j g" hkgnf y qtnir gtlkf "dgw ggp" gpf / O ctej "cpf "gctn{ / Cwi wuv"4247. "gpwo gtcvqtu" cuukungf "j g" tgur qpf gpv"q" eqo r nvg" j g" s wguvqppcikg" j tqwi j "r j qpg"ecmu"qt"qp/ukg" xkuku0" Vj g"fcv" eqmgevq"cpf "gpwo gtcvq"p" r tqeguugu"y gtg" enqugn{ "o qpkqtf "cpf "fcv"y cu" xgtkkgf "q" gputg" s wcrkv{ "cpf " ceewtce{0" Co qpi "j g" 835" xcnkf "uco r nqf "eqo r cpkgu"78; "y gtg" uweeguuuhwm{ "gpwo gtcvqf "y j kej "eqpvtldwgf "q" cp" ghgevkg" tgur qpug"tcvg"qh"; 40' 30' "

307 Uco r nqf "eqo r cpkgu"y j kej "j cf "egcugf "qr gtcvq"p" pqv" go r nq{ gf "cp{ "tgnxcpv"gej plecriuvchh" pkitgr n{ "q" j g" uwtxg{ . "ge0y gtg" enqugn{ "cu" kpxcnkf "uco r ngu0" "

Manpower Projection Methodology

30 Vj g'Vtckpki "Dqctf "cf qr vgf "vj g"cr r tqcej "qh'uncvkukecn'o qf gmkpi "hqt"r tqlgevki "vj g" o cpr qy gt'f go cpf "qh'vj g"ceeqwpvcpe{ "ugevqt"hqt"vj g'r gtlkf 'htqo "4248"vj"424; 0Vj g"uncvkukecn' o qf gr"y cu"dwkn" d{ "eqpukf gtlpi "tgnxcpv" geqpqo le" kpf kecvqtu"y j lej "tghrgevgf "ko r qtvcpv" ej cpi gu"kp"vj g"mecn"geqpqo {."f go qi tcr j {"cpf "mdqwt"o ctngwF gckn"qh"vj g"r tqlgevqp" o gyj qf qrqi {"ctg"r tqxkf gf 'kp"Appendix 80'

"

Findings

Number of Full-time Employees and Full-time Vacancies

308 Co qpi "y g"328"; 27"hwñ\ko g"go r m{ggu"lp"y g"ceeqwpvcpe{ "ugevqt."y g"o clqtkv"qh" y go 'y gtg'y qtnki 'lp"eqo o gtekcnlcpf "ugtxlegu"eqo r cplgu."gf wecvkpcnlpukwgu"8; '566'hwñ\ko g"go r m{ggu"qt"860' +cpf "ceeqwpvcpe{ 'hko u"48'798'hwñ\ko g"go r m{ggu"qt"460' +cu"cv"5'Octej "42470"(Table 1.1)"

309 Cpcn{ugf" d{" lqd" ngxgn" o quv" qh" hwm\ko g" go r m{ggu" y gtg" go r m{gf" cu" engtmilcuuqekcvgu"78'8: 6'hwñ\ko g"go r m{ggu"qt"750' +0" Tgnv\kxgn" hgy gt"y gtg"go r m{gf"cv" y g"o cpcn{gtnlhxgn"49'779'hwñ\ko g"go r m{ggu"qt"470' +cpf "cu"uwr gtxkuqtulugpkqtu"43"; 88" hwm\ko g"go r m{ggu"qt"420' +0" (Table 1.1)"

Table 1.1 Number of Employees by Branch and Job Level (as of 3 March 2025)

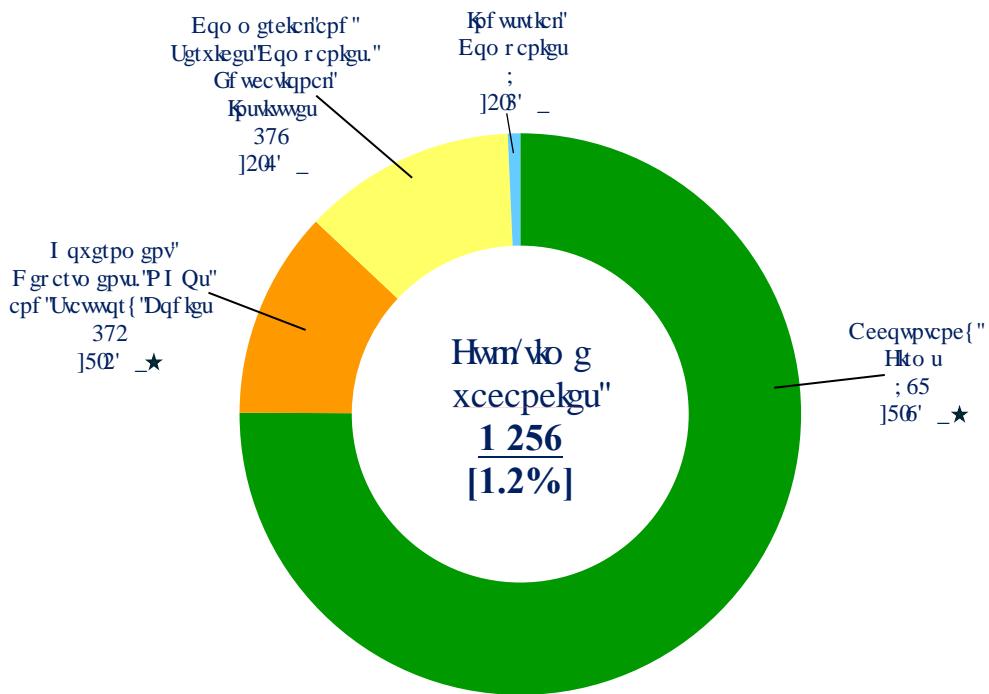
Branch	No. of Employees							
	Managerial Level				Sub-total	Supervisor/Senior	Clerk/Associate	Trainer/Teacher
	Partner/Principal/Director/Chief Financial Officer	Senior Manager/Financial Controller	Manager	Sub-total				
Accountancy Firms	6'279" *370' +"	4'263" *90' +"	5'985" *360' +"	; 83" *590' +"	7'689" *420' +"	33'393" *640' +"	99" *20' +"	26 576 [24.9%]
Government Departments, Non-governmental Organisations and Statutory Bodies	92" *30' +"	654" *0' +"	698" *0' +"	; 9; " *420' +"	3'637" *4; 0' +"	4'688" *720' +"	5" *20' +"	4 862 [4.5%]
Commercial and Services Establishments	; 74" *30' +"	8'4; 2" *0' +"	; 6; 8" *340' +"	37'94; " *440' +"	35'964" *3; 0' +"	5; 478" *780' +"	83; " *20' +"	69 344 [64.9%]
Industrial Establishments	64" *20' +"	547" *70' +"	845" *320' +"	; ; 2" *380' +"	3'564" *430' +"	5'9; 3" *830' +"	2" *20' +"	6 123 [5.7%]
Total	5 121 (4.8%)	9 078 (8.5%)	13 358 (12.5%)	27 557 (25.8%)	21 966 (20.5%)	56 684 (53.0%)	698 (0.7%)	106 905 [100.0%]

*" "+lpf lecvgu" "qh\qvcnlpq0qlh\hwñ\ko g"go r m{ggu"lqd"ngxgn"

]" "+lpf lecvgu" "qh\qvcnlpq0qlh\hwñ\ko g"go r m{ggu"lqd"ugevqt0"

30 Cu"qh"5"O ctej "4247."c"qvcn"qh"3"478"hwmko g" xcecpekgu"y gtg"tgr qtvgf "kp"vj g" ceeqwpcpe{"ugevqt."tgr tgugplki "c" xcecpe{} "tcvg"qh"304" "10g0'hwmko g" xcecpekgu"cu"c" r gtegpvci g"qh"vj g"qvcn"pwo dgt"qh"hwmko g"go r nq{ggu"cpf "hwmko g" xcecpekgu+0' "O quv"qh"vj g" xcecpekgu"y gtg"hqwpf "kp"ceeqwpcpe{"hto u"; 65"hwmko g" xcecpekgu+.hqmqy gf "d{" xcecpekgu" kp"eqo o gtekcn"cpf "ugtxlegu"eqo r cpkgu."gf wecvqpcn"lpuukwgu"376"hwmko g" xcecpekgu+cpf "i qxgtpo gpv"gr ctvo gpw."P I Qu"cpf "ucwqqt{"dqf lgu"372"hwmko g" xcecpekgu+0' "kp"vto u"qh"vj g" xcecpe{} "tcvg."j li j gt" xcecpe{} "tcvg"y gtg"tgi kngtgf "kp"ceeqwpcpe{"hto u"506" +cpf "i qxgtpo gpv"gr ctvo gpw."P I Qu"cpf "ucwqqt{"dqf lgu"506" +0" ""(Chart 1.1)"

Chart 1.1 Vacancies by Branch



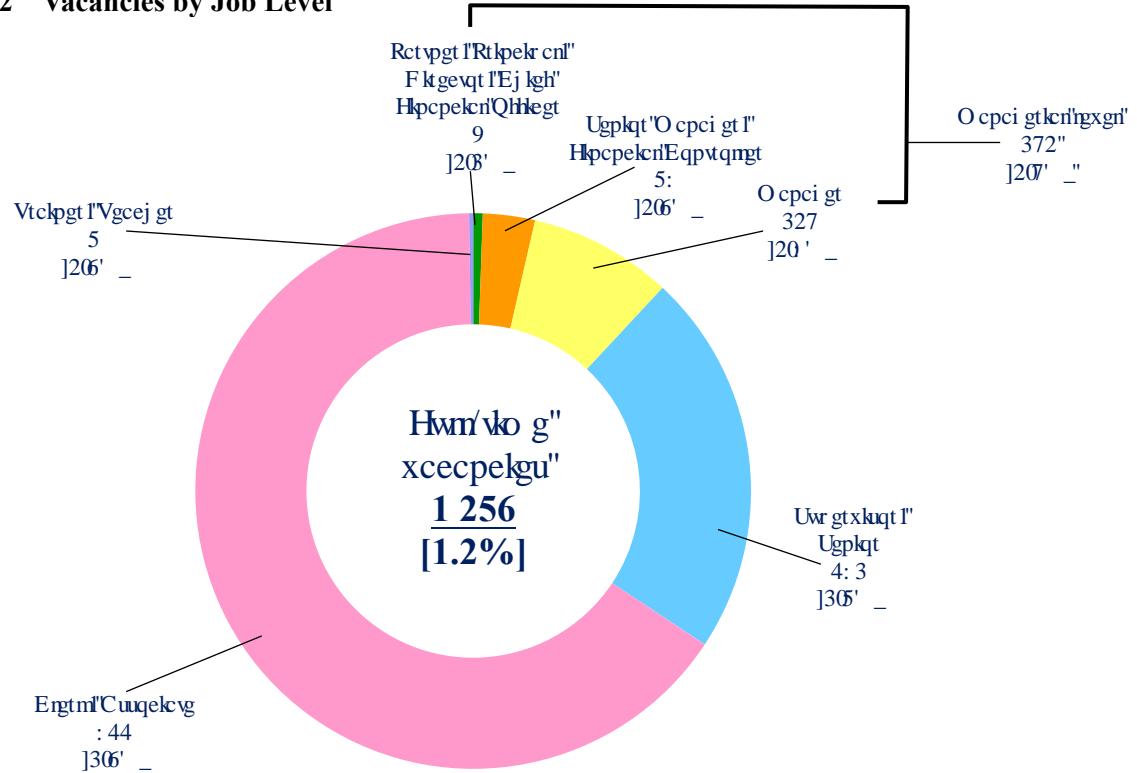
Notes:

(1) Figures in [] brackets indicate the **Vacancy rate** =
$$\frac{\text{No. of full-time vacancies}}{\text{No. of full-time employees} + \text{No. of full-time vacancies}}$$

(2) Figures marked with the symbol “★” refer to relatively higher vacancy rates than the overall rate.”

30 Cpcn{ugf " d{ " lqd" ngxgn" o quv" qh" y g" hwm\ko g" xcecpelgu" y gtg" tgeqtf gf" hqt" engtmilcuuqekcvgu"*. 44" hwm\ko g" xcecpelgu+."hqmqy gf "d{ "uwr gtxkuqtulugpkqtu" *4: 3" hwm\ko g" xcecpelgu+0" (Chart 1.2)"

Chart 1.2 Vacancies by Job Level



Notes: Figures in [] brackets indicate the **Vacancy rate** =
$$\frac{\text{No. of full-time vacancies}^*}{\text{No. of full-time employees} + \text{No. of full-time vacancies}^*}$$

Staff Turnover

302 Go r nq{gtu'tgr qtvgf "j cv'j gtg'y gtg": " 48'hwm\ko g"go r nq{ggu'ng'h'j gkt"eqo r cpkgu'kp" j g"r cuv"34"o qpyj u0' " Vj g"wtpqxgt"tcvg"100'j g"pwo dgt"qh'hwm\ko g"go r nq{ggu'ng'h'cu"c" r gtegpvi g"qh' j g" wqcn"pwo dgt"qh'hwm\ko g"r quw"y cu": 0' 0' " Cpcn\ugf "d{ "lqd"ngxgn" engtmilcuuqekcvgu"tgi kngtgf "j g"ncti guv"pwo dgt"qh'hwm\ko g"go r nq{ggu'ng'h'*7"268'hwm\ko g" go r nq{ggu"y j gtgcu"uwr gtxkuqtulugpkqtu"tgi kngtgf "j g"j ki j guv"wtpqxgt"tcvg"*, 0' 0' " (Table 1.2)"

Table 1.2 Full-Time Employees Left in the Past 12 Months and Turnover Rate by Job Level

Job Level	Number of Employees Left	Turnover Rate*
O cpc i gkcr\ngxgn"	3'838"	70 ' "
/ Partner/ Principal/ Director/ Chief Financial Officer	150	2.9%
/ Senior Manager/ Financial Controller	676	7.4%
/ Manager	790	5.9%
Uwr gtxkuqt l'Ugpkqt"	4'36; "	; 0' "
Engtnl'Cuuqekcvg"	7'268"	: 0 ' "
Vtckpgt l'Vgcej gt"	37"	40' "
Total	8 826	8.2%

," Vwtpqxgt"tcvg"? "pq0qh'hwm\ko g"go r nq{ggu'ng'h'lp"r cuv"34"o qpyj u"pq0qh'hwm\ko g"go r nq{ggu"- "pq0qh'hwm\ko g"xcepelgu" "

Preferred Education Level

303 Kp"j g"ceeqwpvcpe{ "ugevqt."j g"o clqtk\{ "qh'j g"hwm\ko g"go r nq{ggu"cv'j g"o cpc i gkcr\ngxgn"*, 804' + "cpf "tckpgtulugcej gtu"*, ; 0' + "y gtg"r tghgtgf "q"j cxg"c"htuv"fgi tgg"qt"cdqxg" s wcnkhecvkqp0"730' "qh"uwr gtxkuqtulugpkqtu"y gtg"r tghgtgf "q"j cxg"c"htuv"fgi tgg"qt"cdqxg" s wcnkhecvkqp"y j kng"680' "qh"engtmilcuuqekcvgu"y gtg"r tghgtgf "q"j cxg"c"ugeqpf ct{ "6"q"9" s wcnkhecvkqp0" (Table 1.3)"

Table 1.3 Preferred Level of Education by Job Level

Job level	First degree or above	Sub-degree	Diploma/ certificate	Secondary 4 to 7	Secondary 3 or below	No. of full-time employees
O cpc i gkcr\ngxgn"	; 804' "	50 ' "	20' "	, "	20' "	49'779"
/ Partner/ Principal/ Director/ Chief Financial Officer	100.0%	0.0%	0.0%	0.0%	0.0%	5 121
/ Senior Manager/ Financial Controller	100.0%	*	0.0%	0.0%	0.0%	9 078
/ Manager	92.2%	7.8%	0.0%	*	0.0%	13 358
Uwr gtxkuqt l'Ugpkqt"	730' "	3; 0 ' "	450' "	70' "	20' "	43'; 88"
Engtnl'Cuuqekcvg"	; 0' "	360' "	4; 0' "	680' "	20 ' "	78'8; 6"
Vtckpgt l'Vgcej gt"	; ; 0' "	20' "	20' "	20' "	20' "	8; ; "

" f gpqvgu'r tqo kpgpv'tcpi gu'qh'j g'r tghgtgf "ngxgn'qh'gf wecvkqp"kp"j g"t gur gev\k g"lqd"ngxgn' P qvg<"

30 Vj g"uwo "qh'r gtegpvi g"o c{ "pq"gs wcnl'q"322" "f wq"q"tqwpf kpi" 40 ,>"2027" "

Training Requirements

3034 Կպ"յ շ"ceeqwpvcpe { "ugevqt."յ շ"tcklpki "tgs wkt go gpv"hqt"go r nq { ggu"cv"յ շ"o cpc i gtlcn"ngxgn"gpf gf "vq"hgewu"qp"xctkqwu"o cpc i go gpv"npqy nqf i g" *uwej "cu"ōRtckpkr nqf ("Rtce vleg"qh"O cpc i go gpvō. "ōRtqdrgo "Uqirkpi "("F gekulqp"O cnkpi ö"cpf "ōNgcf gtuj kr ö"cpf "lqd/tgrvqf"npqy nqf i g" *uwej "cu"ōHkpcpekci"Ce eqwpvki ö."ōEquv"cpf "O cpc i go gpv"Ce eqwpvki ö"0" Vj շ"tcklpki "tgs wkt go gpv"hqt" uwrtgxkuqtulugpkqtu" ur tgc f "cetquu"o cpc i go gpv"npqy nqf i g."lqd/tgrvqf "hpqy nqf i g"cpf 'i gpgtke lgej pqmqi lecn"unkm"0" Y j krg"յ շ"xctkqwu"lqd/tgrvqf "hpqy nqf i g"y cu"յ շ"hgewu"hqt"engtmilcuuqekcvgu "յ շ"xctkqwu"i gpgtke lgej pqmqi lecn"unkm"y gtg"յ շ"eqtg"tcklpki "ctgeu"hqt"tckpgtulgvcej gtu0" "(Table 1.4)"

Table 1.4 Major Training Requirements

Major Training Requirements						
Tcpn ¹	Rct vgt l'Rtkpkr cnf" F lt gevqt l'Ej lgh" Hpcpkrn'lQhlegt"	Ugpkqt'O cpc1 gt l' Hpcpkrn' Eqpxtqmgnt"	O cpc1 gt"	Uwr gtxkuqt l'Ugpkqt"	Engtm'l'Cuuqekwg"	Vtckpqt l'Vgej gt"
3"	Rtkpkr ngt"(" " Rtcevleg'qh" O cpc1 go gpv"	Rtqdglo " Uqnxkpi "(" " F gekukqp" O cnkpi "	Equv'cpf" O cpc1 go gpv" Ceeqwpvki "	Hpcpkrn'Ceeqwpvki "		Wrf csgu"qp" Ceeqwpvki "cpf" Tgr qt vki " Ucpf ctf u"
4""	Utcvgi le" O cpc1 go gpv"	Rtkpkr ngt"(" " Rtcevleg'qh" O cpc1 go gpv"	Hpcpkrn' Ceeqwpvki "	F cvc'Cpcn' kteu"	Equv'cpf" O cpc1 go gpv" Ceeqwpvki "	Kphqto cvkqp" Uvugr u" Crr rnecvkqp"Unkn"
5""	Hpcpkrn'Ceeqwpvki ""		J wo cp'Tguqvtegu O cpc1 go gpv"	E{ dgtugewtky" Cy ctgpguu"	Cwf lkpi "	Tqdqkqe'Rtqeguu" Cwqo cvkqp" *TRC+cpf " Ct vkheln" Kp vgnki gpeg"CK" kp'Ceeqwpvki "
6""	Rtqdglo "Uqnxkpi "(" " F gekukqp"O cnkpi "	Equv'cpf" O cpc1 go gpv" Ceeqwpvki "	Ngcf gtuj kr"	Rtqdglo "Uqnxkpi "(" " F gekukqp"O cnkpi "	Kphqto cvkqp" Uvugr u" Crr rnecvkqp"Unkn"	Ur qmnp"Gpi rkuj "
7""	Cwf lkpi "	Ngcf gtuj kr"	Hpcpkrn' O cpc1 go gpv"	F gcrkpi "y kj " Eqphklev"	Hpcpkrn' O cpc1 go gpv"	Gpi rkuj "Y tkkpi "

