

**2013 MANPOWER SURVEY REPORT**

**ACCOUNTANCY SECTOR**

**會計業**

**二零一三年人力調查報告**

**ACCOUNTANCY TRAINING BOARD**

**VOCATIONAL TRAINING COUNCIL**

**職業訓練局**

**會計業訓練委員會**

## CONTENTS

	<u>Paragraph</u>	<u>Page</u>
Executive Summary	1 - 23	I - XII

### Section

I	Survey Purpose and Scope	1.1 - 1.9	1 - 3
II	Summary of Survey Findings	2.1 - 2.71	4 - 53
III	Recommendations	3.1 - 3.16	54 - 57

### Appendix

1	Membership List of the Accountancy Training Board	58 – 59
1a	Membership List of the Working Party on 2013 Manpower Survey of the Accountancy Sector	60
1b	Membership List of the Focus Group of 2013 Manpower Survey of the Accountancy Sector	61
2	Terms of Reference of the Accountancy Training Board	62
3	Distribution of Survey Samples	63
4	Survey Documents and Questionnaire	64 – 87
5	Analysis of Responses	88
6	Statistical Tables	89 – 150
7	Manpower Projection for the Accountancy Sector 2014-2018	151 – 153

# The 2013 Manpower Survey Report of the Accountancy Sector ---

## Executive Summary

### **Objective**

1. The Accountancy Training Board (ACTB), with the assistance of Census and Statistics Department (C&SD), conducted a biennial manpower survey from January to June 2013 with the aim of furnishing users with information on the manpower situation and training needs of personnel in the accountancy sector.

### **Scope of the Survey**

2. The Training Board decided on the sampling frame to cover accounting firms, some government departments and large subvented organizations, commerce and services establishments with ten or more employees and industrial establishments with ten or more employees. Employers of the sampled establishments were requested to report only the manpower statistics of employees engaged in functions related to accounting, auditing, taxation, financial or accountancy training in their establishments. Using the stratified random sampling method, a sample of 1 473 establishments were subsequently selected from the central register maintained by the Census and Statistics Department.

3. The survey covered samples of 286 accounting firms, 34 government departments and subvented organizations, 954 commerce and services establishments and 199 industrial establishments within the specified frame. Data collected from these branches were grossed up statistically to give an overall picture of the manpower situation of the accountancy sector with the exception of the branch “Government Departments and Subvented Organizations” where the figures were actual manpower statistics of 34 government departments and subvented organizations.

### **Survey Findings**

#### **Existing Manpower Structure**

4. The survey revealed that in January 2013, 101 373 persons were engaged in the accountancy sector, with 21 101 (20.8%) in accounting firms, 5 816 (5.7%) in government departments and subvented organizations, 69 229 (68.3%) in commerce and services establishments, and 5 227 (5.2%) in industrial establishments. In terms of job levels, there were 3 159 (3.1%) Partners/Principals/Directors, 10 065 (9.9%) Senior Managers, 8 345 (8.2%) Managers, 22 714 (22.4%) Supervisors/Seniors, 56 029 (55.3%) Clerks/Associates and 1 061 (1.0%) Trainers/Teachers.

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

(i) Partner/Principal/Director

Owners, partners, principals or directors of accounting firms who are responsible for the administration and management of accounting firms.

(ii) Senior Manager/Manager

Persons responsible for some or all of the following functions:

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

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

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

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

(iii) Supervisor/Senior

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

(iv) Clerk/Associate

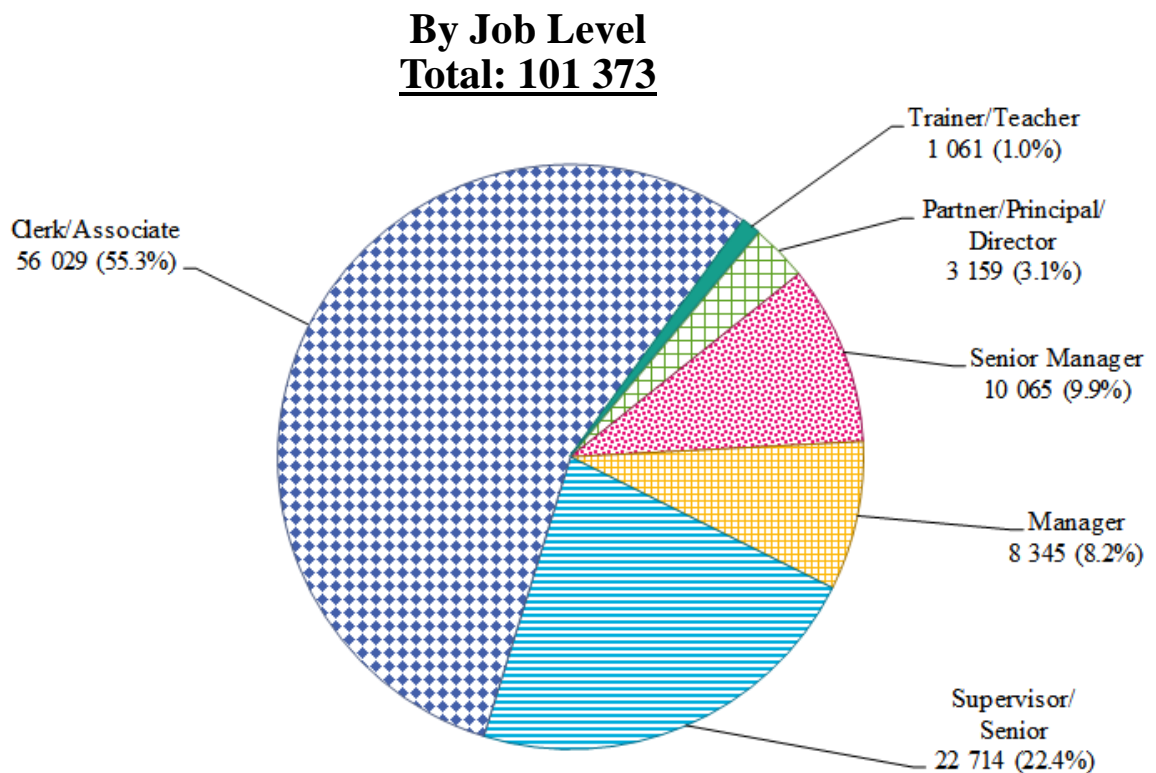
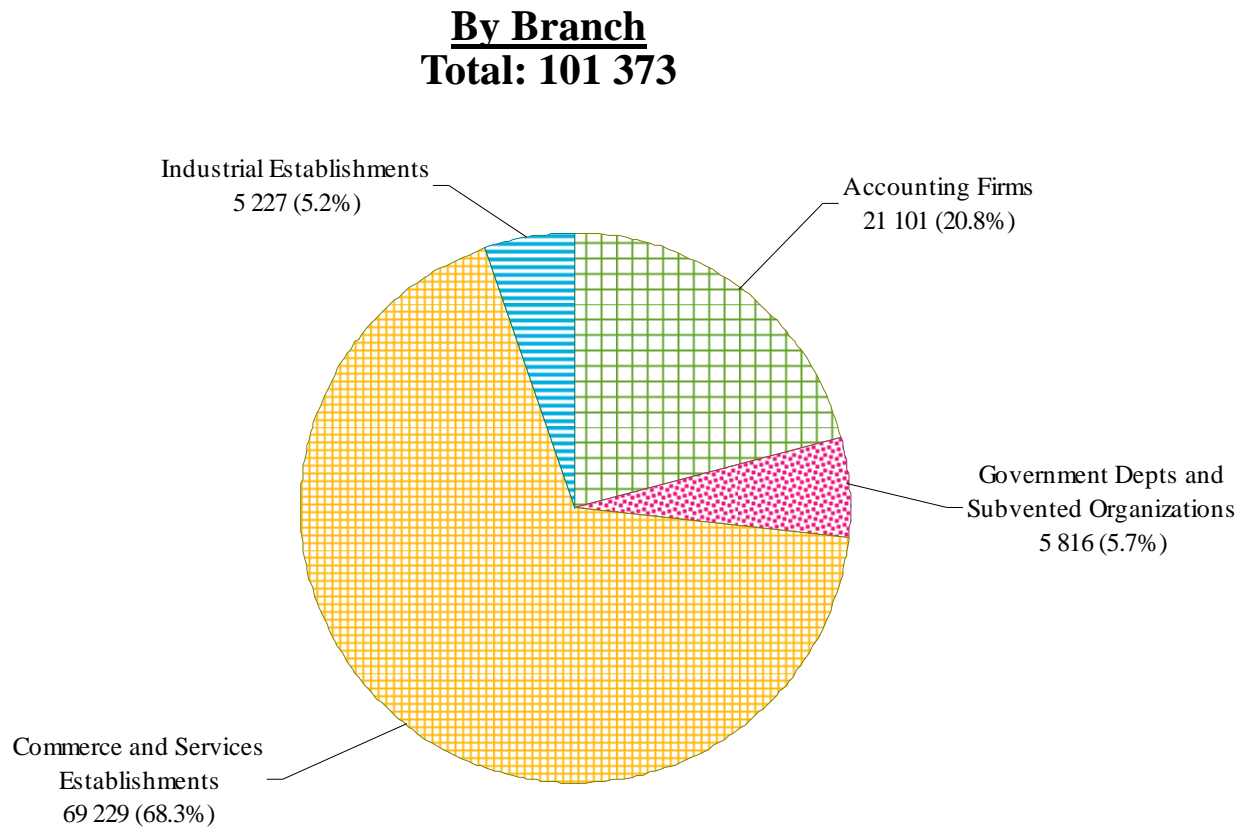
Persons who are normally engaged in compiling, classifying and recording data, verifying records, posting entries, balancing books and preparing reports. They include accounting clerks, data input clerks, junior audit staff/staff accountants, tax juniors and similar positions.

(v) Trainer/Teacher

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

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

Figure 1: Manpower Structure

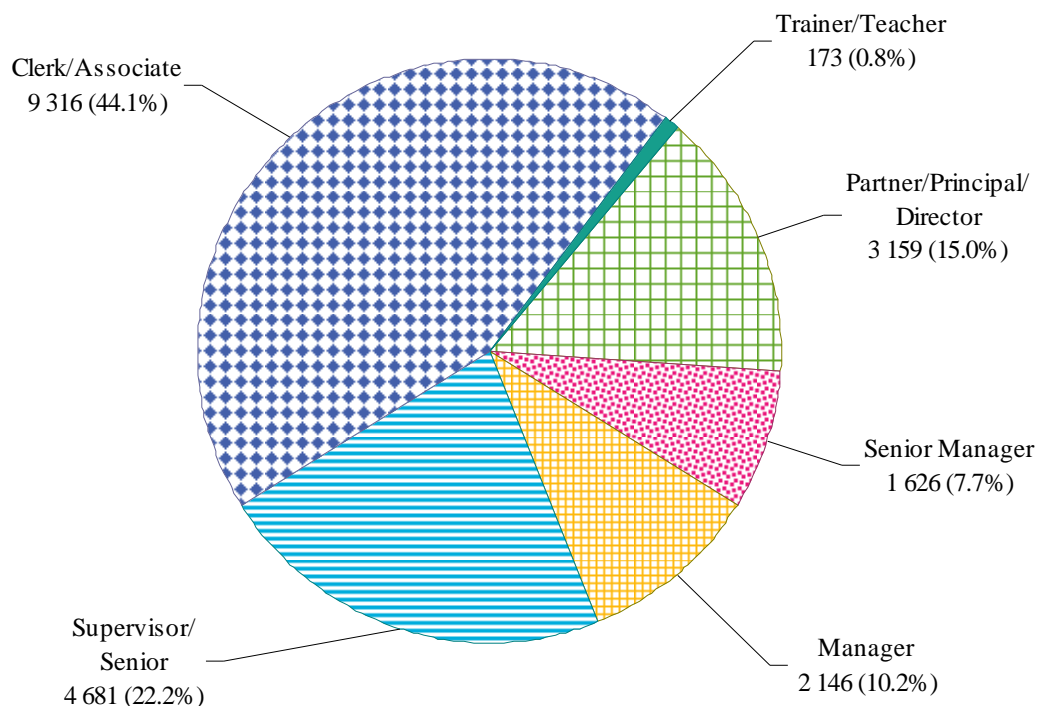


Remarks: Total percentage may not equal 100% due to rounding.