" " General management knowledge

" " Job-related knowledge

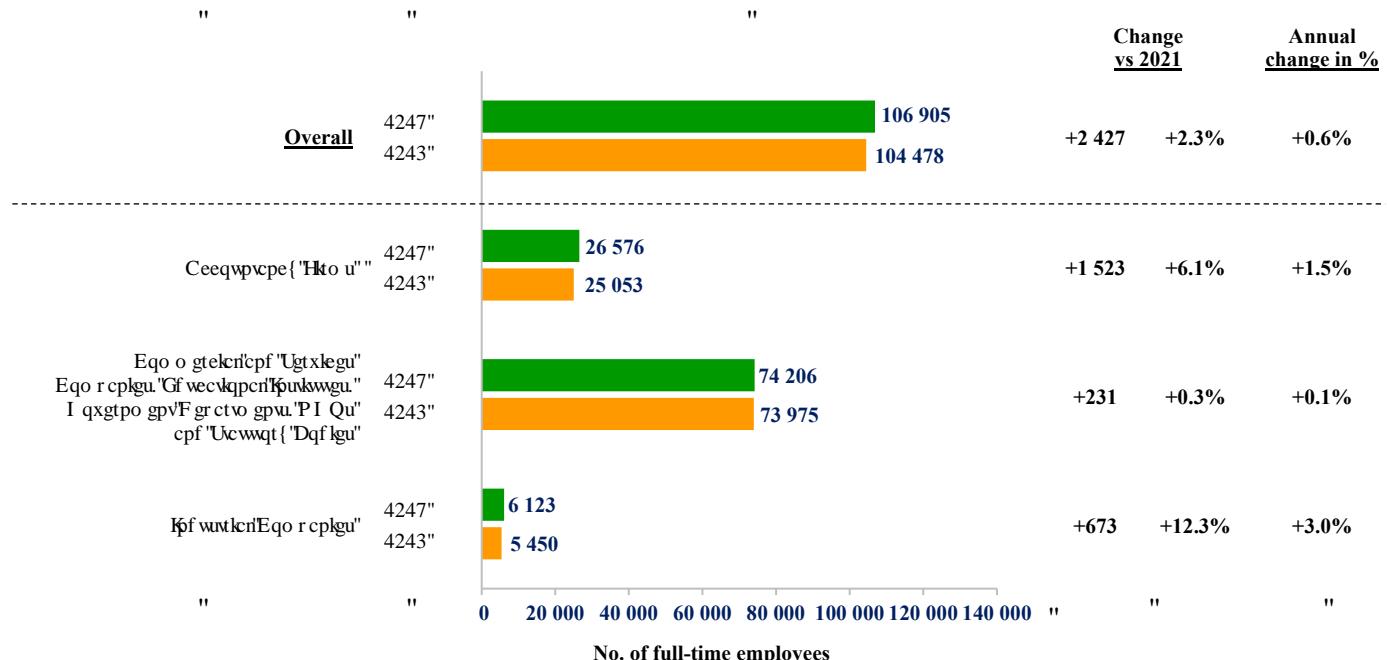
Generic/technological skills

Manpower Analysis

Manpower Changes between 2021 and 2025

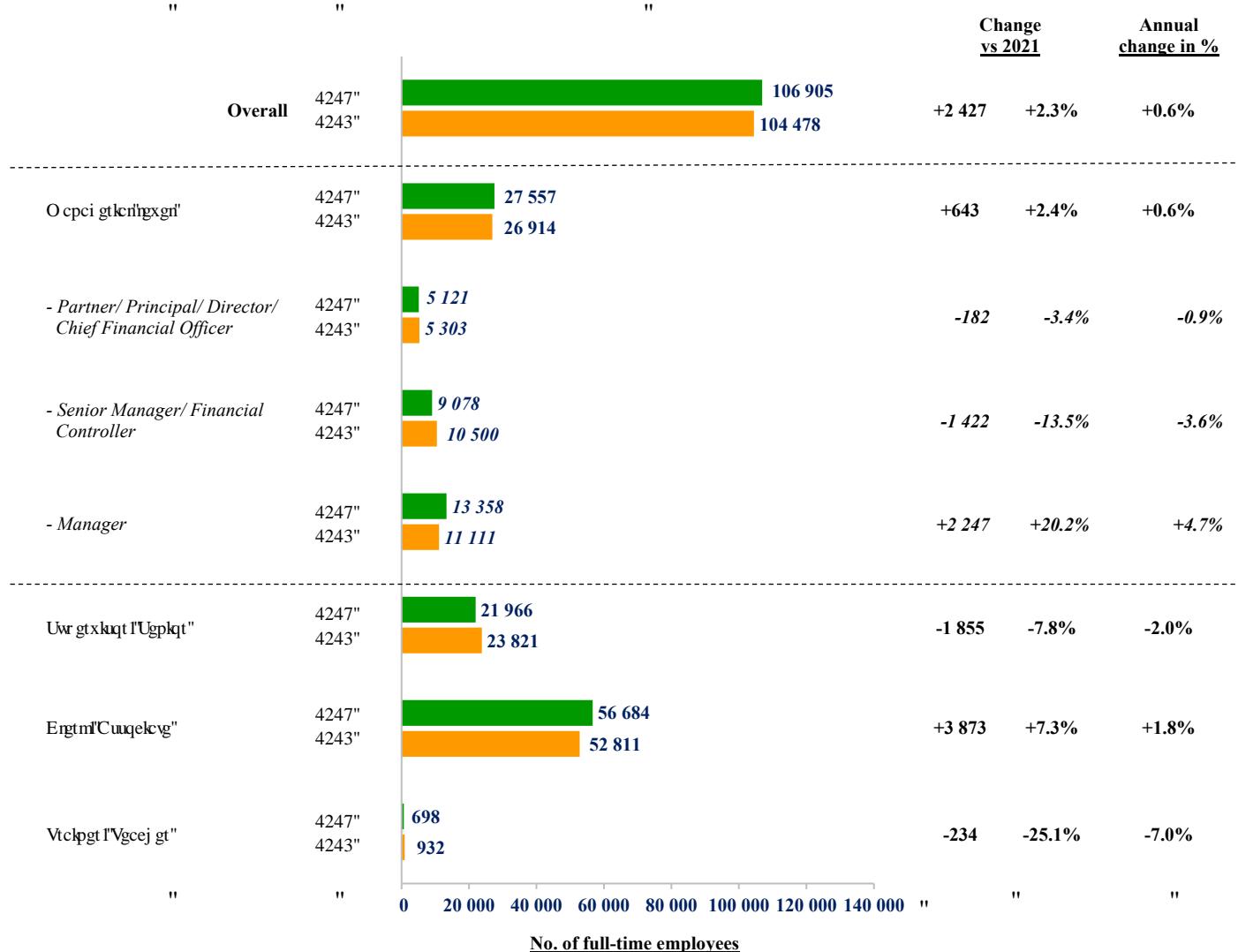
3035 Kp"j g"ceeqwpvcpe{ "ugevqt."j g"qvcn"pwo dgt"qh"hwv\ko g"go r m{ ggu"lpetgcugf "htqo "" ""
 326"69: "kp"4243"q"328"; 27"kp"4247"*- 4"649"hwv\ko g"go r m{ ggu"- 405' +0" Cpcn{ugf "d{ " dtcpej . "lpetgcug"kp"o cpr qy gt"y cu'o ckpn{ "tgi kungtgf "kp"j g"oceeqwpvcpe{ "hto uö"*- 3"745"hwv\ko g"go r m{ ggu"- 805' +"hqmqy gf "d{ "ölpf wutkcn"eqo r cpkguo"*- 895"hwv\ko g"go r m{ ggu"- 3405' +0" (Chart 1.3)"" ""

Chart 1.3 Change in Full-Time Employees by Branch



306 Cpcnugf "d{"lqd"ngxgn"c"tgo ctnedng"kpetgcug"kp"o cpr qy gt"y cu"tgi kngtgc"hqt"engtmilcuuqekcvgu"*-5":95"hwmlko g"gor nq{ggu"-905' +y j kng"c"fgcug"kp"o cpr qy gt"y cu"tgeqtf gf "hqt"lwr gtxkuqtulugpkqtu"*/3":77"hwmlko g"gor nq{ggu"/90' +0" (Chart 1.4)"""

Chart 1.4 Change in Full-Time Employees by Job Level



Manpower Projection and Annual Training Requirements

3037 Cppwcr'cf f kkqpcr'o cpr qy gt "tgs wkt go gpw"j cxg"cnqp"kpq"ceeqwpv"j g" "k"r tqlgevgf " o cpr qy gt "tgpf "cpf " "k"y cuuci g"tcvg"qh"j g"ugevqt" "Q0r gtegpvc g"qh"go r m{ ggu"ngcxkpi "j g" ugevqt" r gto cpgpvn" qp" cp" cppwcr' dcukl0 C" uwo o ct { " qh" cppwcr' cf f kkqpcr' o cpr qy gt " tgs wkt go gpw"htqo "4248"q"424; 'ku'uj qy p"kp"Vcdrg"3070" "

Table 1.5 Annual Additional Manpower Requirements from 2026 to 2029

Job level	Annual Additional Manpower Requirements
O cpcn' gkcn'	3'582"
Uwr gtxkuqt l'Ugpkqt"	684"
Engtm'l'Cuuqekcvg"	4'3: 5"
Vtckpgt l'Vgcej gt"	7"

Demand for Accounting Personnel

3038 Kp"ceeqtf cpeg"y kq"j g"cppwcr'cf f kkqpcr'o cpr qy gt "tgs wkt go gpw"htqo "4248/424; " rkvngf "kp"Vcdrg"307. "j g"ceeqwpvcpe { "ugevqt"tgs wktgu"cf f kkqpcr'go r m{ ggu"q"vng"wr "3"582" o cpcn' gkcn'r qukkqpu."684"uwr gtxkuqt l'ugpkqt"r qukkqpu."4"3: 5"engtm'l'cuuqekcvg"r qukkqpu"cpf "7" vtckpgt lgcej gt"r qukkqpu0Tgi ctf kpi "j g"cpcn' uku'qh"t ghettgf "igxgr'qh"gf wecvkqp"qh"go r m{ ggu" d{ "lqd"hgxn"j g"ceeqwpvcpe { "ugevqt"tgs wktgu"3'937"3'499" - "459" - "3; 8" - "7" + "gtuqpu"y j q"t quuguu" c"htuv"fgi tgg"q"vng"wr "r qukkqpu"qh"j g"cdqxg"hqwt"lqd"ngxgn0"kp"cf f kkqpcr."j g"ceeqwpvcpe { " ugevqt" pggf u" q" tgetwk" 3" 43; " *74" - " 424" - " ; 86" - " 3" + " r gtuqpu" y j q" r quuguu" uwd/ fgi tgg l'F krmqo c legt khecvgs wcnkhecvkqp"q"vng"wr "r qukkqpu"qh"j g"cdqxg"hqwt"lqd"ngxgn0" *Vcdrg"308+" "

Table 1.6 Preferred Level of Education of the Annual Additional Manpower of the Accountancy Sector

Education Level	No. of Employees Required in the Accountancy Sector
Htuv'F gi tgg"	3'937"
Uwd/F gi tgg l'F krmqo c l" Egt khecvgs"	3'43; "
Total	2 934

Business Outlook

Uvgcf { 'I tqy yj 'kp'Ceeqwpvki "Ugtxlegu'O ctngv"

309 F gur kkg"i mqdcn'geqpqo le"wpegtvckpvkgu."yj g"ceeqwpvki "ugtxlegu"o ctngv"eqpvkpwgu"vq" gzo gtlkpeg" uvgcf { "i tqy yj 0' K'ku" hqtgecungf "vq"i tqy "htqo "WU&858025" dkrkqp"kp"4246" vq" WU&882087"dkrkqp"kp"4247."tghgevki "c"eqo r qwpf "cppwcn'i tqy yj "tcvg" ECI T+"qh"50 ' 0'Vj g" o ctngv'ku"htwty gt"r tqlgevgf "vq"tgcej "WU& 2208: "dkrkqp"d{ "424; ."y kj "c"ECI T"qh"60 ' 0"

308: J qpi "Mqpi ou"ceeqwpvki "ugevqt"r n{ u"c"r kxqvcn'tqmg"kp"t gkphqteki "yj g"ekv{ ou"uvcwu"cu" c'i mqdcn'hkpcpeknj wd0Qlhgtki "ugtxlegu"lwej "cu"cfw kkpj ."vczvlp."hkpcpeknj o cpcj go gpv"cpf" cf xkuqt{ ."yj g"kpj wnt{ "hgcwtgu"c"o kz"qh"i mqdcn'i kcpw"hkn"yj g"oDki "Hqwtö"cpf "uo cm"vq"o gf kwo / ulk gf "r tcevlegu0'kp"4245."J qpi "Mqpi ou"gzs r qtw"qh"ceeqwpvki ."cfw kkpj ."dqqmnggr kpi ."cpf "cz" eqpuwkcpe{ "ugtxlegu"qvcngf 'J M&407"dkrkqp."c"206' 'kpetgcug"htqo "yj g"r t gxlkwu" { gct0D{ "Lwp" 4246."yj g"J qpi "Mqpi 'Kpukkwg"qh'Egtvkhgf 'Rwdkje'Ceeqwpvcpw" J MERC+ j cf '69.946"o go dgtu." tghgevki "ku"tqdwu"vcrqpv"r qqn

New Accounting Standards

1.19 The introduction of International Financial Reporting Standard 16 — Leases (IFRS 16) has presented challenges and opportunities for Hong Kong's accounting professionals. These new standards demand broader skill sets, including expertise in data collection, system integration, and compliance. Companies managing extensive real estate portfolios, for instance, require accountants with cross-functional capabilities to manage lease documentation and ensure compliance.

1.20 Similarly, the launch of International Financial Reporting Standard 17 — Insurance Contracts (IFRS 17) has reshaped the insurance industry's reporting standards. This has necessitated interdisciplinary collaboration among actuarial, IT, and finance professionals to manage sophisticated models and system upgrades. Hong Kong's adaptation of IFRS 17, the Hong Kong Financial Reporting Standard 17 (HKFRS 17), further requires companies to adopt new contractual measurement models and disclosure requirements, creating additional demand for consulting and technical expertise.

1.21 These developments have expanded the role of accountants into areas such as financial modeling, data analysis, and system integration, ensuring the industry remains aligned with global standards.

Surging Regulatory Requirements

1.22 Evolving regulatory standards in Hong Kong, particularly in Anti-Money Laundering (AML), Counter-Terrorist Financing (CTF), and Know Your Customer (KYC) frameworks,

have transformed the accounting landscape. Compliance has become a central focus, with firms integrating robust systems and adopting Regulatory Technology (RegTech) solutions for due diligence, transaction monitoring, and risk assessments. Accountants are increasingly required to possess hybrid skill sets, blending financial expertise with knowledge in regulatory law, forensic analysis, and data security.

1.23 The HKICPA has emphasised the importance of accountants as gatekeepers of financial integrity, urging vigilance to prevent financial crimes. These changes have not only elevated the profession's role but also reshaped its talent pipeline, driving demand for compliance-savvy and technologically adept professionals.

Transformation Driven by ESG Reporting

1.24 The rise of Environmental, Social, and Governance (ESG) reporting is redefining the accounting profession in Hong Kong. Regulatory advancements, including the adoption of Hong Kong Financial Reporting Standard S1 (HKFRS S1) and Hong Kong Financial Reporting Standard S2 (HKFRS S2), have made ESG reporting a core priority. The Hong Kong Stock Exchange (HKEX) has mandated listed companies to disclose Scope 1 and Scope 2 greenhouse gas emissions starting from January 2025.

1.25 These changes have created demand for professionals skilled in ESG reporting, sustainability assurance, and corporate governance. Accountants must now integrate non-financial metrics, such as greenhouse gas emissions and social impact data, into financial reporting frameworks. Smaller firms, which often lack resources, have turned to accounting firms for specialised advisory services. By fostering expertise in ESG reporting, Hong Kong is positioning itself as a leader in sustainable finance and corporate accountability.

Gateway Role in Connecting Mainland and the World

1.26 Under the “One Country, Two Systems” framework, Hong Kong continues to serve as a “super connector” between the Chinese Mainland and the international market. The Mainland and Hong Kong Closer Economic Partnership Agreement (CEPA) has played a vital role in integrating the accounting industries of both regions. Recent amendments to CEPA have streamlined qualification requirements, allowed cross-border recognition of professional experience, and simplified market entry processes for Hong Kong accountants. These measures have strengthened regional collaboration and positioned Hong Kong professionals as key players in an integrated economic landscape. The Government’s GoGlobal initiative further enhances Hong Kong’s role as a launchpad for Mainland enterprises expanding internationally, creating greater demand for accounting and advisory services and reinforcing Hong Kong’s position as a leading regional hub for professional services.

Impact of Hong Kong's Family Office Development

1.27 The Government's plan to position Hong Kong as a leading hub for family offices has opened new opportunities for the accounting sector. Since the March 2023 Policy Statement, tax incentives and support services have driven rapid growth, with over 2,700 single family offices established by March 2024, surpassing the target of 200 before 2025. This progress fuels demand for tax planning, compliance, investment structuring, and ESG reporting. Accountants with cross-border expertise and client-focused service are essential as Hong Kong strengthens its role as Asia's premier financial centre.

The Evolving Talent Landscape

1.28 The accounting sector in Hong Kong is facing workforce challenges, including talent shortages and shifting career preferences. Younger generations are increasingly drawn to industries like technology and healthcare, which they perceive as more innovative. Additionally, misconceptions about automation replacing accounting jobs have deterred some students from entering the field. Addressing these perceptions and promoting the dynamic nature of accounting roles will be critical in attracting fresh talent.

1.29 Retention has also become a challenge, with many young professionals seeking work-life balance and alignment with personal values. To address this, the industry is fostering supportive workplaces, offering flexible arrangements, and showcasing diverse career paths. Global mobility trends have also contributed to talent gaps, as experienced professionals explore opportunities abroad. This underscores the need for strategic talent development initiatives to sustain growth in key areas such as auditing, taxation, and advisory services.

1.30 Digital transformation presents opportunities for accountants to expand their capabilities. Technologies like artificial intelligence and blockchain are reshaping traditional roles, creating new opportunities in compliance, ESG reporting, and interdisciplinary work. Investment in education and upskilling is essential to equip professionals with the skills required to thrive in this evolving environment.

Major Recommendations

1.31 Taking into account the business outlook and survey findings, the Training Board has formulated the following recommendations.

Government

1.32 In response to steady market growth and an evolving talent landscape, the Government

is suggested to implement forward-looking strategic workforce planning. This involves data-driven analysis of supply-demand dynamics and transparent intelligence publication to guide targeted policies for local training, global talent attraction, and continuous upskilling. Importantly, these efforts should encompass not only accounting experts but also renowned academic professionals, in line with the Government's initiative to promote Hong Kong as an education hub. Such measures enhance the accounting sector's adaptability to new international standards and technological advancements, reinforcing Hong Kong's competitiveness.

1.33 To mitigate immediate talent shortages, intensify efforts to attract diverse professionals from key international markets by promoting strategic advantages and streamlining entry processes. Collaborate with universities to integrate future-focused topics like data analytics, sustainable finance, and emerging technologies into education. Champion upskilling in AI and data security through incentives to foster innovation and efficiency. Public-private partnerships that align skill development with industry needs, such as regulatory technology, will bridge skill gaps and ensure agility. This comprehensive approach secures sustainable growth and Hong Kong's status as a premier global financial hub.

Employers

1.34 To secure the long-term viability of the accounting profession, a holistic strategy is essential. Begin by cultivating a modern, supportive work environment through intelligent workload management, wellbeing initiatives, and automation to eliminate repetitive tasks, fostering work-life balance and retention. Actively champion the profession's evolution into strategic advisory, technological integration, and sustainable practices to attract talent and reshape perceptions. Align internal training with emerging trends via educational partnerships, focusing on compliance and digital assurance for future-proof skills. Enhance practical learning through structured workplace attachments, providing hands-on experience. Establish clear mentorship and career progression pathways to support professional growth and loyalty. These measures collectively build a resilient, skilled workforce, ensuring adaptability and competitiveness in a dynamic global economy.

Employees

1.35 In the evolving accounting profession, practitioners must proactively engage in continuous professional development to maintain competitiveness and relevance. This involves staying current with new reporting standards, technological tools, and international trends through self-directed learning. Key actions include actively developing proficiency in emerging technologies like automation and data analytics to enhance efficiency and transition to analytical and advisory roles. Specialising in future-focused areas such as sustainable finance and digital assurance positions individuals as experts in high-demand fields. Strengthening

essential soft skills—communication, leadership, and adaptive thinking—is vital for effective collaboration and client management. Furthermore, cultivating a global mindset with insights into diverse business cultures and international frameworks prepares professionals for cross-border work, aligning with Hong Kong’s global hub status. This holistic approach ensures career resilience, growth, and the ability to deliver innovative services.

Education Institutes

1.36 To future-proof accounting education, curricula must be modernised with contemporary content like data analytics, cybersecurity, and sustainable reporting, aligned with global and local sector needs. Expanding opportunities for experiential learning through robust industry partnerships is crucial. This includes real-world projects, internships, and engaging subject matter experts from emerging sectors in teaching and curriculum development, enabling students to learn firsthand from practitioners with current industry experience and insights. Actively promoting the profession’s dynamic role in technology and advisory counters outdated perceptions and attracts talent. Offering flexible, stackable micro-credentials in emerging fields supports lifelong and specialised upskilling. Embedding global perspectives and cross-cultural competence prepares graduates for international environments. Together, these strategies ensure a resilient, skilled pipeline for Hong Kong’s evolving financial landscape.

2 Introduction

Background

2.1 The Accountancy Training Board (Training Board) of the Vocational Training Council (VTC) is appointed by the Government of the Hong Kong Special Administrative Region (HKSAR) to analyse the manpower situation and training needs of the accountancy sector. The Training Board comprises members nominated by major trade associations, trade unions, professional bodies, educational and training institutions and Government departments. The Working Party of the Manpower Survey is formed by selected members of the Training Board. The membership and terms of reference of the Training Board, as well as the members in the Working Party are listed in **Appendices 1, 2 and 3**.

2.2 The manpower survey of the accountancy sector is conducted every four years, followed by two periodic manpower updates supplemented with information collected from focus groups and desk research to better reflect the changing trends of the manpower situation. This manpower survey mainly focuses on the analysis of technical manpower, which refers to the personnel who are expected to apply the industrial knowledge and technical skills required to complete the work assigned.

2.3 Manpower data with respect to the survey reference date on 3 March 2025 was collected from end-March to early-August 2025. This report presents the survey findings and analysis of the latest manpower situation in the accountancy sector and proposes recommendations on manpower development to different stakeholders of the sector, including employers, employees, and training providers by referring to the business outlook.

Objectives

2.4 The objectives of this manpower survey are:

- (a) To collect up-to-date manpower information by sector, job level and principal job in the accountancy sector;
- (b) To assess the technical manpower structure;
- (c) To forecast the training requirements in the near future; and
- (d) To recommend to the VTC and relevant stakeholders the talent development strategies to meet the manpower needs.

Survey Coverage

2.5 The survey covered the following branches in the accountancy sector:

Branch 1: Accountancy Firms

Branch 2: Government Departments, NGOs and Statutory Bodies

Branch 3: Commercial and Services Companies, Educational Institutes

Branch 4: Industrial Companies

3 Methodology

Sample Design

3.1 Based on the Hong Kong Standard Industrial Classification list from the Census and Statistics Department (C&SD) of the HKSAR Government, the survey covered around 41 175 companies in the accountancy sector. By adopting the stratified random sampling method for selecting companies from the Central Register of Establishments of the C&SD, and the inclusion of supplementary samples recommended by the Training Board, a total of 1 519 companies were selected for the survey.

Questionnaire Design

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

- (a) Managerial level
 - Partner/principal/director/chief financial officer
 - Senior manager/ financial controller
 - Manager
- (b) Supervisor/senior
- (c) Clerk/associate
- (d) Trainer/teacher

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

Data Collection

3.4 Data collection was carried out between end-March and early-August 2025. A pack of survey documents was given to each sampled company. The respondents of the companies were asked to provide manpower information of their companies at the time of the survey with the reference date on 3 March 2025. During the fieldwork period, enumerators assisted the respondents to complete the questionnaire through phone calls or on-site visits.

3.5 Various measures were taken to ensure the quality of the data collection process. These included prior 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 and verification of the collected data. The list of quality control measures is shown in **Appendix 6**.

Data Analysis

3.6 Among the 613 valid sampled companies, 569 were successfully enumerated which contributed to an effective response rate of 92.8%². Taking into account (a) the satisfactory response rate of the individual sectors, (b) the satisfactory response rate from a majority of prominent and sizeable companies, and (c) the grossing-up of the 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 accountancy sector. The response rate achieved for individual sectors was also adequate to produce a meaningful breakdown by sector. 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 2026 to 2029. 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**.

² Sampled companies which had ceased operation, not employed any relevant technical staff, nil reply to the survey, etc. were classified as invalid samples.

4 Survey Findings

Full-time Employees

4.1 The accountancy sector recorded 106 905 full-time employees and 1 256 full-time vacancies as at the survey reference date (3 March 2025). Aggregating the number of full-time employees and full-time vacancies, it was estimated that there was a total of 108 161 full-time posts. (Chart 4.1)

Chart 4.1 Manpower Situation



Note: "Full-time vacancies" refer to those unfilled, immediately available job openings for which the establishment is actively trying to recruit personnel as at survey reference date.