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

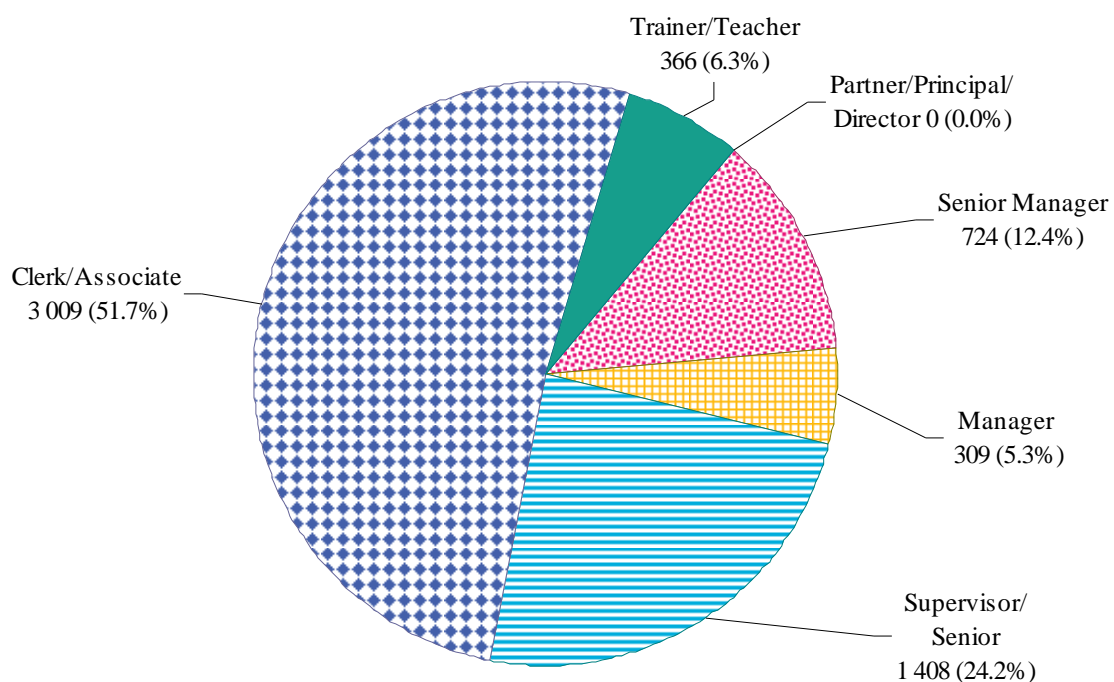
**Accounting Firms**

**Total: 21 101**



**Government Departments and Subvented Organizations**

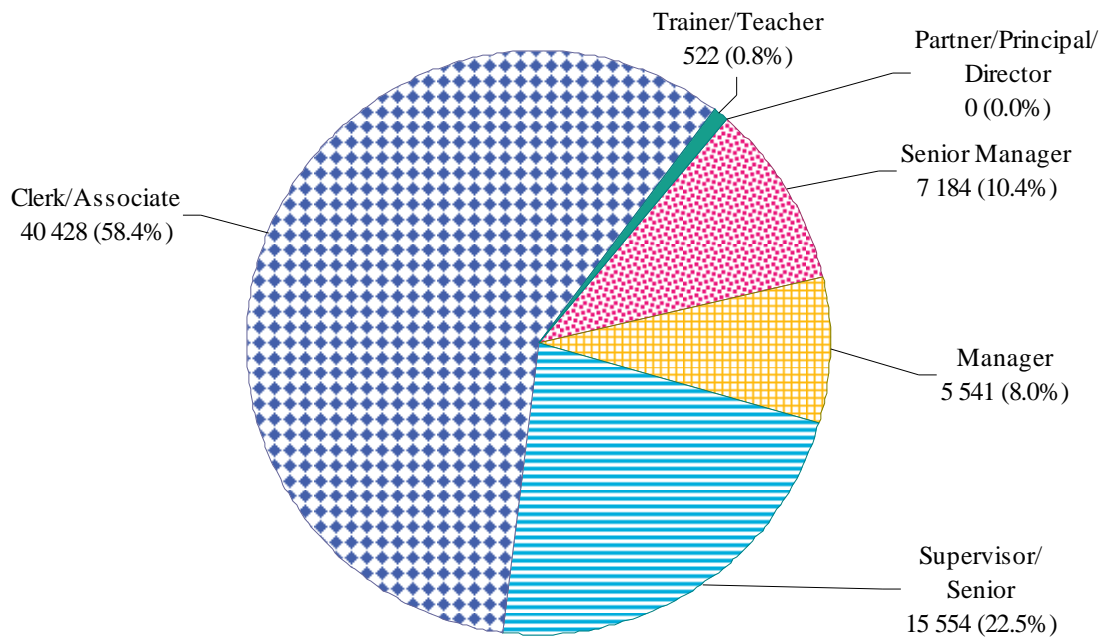
**Total: 5 816**



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

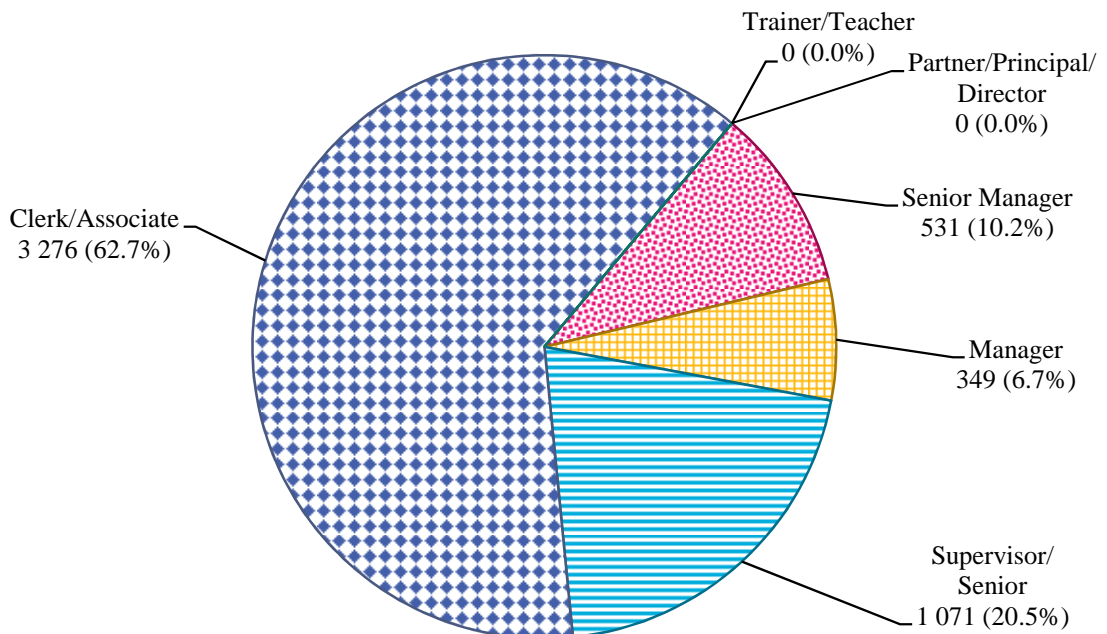
## **Commerce and Services Establishments**

**Total: 69 229**



## **Industrial Establishments**

**Total: 5 227**



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

## Comparison of the Manpower Structure of Accounting Personnel between 2013 and 2011

7. At the time of the survey, 101 373 full-time accounting personnel were engaged in the four branches. Persons engaged have increased by 2 979 persons, or 3.0% when compared with figure in the 2011 Survey. Table 1 and table 2 show the distribution of accounting personnel by branch and by job level respectively in two surveys.