4.2 Among the 106 905 full-time employees in the accountancy sector, 64.9% were working in commercial and services companies, educational institutes and 24.9% in accountancy firms. Analysed by job level, 53.0% were employed as clerks/associates while 25.8% were employed at the managerial level and 20.5% were employed as supervisors/seniors. (Charts 4.2 - 4.3)

Chart 4.2 Employees by Branch

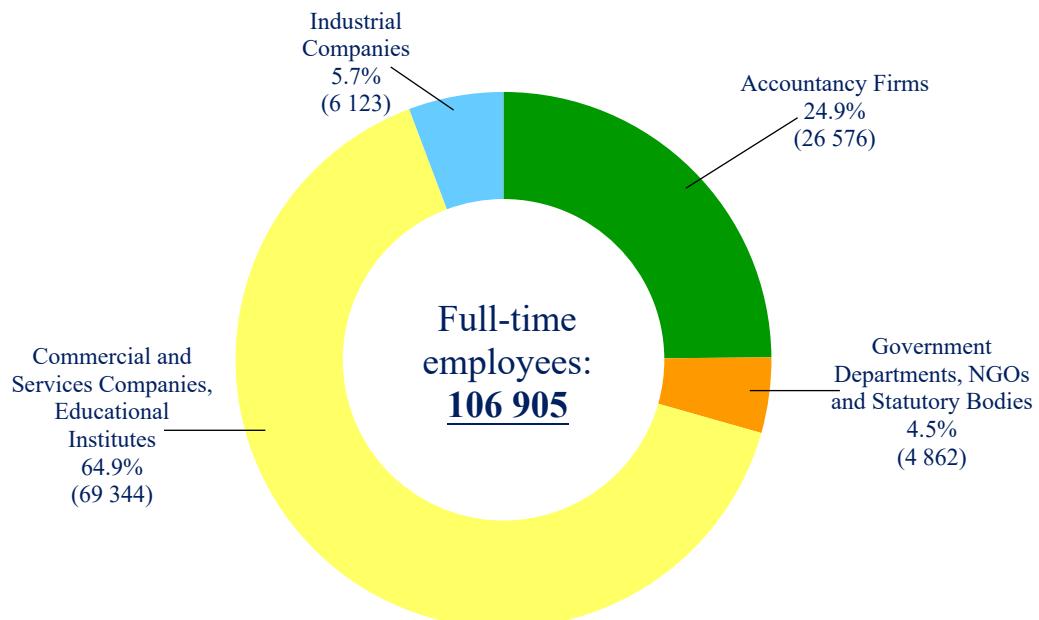
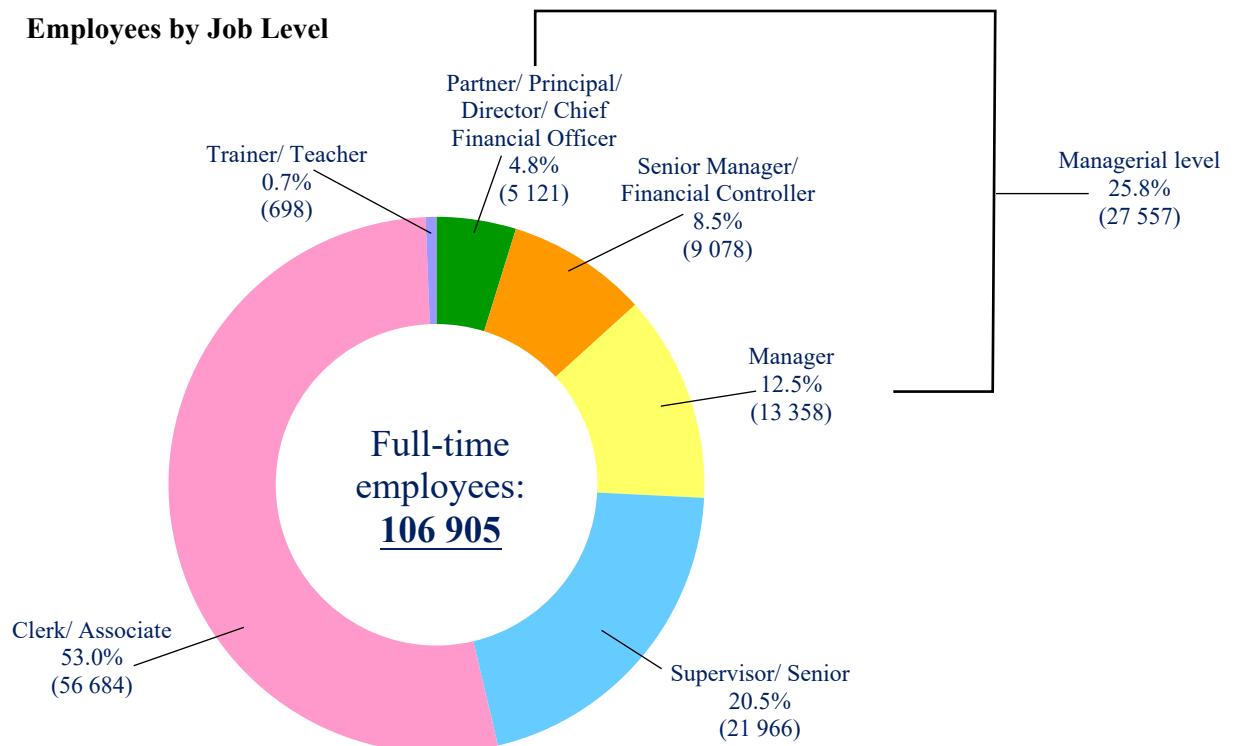


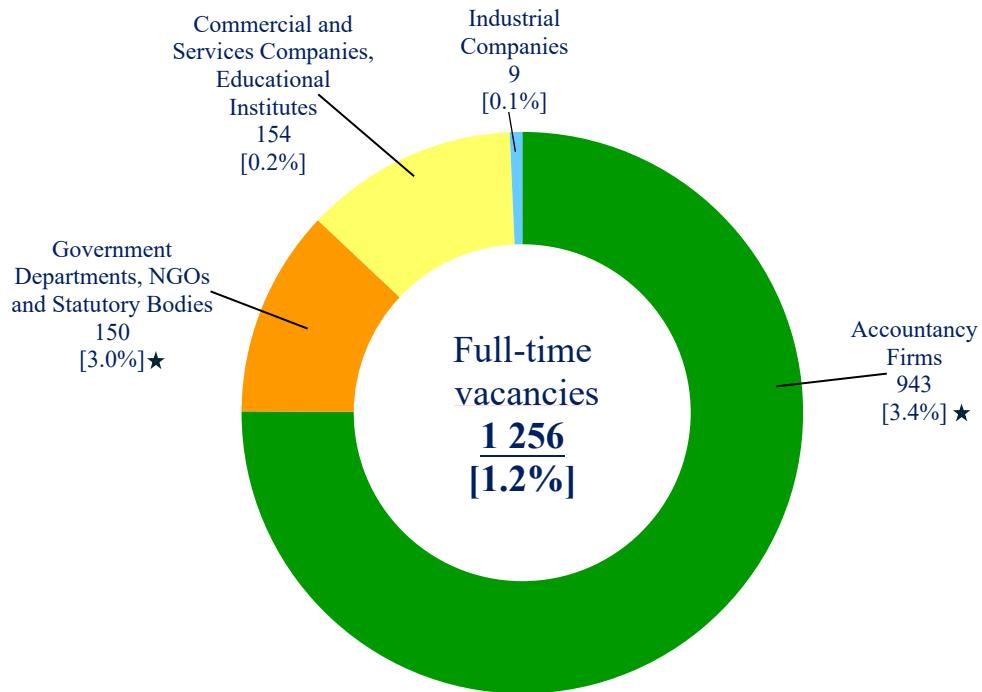
Chart 4.3 Employees by Job Level



Full-time Vacancies

4.3 As at 3 March 2025, a total of 1 256 full-time vacancies were reported in the accountancy sector, representing a vacancy rate of 1.2% (i.e. full-time vacancies as a percentage of the total number of full-time employees and full-time vacancies). Most of the vacancies were found in accountancy firms (943 full-time vacancies), followed by vacancies in commercial and services companies, educational institutes (154 full-time vacancies) and government departments, NGOs and statutory bodies (150 full-time vacancies). In terms of the vacancy rate, higher vacancy rates were registered in accountancy firms (3.4%) and government departments, NGOs and statutory bodies (3.0%). (Chart 4.4)

Chart 4.4 Vacancies by Branch



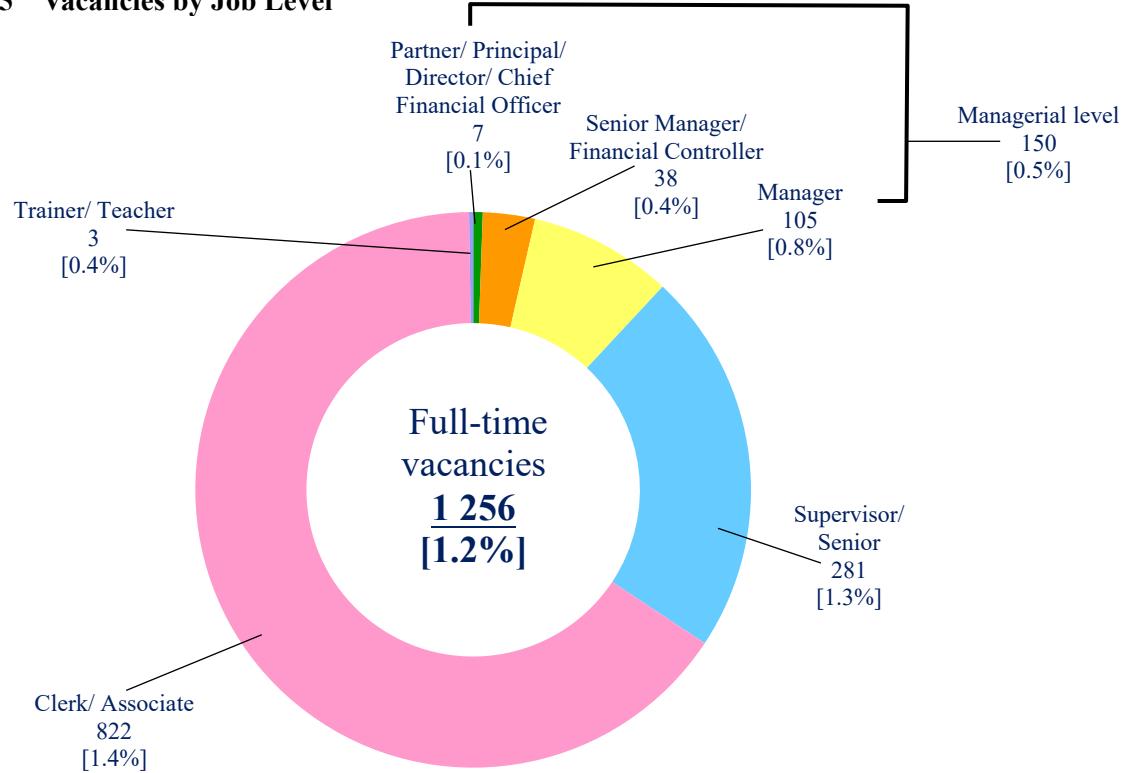
Notes:

(3) Figures in [] brackets indicate the Vacancy rate =
$$\frac{\text{No. of full-time vacancies}}{\text{No. of full-time employees} + \text{No. of full-time vacancies}}$$

(4) Figures marked with the symbol “★” refer to relatively higher vacancy rates than the overall rate.

4.4 Analysed by job level, most of the full-time vacancies were recorded for clerks/associates (822 full-time vacancies), followed by supervisors/seniors (281 full-time vacancies). (Chart 4.5)

Chart 4.5 Vacancies by Job Level



Notes: Figures in [] brackets indicate the Vacancy rate =
$$\frac{\text{No. of full-time vacancies}}{\text{No. of full-time employees} + \text{No. of full-time vacancies}}$$

Average Monthly Income

4.5 The average monthly income for full-time employees in the accountancy sector is mainly in the range of \$35,001 - \$50,000 for employees at the managerial level (51.9%) and trainers/teachers (80.6%), followed by \$25,001 - \$35,000 for supervisors/seniors (65.7%) and \$15,001 - \$25,000 for clerks/associates (74.6%). (Table 4.1)

Table 4.1 Average Monthly Income by Job Level

Job level	Above \$100,000	\$80,001 - \$100,000	\$50,001 - \$80,000	\$35,001 - \$50,000	\$25,001 - \$35,000	\$15,001 - \$25,000	\$15,000 or below	No. of full-time employees
Managerial level	8.5%	5.7%	33.1%	51.9%	0.8%	0.0%	0.0%	27 557
- <i>Partner/ Principal/ Director/ Chief Financial Officer</i>	25.6%	13.8%	51.0%	9.6%	0.0%	0.0%	0.0%	5 121
- <i>Senior Manager/ Financial Controller</i>	11.8%	5.1%	47.8%	34.8%	0.5%	0.0%	0.0%	9 078
- <i>Manager</i>	0.0%	3.1%	16.4%	79.2%	1.3%	0.0%	0.0%	13 358
Supervisor/ Senior	0.0%	0.0%	0.0%	25.7%	65.7%	8.6%	0.0%	21 966
Clerk/ Associate	0.0%	0.0%	0.0%	0.3%	4.6%	74.6%	20.6%	56 684
Trainer/ Teacher	2.6%	0.0%	16.8%	80.6%	0.0%	0.0%	0.0%	698

denotes prominent ranges of the monthly income in the respective job level.

Note: * Less than 0.05%

Preferred Education Level

4.6 In the accountancy sector, the majority of the full-time employees at the managerial level (96.2%) and trainers/teachers (99.7%) were preferred to have a first degree or above qualification. 51.1% of supervisors/seniors were preferred to have a first degree or above qualification while 46.1% of clerks/associates were preferred to have a secondary 4 to 7 qualifications. (Table 4.2)

Table 4.2 Preferred Level of Education by Job Level

Job level	First degree or above	Sub-degree	Diploma/ certificate	Secondary 4 to 7	Secondary 3 or below	No. of full-time employees
Managerial level	96.2%	3.8%	0.0%	*	0.0%	27 557
- <i>Partner/ Principal/ Director/ Chief Financial Officer</i>	100.0%	0.0%	0.0%	0.0%	0.0%	5 121
- <i>Senior Manager/ Financial Controller</i>	100.0%	*	0.0%	0.0%	0.0%	9 078
- <i>Manager</i>	92.2%	7.8%	0.0%	*	0.0%	13 358
Supervisor/ Senior	51.1%	19.9%	23.6%	5.3%	0.0%	21 966
Clerk/ Associate	9.0%	14.6%	29.5%	46.1%	0.8%	56 684
Trainer/ Teacher	99.7%	0.2%	0.0%	0.2%	0.0%	698

denotes prominent ranges of the preferred level of education in the respective job level.

Note:

1. The sum of percentage may not equal to 100% due to rounding

2. * < 0.05%

Preferred and Required Professional Qualification

4.7 In the survey, employers were asked about the preferred professional qualification and the required professional qualification for the respective levels of employees. In general, the percentages of the preferred and required professional qualification were similar, implying that there was not much gap existed. For employees at the managerial level, about two-thirds were preferred/required a qualified accountant qualification (65.6% preferred; 68.0% required) while about one-quarter were preferred/required a CPA (Practising) qualification (25.1% preferred; 26.3% required). For supervisors/seniors, about one-third were preferred/required a qualified accountant qualification (35.4% preferred; 39.7% required) while more than half were not preferred/required a professional qualification (57.9% preferred; 54.3% required). Most clerks/associates and trainers/teachers were not preferred/required a professional qualification (97.9% preferred; 96.4% required and 85.5% preferred; 76.0% required respectively). (Table 4.3)

Table 4.3 Preferred and Required Professional Qualification by Job Level

Job level	Preferred professional qualification		Not require professional qualifications shown above	Required professional qualification		Not require professional qualifications shown above	No. of full-time employees
	CPA (Practising)	Qualified Accountant		CPA (Practising)	Qualified Accountant		
Managerial level	25.1%	65.6%	9.3%	26.3%	68.0%	5.7%	27 557
- Partner/ Principal/ Director/ Chief Financial Officer	65.0%	34.8%	0.2%	58.4%	41.4%	0.2%	5 121
- Senior Manager/ Financial Controller	23.3%	75.0%	1.7%	28.8%	68.6%	2.6%	9 078
- Manager	10.7%	71.3%	18.0%	12.1%	78.0%	9.9%	13 358
Supervisor/ Senior	6.6%	35.4%	57.9%	6.0%	39.7%	54.3%	21 966
Clerk/ Associate	0.0%	2.1%	97.9%	0.2%	3.4%	96.4%	56 684
Trainer/ Teacher	2.6%	11.9%	85.5%	2.2%	21.8%	76.0%	698

denotes prominent ranges of the preferred and required professional qualification in the respective job level.

Preferred Years of Experience

4.8 Regarding the years of experience, most of the full-time employees at the managerial level (58.6%) and trainers/teachers (57.7%) in the accountancy sector were preferred to have 6 years to less than 10 years of experience. 90.1% of supervisors/seniors were preferred to have 3 years to less than 6 years of experience while 88.9% of clerks/associates were preferred to have less than 3 years of experience. (Table 4.4)

Table 4.4 Preferred Years of Experience by Job Level

Job level	10 years or above	6 years to less than 10 years	3 years to less than 6 years	Less than 3 years	No. of full-time employees
Managerial level	18.4%	58.6%	22.5%	0.5%	27 557
- Partner/ Principal/ Director/ Chief Financial Officer	64.0%	35.0%	1.0%	0.0%	5 121
- Senior Manager/ Financial Controller	18.3%	78.7%	3.1%	0.0%	9 078
- Manager	0.6%	54.3%	44.1%	1.0%	13 358
Supervisor/ Senior	*	3.8%	90.1%	6.1%	21 966
Clerk/ Associate	*	0.3%	10.7%	88.9%	56 684
Trainer/ Teacher	0.0%	57.7%	37.0%	5.3%	698

denotes prominent ranges of the preferred years of experience in the respective job level.

Note:

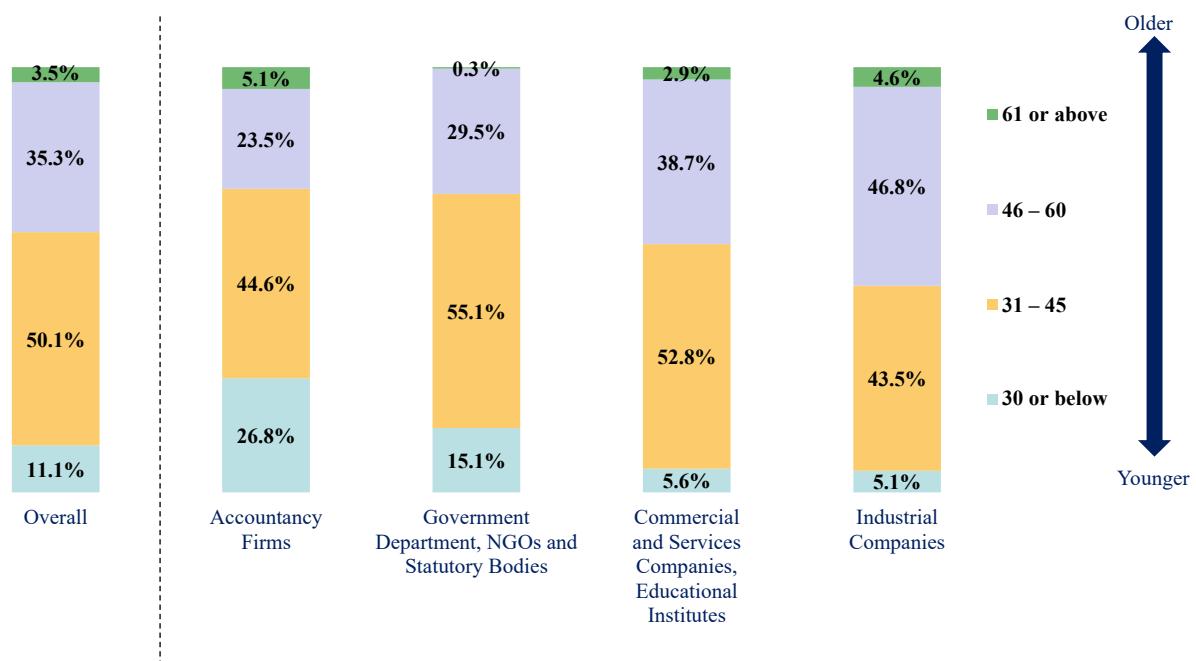
1. The sum of percentage may not equal to 100% due to rounding
2. * < 0.05%

Age Range of Full-time Employees

4.9 In the accountancy sector, the major age range of full-time employees is aged 31 - 45 (50.1%), followed by 46 - 60 (35.3%). Relatively fewer were aged 30 or below (11.1%) and aged 61 or above (3.5%). (Chart 4.6)

4.10 Analysed by branch, the proportion of the younger age of 30 or below was relatively larger for accountancy firms (26.8%). On the other hand, the proportion of the older age of 46 or above was relatively larger for the industrial companies (51.4%). (Chart 4.6)

Chart 4.6 Age Range of Full-time Employees



Note: (1) Percentage are calculated on the basis of total number of full-time employees.

(2) No data was collected in 2021 survey, thus no comparison is available.

Full-time Employees Left and Recruited

4.11 Employers reported that there were 8 826 full-time employees left their companies in the past 12 months. The turnover rate (i.e. the number of full-time employees left as a percentage of the total number of full-time posts) was 8.2%. Analysed by job level, clerks/associates registered the largest number of full-time employees left (5 046 full-time employees) whereas the turnover rate was the highest for supervisors/seniors (9.7%). (*Table 4.5*)

Table 4.5 Full-Time Employees Left in the Past 12 Months and Turnover Rate by Job Level

Job Level	Number of Employees Left	Turnover Rate*
Managerial level	1 616	5.8%
- <i>Partner/ Principal/ Director/ Chief Financial Officer</i>	150	2.9%
- <i>Senior Manager/ Financial Controller</i>	676	7.4%
- <i>Manager</i>	790	5.9%
Supervisor/ Senior	2 149	9.7%
Clerk/ Associate	5 046	8.8%
Trainer/ Teacher	15	2.1%
Total	8 826	8.2%

* Turnover rate = no. of full-time employees left in past 12 months / (no. of full-time employees + no. of full-time vacancies)

4.12 70.8% of clerks/associates had worked for less than 3 years before leaving and 71.6% of supervisors/seniors had worked for 1 year to less than 5 years before leaving. For time employees at the managerial level, 37.2% had worked for 5 years to less than 10 years while 26.9% had worked for 1 year to less than 3 years. (*Table 4.6*)

Table 4.6 Years of Service of Employees Before Leaving their Companies by Job Level

Job level	Year of Service of Employees Before Leaving				
	10 years or above	5 years to less than 10 years	3 years to less than 5 years	1 year to less than 3 years	Less than 1 year
Managerial level	16.0%	37.2%	13.4%	26.9%	6.6%
- <i>Partner/ Principal/ Director/ Chief Financial Officer</i>	37.3%	22.0%	14.7%	22.0%	4.0%
- <i>Senior Manager/ Financial Controller</i>	12.9%	51.2%	5.2%	26.6%	4.1%
- <i>Manager</i>	14.6%	28.1%	20.1%	28.1%	9.1%
Supervisor/ Senior	10.3%	4.9%	36.2%	35.4%	13.2%
Clerk/ Associate	13.9%	5.2%	10.1%	44.0%	26.9%
Trainer/ Teacher	26.7%	6.7%	20.0%	20.0%	26.7%

denotes prominent ranges of the years of service before leaving in the respective job level.

4.13 On the other hand, a total of 7 540 full-time employees were recruited in the past 12 months, with the majority being clerks/associates (4 901 full-time employees) and supervisors/seniors (2 016 full-time employees). In general, most of the new recruits were recruited from an accounting position of another company (73.7%) while 11.4% was recruited from fresh graduates of accounting discipline. (*Table 4.7*)

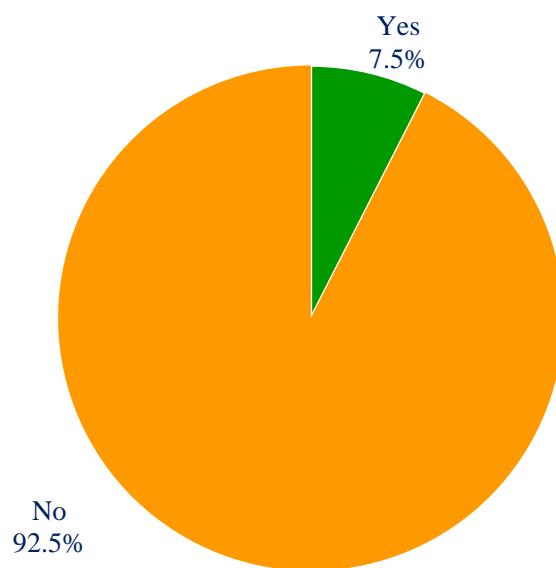
Table 4.7 Staff Recruited in the Past 12 Months by Job Level

Job level	From an accounting position of another company	From fresh graduates of accounting discipline	From fresh graduates of non-accounting discipline	Total number of new recruits
Managerial level	444 (73.5%)	0 (0.0%)	0 (0.0%)	604
- <i>Partner/ Principal/ Director/ Chief Financial Officer</i>	37 (56.1%)	0 (0.0%)	0 (0.0%)	66
- <i>Senior Manager/ Financial Controller</i>	116 (65.9%)	0 (0.0%)	0 (0.0%)	176
- <i>Manager</i>	291 (80.4%)	0 (0.0%)	0 (0.0%)	362
Supervisor/ Senior	1 828 (90.7%)	4 (0.2%)	0 (0.0%)	2 016
Clerk/ Associate	3 265 (66.6%)	857 (17.5%)	450 (9.2%)	4 901
Trainer/ Teacher	19 (100.0%)	0 (0.0%)	0 (0.0%)	19
Overall	5 556 (73.7%)	861 (11.4%)	450 (6.0%)	7 540

Note: () indicates % of total no. of new recruits by respective job level

4.14 7.5% of new recruits were non-local talents and professionals through talent admission schemes in Hong Kong. (*Chart 4.7*)

Chart 4.7 Whether Recruited Non-local Talents and Professionals Through Talent Admission Schemes in Hong Kong



4.15 Most of the new employees at the managerial level (58.6%) and trainers/teachers (84.2%) were qualified accountants. The corresponding proportion was much smaller for supervisors/seniors (16.9%) and clerks/associates (0.7%). (*Table 4.8*)

Table 4.8 Recruits of Qualified Accountant by Job Level

Job level	As qualified accountants	Total number of new recruits
Managerial level	354 (58.6%)	604
- <i>Partner/ Principal/ Director/ Chief Financial Officer</i>	38 (57.6%)	66
- <i>Senior Manager/ Financial Controller</i>	118 (67.0%)	176
- <i>Manager</i>	198 (54.7%)	362
Supervisor/ Senior	341 (16.9%)	2 016
Clerk/ Associate	36 (0.7%)	4 901
Trainer/ Teacher	16 (84.2%)	19
Overall	747 (9.9%)	7 540

Note: () indicates % of total no. of new recruits by respective job level

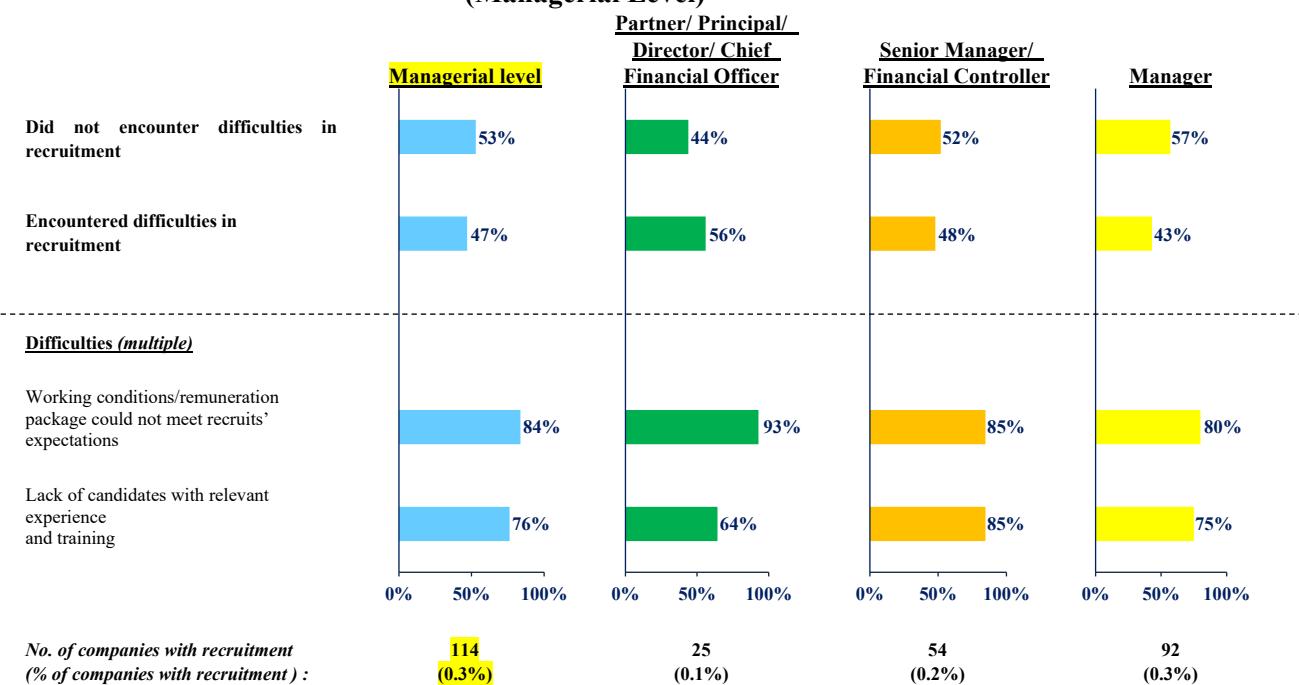
Recruitment Difficulties

4.16 In the accountancy sector, there were not many companies engaged in recruitment exercise in the past 12 months, with the highest percentage recorded for clerks/associates (7.8%) as compared with employees at other levels (0.1% - 2.4%). *(Charts 4.8, 4.9)*

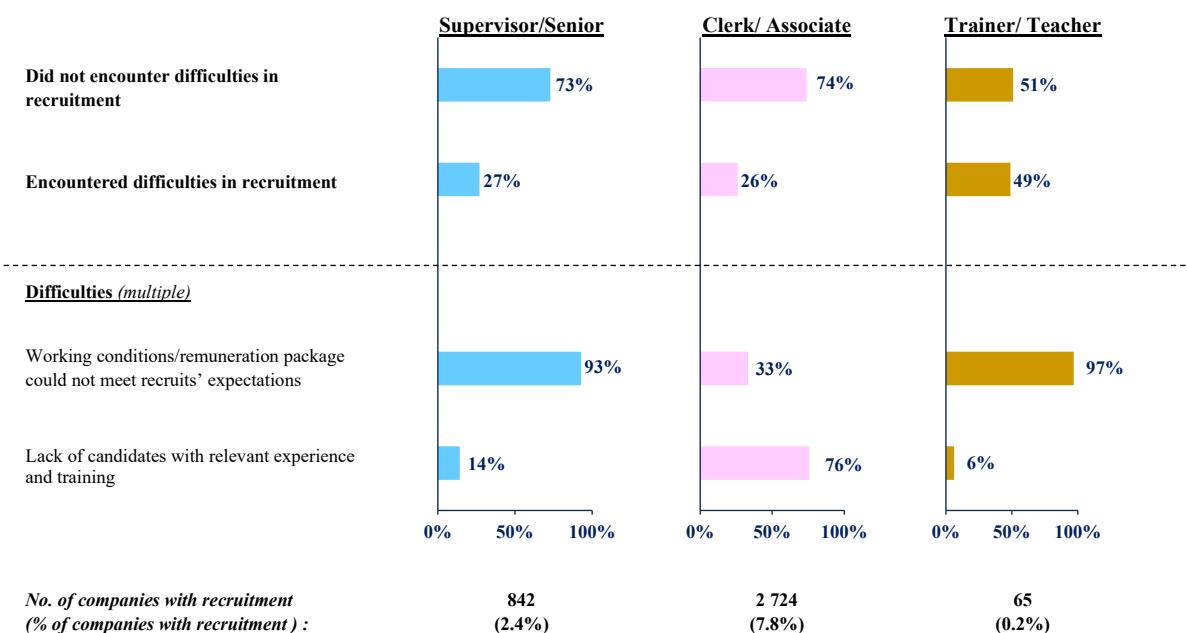
4.17 Among those companies engaged in the recruitment exercises of the respective job levels, the percentages of companies encountering recruitment difficulties was relatively higher for recruiting employees at the managerial level (39%) and trainers/teachers (49%). The corresponding proportion was much smaller for recruiting supervisors/seniors (27%) and clerks/associates (26%). *(Charts 4.8, 4.9)*

4.18 The recruitment difficulties encountered when recruiting employees at the managerial level were mainly “working conditions/ remuneration package could not meet recruits’ expectations” (84%) and “lack of candidates with relevant experience and training” (76%). The major difficulty encountered for recruiting trainers/teachers and supervisors/seniors was “working conditions/ remuneration package could not meet recruits’ expectations” (97% and 93% respectively), while for clerks/associates was “lack of candidates with relevant experience and training” (76%). *(Charts 4.8, 4.9)*

**Chart 4.8 Major Difficulties Encountered in Recruitment in Past 12 Months
(Managerial Level)**



**Chart 4.9 Major Difficulties Encountered in Recruitment in Past 12 Months
(Supervisor/Senior, Clerk/ Associate, Trainer/ Teacher)**



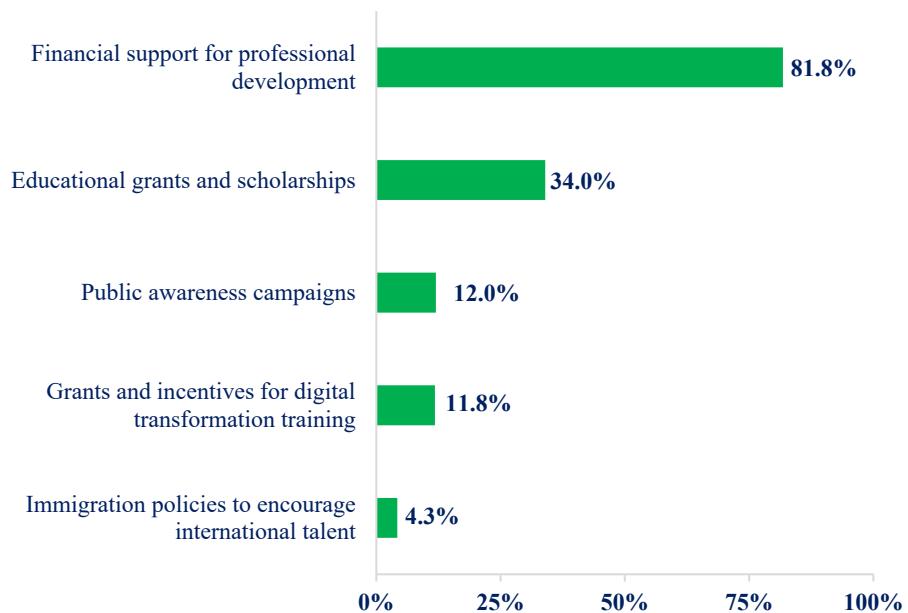
Notes: (1) Percentages of difficulties in recruitment are calculated on the basis of companies having the recruitment difficulties in particular job level.

(2) Respondents are allowed to select more than one difficulty.

Factors Useful to Attract New Entrants to the Sector

4.19 Employers were asked to indicate the factors that they considered useful to attract new entrants to the accountancy sector. “Financial support for professional development” (81.8%) was the major factor considered useful to attract new entrants to the industry, followed by “educational grants and scholarships” (34.0%). (*Chart 4.10*)

Chart 4.10 Factors Useful to Attract New Entrants to the Industry



Notes: 1) Percentage are calculated on the basis of total number of companies.

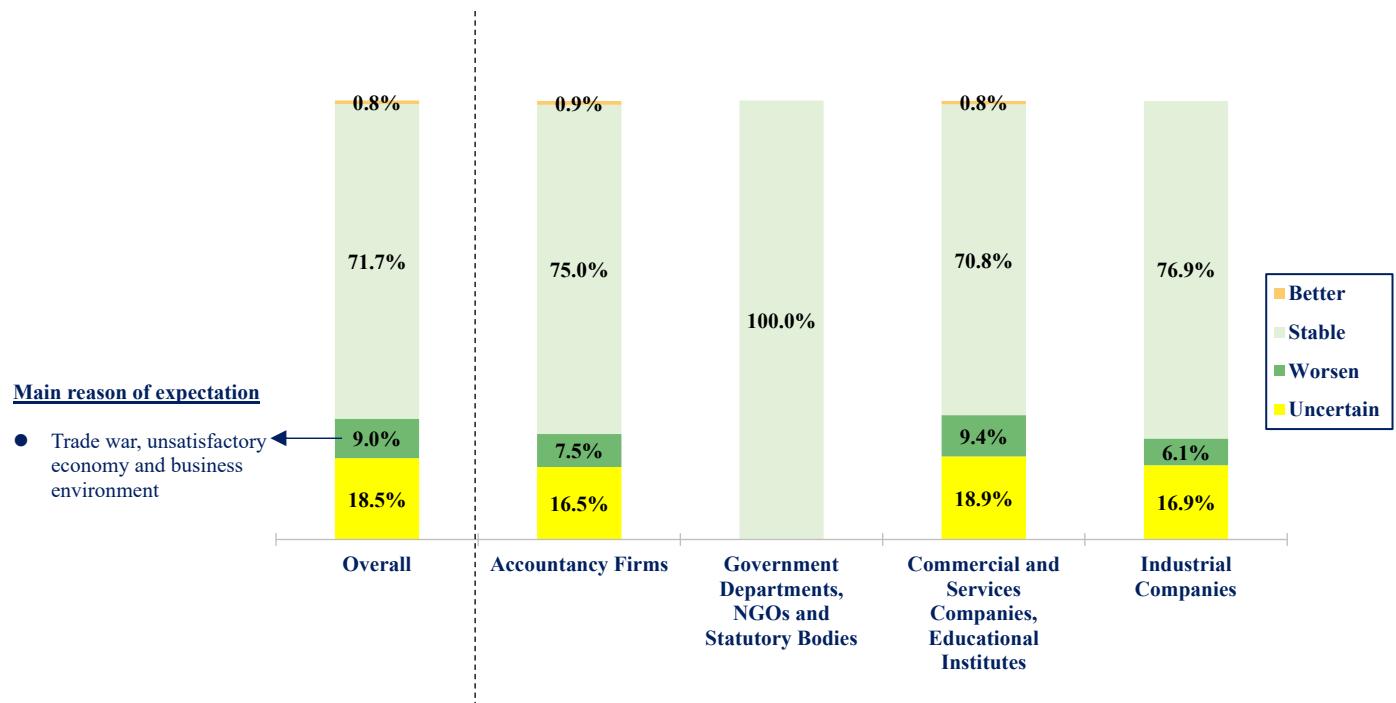
(2) Respondents are allowed to select top three factors.

Employers' Views on Business Volume in the Next 12 Months

4.20 In the survey, employers were asked about their views on the expected change in business volume of their companies in the next 12 months. About seven in ten (71.7%) of the companies expected the business volume to remain stable, while 9.0% to be worsen and 0.8% to be better for the coming year. Among the employers of the various sectors, the percentages of expecting the business to be worsen were relatively higher for commercial and services companies, educational institutes (9.4%). (Chart 4.11)

4.21 The major reason for expecting worsen business volume cited was “trade war, unsatisfactory economy and business environment”.

Chart 4.11 Views on Business Volume in the Next 12 Months

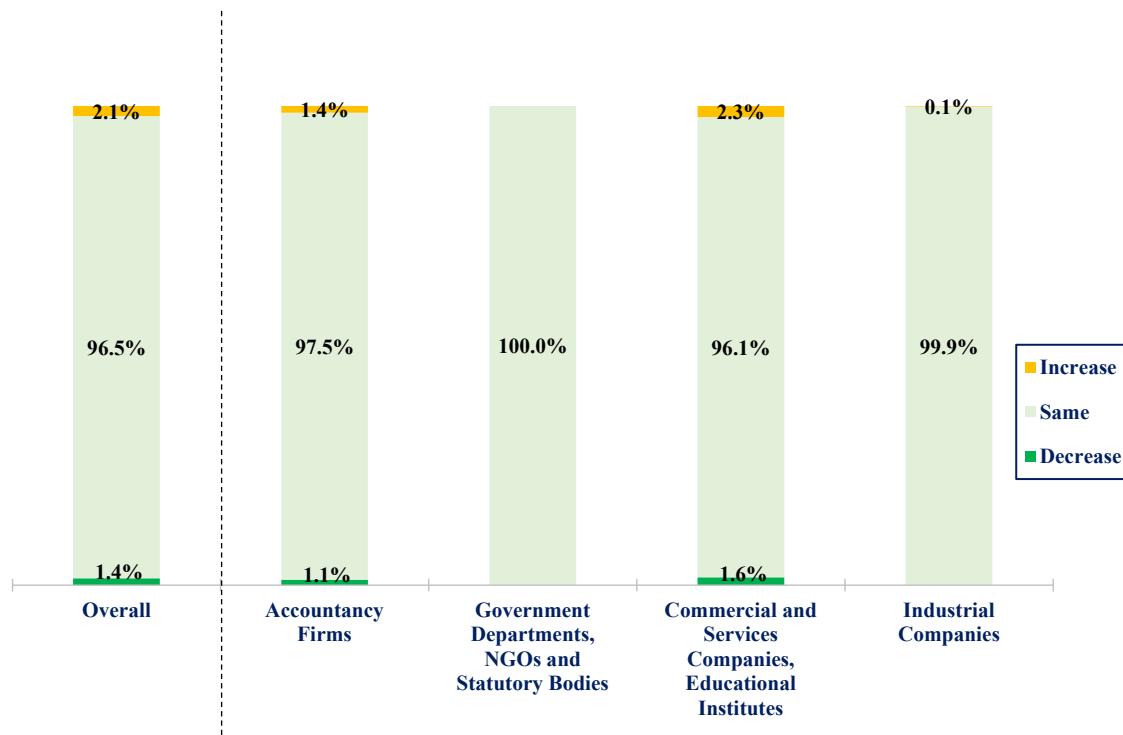


Note : Percentage are calculated on the basis of total number of companies by respective sectors

Expected Change in Number of Full-time Employees in the Next 12 Months

4.22 When asked to indicate the expected change in the number of full-time employees of their companies in the next 12 months, the vast majority (96.5%) expected the number of full-time employees to remain the same. 2.1% expected an increase in the number of full-time employees; whereas 1.4% expected a decrease. (Chart 4.12)

Chart 4.12 Views on Number of Full-time Employees in the Next 12 Months

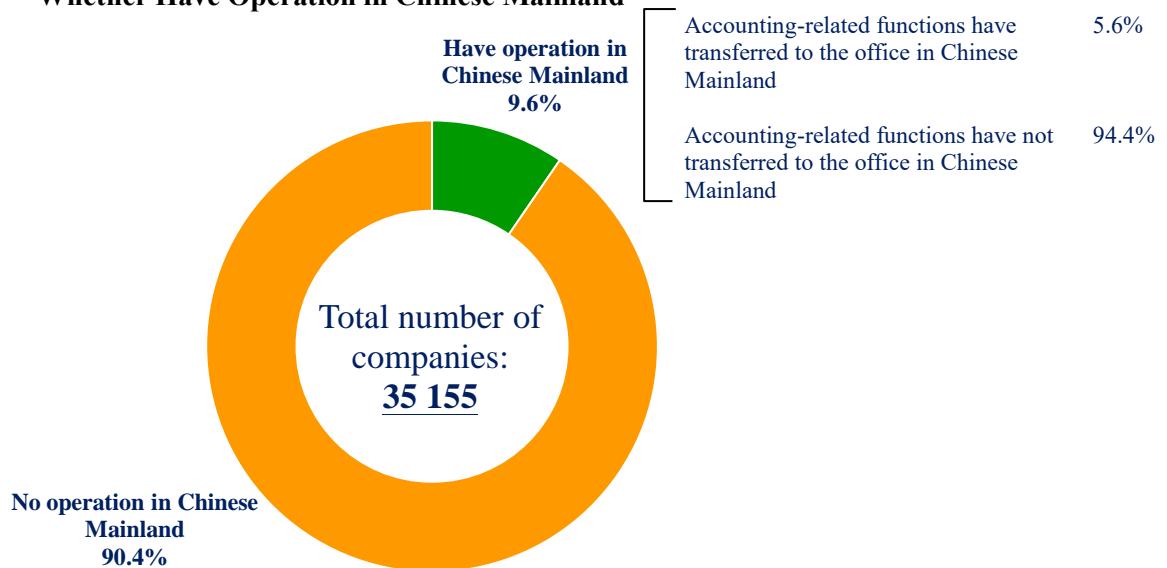


Note : Percentage are calculated on the basis of total number of companies by respective sectors

Operation in Chinese Mainland

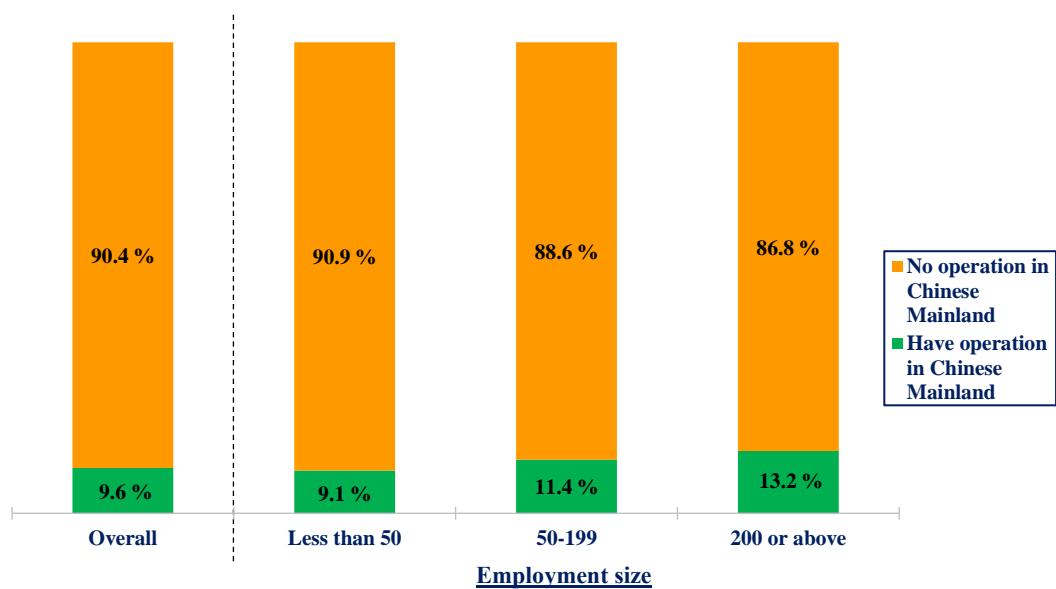
4.23 At the time of survey, only 9.6% of companies had operation in Chinese Mainland. Among those companies, 5.6% had accounting-related functions transferred to the office in Chinese Mainland. (Chart 4.13a)

Chart 4.13a Whether Have Operation in Chinese Mainland



4.24 Analysed by employment size, the proportion having operation in Chinese Mainland was relatively larger for companies with 200 employees or above (13.2%) and 50 to 199 employees (11.4%). (Chart 4.13b)

Chart 4.13b Whether Have Operation in Chinese Mainland by Employment Size



4.25 Most companies had operation in Chinese Mainland had arranged their supervisors/seniors and employees at the managerial level to travel to Chinese Mainland (75.1% and 48.5% respectively) and only 5.9% arranged clerks/associates to station in Chinese Mainland. (*Table 4.9*)

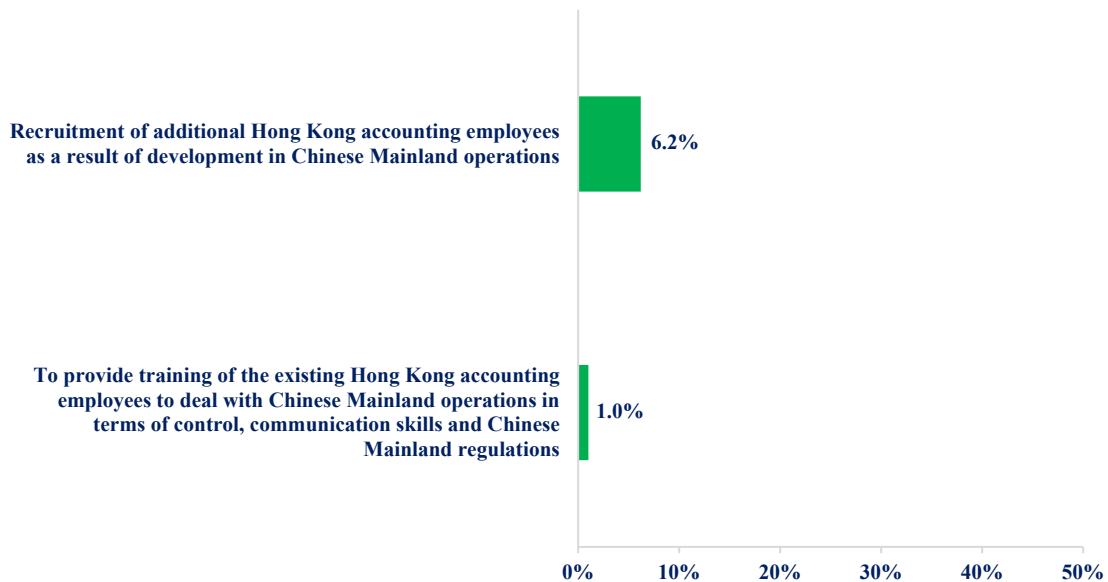
Table 4.9 Whether Employees Stationed in or Travelling to Chinese Mainland