Table 1: Distribution of Accounting Personnel by Branch

<u>Branch</u>	<u>Number of Accounting Personnel (%)</u>	
	<u>2011</u>	<u>2013</u>
Accounting Firms	19 929 (20.3%)	21 101 (20.8%)
Government Departments and Subvented Organizations	5 595 (5.7%)	5 816 (5.7%)
Commerce and Services Establishments	66 934 (68.0%)	69 229 (68.3%)
Industrial Establishments	5 936 (6.0%)	5 227 (5.2%)
<b>All Branches</b>	<b>98 394 (100%)</b>	<b>101 373 (100%)</b>

Table 2: Distribution of Accounting Personnel by Job Level

<u>Job Level</u>	<u>Number of Accounting Personnel (%)</u>	
	<u>2011</u>	<u>2013</u>
Partner/Principal/Director	2 804 (2.8%)	3 159 (3.1%)
Senior Manager	11 061 (11.2%)	10 065 (9.9%)
Manager	6 116 (6.2%)	8 345 (8.2%)
<b>Sub-total of Managerial Level</b>	<b>19 981 (20.3%)</b>	<b>21 569 (21.3%)</b>
Supervisor/Senior	22 753 (23.1%)	22 714 (22.4%)
Clerk/Associate	54 739 (55.6%)	56 029 (55.3%)
Trainer/Teacher	921 (0.9%)	1 061 (1.0%)
<b>Total</b>	<b>98 394 (100%)</b>	<b>101 373 (100%)</b>

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

## Number of Vacancies in the Accountancy Sector

8. In January 2013, there were 847 vacancies in the four branches, representing 0.8% of the manpower demand of 102 220. Manpower demand is defined as the existing manpower plus vacancies. The distribution of vacancies is shown in Table 3 and the comparison of the vacancies in 2011 and 2013 Surveys is shown in Table 4.

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

	<u>Partner/ Principal/ Director</u>	<u>Senior Manager</u>	<u>Manager</u>	<u>Supervisor/ Senior</u>	<u>Clerk/ Associate</u>	<u>Trainer/ Teacher</u>	<u>Total*</u>
Accounting Firms	2	7	35	89	268	1	<b>402</b> <b>(0.4%)</b>
Government Departments and Subvented Organizations	-	52	-	37	20	10	<b>119</b> <b>(0.1%)</b>
Commerce and Services Establishments	-	9	11	26	266	-	<b>312</b> <b>(0.3%)</b>
Industrial Establishments	-	-	2	8	4	-	<b>14</b> <b>(0.01%)</b>
<b>Total**</b>	<b>2</b> <b>(0.1%)</b>	<b>68</b> <b>(0.7%)</b>	<b>48</b> <b>(0.6%)</b>	<b>160</b> <b>(0.7%)</b>	<b>558</b> <b>(1.0%)</b>	<b>11</b> <b>(1.0%)</b>	<b>847</b> <b>(0.8%)</b>
Manpower Demand	3 161	10 133	8 393	22 874	56 587	1 072	102 220

\* As a percentage of total manpower demand.

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

Table 4: Comparison of Vacancies

<u>Job Level</u>	<u>2011</u>			<u>2013</u>		
	<u>Number of Vacancies</u>	<u>Manpower Demand</u>	<u>Percentage to Manpower Demand</u>	<u>Number of Vacancies</u>	<u>Manpower Demand</u>	<u>Percentage to Manpower Demand</u>
Partner/Principal/Director	4	2 808	0.1%	2	3161	0.1%
Senior Manager	48	11 109	0.4%	68	10 133	0.7%
Manager	96	6 212	1.5%	48	8 393	0.6%
<b>Sub-total of Managerial Level</b>	<b>148</b>	<b>20 129</b>	<b>0.7%</b>	<b>118</b>	<b>21 687</b>	<b>0.5%</b>
Supervisor/Senior	271	23 024	1.2%	160	22 874	0.7%
Clerk/Associate	1 039	55 778	1.9%	558	56 587	1.0%
Trainer/Teacher	21	942	2.2%	11	1 072	1.0%
<b>Total</b>	<b>1 479</b>	<b>99 873</b>	<b>1.5%</b>	<b>847</b>	<b>102 220</b>	<b>0.8%</b>