Job Level	Stationed# in Chinese Mainland	Travelling to Chinese Mainland	No. of companies having operation in Chinese Mainland and with such level of staff
Managerial level	2.0%	48.5%	1 098
- <i>Partner/ Principal/ Director/ Chief Financial Officer</i>	1.9%	11.3%	160
- <i>Senior Manager/ Financial Controller</i>	0.9%	70.2%	681
- <i>Manager</i>	1.9%	48.0%	948
Supervisor/ Senior	0.9%	75.1%	2 629
Clerk/ Associate	5.9%	1.4%	1 805
Trainer/ Teacher	0.0%	0.0%	2

Note: # Employees who stay in Chinese Mainland for 50% or above of the working time are classified under "Stationed in Chinese Mainland"

4.26 Among those companies with operation in Chinese Mainland, only 6.2% had recruited additional Hong Kong accounting employees as a result of the development in Chinese Mainland operation and a mere 1.0% had provided training of the existing Hong Kong accounting employees to deal with Chinese Mainland operation in terms of control, communication skills and Chinese Mainland regulations. (Chart 4.14)

Chart 4.14 Arrangement to Deal with Chinese Mainland Operation



No. of companies with Mainland Operation: 3 355

Notes: (1) Percentage are calculated on the basis of total number of companies having operation in Chinese Mainland
(2) Respondents are allowed to select one or more options

Training Requirements

4.27 In the accountancy sector, the training requirements for employees at the managerial level tended to focus on various management knowledge (such as “Principles & Practice of Management”, “Problem Solving & Decision Making” and “Leadership”) and job-related knowledge (such as “Financial Accounting”, “Cost and Management Accounting”). The training requirements for supervisors/seniors spread across management knowledge, job-related knowledge and generic/technological skills. While the various job-related knowledge was the focus for clerks/associates, the various generic/technological skills were the core training areas for trainers/teachers. (*Table 4.10*)

Table 4.10 Major Training Requirements

Rank	Partner/ Principal/ Director/ Chief Financial Officer	Senior Manager/ Financial Controller	Manager	Supervisor/ Senior	Clerk/ Associate	Trainer/ Teacher
1	Principles & Practice of Management	Problem Solving & Decision Making	Cost and Management Accounting	Financial Accounting		Updates on Accounting and Reporting Standards
2	Strategic Management	Principles & Practice of Management	Financial Accounting	Data Analytics	Cost and Management Accounting	Information Systems Application Skills
3	Financial Accounting		Human Resources Management	Cybersecurity Awareness	Auditing	Robotic Process Automation (RPA) and Artificial Intelligence (AI) in Accounting
4	Problem Solving & Decision Making	Cost and Management Accounting	Leadership	Problem Solving & Decision Making	Information Systems Application Skills	Spoken English
5	Auditing	Leadership	Financial Management	Dealing with Conflict	Financial Management	English Writing

 *General management knowledge*

 *Job-related knowledge*

 *Generic/technological skills*

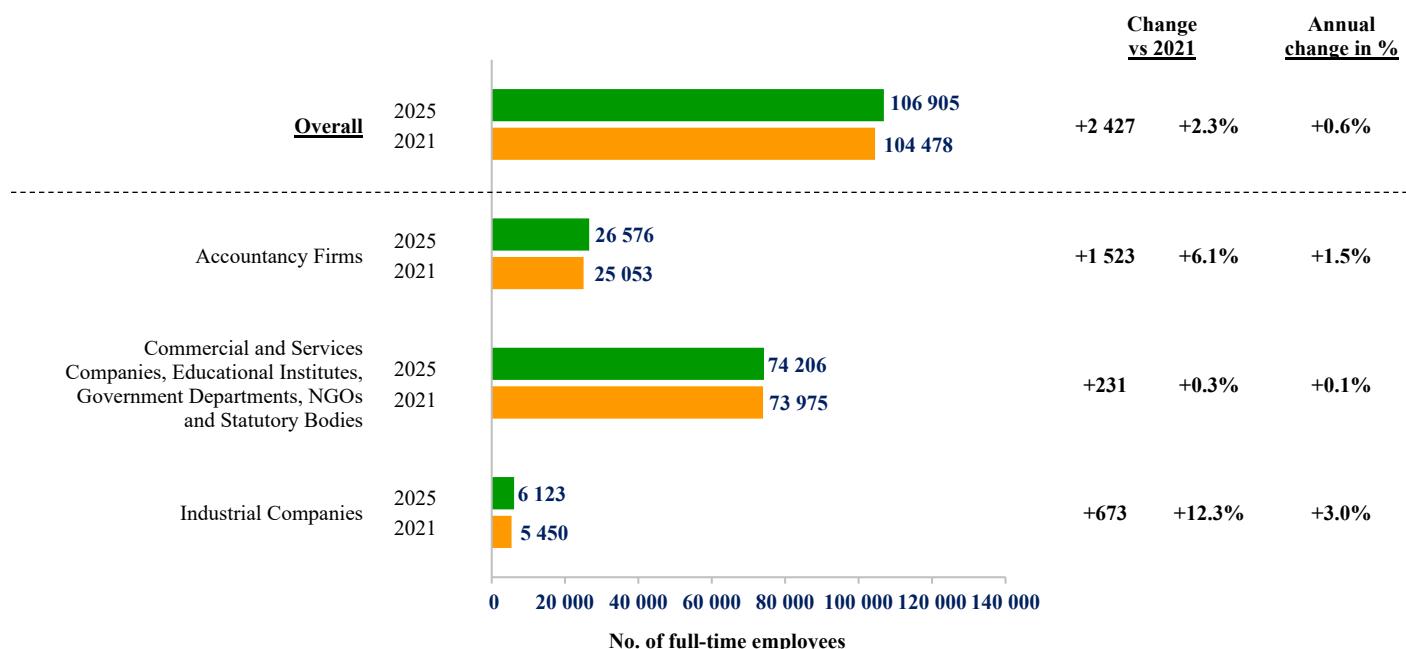
5 Manpower Analysis

Manpower Changes between 2021 and 2025

Change in Full-time Employees

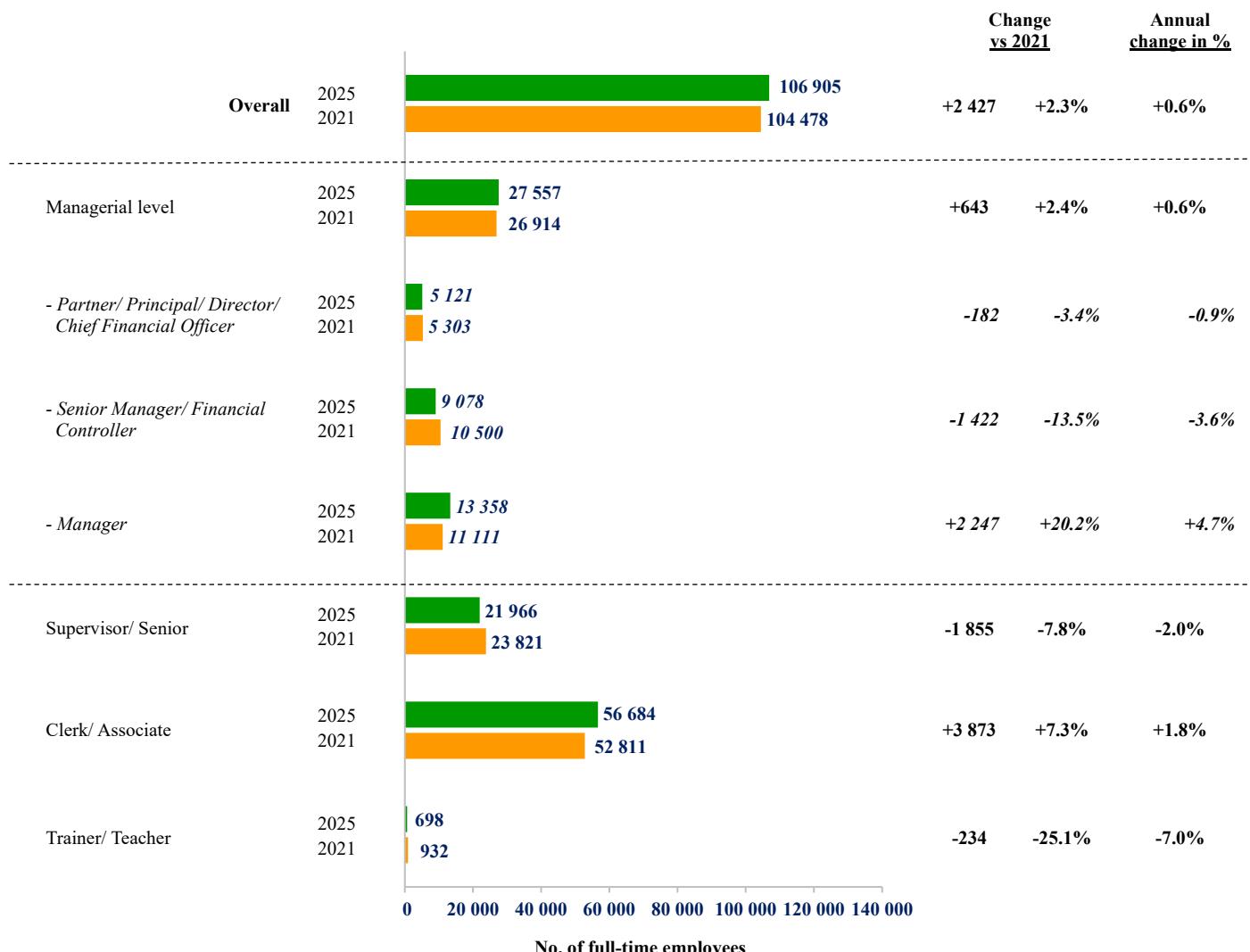
5.1 In the accountancy sector, the total number of full-time employees increased from 104 478 in 2021 to 106 905 in 2025 (+2 427 full-time employees; +2.3%). Analysed by branch, increase in manpower was mainly registered in the “accountancy firms” (+1 523 full-time employees; +6.1%), followed by “industrial companies” (+673 full-time employees; +12.3%). (*Chart 5.1*)

Chart 5.1 Change in Full-Time Employees by Branch



5.2 Analysed by job level, a remarkable increase in manpower was registered for clerks/associates (+3 873 full-time employees; +7.3%) while a decrease in manpower was recorded for supervisors/seniors (-1 855 full-time employees; -7.8%). (Chart 5.2)

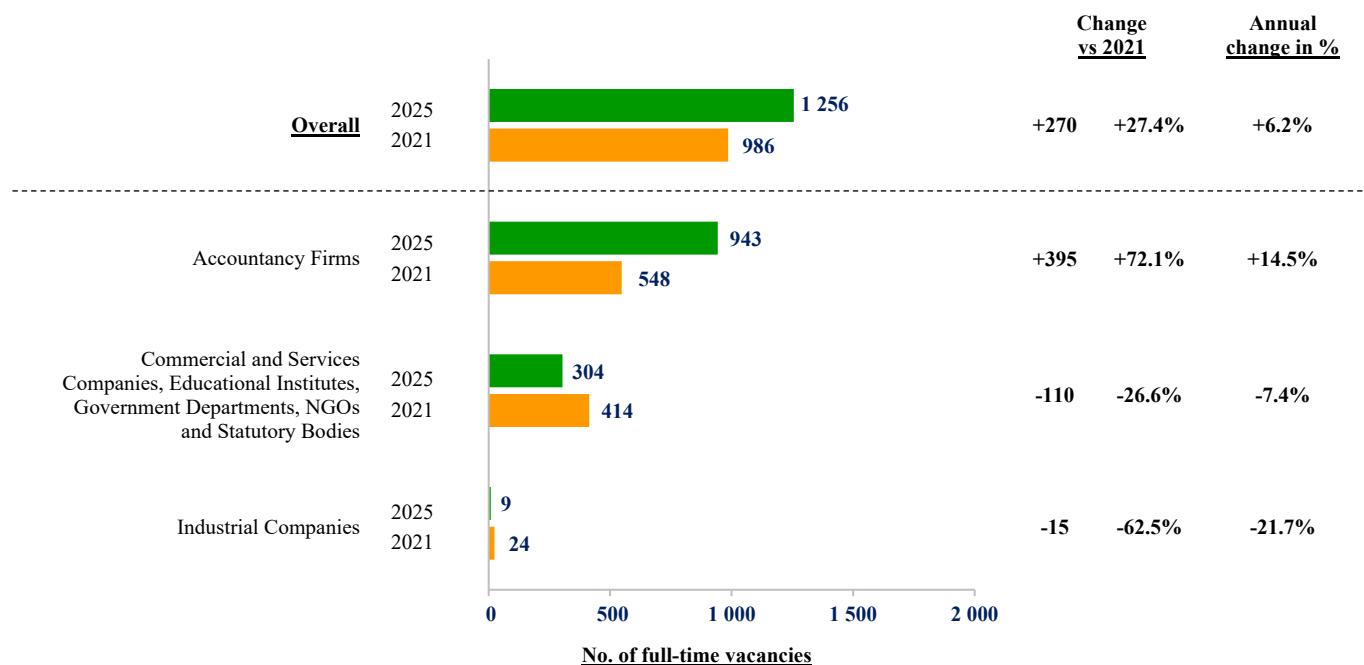
Chart 5.2 Change in Full-Time Employees by Job Level



Change in Full-time Vacancies

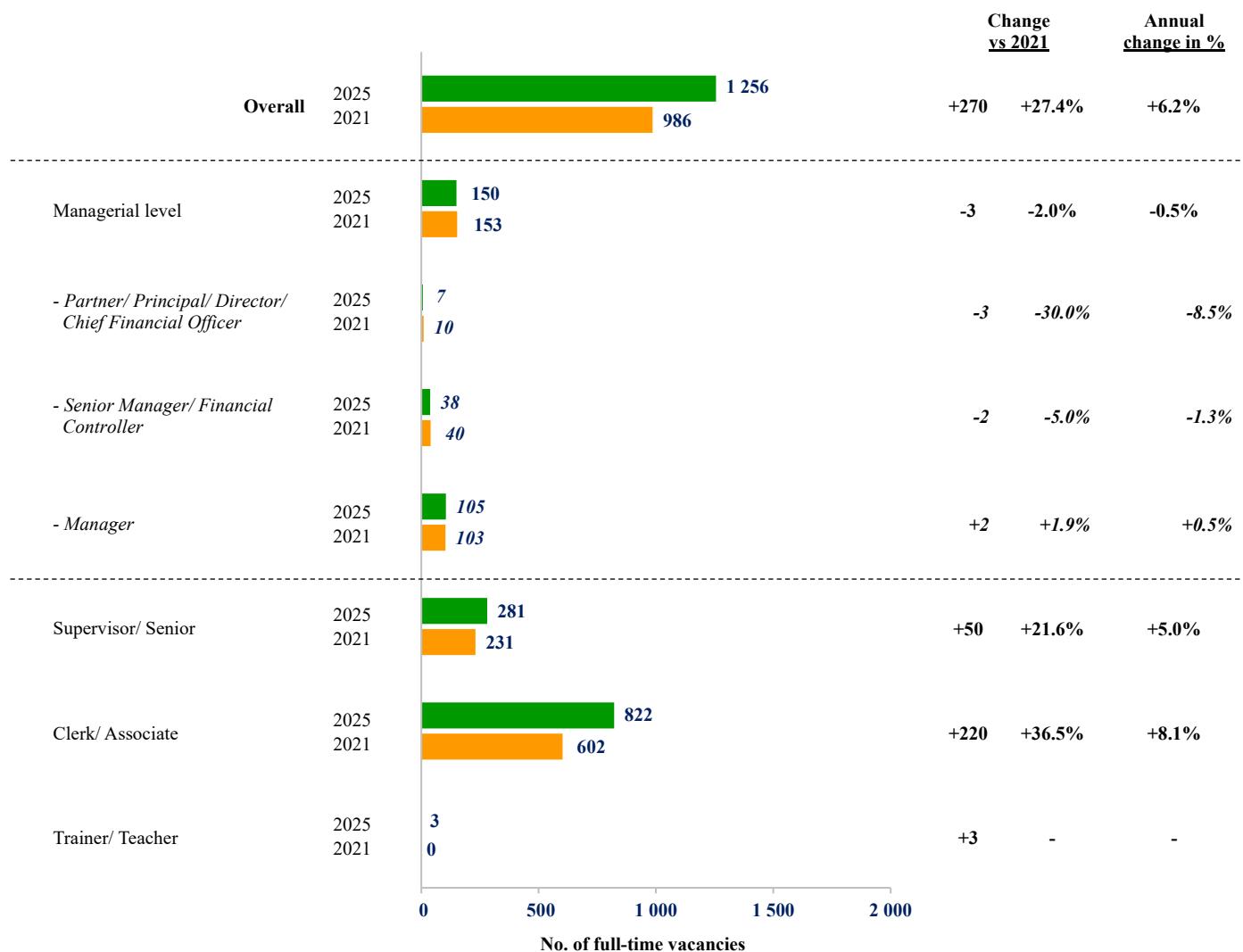
5.3 The total number of full-time vacancies increased from 986 in 2021 to 1 256 in 2025 (+270 full-time vacancies; +27.4%). Analysed by branch, increase in full-time vacancies was found in “accountancy firms” (from 548 to 943; +395 full-time vacancies). On the other hand, decrease in full-time vacancies was recorded in “commercial and services companies, educational institutes, government departments, NGOs and statutory bodies” (from 414 to 304; -110 full-time vacancies). (Chart 5.3)

Chart 5.3 Change in Full-Time Vacancies by Branch



5.4 Analysed by job level, increase in full-time vacancies was mainly recorded for clerks/associates (from 602 to 822; +220 full-time vacancies. (Chart 5.4)

Chart 5.4 Change in Full-Time Vacancies by Job Level



Changes in Preferred Level of Education

5.5 Compared with the 2021 survey, changes in the preferred level of education among different job levels are highlighted below: (*Table 5.1*)

- Employees at managerial level, trainers/teachers and supervisors/seniors: the majority remained to prefer first degree or above qualification but indicated a sign of increasing preference (95.8% in 2021 to 96.2% in 2025; 87.8% in 2021 to 99.7% in 2025; and 42.1% in 2021 to 51.1% in 2025); and
- Clerks/associates: the majority remained to prefer secondary 4 to 7 qualification (42.7% in 2021 and 46.1% in 2025).

Table 5.1 Preferred Education Level

Job level	Year	First degree or above	Sub-degree	Diploma/certificate	Secondary 4 to 7	Secondary 3 or below
Managerial level	2025	96.2%	3.8%	0.0%	*	0.0%
	2021	95.8%	4.2%	0.0%	0.0%	0.0%
- <i>Partner/ Principal/ Director/ Chief Financial Officer</i>	2025	100.0%	0.0%	0.0%	0.0%	0.0%
	2021	100.0%	0.0%	0.0%	0.0%	0.0%
- <i>Senior Manager/ Financial Controller</i>	2025	100.0%	*	0.0%	0.0%	0.0%
	2021	99.9%	0.1%	0.0%	0.0%	0.0%
- <i>Manager</i>	2025	92.2%	7.8%	0.0%	*	0.0%
	2021	89.8%	10.2%	0.0%	0.0%	0.0%
Supervisor/ Senior	2025	51.1%	19.9%	23.6%	5.3%	0.0%
	2021	42.1%	18.1%	29.9%	9.9%	0.0%
Clerk/ Associate	2025	9.0%	14.6%	29.5%	46.1%	0.8%
	2021	11.1%	9.3%	36.9%	42.7%	0.0%
Trainer/ Teacher	2025	99.7%	0.2%	0.0%	0.2%	0.0%
	2021	87.8%	12.1%	0.0%	0.1%	0.0%

 denotes prominent ranges of the preferred level of education in the respective job level.

Note:

1. The sum of percentage may not equal to 100% due to rounding
2. * < 0.05%

Changes in Preferred Years of Experience

5.6 Compared with the 2021 survey, changes in the preferred years of experience varied among different job levels. (*Table 5.2*)

- Managerial level: the majority remained to prefer 6 years to less than 10 years of experience (57.2% in 2021 and 58.6% in 2025);
- Supervisors/seniors: the preference of 6 years to less than 10 years of experience shifted downward (25.9% in 2021 to 3.8% in 2025) and expanded in the preference of 3 years to less than 6 years of experience (56.1% in 2021 to 90.1% in 2025);
- Clerks/associates: the preference of 3 years to less than 6 years of experience shifted downward (35.7% in 2021 to 10.7% in 2025) and expanded in the preference of less than 3 years of experience (62.8% in 2021 to 88.9% in 2025); and
- Trainers/teachers: shifted upward from 3 years to less than 6 years (53.0% in 2021) to 6 years to less than 10 years of experience (57.7% in 2025).

Table 5.2 Preferred Years of Experience

Job level	Year	10 years or more	6 years to less than 10 years	3 years to less than 6 years	Less than 3 years
Managerial level	2025	18.4%	58.6%	22.5%	0.5%
	2021	26.8%	57.2%	16.0%	0.0%
- Partner/ Principal/ Director/ Chief Financial Officer	2025	64.0%	35.0%	1.0%	0.0%
	2021	82.0%	17.4%	0.6%	0.0%
- Senior Manager/ Financial Controller	2025	18.3%	78.7%	3.1%	0.0%
	2021	23.9%	71.3%	4.8%	0.0%
- Manager	2025	0.6%	54.3%	44.1%	1.0%
	2021	3.0%	62.2%	34.7%	0.1%
Supervisor/ Senior	2025	*	3.8%	90.1%	6.1%
	2021	0.2%	25.9%	56.1%	17.8%
Clerk/ Associate	2025	*	0.3%	10.7%	88.9%
	2021	0.0%	1.4%	35.7%	62.8%
Trainer/ Teacher	2025	0.0%	57.7%	37.0%	5.3%
	2021	3.1%	34.3%	53.0%	9.6%

 denotes prominent ranges of the preferred years of experience in the respective job level.

Note:

1. The sum of percentage may not equal to 100% due to rounding
2. * < 0.05%

Business Outlook

5.7 The 2025 Manpower Survey Report has been compiled to provide readers with valuable insights into the manpower situation and training needs of practitioners in the accounting sector. It is important to note that, since the survey's fieldwork was conducted with a reference date of 3 March 2025, changes in external factors such as geopolitical developments, regulatory reforms, fluctuations in economic cycles, technological advancements, shifts in global economic conditions, and cross-border trade initiatives, may influence the projected supply and demand for manpower in the accounting sector. Readers are therefore advised to exercise caution when using the survey findings as reference material.

Steady Growth in Accounting Services Market

5.8 Despite the economic uncertainties and numerous challenges, the global accounting services market is experiencing steady growth. It is projected to increase from US\$636.03 billion in 2024 to US\$660.65 billion in 2025, demonstrating a compound annual growth rate (CAGR) of 3.9%. The market is further expected to reach US\$800.68 billion in 2029, with a CAGR of 4.9%.^[3]

5.9 The accounting sector in Hong Kong serves as a cornerstone of the city's status as a global financial hub. It provides a range of services, including auditing, taxation, financial management and advisory, to their clients. The industry is characterised by a mix of "Big Four" international firms and numerous small to medium-sized practices, creating a competitive landscape. In 2023, Hong Kong's exports of accounting, auditing, book-keeping and tax consultancy services reached HK\$2.35 billion, representing a 0.3% increase from the previous year and accounting for 0.31% of Hong Kong's total services exports^[4]. As of November 2024, the Hong Kong Institute of Certified Public Accountants (HKICPA) has over 47,000 members^[5].

New Accounting Standards

5.10 The implementation of new reporting standards, such as the International Financial Reporting Standard 16 — Leases (IFRS 16) and its local adaptation, HKFRS 16, has significantly impacted manpower requirements in Hong Kong's accounting sector. By increasing the complexity of lease accounting, these standards have created demand for

³ The Business Research Company, 5 September 2025. Accounting Services Global Market Report 2025. Available at: <https://www.giresearch.com/report/tbrc1807795-accounting-services-global-market-report.html> [Accessed: 7 October 2025].

⁴ HKTDC Research, 25 April 2025. Accounting Industry in Hong Kong. Available at: <https://research.hktdc.com/en/article/MzExMzM0OTcw> [Accessed: 7 October 2025].

⁵ Hong Kong Institute of Certified Public Accountants (HKICPA) (2025) Overview. Available at: <https://www.hkicpa.org.hk/en/About-us/Organization/Overview> [Accessed: 13 November 2025].

professionals with broader skill sets. Organisations now require expertise that extends beyond traditional accounting to include cross-functional collaboration across procurement, operations, and IT to support data collection, system integration, and compliance^[6]. The centralisation of lease documentation, particularly for companies managing extensive real estate portfolios, has further highlighted the need for specialists in data management, technology, and project coordination to ensure successful implementation and ongoing compliance.

5.11 Similarly, the introduction of International Financial Reporting Standard 17 — Insurance Contracts (IFRS 17) and its local adaptation, HKFRS 17, has fundamentally reshaped the insurance industry's reporting landscape, particularly for multinational companies and insurance groups. These standards demand expertise across actuarial, IT, and finance functions to manage sophisticated contractual models and implement system upgrades. Insurers have invested heavily in system testing and compliance, with strong collaboration between actuarial, finance, and IT teams being critical for success. The Actuary Magazine has emphasised the importance of interdisciplinary talent to address the complexities of IFRS 17 and HKFRS 17, ensuring smooth implementation and ongoing alignment with these new regulatory requirements^[7]^[8]. Furthermore, professionals must develop the ability to interpret and apply complex regulatory frameworks such as IFRS 17 and HKFRS 17, integrate accounting systems with actuarial and IT tools, and ensure compliance with stringent disclosure requirements. Consequently, the demand for consulting services has surged, pushing accountants to expand their capabilities beyond traditional accounting into advanced skills such as financial modeling, data analysis, and system integration to meet the complexities of these new standards.

5.12 The successful implementation of these standards has far-reaching implications for the business outlook in Hong Kong's accounting sector. By driving innovation and fostering new skill sets, these changes offer opportunities for firms to position themselves as leaders in compliance and advisory services. However, they also highlight the importance of cultivating a resilient talent pipeline equipped to navigate the complexities of modern accounting.

Surging Regulatory Requirements

5.13 The continuous enhancement of regulatory requirements in Hong Kong has been a driving force behind the transformation of the accounting sector, reshaping its development

⁶ 3E Accounting Limited. (7 January 2021) Your Guide to Understanding the Implementation of IFRS 16 in Hong Kong. Available at: <https://www.3ecpa.com.hk/blog/implementation-of-ifrs-16-in-hong-kong/> [Accessed: 8 October 2025].

⁷ Jiang, Y. and Dai, Z. (December 2020) IFRS 17 Implementation - Key considerations for insurance companies in China and Hong Kong. The Actuary. December 2020. Available at: <https://www.theactuarmagazine.org/ifrs-17-implementation/> [Accessed: 8 October 2025].

⁸ Dan, M. (March 2025) IFRS 17 Implementation Experience Sharing. The Actuary Magazine. March 2025. Available at: <https://www.theactuarmagazine.org/ifrs-17-implementation-experience-sharing/> [Accessed: 8 October 2025].

trajectory and redefining manpower needs. As regulatory standards evolve, particularly in Anti-Money Laundering (AML), Counter-Terrorist Financing (CTF), and Know Your Customer (KYC) has profoundly influenced the development of the accounting sector in Hong Kong. These frameworks have now become key to the profession's everyday work and long-term goals. Accounting firms are expected to integrate robust compliance systems into their service offerings, transforming traditional roles into multidisciplinary functions that blend financial expertise with regulatory vigilance. This shift has led to the emergence of specialised compliance teams and the adoption of Regulatory Technology (RegTech) solutions to automate due diligence, transaction monitoring, and risk assessments. As Hong Kong aligns with international standards, the complexity of cross-border financial activities has further intensified the need for accountants to possess a deep understanding of jurisdictional nuances in AML/CTF legislation^[9].

5.14 In terms of manpower, the sector has experienced a surge in demand for professionals equipped with hybrid skill sets, combining accounting qualifications with knowledge in regulatory law, forensic analysis, and data security. HKICPA has emphasised the role of accountants as gatekeepers of the financial system, urging vigilance and ethical responsibility to prevent unwitting involvement in financial crime^[10]. This regulatory evolution has not only elevated the profession's role in safeguarding financial integrity but also reshaped its talent pipeline, requiring a new generation of professionals who are agile, compliance-savvy, and technologically adept.

Transformation Driven by ESG Reporting

5.15 The implementation of Environmental, Social, and Governance (ESG) reporting is transforming Hong Kong's accounting sector, reshaping its development and redefining manpower requirements. Regulatory advancements, such as the adoption of Hong Kong Financial Reporting Standard S1: General Requirements for Disclosure of Sustainability-related Financial Information (HKFRS S1) and Hong Kong Financial Reporting Standard S2 Climate-related Disclosures (HKFRS S2) in alignment with the International Sustainability Standards Board (ISSB), have made ESG reporting a core priority. The Hong Kong Stock Exchange (HKEX) has also mandated listed companies to disclose Scope 1 and Scope 2 greenhouse gas emissions starting from financial years beginning on or after 1 January 2025^[11]. These changes aim to enhance the transparency and comparability of sustainability

⁹ HKMA. (n.d.) Anti-Money Laundering and Counter-Financing of Terrorism.

Available at: <https://www.hkma.gov.hk/eng/key-functions/banking/anti-money-laundering-and-counter-financing-of-terrorism/> [Accessed: 8 October 2025].

¹⁰ HKICPA. (2024) Accountants' role in safeguarding Hong Kong against money laundering and terrorist financing. 25 July. Available at: <https://www.hkicpa.org.hk/en/Become-a-Hong-Kong-CPA/QP-Student-support-and-benefits/Prospective-CPA/Accountants-Role-In-Safeguarding-Hong-Kong-Against-Money-Laundering-And-Terrorist-Financing> [Accessed: 8 October 2025].

¹¹ Hong Kong Exchanges and Clearing Limited (HKEX) (2024) Exchange Publishes Conclusions on Climate Disclosure Requirements. 19 April. Available at: https://www.hkex.com.hk/News/Regulatory-Announcements/2024/240419news?sc_lang=en [Accessed: 8 October 2025].

disclosures, aligning with global best practices.

5.16 This shift has led to an increased demand for professionals with expertise in ESG reporting, sustainability assurance, and corporate governance consulting ^[12]. Accountants are now required to integrate non-financial metrics, such as greenhouse gas emissions and social impact data, into financial reporting ^[13]. Firms must also support businesses in conducting materiality assessments, setting measurable ESG targets, and developing robust data management systems ^[14]. Smaller companies, however, face challenges in meeting these requirements due to limited resources, creating opportunities for accounting firms to provide specialised advisory services.

5.17 By fostering expertise in ESG reporting, Hong Kong's accounting sector is positioning itself as a key driver of sustainable development within the region. These advancements not only enhance corporate accountability but also strengthen Hong Kong's reputation as a leading international financial centre committed to sustainability ^[15].

Gateway Role in Connecting Mainland and World

5.18 Under "One Country, Two Systems", Hong Kong, as an international financial centre, continues to leverage its unique position of being connected to both the Mainland and the rest of the world, serving as a "super connector" and "super value-adder". The HKSAR Government has actively engaged in visits to various countries and regions, enhancing external promotion of the city's strengths and opportunities, which has created valuable prospects for the accounting sector.

5.19 The development of the accounting sector in Hong Kong has been significantly influenced by closer economic ties with the Mainland, facilitated by the Mainland and Hong Kong Closer Economic Partnership Agreement (CEPA). The expansion of CEPA in 2023 to cover 153 service sectors, including accounting, has created new opportunities ^[16]. The 2024

¹² HSBC Commercial Banking. (26 November 2024) How the Accounting Industry is Creating Value for Businesses in the Wave of Sustainable Development. Available at: <https://www.business.hsbc.com.hk/en-gb/insights/sustainability/how-the-accounting-industry-is-creating-value-for-businesses-in-the-wave-of-sustainable-development> [Accessed: 8 October 2025].

¹³ AB Magazine. (January 2024) Hong Kong's ESG ambition. Available at: <https://abmagazine.accaglobal.com/global/articles/2024/jan/acca/hong-kong-s-esg-ambition.html> [Accessed: 8 October 2025].

¹⁴ GreenCo ESG Advisory Sustainability Consulting. HKEX ESG Reporting Requirements. Available at: <https://greenco-esg.com/hkex-esg-reporting-requirements/> [Accessed: 8 October 2025].

¹⁵ The Government of Hong Kong Special Administrative Region. (10 December 2024) Government launches roadmap on sustainability disclosure in Hong Kong. Available at: <https://www.info.gov.hk/gia/general/202412/10/P2024121000243.htm> [Accessed: 8 October 2025].

¹⁶ The State Council of the People's Republic of China, 3 March 2025. Hong Kong accelerates integration into national development as CEPA enters new stage. Available at: https://english.www.gov.cn/news/202503/03/content_WS67c4e41fc6d0868f4e8f03c8.html [Accessed: 7 October 2025].

Amendment Agreement II introduced streamlined qualification requirements, cross-border recognition of professional experience, and simplified registration processes, making it easier for Hong Kong accountants to operate in the Mainland. Furthermore, the removal of the three-year operation requirement in 2025 has further eased market entry for Hong Kong firms^[17]. The allowance of Hong Kong law and arbitration in Mainland contracts has also enhanced legal clarity, fostering stronger regional integration^[18]. These developments have positioned Hong Kong accountants at the forefront of a more unified and increasingly integrated economic landscape.

5.20 The GoGlobal initiative, led by the Government, enhances Hong Kong's role as a strategic launchpad for Mainland enterprises' international expansion. This will substantially increase demand for accounting, assurance, and advisory services, fostering new cross-border opportunities for local accountants. Consequently, it will strengthen Hong Kong's position as a premier regional hub for professional services, supporting enterprises in their transition towards high-quality global growth.

Impact of Hong Kong's Family Office Development

5.21 The Government's plan to make Hong Kong a leading hub for family offices has created new growth opportunities for the accounting sector. Since the Policy Statement on Developing Family Office Businesses in Hong Kong was released in March 2023^[19], the Government has introduced tax benefits and support services through the FamilyOfficeHK team. By March 2024, more than 2,700 single family offices had been set up in Hong Kong, and the Government had already achieved its goal of attracting 200 new offices before 2025^[20].

5.22 This strong progress has led to a higher demand for accounting, audit, and advisory work. Many family offices now need professional support in tax planning, compliance, investment structuring, and ESG reporting. Accountants are also expected to understand cross-

¹⁷ Hong Kong Special Administrative Region Government, 28 February 2025. Second agreement concerning amendment to CEPA agreement on trade in services to be implemented on March 1.

Available at: <https://www.info.gov.hk/gia/general/202502/28/P2025022800296.htm> [Accessed: 7 October 2025].

¹⁸ Herbert Smith Freehills Kramer, 26 February 2025. New rules on governing law and arbitration for contracts involving Greater Bay Area enterprises with Hong Kong and Macau investors.

Available at: <https://www.hskramer.com/notes/arbitration/2025-02/new-rules-on-governing-law-and-arbitration-for-contracts-involving-greater-bay-area-enterprises-with-hong-kong-and-macau-investors> [Accessed: 7 October 2025].

¹⁹ Financial Services and the Treasury Bureau (2023) Policy Statement on Developing Family Office Businesses in Hong Kong, 24 March. Government of the Hong Kong Special Administrative Region. Available at: https://gia.info.gov.hk/general/202303/24/P2023032300717_415645_1_1679627481405.pdf [Accessed: 21 November 2025].

²⁰ HKSAR Government (2024) Wealth for Good in Hong Kong Summit concludes, reinforcing the city's global leadership in family office industry (with photos), 27 March. Available at: <https://www.info.gov.hk/gia/general/202403/27/P2024032700489.htm> [Accessed: 21 November 2025].

border business, international tax rules, and family wealth management. According to the South China Morning Post, citing the latest Knight Frank Wealth Report, Hong Kong remains one of the world's foremost wealth hubs, with one in every 176 residents holding assets exceeding US\$10 million ^[21]. This shows the city's rising appeal for global investors. As a result, there is growing demand for qualified accounting professionals who can offer international expertise and customer-focused service, helping Hong Kong strengthen its status as a major financial and business centre in Asia.

The Evolving Talent Landscape

5.23 Hong Kong's accounting sector is undergoing a period of transformation, shaped by changing workforce dynamics and evolving industry demands. While the sector faces challenges such as talent shortages and shifting career preferences, these developments also present opportunities to modernise the profession and ensure its long-term sustainability.

5.24 One key trend is the declining number of young people entering the field. Many are increasingly drawn to emerging industries such as technology, healthcare, and supply chain management, which are perceived as more innovative and exciting ^[22]. Additionally, misconceptions about the impact of technology on accounting roles, such as the belief that automation may replace human expertise, have deterred some students from pursuing accounting careers ^[23]. Addressing these perceptions and highlighting the profession's dynamic and indispensable nature will be critical to attracting fresh talent.

5.25 For young professionals already in the field, evolving career aspirations emphasise the importance of work-life balance and alignment with personal values. The demanding nature of accounting roles, particularly in auditing, has led to retention challenges. By fostering supportive work environments, offering flexible arrangements, and showcasing diverse career paths within the profession, the industry can better align with the expectations of the next generation.

5.26 Global mobility has also contributed to talent gaps, as experienced professionals pursue opportunities abroad. This trend underscores the importance of cultivating a resilient local workforce and implementing strategic talent development initiatives to support continuity

²¹ Arcibal, C. (5 March 2025) Hong Kong still among the world's top wealth hubs, according to Knight Frank report, South China Morning Post, 5 March.

Available at: <https://www.scmp.com/property/article/3301202/hong-kong-still-among-worlds-top-wealth-hubs-according-knight-frank-report> [Accessed: 21 November 2025].

²² Randstad Hong Kong (2024) 2024 Market Outlook and Salary Guide.

Available at: <https://www.randstad.com.hk/s3fs-media/hk/public/2024-02/randstad-hong-kong-2024-market-outlook-and-salary-guide-professional-report.pdf> [Accessed: 13 October 2025].

²³ HKICPA (2023) Addressing the talent shortage in accounting.

Available at: <https://aplus.hkicpa.org.hk/oct-23-addressing-the-talent-shortage-in-accounting/> [Accessed: 13 October 2025].

and growth in key areas such as auditing, taxation, and advisory services^[24] ^[25].

5.27 At the same time, the ongoing digital transformation of the accounting industry is creating exciting opportunities for professionals to expand their skill sets and take on emerging roles. The adoption of technologies like artificial intelligence, alongside the growing focus on compliance, environmental, social, and governance (ESG) reporting, and interdisciplinary expertise, is reshaping the accounting landscape. Investments in education, training, and upskilling will be essential to equipping professionals with the capabilities to thrive in this evolving environment. Notably, over a third of businesses in Hong Kong identify skills development as a key enabler for embracing new technologies and accelerating digital transformation ^[26].

5.28 To address current and future workforce needs, the government and industry stakeholders are taking proactive measures. For instance, the inclusion of accounting on Hong Kong's Talent List in March 2025 aims to attract international professionals to fill immediate gaps. In parallel, the HKSAR Government's commitment to developing Hong Kong as a regional education hub is strengthening the pipeline of qualified talent by enhancing tertiary accounting programmes, research collaboration, and cross-border learning opportunities. These, together with initiatives such as government subsidies for students pursuing accounting qualifications, enhanced training programmes, and more flexible work arrangements, are promoting the profession's diverse career pathways and improving workplace culture. Collectively, these strategies help position the accounting sector for sustainable, high-quality growth ^[27].

5.29 Looking ahead, collaboration between the government, industry leaders, and educational institutions will be critical to addressing workforce challenges and ensuring the accounting sector remains competitive. By modernising recruitment strategies, fostering supportive workplaces, and investing in talent development, Hong Kong's accounting sector is well-positioned to seize new opportunities and uphold its reputation as a global financial leader.

²⁴ Charterhouse Asia (2023) Talent Drain in Hong Kong.

Available at: <https://www.charterhouse.com.hk/blog/2023/06/talent-drain-in-hong-kong?source=google.com> [Accessed: 13 October 2025].

²⁵ South China Morning Post (19 July 2023) Shortage of audit professionals will 'affect Hong Kong's position as a fundraising centre', industry body says, asks government to recruit overseas auditors.

Available at: <https://www.scmp.com/business/article/3228197/shortage-audit-professionals-will-affect-hong-kongs-position-fundraising-centre-industry-body-says> [Accessed: 13 October 2025].

²⁶ CPA Australia via Media OutReach Newswire (11 August 2022) Hong Kong businesses embrace digital transformation yet talent shortage bites. Available at: <https://www.media-outreach.com/news/hong-kong/2022/08/11/155907/cpa-australia-hong-kong-businesses-embrace-digital-transformation-yet-talent-shortage-bites/> [Accessed: 13 October 2025].

²⁷ Confederation of Asian and Pacific Accountants (CAPA) (1 July 2025) Addressing Talent Shortage in Asia's Accounting Profession: Strategies for Attraction and Retention. Available at: <https://www.capa-apac.org/addressing-talent-shortage-in-asias-accounting-profession-strategies-for-attraction-and-retention/> [Accessed: 13 October 2025].

Manpower Projection and Annual Additional Manpower Requirement

Manpower Projection

5.30 By making reference to relevant economic indicators which reflect important changes in the local economy, demography and labour market, the manpower trend for 2026-2029 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 2026-2029

Year	Manpower Demand
2025	108 161
2026	108 989 (+0.77%)
2027	109 738 (+0.69%)
2028	110 405 (+0.61%)
2029	110 994 (+0.53%)

() refer to the percentage of annual change over preceding year

Annual Additional Manpower Requirements

5.31 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 additional annual requirements from 2026 to 2029 are shown in Table 5.4 below.

Table 5.4 Annual Additional Manpower Requirements from 2026 to 2029

Year	Wastage Rate of the Sector	Additional Annual Manpower Requirements		
		Manpower Trend (a)	Industry Leavers (b)	Total (a) + (b)
Managerial	4.2%	181	1 179	1 360
Supervisor/Senior	1.4%	146	316	462
Clerk/Associate	3.1%	377	1 806	2 183
Trainer/Teacher	0.0%*	5	0	5

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

Demand for Accounting Personnel

5.32 In accordance with the annual additional manpower requirements from 2026-2029 listed in Table 5.4, the accountancy sector requires additional employees to take up 1 360 managerial positions, 462 supervisor/ senior positions, 2 183 clerk/ associate positions, and 5 trainer/teacher positions. Regarding the analysis of preferred level of education of employees by job level as shown in Table 4.2 in paragraph 4.7, the accountancy sector requires 1 715 (1 277 + 237 + 196 + 5) persons who possess a first degree to take up positions of the above four job levels. In addition, the accountancy sector needs to recruit 1 219 (52 + 202 + 964 + 1) persons who possess sub-degree / diploma / certificate qualifications to take up positions of the above four job levels. (*Table 5.5*)

5.33

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

Education Level	No. of Employees Required in the Accountancy Sector
First Degree	1 715
Sub-Degree/ Diploma/ Certificate	1 219
Total	2 934

6 Recommendations

6.1 Drawing on the survey findings and analysis of manpower trends, and taking into account factors such as the business outlook, manpower projection, and feedback from the Training Board, a set of recommendations on manpower development has been formulated for consideration by stakeholders across the accountancy sector.

Government

Strengthen Global Talent Attraction and Integration

6.2 To address immediate talent shortages and support sustained growth, enhancing efforts to attract accounting professionals from key international markets is essential. This includes not only accounting experts but also, in response to the Government's initiative to promote Hong Kong as an education hub, renowned academic professionals. Such efforts would bolster this educational drive and ensure students receive the highest quality of teaching. A diversified talent pool introduces varied expertise and innovative perspectives, enriching the local profession's capabilities. By promoting Hong Kong's strategic advantages and streamlining entry processes, the city can better position itself as a dynamic, world-class financial centre. This focused approach to integrating global talent will not only mitigate skill gaps but also reinforce Hong Kong's competitiveness and connectivity within the global economy.

Invest in Future-Oriented Education and Training Collaborations

6.3 Collaborates with education institutes and professional bodies to modernise accounting education. Integrating future-focused topics like data analytics, sustainable finance, and emerging technologies into core curricula will equip the next generation for a digital and complex business environment. Supporting scholarships and continuous learning incentives ensures a diverse and agile workforce, directly addressing the talent pipeline challenges highlighted by ongoing sector transformation.

Champion Sector-Wide Upskilling for Digital Transformation

6.4 In response to the accelerating pace of digitalisation, the Government could champion upskilling initiatives in advanced technologies such as AI and data security. Providing incentives for professionals to gain expertise in these areas enhances the sector's capacity for innovation and efficiency. This proactive support ensures the workforce can leverage new tools to meet evolving clients and regulatory expectations, securing the profession's future relevance.

Employers

Cultivate a Modern and Supportive Work Environment

6.5 Prioritising the cultivation of a supportive and flexible work environment is fundamental to addressing retention challenges. Introducing intelligent workload management, wellbeing initiatives, and leveraging automation to eliminate repetitive tasks are critical steps. These measures directly respond to evolving employee expectations for work-life balance, thereby fostering loyalty and stability essential for navigating periods of significant change and growth within the sector.

Champion the Profession's Evolving and Strategic Role

6.6 Employers are encouraged to actively champion the accounting profession's dynamic evolution beyond traditional functions. Highlighting its critical role in strategic advisory, technological integration, and sustainable business practices can reshape perceptions. This rebranding is essential to attract new talent and counter misconceptions, ensuring a robust pipeline of professionals inspired by the career's future-facing and impactful nature.

Align Internal Training with Emerging Industry Trends

6.7 Partnering with educational institutions to ensure internal training programmes reflect the latest industry trends is highly recommended. Focusing on areas such as new compliance requirements and digital assurance techniques ensures that both new and existing staff possess relevant, future-proof skills. This commitment to continuous internal development is vital for maintaining a competitive edge and operational excellence in a rapidly changing landscape.

Strengthening Practical Learning and Career Development

6.8 Developing structured workplace attachment and mentorship programmes through strengthened collaboration with educational institutions and industry partners is recommended. By offering authentic, hands-on experience in contemporary practice areas and pairing new talent with experienced mentors, this initiative effectively bridges the gap between theory and practice while supporting professional integration. Establishing clear and transparent career progression pathways into specialisms such as advisory and analytics will further enhance employee retention and demonstrate a strong commitment to long-term talent development.

Employees

Proactively Engage in Continuous Professional Development

6.9 Practitioners are suggested to proactively engage in continuous learning to stay abreast of new reporting standards, technological tools, and international trends. This commitment to self-directed development is the cornerstone of maintaining personal competitiveness and relevance. It ensures the ability to provide high-value services and adapt successfully to the profession's ongoing evolution, securing long-term career growth and stability.

Develop Skills in Emerging Technologies and Future-Focused Areas

6.10 Building proficiency in emerging technologies such as automation and data analytics, while developing expertise in future-focused fields like sustainable finance and cybersecurity and risk management, is essential for long-term success. Embracing these skills not only enhances efficiency and shifts work towards higher-value analytical and advisory roles but also aligns career growth with evolving market demands, ensuring professional resilience in a rapidly changing accounting landscape.