### Manpower Growth

9. Employers forecast that the accountancy sector would require 884 additional employees by January 2015 or an increase of 0.9% when compared with the manpower demand of 2013.

### Minimum Education Requirement of Accounting Employees

10. As reported by the respondents, 35.9% of the accounting positions required the job holders to possess a university degree or above, 21.3% to possess a sub-degree education level and 33.7% of the accounting positions required matriculants, secondary 5 graduates or graduates of the Hong Kong Diploma of Secondary Education.

### Professional Qualifications Requirement of Accounting Employees

11. Employers generally preferred their employees at managerial and supervisory level and staff members engaging in training/teaching functions to possess professional qualifications. A total of 29.6% of the accounting personnel at various job levels were required to possess professional qualifications.

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

12. Employers indicated that about 65.6% of managerial job holders should possess a minimum of six to more than ten years' working experience in the industry. For clerical staff, the majority of them were those who had less than three years of experience.

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

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

## **Staff Turnover**

14. Employers reported that 9 369 employees left the companies in the twelve months prior to the manpower survey. During the same period, 10 180 employees were recruited to fill the vacancies. The staff turnover rate of the accountancy sector was 9.2%.

## **Internal Promotion**

15. The Survey showed that job level of Senior Manager/Manager had relatively better internal promotion opportunity. 67.1% of the total recruits of Partners/Principals/Directors were promoted from the job level of Senior Manager/ Manager.

## **Reasons of Recruitment Difficulties**

16. Employers reported that the main reasons of recruitment difficulties were “lack of candidates with relevant experience and training” and “working conditions/remuneration package could not meet recruits’ expectations”. The rates of these two reasons to the total figure were 63.2% and 19.8% respectively.

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

17. The Survey revealed that there were 9 129 accounting employees who had to work in the mainland of China during the survey period. Of these, 531 (5.8%) were on stationed basis and 8 598 (94.2%) were on travelling basis.

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

18. 32 136 establishments (97.2%) indicated that they had not moved their accounting function outside Hong Kong. No respondents indicated that they had moved their accounting function outside Hong Kong while there were 942 cases which did not give a response to this part of the survey.

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

19. The Survey revealed that 382 (1.4%) and 410 (1.5%) establishments had increased their in-house and external staff training expenses respectively in 2012 when compared with the figure in 2011. With regard to the training budget for 2013, 406 (1.5%) and 629 (2.3%) establishments indicated that they would increase their in-house and external staff training budget for 2013 respectively. In addition, 25 312 (93.9%) and 25 073 (93.1%) establishments would not change their in-house and external staff training budget

respectively.

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

20. In addition to 101 373 full-time staff in the accountancy sector, the four branches also employed 1 844 part-time staff to help perform accounting related functions.

### **Recommendations**

21. With several doses of quantitative easing, the US economy has shown signs of recovery. The economic outlook for Europe is somewhat less promising when compared with the US though. The steady growth in manpower demand as shown in the survey findings is considered to be consistent with the actual economic situation in Hong Kong where the labour market is basically stable and supported by a modest growth in the local economy. The manpower demand of the accountancy sector in the coming two years is expected to remain stable.

22. On the other hand, under Supplement X to the Mainland and Hong Kong Closer Economic Partnership Arrangement (CEPA), Hong Kong professionals who have obtained the Chinese Certified Public Accountants qualification will be allowed to become partners of partnership firms in Qianhai on a pilot basis. In fact, Supplement X to CEPA signed on 29 August 2013 further encourages the liberalization of trade in services in the Mainland for Hong Kong, strengthening cooperation in the areas of finance, trade and investment facilitation.