Strengthen Essential Soft Skills for Collaborative Impact

6.11 With the increasing complexity of business projects, strengthening soft skills such as communication, leadership, and adaptive thinking is highly recommended. These competencies are vital for effective interdisciplinary collaboration and client management. Enhancing these human-centric skills complements technical expertise and is critical for delivering impactful results in a team-oriented professional environment.

Build a Global Mindset for Cross-Border Effectiveness

6.12 Developing a global mindset, with an understanding of diverse business cultures and international frameworks, is increasingly important. Engaging with international perspectives prepares professionals for cross-border work and enhances their ability to serve a global clientele. This competency aligns perfectly with Hong Kong's role as an international hub and is a significant asset for career advancement.

Education Institutes

Future-Proof Accounting Education

6.13 Continually modernising accounting curricula to integrate contemporary subjects such as data analytics, cybersecurity, and sustainable reporting, while embedding global perspectives and cross-cultural competencies, is essential to preparing graduates for the evolving demands of the profession. Collaboration with industry ensures course content remains relevant and forward-looking, equipping students with skills that reflect both international developments and the specific needs of Hong Kong's dynamic financial sector. Exchange programmes and exposure to global business practices will further enhance graduates' ability to operate effectively in diverse and international professional environments.

Integrate Extensive Experiential and Work-Integrated Learning

6.14 Expanding opportunities for experiential learning through robust industry partnerships is crucial. This includes engaging subject-matter experts from emerging sectors in teaching and curriculum development, enabling students to learn firsthand from practitioners with current industry experience and insights. Incorporating real-world projects, simulations, and structured internships into programmes bridges the critical gap between academic knowledge and professional practice. This direct exposure to modern accounting challenges significantly enhances graduates' readiness and employability, making them valuable assets to the profession from their first day.

Actively Promote the Profession's Dynamic Future

6.15 Institutes should actively promote a modern, accurate image of the accounting profession through targeted outreach and events. Highlighting its strategic role in technology, sustainability, and business advisory is key to inspiring the next generation. This effort is vital to counter outdated perceptions and attract a diverse and talented cohort of students, securing a strong future pipeline for the sector.

Offer Flexible and Stackable Micro-Credential Pathways

6.16 Implementing flexible micro-credential programmes in specialised, emerging fields supports the need for lifelong learning. These stackable qualifications allow students and working professionals to efficiently upskill in specific, high-demand areas at their own pace. This innovative educational model makes learning more accessible and ensures the workforce can remain agile and responsive to future industry shifts.

Appendix 1

Membership of the Accountancy Training Board

Chairperson

Ms Jasmine LEE Shun-yi ²

Mr Roy LO Wa-kei ¹

Members

Mr Ivan AU

Mr CHAN Yiu-bong

Mr Calvin CHAU, JP

Ms Rosanna CHOI Yi-tak, MH ¹

Ms Fran HUNG Suk-fan

Mr KAM Chi-sing

Ms Denise KWAN Yin-lam

Mr Wayne LAU

Mr Teddy LIU Kwok-tai

Dr Paul MAN Ho-yin ¹

Dr the Hon Webster NG Kam-wah, JP ²

Mr SIU Yiu-wo ²

Ms SO Yuen-ting ²

Mr Paul TAI Lun

Mr TONG Tsz-kwan ¹

Mr Edmund WONG Chun-sek

Mr WONG Kwok-hong ²

Ms Alice WONG Nga-lai ¹

Mr Desmond WONG Wai-leung

Mr WONG Wai-lun ¹

Mr WU Chun-sing

Chairman of Accounting and Financial Reporting Council (or his / her representative)

Director of Accounting Services (or his / her representative)

Commissioner for Labour (or his / her representative)

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

Secretary

Ms Pamela LAU Yin-mei

Note: ¹ up to 31 March 2025

² since 1 April 2025

Appendix 2

Terms of Reference of 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, if appropriate, 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.

Appendix 3

Membership of Working Party on Manpower Survey

Convenor

Ms Jasmine LEE Shun-yi ²

Mr Roy LO Wa-kei ¹

Members

Mr CHAN Yiu-bong

Mr Calvin CHAU, JP

Mr TONG Tsz-kwan ¹

Mr Edmund WONG Chun-sek

Mr WONG Kwok-hong ²

Mr WONG Man-kit

Mr Desmond WONG Wai-leung

Executive Director of Vocational Training Council (or his representative)

Secretary

Ms Pamela LAU Yin-mei

Note: ¹ up to 31 March 2025

² since 1 April 2025

Appendix 4

Definition of Terms

Full-time employees	“Full-time employees” refers to persons who works at least 18 hours per week for four weeks or more and are under the payroll of the sampled company / company for the specified job, disregarding whether the full-time employees are deployed to work in other places (including the Chinese Mainland).
Vacancies	“Vacancies” refers to those unfilled, immediately available job openings for which the company is actively trying to recruit personnel at the time of survey.
Vacancy rate	“Vacancy rate” refers to Vacancies as a percentage of the total number of full-time employees and Vacancies.
Turnover rate	“Turnover rate” refers to the number of full-time employees left as a percentage of the total number of full-time employees and Vacancies.
Average monthly income	“Average monthly income” refers to the average monthly income during the past 12 months before enumeration, including basic wages, regular overtime pay, cost of living allowance, meal allowance, housing allowance, travel allowance,, commission and bonus etc.. It is an average figure among full-time employees engaging in the same principal job.
Postgraduate degree	“Postgraduate degree” refers to a higher degree(s) (e.g. master degree) offered by local or non-local education institutions, or equivalent.
First Degree	“First degree” refers to the first degree(s) offered by local or non-local education institutions, or equivalent.
Sub-degree	“Sub-degree” refers to the Associate Degree, Higher Diploma, Professional Diploma, Higher Certificate, Endorsement Certificate, Associateship or equivalent programmes offered by local or non-local institutions.

Diploma / Certificate	“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.
Secondary 4 to 7	“Secondary 4 to 7” refers to 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.
Secondary 3 or below	“Secondary 3 or below” refers to secondary 3 or below, or equivalent.

Appendix 5

Survey Documents

Telephone No 電話

Facsimile No 傳真

Our Reference 本局檔號 AC/4/2(2025)

Your Reference 來函檔號



14 March 2025

Dear Sir/Madam,

**2025 Manpower Survey of the
Accountancy (AC) Sector**

The Accountancy Training Board (the Training Board) of the Vocational Training Council (VTC), is responsible for matters pertaining to manpower training in the industry. To collect the latest manpower information for formulating recommendations on future manpower training, the Training Board will conduct the above survey from **March to May 2025**. I am writing to enlist your kind assistance 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); and
- (c) Job Descriptions for Principal Jobs (Appendix B).

The VTC has appointed **MOV Data Collection Center Ltd (MOV)** to conduct the above survey. During the survey period, the enumerator of **MOV** will contact your company for the survey and answer the questions you may have. If necessary, visit will be made to your company 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 an aggregate basis without reference to individual companies.

The salient findings and the survey report will be uploaded to the Manpower Survey Information System of the VTC after completion of the survey. The link is as follows:

<https://manpower-survey.vtc.edu.hk/>



If you have any queries, please feel free 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** on 3900 1176.
- ❖ In case you want to approach the VTC directly, please contact Mr. Boris TAM of the VTC Manpower Survey (Statistical Team) on 3907 6865.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'Roy LO Wa-kei'.

(Roy LO Wa-kei)
Chairman
Accountancy Training Board

Telephone No 電話

Facsimile No 傳真

Our Reference 本局檔號 AC/4/2(2025)

Your Reference 來函檔號

執事先生／女士：



2025 年會計業人力調查

職業訓練局(VTC)屬下會計業訓練委員會(訓練委員會)，負責就業內人力訓練事宜提供意見。本會將於 **2025 年 3 月至 5 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。現謹代表訓練委員會致函，懇請 貴公司善意協助提供相關資料，以便進行上述人力調查。

茲夾附下述文件，供 貴公司參閱及填寫：

- (1) 調查問卷；
- (2) 附註（附錄 A）；及
- (3) 主要職務工作說明（附錄 B）。

VTC已委託米奧特資料搜集中心有限公司(米奧特)協助進行上述人力調查。調查期間，米奧特的統計員將聯絡 貴公司進行訪問及解答相關問題。如有需要，統計員會造訪貴公司協助填寫並收回已填妥的問卷。 貴公司亦可將完成的問卷，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，不會提及個別公司情況。

調查完成後，調查的結果及報告將會上載至人力調查資訊系統。 網址如下:

<https://manpower-survey.vtc.edu.hk/tc>



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 6865）。



會計業訓練委員會主席
盧華基

二零二五年三月十四日

附件

附錄 5B 問卷

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 2025 MANPOWER SURVEY OF THE ACCOUNTANCY SECTOR
會計業 2025 年人力調查

The 2025 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 company as at **3rd March 2025** by answering the questionnaire. Thank you.

會計業 2025 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 貴公司根據 **2025年3月3日** 的人力情況填寫此問卷。多謝合作。

Company Information

公司資料

(For official use)

Industry Code _____

NATURE OF BUSINESS 業務性質：

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 Companies 商業及服務公司

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 and Insurance
金融及保險

Real Estate and Business Services
物業及商業服務

Legal and Management Consultancy
法律及管理顧問

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

Secondary and Primary schools
中學與小學

Industrial Companies 工業公司

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.
所提供的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 'E' of the questionnaire according to the list of principal jobs by referring to the Appendix B for job description of individual job.

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

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

Please refer to the Appendix A for column explanations. 請參考附錄A 內各欄的說明。				
Job Code 職位 編號	(A) Principal Job 主要職務 (See Appendix B) (參閱附錄 B)	(B) No. of Employees as at Survey Reference Date 在統計日期的 僱員人數	(C) No. of Vacancies as at Survey Reference Date 在統計日期的 空缺額	(D) Average Monthly Income # Range 平均每月收入 # 幅度 # Code 編號 1 \$15,000 or below 或以下 2 \$15,001 - \$25,000 3 \$25,001 - \$35,000 4 \$35,001 - \$50,000 5 \$50,001 - \$80,000 6 \$80,001 - \$100,000 7 Above \$100,000 以上 (E) Type of Professional Qualification of Employees Required 僱員要求專業資格的類別 Code 編號 1 CPA (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 Not require professional qualifications shown above 無需上述專業資格
e.g: 例子:	Job Title A (3 employees and 2 vacancies) 職位甲 (3名僱員2個空缺)	3	2	4
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

Includes basic salary, overtime pay, cost of living allowance, meal allowance, housing allowance, travel allowance, commission and bonus.

每月收入包括底薪、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。

Part II
第二部份

Expected Change in Future
未來變化

1. When comparing with the current situation, please indicate your views on the expected change of the following **in the next 12 months**. (Please tick in the box as appropriate)

對於現在，請指出 貴公司預計在**未來十二個月**於下列之預期變化。(請在適當的格內填上“✓”號)

(i) Business volume

業務額

(a) Better
較佳

+ %

(b) Stable
穩定

(c) Worsen
較差

- %

(d) Uncertain
不肯定

(ii) Number of Full-time employees

全職員工數目

(a) Increase
增加

+ %

(b) Same
不變

(c) Decrease
減少

- %

Please indicate the reasons leading to “**better**” or “**worse**”

請說明引起**較佳**或**較差**的原因

2. Other than the principal jobs in Part I, please indicate the new job position(s) that will be introduced in the future (if any) in order to meet the emerging trends of the industry. If existing jobs are foreseen to undergo drastic changes in job duties/job specifications, please also provide the information in the table below. (Please tick in the box as appropriate)
- 除第一部分所列出的職位外，請指出 貴公司未來將會引入的新職位(如有)，以配合行業的新興趨勢。如現有職位將有職務或工作規範上的重大轉變，亦請填寫下表。(請在適當的格內填上“✓”號)

Job title 職位名稱	New Job 新職位	Existing Job 現有職位	Job Descriptions / Changes in Job Duties/Specifications 職位描述 / 職務或工作規範的轉變
	<input type="checkbox"/>	<input type="checkbox"/>	
	<input type="checkbox"/>	<input type="checkbox"/>	
	<input type="checkbox"/>	<input type="checkbox"/>	

Current Employees

現職僱員

3. Please indicate the age range distribution of **full-time employees related to Accountancy Sector**.

請指出 貴公司**與會計業相關全職僱員**的年齡分布。

30 or below 30 歲或以下	31 – 45 31 至 45 歲	46 – 60 46 至 60 歲	61 or above 61 歲或以上
%	%	%	%

New Recruitment

新聘僱員

4. 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 <u>from</u> 新招聘僱員中，來自						
(i) an accounting position of another company 另一間公司而擔任會計職務者						
(ii) Fresh graduates of accounting discipline 應屆會計學科之畢業生人數						
(iii) Fresh graduates of non-accounting discipline 應屆非會計學科之畢業生						
(c) Number of new recruits who are qualified accountants (e.g., members of the HKICPA or other accounting bodies) 屬合資格會計師(如香港會計師公會或其他會計團體會員)的新招聘僱員人數						
(d) Number of new recruits of non-local talents and professionals through talent admission scheme(s)* in Hong Kong 透過香港吸引人才計劃的新招聘非本地專才人數						

* refers to the Top Talent Pass Scheme, General Employment Policy, Admission Scheme for Mainland Talents and Professionals, Quality Migrant Admission Scheme, Technology Talent Admission Scheme, Immigration Arrangements for Non-local Graduates and the Admission Scheme for the Second Generation of Chinese Hong Kong Permanent Residents

指高端人才通行證計劃、「一般就業政策」及輸入內地人才計劃、優秀人才入境計劃、科技人才入境計劃、非本地畢業生留港／回港就業安排、輸入中國籍香港永久性居民第二代計劃。

Employees Left

員工離職

5. 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

6. 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 years 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						

Preferred Professional qualification, Level of Education and Years of Experience of Employees

僱員宜有的專業資格、教育程度及相關年資

7. Please choose preferred Professional qualification, Level of Education and Years of Experience of full-time employees.

請選擇全職僱員宜有的專業資格、教育程度及相關年資。

Job level 職級	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) Professional Qualification of Employees (Please tick “√” 1 box for each job level) 僱員專業資格 (每職級請剔“√”選一項)						
(i) CPA (Practising) 執業會計師	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(ii) 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)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(iii) Not require professional qualifications shown above 無需上述專業資格	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(b) Level of Education (Please tick “√” 1 box for each job level) 教育程度 (每職級請剔“√”選一項)						
(i) Postgraduate Degree 研究生學位	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(ii) First Degree 學士學位	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(iii) Sub-degree (e.g. Higher Diploma) 副學位 (例如高級文憑)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(iv) Diploma/Certificate 文憑／證書	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(v) Secondary 4 to 7 中四至中七	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(vi) Secondary 3 or below 中三或以下	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(c) Years of Experience (Please tick “√” 1 box for each job level) 相關年資 (每職級請剔“√”選一項)						
(i) 10 years or more 十年或以上	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(ii) 6 years to less than 10 years 六年至十年以下	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(iii) 3 years to less than 6 years 三年至六年以下	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(iv) Less than 3 years 三年以下	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<i>No such level of staff 沒有相關職級員工</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Recruitment Difficulties

招聘困難

8. 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 (incl. no recruitment due to no such level of staff) 沒有招聘(包括因沒有相關職級的員工而沒有進行招聘)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(b) Recruitment was taken place and <u>did not</u> <u>encounter</u> difficulties 有招聘，但 <u>沒有遇到</u> 招聘困難	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(c) 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 (Please Specify) 其他 (請說明)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Business in the Mainland

內地業務

9. (a) Does your company have **operation in the Mainland as of 3rd March 2025**?

在2025年3月3日，貴公司在內地有沒有業務？

Yes 有

No 沒有 → Please go to question 10 請跳至第 10 題

(b) Has any of the accounting-related functions of your company been transferred to the office in the Mainland?

貴公司有沒有將與會計相關的工作轉移至內地辦事處？

Yes 有

No 沒有

(c) Are there any employees of your company stationed or travelling to the Mainland for work?

貴公司會否有員工在內地長駐*或出差到內地工作？

Job level 職級	With Employees 有員工	
	Stationed* in the Mainland 長駐在內地	Travelling to the Mainland 往內地出差
(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 the Mainland for 50% or above of the working time are classified under “Stationed in the Mainland”.
長駐是指僱員逗留在內地工作的時間佔其工作時間百分之五十或以上。

(d) 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"/>

Training Needs

培訓需要

10. 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	<input type="checkbox"/>				
Senior Manager/ Financial Controller 高級經理/財務總監	<input type="checkbox"/>				
Manager 經理	<input type="checkbox"/>				
Supervisor/ Senior 主管	<input type="checkbox"/>				
Clerk/ Associate 文員	<input type="checkbox"/>				
Trainer/ Teacher 培訓人員	<input type="checkbox"/>				

General Management Knowledge 一般管理知識		Job-related Knowledge 業務知識		Generic / Technological Skills 通用 / 科技技能	
Code	Training Areas 訓練範疇	Code	Training Areas 訓練範疇	Code	Training Areas 訓練範疇
101	Principles & Practice of Management 管理理論與實務	201	Financial Accounting 財務會計	301	English Writing 英文書寫
102	Problem Solving & Decision Making 解決問題及決策	202	Cost and Management Accounting 成本和管理會計	302	Spoken English 英語會話
103	Strategic Management 策略管理	203	Internal Control and Compliance 內部監察、條例執行和企業管治	303	Chinese Writing 中文書寫
104	Marketing Management 市場管理	204	Tax Compliance and Planning 遵從稅規和稅務策劃	304	Cantonese 廣東話
105	Quality Management 優質服務管理	205	Auditing 審計學	305	Putonghua 普通話
106	Risk Management 風險管理	206	Business Law 商業法律	306	Interpersonal Skills 人際關係技巧
107	Stress Management 壓力管理	207	Company Law and Practice 公司法和實務	307	Marketing/Selling Skills 市場推廣／銷售技巧
108	Crisis Management 危機管理	208	Economics and Statistics 經濟學和統計學	308	Presentation Skills 演說技巧
109	Human Resources Management 人力資源管理	209	Financial Management 財務管理	309	Business Storytelling 商業敘事
110	Leadership 領導才能	210	Management Information System 管理資訊系統	310	Cross-Accounting Functional Training 會計部門跨職能培訓
111	Team Building 團隊之建立	211	PRC Accounting System 內地會計制度	311	Communication Skills 溝通技巧
112	Motivation 激勵	212	PRC Taxation System 內地稅務制度	312	Negotiation Skills 談判技巧
113	Coaching & Counseling 訓練及輔導下屬	213	Updates on Accounting and Reporting Standards 最新會計及財務準則 (e.g. 例如 HKFRS/IFRS, HKAS/IAS, SME FRF, etc.)	313	Persuasion Techniques 勸說技巧
114	Dealing with Conflict 處理衝突	214	Accrued-based Accounting 應計制會計	314	Information Systems Application Skills 資訊系統應用技巧 (e.g. Accounting Software, Data Management Systems, ERP Systems, Document Management Systems, etc.) 例如：會計軟體、數據管理系統、企業資源規劃系統、文件管理系統等)
115	Implementing Change 推行變革	215	Financial Instruments 金融工具	315	Robotic Process Automation (RPA) and Artificial Intelligence (AI) in Accounting 會計行業的業務流程自動化與人工智能應用
116	Time Management 時間管理	216	Common Law Jurisdiction 普通法司法管轄區	316	Blockchain 區塊鏈
117	ISO Audit ISO 審核	217	China Business Studies 中國商貿知識	317	Cloud -Base Accounting Application 雲端會計應用
118	Public Relations 公共關係	218	Corporate Financing 企業融資	318	Cybersecurity Awareness 網路安全意識
119	Performance Management 績效管理	219	ESG (Strategy / Reporting) 環境、社會及公司治理 (策略 / 報告)	319	Data Analytics 數據分析
120	Analytic Skills 分析能力			320	Professional Etiquette 專業禮儀
121	Project Management 項目管理				

Others: Please specify
其他 請說明

11. Which of the following measures does your company prefer to attract new entrants to the accountancy sector?

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

貴公司認為以下哪項項目有效鼓勵新人入會計業？(可剔“√”選多於一項。)

- Educational Grants and Scholarships
教育助學金和獎學金
 - Financial Support for Professional Development
專業發展資助
 - Grants and Incentives for Digital Transformation Training
數碼轉型培訓的資助與獎勵
 - Immigration Policies to Encourage International Talent
鼓勵國際人才的移民政策
 - Public Awareness Campaigns
公眾意識活動
 - Others, please specify :
其他, 請說明
-

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

問卷完，多謝合作。

Appendix 5C.
Explanatory Notes to the Questionnaire

The 2025 Manpower Survey of the Accountancy Sector
會計業 2025 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) Please go through column 'A' and mark those principal jobs applicable to your company. For detailed job descriptions for principal jobs, please refer to Appendix B.
請瀏覽 ‘A’ 欄，選取適用於 貴公司的主要職務。有關詳細的工作說明，請參閱附錄 B。
- (b) Please note that some of the job titles may not be the same as those used in your company. Please classify an employee according to his/her major duty and supply the required information if the jobs have similar or related functions.
調查表內部分職稱可能有別於 貴公司所採用。請根據僱員的主要職責分類。若員工職責與表內某職務的職責相近，可視作相同職務，請提供所需資料。
- (c) In the event that an employee's duties in your company are split between two or more job titles, please use the job title that best describes his/her principal responsibility.
如 貴公司有員工身兼多項職責，請選用最能反映其主要職責的職稱。
- (d) Please add in column 'A' titles of any principal jobs not mentioned in job descriptions (Appendix B); briefly describe them with respect of the appropriate job categories.
如 貴公司另有會計業的主要職務未載於工作說明（附錄 B），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 (Excl. trainees) - Column 'B'**
在統計日期的僱員人數（受訓者除外）——‘B’欄

For each principal job, please fill in the total number of full-time employees (excluding trainees) as at the 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 each week) under the payroll of the company. These include proprietors and partners working full-time for the company. These definitions also apply to ‘full-time employee(s)’ appearing in other parts of the questionnaire.
請填寫 貴公司於統計日期僱用的每個主要職務的全職僱員總數（受訓者除外）。

「全職僱員」指在 貴公司內全職工作（即每月最少四週、每週不少於十八小時）的受薪人員，其中包括在公司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 the Survey Reference Date. ‘Vacancies’ refer to those unfilled, immediately available job openings for which the company is actively trying to recruit personnel as at the survey reference date.

請填上在統計日期每一主要職務的全職空缺額。「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。

Part I (continued)

第一部份（續）

4. Average Monthly Remuneration Package of Employees (Excl. trainees) - Column 'D'
僱員之每月平均薪酬（受訓者除外）——‘D’欄

Please enter the code of the average monthly remuneration package during the past 12 months for each principal job of a 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‘D’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。如貴公司有多於一名僱員擔任同一主要職務，則請取平均收入。

5. Type of Professional Qualification of Employees Required - Column 'E'
僱員要求專業資格的類別——‘E’欄

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

Part II 第二部份

6. Question 1 - Expected Change in Future

問題 1 — 未來變化

When comparing with the current situation, please indicate your views on the expected change in the next 12 months.
相對於現在，請指出 貴公司預計在未來十二個月之預期變化。

(i) Business volume and provide the reasons leading to the better or worsen.
業務額及指出引起較佳或較差的原因。

(ii) Number of Full-time employees
全職員工數目

7. Question 2 – New Job Position

問題 2 — 新職位

◆ Please indicate the new job position(s) that will be introduced in the future (if any) in order to meet the emerging trends of the industry.
請指出 貴公司未來將會引入的新職位(如有)，以配合行業的新興趨勢。

◆ Please indicate the existing jobs that are foreseen to undergo drastic changes in job duties/job specifications.
請指出預計將有職務或工作規範上重大轉變的現有職位。

8. Question 3 - Age Distribution of Employees

問題 3 — 僱員年齡分布

Please indicate the age range distribution of full-time employees related to Accountancy Sector.
請指出 貴公司與會計業相關全職僱員的年齡分布。

9. Question 4 - New Recruitment

問題 4 — 新聘僱員

◆ Please fill in the total number of full-time employees who were newly recruited in the past 12 months.
請填寫 貴公司在過去十二個月內新招聘的全職僱員總人數。

◆ Please fill in the number of new recruits from an accounting position of another company.
請填寫 貴公司的新招聘中，來自另一間公司而擔任會計職務者的僱員人數。

◆ Please fill in the number of new recruits from fresh graduates of accounting discipline.
請填寫 貴公司的新招聘中，來自應屆會計學科之畢業生的僱員人數。

◆ Please fill in the number of new recruits from fresh graduates of non-accounting discipline.
請填寫 貴公司的新招聘中，來自應屆非會計學科之畢業生的僱員人數。

◆ Please fill in the number of new recruits who are qualified accountants (e.g., members of the HKICPA or other accounting bodies).
請填寫 貴公司的新招聘中，屬合資格會計師(如香港會計師公會或其他會計團體會員)的僱員人數。

◆ Please fill in the number of new recruits of non-local talents and professionals through talent admission scheme(s) in Hong Kong.
請填寫 貴公司的新招聘中，透過香港吸引人才計劃*的新招聘非本地專才人數。

* refers to the Top Talent Pass Scheme, General Employment Policy, Admission Scheme for Mainland Talents and Professionals, Quality Migrant Admission Scheme, Technology Talent Admission Scheme, Immigration Arrangements for Non-local Graduates and the Admission Scheme for the Second Generation of Chinese Hong Kong Permanent Residents

指高端人才通行證計劃、「一般就業政策」及輸入內地人才計劃、優秀人才入境計劃、科技人才入境計劃、非本地畢業生留港／回港就業安排、輸入中國籍香港永久性居民第二代計劃。

Part II (continued)

第二部份 (續)

10. Question 5 – Employees who had left the Company

問題 5 — 已離職僱員

Please fill in the number of full-time employees who had left in the past 12 months.

請填寫 貴公司過去十二個月內，全職僱員的離職人數。

11. Question 6 – Years of Service of Resigned Employees

問題 6 — 離職前的工作年期

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。

12. Question 7 – Preferred Professional qualification, Level of Education and Years of Experience of Full-Time Employees

問題 7 — 全職僱員宜有的專業資格、教育程度及相關年資

Please indicate the preferred professional qualification, level of education and years of experience of full-time employees.

請選擇全職僱員宜有的專業資格、教育程度及相關年資。

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公司提供的高等學位（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公司提供的學士學位，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公司提供的副學士、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 of Applied Education (DAE), 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、應用教育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。

13. Question 8 – Recruitment Difficulties

問題 8 — 招聘困難

Please indicate the difficulties encountered in the 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在招聘全職僱員時遇到的困難。

Part II (continued)

第二部份 (續)

14. Question 9 - Business in the Mainland

問題 9 — 內地業務

Please indicate that if:

請指出：

- (a) your company has operation in the Mainland;
貴公司在內地有沒有業務；
- (b) any of the accounting-related functions of your company has been transferred to the office in the Mainland;
貴公司有沒有將與會計相關的工作轉移至內地辦事處；
- (c) there are any employees of your company stationed or travelling to the Mainland for work;
貴公司會否有員工在內地長駐或出差到內地工作；
- (d) your company recruits additional Hong Kong accounting employees and trains the existing Hong Kong accounting employees as a result of development in Mainland operation.
貴公司會否因在內地發展業務而增聘本地會計僱員及訓練現職本地會計僱員。

15. Question 10, 11 – Training Needs

問題 10、11 — 培訓需要

Question 10) Please indicate the training areas required to deal with the emerging trend and development of the accountancy sector by choosing the corresponding codes.

問題 10) 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。

Question 11) Please indicate the measures that your company prefers to attract new entrants to the accountancy sector.

問題 11) 請選擇貴公司認為有效鼓勵新人入會計業的項目。

Appendix 5D.

Job Descriptions for Principal Jobs

2025 Manpower Survey of the Accountancy Sector
會計業 2025 年人力調查

Description for the Principal Jobs

The Accountancy Sector

會計業主要職務工作說明

Code 編號	Principal Job 主要職務	Job Description 工作說明
101	Partners/Principals/ Directors/Chief Financial Officers 合夥人／總監／首席財 務官	<p>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.</p> <p>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。</p>
201 301	Senior Managers/ Financial Controllers/ Managers 高級經理／財務總監／ 經理	<p>Persons responsible for some or all of the following functions:</p> <p>(1) supervision and co-ordination of the activities of accounting, auditing and financial personnel;</p> <p>(2) establishment and implementation of accounting, auditing and financial policies;</p> <p>(3) design, evaluation and implementation of accounting systems;</p> <p>(4) preparation and consolidation of financial or costing reports;</p> <p>(5) preparation of budgets and forecasts;</p> <p>(6) implementation of budgetary control, cash control and credit control;</p> <p>(7) internal control and audit; and</p> <p>(8) treasury control and administration.</p> <p>They are normally professionally qualified persons and can include chief accountants, financial accountants, group accountants, management accountants, auditors, treasurers and controllers.</p> <p>Senior Managers/Financial Controllers should normally have <u>at least five years'</u> accounting managerial experience.</p> <p>Managers have <u>less than five years'</u> accounting managerial experience.</p> <p>須負責下列部分或全部工作：</p> <p>(1) 督導與協調會計、核數及財務人員的工作；</p> <p>(2) 制定與推行會計、核數及財務政策；</p> <p>(3) 制定、評估與推行會計制度；</p> <p>(4) 編製與綜合財務或成本報告；</p> <p>(5) 編製財政預算及預測；</p> <p>(6) 執行預算、現金及信貸控制等工作；</p> <p>(7) 內部監督及核數；及</p> <p>(8) 監督與管理財務工作。</p> <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>

Code 編 號	Principal Job 主要職務	Job Description 工作說明
401	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>
501	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>
601	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>

Appendix 6

Quality Control Measures

Prior to fieldwork preparation

- Collect contact information of the sampled companies
- Group sampled companies 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 company 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)

Appendix 7

Response Profile

Branch	(a) No. of valid cases*	(b) No. of companies successfully enumerated	(b)/(a) Effective response rate
Accountancy Firms	191	165	86.4%
Government Departments, NGOs and Statutory Bodies	20	14	70.0%
Commercial and Services Companies, Educational Institutes	286	284	99.3%
Industrial Companies	116	106	91.4%
Overall	613	569	92.8%

Note: * Excluding companies which had ceased operation, had not employed any relevant technical staff, etc. at the time of survey.

Appendix 8

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, 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.

Statistical Tables

Table 9.1 Manpower Statistics by job level by sector

表 9.1 按職級及門類劃分的人力統計

Sector 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
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	4057	0
	201 Senior Manager/ Financial Controller 高級經理/財務總監	2041	23
	301 Manager 經理	3763	59
	Subtotal of managerial level 經理級小計	9861	82
	401 Supervisor/ Senior 主管	5467	161
	501 Clerk/ Associate 文員	11171	700
	601 Trainer/ Teacher 培訓人員	77	0
	Total 總數	26576	943
Government Departments, NGOs 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	70	7
	201 Senior Manager/ Financial Controller 高級經理/財務總監	432	14
	301 Manager 經理	476	20
	Subtotal of managerial level 經理級小計	978	41
	401 Supervisor/ Senior 主管	1415	71
	501 Clerk/ Associate 文員	2466	38
	601 Trainer/ Teacher 培訓人員	3	0
	Total 總數	4862	150
Commerce and Services Companies, Educational Institutes 商業及服務行業公司、教育機構	101 Partner/ Principal/ Director/ Chief Financial Officer 合夥人/總監/首席財務官	952	0
	201 Senior Manager/ Financial Controller 高級經理/財務總監	6280	0
	301 Manager 經理	8496	26
	Subtotal of managerial level 經理級小計	15728	26
	401 Supervisor/ Senior 主管	13742	48
	501 Clerk/ Associate 文員	39256	77
	601 Trainer/ Teacher 培訓人員	618	3
	Total 總數	69344	154

Table 9.1 Manpower Statistics by job level by sector

表 9.1 按職級及門類劃分的人力統計

Sector 門類	Job level 職級	Number of Employees as at Survey Reference Date	Number of Vacancies as at Survey Reference Date
Industrial Companies 工業公司	101 Partner/ Principal/ Director/ Chief Financial Officer 合夥人/總監/首席財務官	42	0
	201 Senior Manager/ Financial Controller 高級經理/財務總監	325	1
	301 Manager 經理	623	0
	Subtotal of managerial level 經理級小計	990	1
	401 Supervisor/ Senior 主管	1342	1
	501 Clerk/ Associate 文員	3791	7
	601 Trainer/ Teacher 培訓人員	0	0
	Total 總數	6123	9
All Sectors 全部門類	101 Partner/ Principal/ Director/ Chief Financial Officer 合夥人/總監/首席財務官	5121	7
	201 Senior Manager/ Financial Controller 高級經理/財務總監	9078	38
	301 Manager 經理	13358	105
	Subtotal of managerial level 經理級小計	27557	150
	401 Supervisor/ Senior 主管	21966	281
	501 Clerk/ Associate 文員	56684	822
	601 Trainer/ Teacher 培訓人員	698	3
	Total 總數	106905	1256

Table 9.2 Percentage distribution of average monthly income / preferred and required professional qualification / preferred level of education / preferred years of relevant experience of full-time employees by job level
表 9.2 按行業等級劃分的全職僱員之每月平均薪酬 / 宜有及已獲得的專業資格 / 宜有的教育程度 / 宜有的相關年資的百分比

(a) Percentage distribution of average monthly income 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

Average Monthly Income 每月平均薪酬	\$15,000 or below 或以下	\$15,001 - \$25,000	\$25,001 - \$35,000	\$35,001 - \$50,000	\$50,001 - \$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%	9.6%	51.0%	13.8%	25.6%	5121
Senior Manager/ Financial Controller 高級經理/財務總監	0.0%	0.0%	0.5%	34.8%	47.8%	5.1%	11.8%	9078
Manager 經理	0.0%	0.0%	1.3%	79.2%	16.4%	3.1%	0.0%	13358
Managerial level 經理級	0.0%	0.0%	0.8%	51.9%	33.1%	5.7%	8.5%	27557
Supervisor/ Senior 主管	0.0%	8.6%	65.7%	25.7%	0.0%	0.0%	0.0%	21966
Clerk/ Associate 文員	20.6%	74.6%	4.6%	0.3%	0.0%	0.0%	0.0%	56684
Trainer/ Teacher 培訓人員	0.0%	0.0%	0.0%	80.6%	16.8%	0.0%	2.6%	698

(b) Percentage distribution of preferred and required professional qualification of full-time employees by job level

按行業等級劃分的全職僱員宜有及已獲得的專業資格的百分比

Preferred and Required Professional Qualification 宜有及已獲得的專業資格	Preferred Professional Qualification of full-time employees 全職僱員宜有的專業資格		Required Professional Qualification of Full-time Employees 全職僱員已獲得的專業資格		Total number of full-time employees 全職僱員人數		
	CPA (Practising) 執業會計師	Qualified Accountant 合資格會計師	Not require professional qualifications shown above 無需上述專業資格	CPA (Practising) 執業會計師	Qualified Accountant 合資格會計師		
Partner/ Principal/ Director/ Chief Financial Officer 合夥人/總監/首席財務官	65.0%	34.8%	0.2%	58.4%	41.4%	0.2%	5121
Senior Manager/ Financial Controller 高級經理/財務總監	23.3%	75.0%	1.7%	28.8%	68.6%	2.6%	9078
Manager 經理	10.7%	71.3%	18.0%	12.1%	78.0%	9.9%	13358
Managerial level 經理級	25.1%	65.6%	9.3%	26.3%	68.0%	5.7%	27557
Supervisor/ Senior 主管	6.6%	35.4%	57.9%	6.0%	39.7%	54.3%	21966
Clerk/ Associate 文員	0.0%	2.1%	97.9%	0.2%	3.4%	96.4%	56684
Trainer/ Teacher 培訓人員	2.6%	11.9%	85.5%	2.2%	21.8%	76.0%	698

(c) 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

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	4.9%	95.1%	0.0%	0.0%	0.0%	0.0%	5121
Senior Manager/ Financial Controller 高級經理/財務總監	0.8%	99.2%	0.0%	0.0%	0.0%	0.0%	9078
Manager 經理	2.5%	89.7%	7.8%	0.0%	0.0%	0.0%	13358
Managerial level 經理級	2.4%	93.8%	3.8%	0.0%	0.0%	0.0%	27557
Supervisor/ Senior 主管	0.0%	51.1%	19.9%	23.6%	5.3%	0.0%	21966
Clerk/ Associate 文員	0.0%	9.0%	14.6%	29.5%	46.1%	0.8%	56684
Trainer/ Teacher 培訓人員	0.3%	99.4%	0.2%	0.0%	0.2%	0.0%	698

Table 9.2 Percentage distribution of average monthly income / preferred and required professional qualification / preferred level of education / preferred years of relevant experience of full-time employees by job level
表 9.2 按行業等級劃分的全職僱員之每月平均薪酬 / 宜有及已獲得的專業資格 / 宜有的教育程度 / 宜有的相關年資的百分比(d) 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

Preferred Years of Relevant Experience 僱員宜有的相關年資	10 years or more 十年或以上	6 years to less than 10 years 六年至十年 以下	3 years to less than 6 years 三年至六年 以下	Less than 3 years 三年以下	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	64.0%	35.0%	1.0%	0.0%	5121
Senior Manager/ Financial Controller 高級經理/財務總監	18.3%	78.7%	3.1%	0.0%	9078
Manager 經理	0.6%	54.3%	44.1%	1.0%	13358
Managerial level 經理級	18.4%	58.6%	22.5%	0.5%	27557
Supervisor/ Senior 主管	0.0%	3.8%	90.1%	6.1%	21966
Clerk/ Associate 文員	0.0%	0.3%	10.7%	88.9%	56684
Trainer/ Teacher 培訓人員	0.0%	57.7%	37.0%	5.3%	698

Note:

As a percentage of total number of employees by corresponding job level

註：

佔該行業等級僱員總數百分率

Table 9.3 Percentage distribution and ranking of training needs for full-time employees by job level

表 9.3 按職級劃分的全職員工所需培訓課程的百分比及排名

Code	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 Manager 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 Manager 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員
		A. General Management Knowledge 一般管理知識											
101	Principles & Practice of Management 管理理論與實務	31.9%	33.6%	2.3%	0.1%	0.0%	0.0%	1	2	21	42	46	29
102	Problem Solving & Decision Making 解決問題及決策	23.7%	44.8%	4.0%	15.8%	0.6%	1.2%	4	1	18	4	25	11
103	Strategic Management 策略管理	31.4%	1.5%	2.4%	0.1%	0.0%	0.4%	2	18	20	45	46	16
104	Marketing Management 市場管理	0.8%	0.4%	0.7%	0.0%	0.0%	0.0%	23	33	28	50	46	29
105	Quality Management 優質服務管理	11.9%	10.3%	0.3%	0.1%	0.0%	0.0%	7	6	36	38	35	29
106	Risk Management 風險管理	8.9%	7.9%	17.0%	1.8%	0.0%	0.4%	9	14	6	24	33	16
107	Stress Management 壓力管理	8.2%	1.1%	8.8%	12.8%	0.7%	1.2%	11	19	12	7	23	11
108	Crisis Management 危機管理	8.6%	3.2%	9.9%	1.4%	0.0%	0.0%	10	17	9	26	36	29
109	Human Resources Management 人力資源管理	1.1%	9.9%	21.0%	3.2%	0.0%	0.0%	20	7	3	21	46	29
110	Leadership 領導才能	4.6%	13.6%	20.9%	1.5%	0.0%	0.0%	14	5	4	25	46	29
111	Team Building 團隊之建立	1.2%	0.5%	0.6%	0.9%	0.0%	0.0%	19	29	29	28	38	29
112	Motivation 激勵	0.3%	0.8%	8.9%	6.2%	0.0%	0.4%	28	20	11	11	36	16
113	Coaching & Counseling 訓練及輔導下屬	0.4%	8.9%	10.8%	9.3%	0.0%	0.0%	26	9	8	10	46	29
114	Dealing with Conflict 處理衝突	0.1%	0.2%	0.9%	15.1%	0.0%	0.0%	38	36	24	5	46	29
115	Implementing Change 推行變革	2.6%	0.6%	0.1%	0.1%	0.0%	0.4%	17	27	39	42	43	16
116	Time Management 時間管理	4.8%	0.5%	3.6%	11.9%	0.7%	0.0%	13	28	19	8	24	29
117	ISO Audit 審核	0.0%	0.3%	0.6%	0.3%	0.0%	0.0%	44	35	30	32	46	29

Table 9.3 Percentage distribution and ranking of training needs for full-time employees by job level

表 9.3 按職級劃分的全職員工所需培訓課程的百分比及排名

	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
118	Public Relations 公共關係	0.1%	0.1%	0.2%	0.1%	0.0%	0.0%	38	42	37	39	46	29
119	Performance Management 績效管理	0.2%	0.4%	0.4%	0.1%	0.0%	0.0%	31	31	31	40	46	29
120	Analytic Skills 分析能力	1.1%	0.2%	1.2%	0.0%	0.0%	0.0%	20	39	22	46	43	29
121	Project Management 項目管理	9.0%	8.5%	4.1%	0.3%	0.0%	0.0%	8	11	17	33	43	29
	B. Job-related Knowledge 業務知識												
201	Financial Accounting 財務會計	24.9%	26.5%	32.4%	21.5%	58.0%	13.7%	3	3	2	1	1	6
202	Cost and Management Accounting 成本和管理會計	11.9%	18.1%	32.9%	9.5%	32.0%	0.0%	6	4	1	9	2	29
203	Internal Control and Compliance 內部監察、條例執行和企業管治	0.3%	0.2%	1.0%	2.5%	1.0%	0.0%	29	37	23	22	19	29
204	Tax Compliance and Planning 遵從稅規和稅務策劃	0.2%	0.2%	0.3%	5.1%	1.6%	0.4%	30	40	33	15	15	16
205	Auditing 審計學	13.8%	8.6%	14.1%	5.4%	12.8%	0.4%	5	10	7	12	3	16
206	Business Law 商業法律	2.0%	9.4%	6.3%	3.2%	2.4%	0.0%	18	8	15	19	11	29
207	Company Law and Practice 公司法和實務	0.6%	0.8%	0.7%	4.2%	0.9%	0.0%	25	21	27	17	20	29
208	Economics and Statistics 經濟學和統計學	0.0%	0.1%	0.8%	0.6%	0.1%	0.8%	48	42	26	30	32	14
209	Financial Management 財務管理	3.0%	8.2%	18.8%	5.2%	9.5%	0.4%	15	12	5	13	5	16
210	Management Information System 管理資訊系統	0.1%	0.5%	0.0%	3.9%	0.4%	0.4%	35	29	46	18	27	16
211	PRC Accounting System 內地會計制度	0.0%	0.7%	6.0%	0.3%	1.5%	0.0%	44	23	16	35	16	29
212	PRC Taxation System 內地稅務制度	0.0%	0.7%	0.1%	0.0%	0.0%	0.0%	44	24	42	52	42	29
213	Updates on Accounting and Reporting Standards 最新會計及財務準則	5.1%	8.2%	7.0%	1.2%	8.4%	58.2%	12	12	14	27	6	1

Table 9.3 Percentage distribution and ranking of training needs for full-time employees by job level

表 9.3 按職級劃分的全職員工所需培訓課程的百分比及排名

	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 Manager 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 Manager 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員
214	Accrued-based Accounting 應計制會計	0.0%	0.0%	0.9%	2.3%	8.2%	13.3%	48	50	25	23	7	7
215	Financial Instruments 金融工具	0.0%	0.0%	0.3%	0.0%	0.0%	0.0%	48	54	33	56	46	29
216	Common Law Jurisdiction 普通法司法管轄區	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	48	25	50	54	46	29
217	China Business Studies 中國商貿知識	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	48	54	50	56	46	29
218	Corporate Financing 企業融資	0.0%	0.4%	0.0%	0.0%	0.0%	0.0%	44	31	46	54	46	29
219	ESG (Strategy / Reporting) 環境、社會及公司治理 (策略 / 報告)	0.9%	0.1%	0.1%	0.2%	0.0%	1.2%	22	41	42	37	46	11
	C. Generic / Technological Skills 通用 / 科技技能												
301	English Writing 英文書寫	0.2%	0.1%	0.0%	0.1%	1.4%	22.3%	32	42	46	40	17	5
302	Spoken English 英語會話	0.0%	0.0%	0.0%	4.2%	2.1%	23.0%	48	50	50	16	12	4
303	Chinese Writing 中文書寫	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	33	42	50	56	33	29
304	Cantonese 廣東話	0.0%	0.0%	0.0%	0.0%	0.2%	0.0%	48	54	50	56	31	29
305	Putonghua 普通話	0.1%	0.1%	0.0%	0.0%	2.0%	3.1%	33	42	50	46	14	10
306	Interpersonal Skills 人際關係技巧	0.0%	0.0%	0.1%	0.2%	0.8%	13.3%	48	54	42	36	21	7
307	Marketing/Selling Skills 市場推廣／銷售技巧	0.1%	0.1%	0.0%	0.1%	0.8%	0.4%	35	47	50	42	22	16
308	Presentation Skills 演說技巧	0.1%	0.1%	0.2%	0.3%	0.0%	0.8%	38	47	37	31	39	14
309	Business Storytelling 商業敘事	0.7%	0.2%	0.0%	0.0%	0.2%	0.0%	24	37	50	48	30	29
310	Cross-Accounting Functional Training 會計部門跨職能培訓	0.0%	0.0%	0.1%	0.3%	0.3%	0.4%	48	49	45	33	28	16
311	Communication Skills 溝通技巧	0.1%	0.0%	0.0%	3.2%	7.8%	13.3%	38	50	49	19	9	7

Table 9.3 Percentage distribution and ranking of training needs for full-time employees by job level

表 9.3 按職級劃分的全職員工所需培訓課程的百分比及排名

	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 Manager 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 Manager 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員
312	Negotiation Skills 談判技巧	0.0%	0.6%	0.0%	0.0%	0.5%	0.4%	48	26	50	50	26	16
313	Persuasion Techniques 勸說技巧	0.0%	0.0%	0.4%	0.0%	0.0%	0.0%	48	54	32	52	39	29
314	Information Systems Application Skills 資訊系統應用技巧	0.1%	0.0%	9.6%	5.2%	11.0%	35.5%	38	50	10	14	4	2
315	Robotic Process Automation (RPA) and Artificial Intelligence (AI) in Accounting 會計行業的業務流程自動化與人工智能應用	2.8%	0.4%	8.7%	0.7%	8.0%	24.2%	16	34	13	29	8	3
316	Blockchain 區塊鏈	0.0%	0.0%	0.0%	0.0%	2.0%	0.0%	48	54	50	48	13	29
317	Cloud -Base Accounting Application 雲端會計應用	0.1%	5.1%	0.1%	14.8%	1.1%	0.4%	35	16	41	6	18	16
318	Cybersecurity Awareness 網路安全意識	0.4%	5.5%	0.3%	18.2%	2.6%	0.0%	27	15	35	3	10	29
319	Data Analytics 數據分析	0.1%	0.8%	0.1%	18.5%	0.2%	0.4%	38	22	40	2	29	16
320	Professional Etiquette 專業禮儀	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	48	54	50	56	41	29
	No training is required 不需要任何培訓	4.1%	2.6%	8.3%	13.3%	12.7%	1.6%						
	Number of companies with such level of staff 具有此技能等級員工的公司數量	2990	5009	6876	10148	27535	260						

Note:

(1) Percentages are calculated on the basis of total number of companies with such level of staff

(2) May choose up to five options for each job level

註：

(1) 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) 各職級可選最多五項