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

- (i) Employers should help plan the career paths of individual employee. Specific guidelines on their training and development as well as the promotion routes should be conveyed to each employee. The provision of a better prospect to accounting employees would be an effective strategy to attract and retain talents.
- (ii) Besides systematic in-house training programmes provided to their employees, employers should make good use of services provided by external training course providers and utilize government support such as the Continuing Education Fund.
- (iii) In addition to traditional accounting, auditing and taxation subjects, a wider spectrum of training programmes should be provided to accounting employees. The provision of training to employees not only upgrades the job knowledge and skills of employees, it also broadens and deepens the exposures of employees to different trades/industries. With regard to training courses/programmes, the overall top five types/topics of training for various job levels listed in the order of the number of times chosen by respondents are summarized below:

I: Types/Topics of Training for Partners/Principals/Directors

1. Updates of Accounting Standards
2. Auditing
3. PRC Taxation System
4. Tax Compliance and Planning
5. Financial Accounting

II: Types/Topics of Training for Senior Managers

1. Principles & Practice of Management
2. Marketing Management
3. Problem Solving & Decision Making
4. Strategic Management
5. Risk Management

III: Types/Topics of Training for Managers

1. Updates of Accounting Standards
2. Financial Management
3. Risk Management
4. Principles & Practice of Management
5. Strategic Management

IV: Types/Topics of Training for Supervisors/Seniors

1. Updates of Accounting Standards
2. Financial Accounting
3. Cost and Management Accounting
4. Financial Management
5. Accrued-based Accounting

V: Types/Topics of Training for Clerks/Associates

1. Updates of Accounting Standards
2. Financial Accounting
3. Cross-exposure to Other Accounting Functions
4. Cost and Management Accounting
5. Accrued-based Accounting

VI: Types/Topics of Training for Trainers/Teachers

1. Cross-exposure to Other Accounting Functions
2. Updates of Accounting Standards

3. Public Relations
4. Effective Influencing and Negotiation Skills
5. Presentation Skills

- (iv) There is a need to organise accountancy seminars regularly. Topics of seminars related to career development for junior accounting personnel and/or students of tertiary institutions/secondary schools could help promote the career prospects in the accounting sector and provide young accounting personnel with training opportunities. Seminars related to the business environment of the mainland of China are also recommended, in particular for personnel in commerce and services establishments.

## SECTION I

### SURVEY PURPOSE AND SCOPE

#### **The Training Board**

1.1 The Accountancy Training Board (ACTB) of the Vocational Training Council is appointed by the HKSAR Government to be responsible for, among other duties, assessing the manpower situation and training needs in the accountancy sector and recommending to the Vocational Training Council measures to meet the demand for trained personnel in the sector. The Training Board comprises members nominated by professional bodies, accounting firms, trade associations, educational/training institutions and government departments. The memberships of the Training Board and the Working Party on 2013 Manpower Survey are listed in Appendices 1 and 1a. A focus group comprising practitioners from accounting firms, commerce and services establishments, industrial establishments, subvented organizations, an academic and representatives from the field of human resources and consultancy firms was set up to give expert advice on various aspects of the manpower situation of the accountancy profession. Its membership list is listed in Appendix 1b. The terms of reference of the Training Board are given in Appendix 2.

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

1.2 With the assistance of the C&SD, the Training Board conducted the 2013 Manpower Survey in the first half of 2013 with the following objectives:

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

1.3 Similar to the arrangement of the 2009 and 2011 Manpower Surveys, the ACTB agreed to synchronize its 2013 Manpower Survey with the Manpower Surveys of the Banking and Finance Industry and the Insurance Industry. The fieldwork of these three surveys were planned to be carried out from 9 January 2013 to 9 March 2013. However, the fieldwork of the survey of the Accountancy Sector had been extended to 10 June 2013 for the inclusion of respondents with a large number of accounting personnel. Survey findings of these three surveys are expected to provide comprehensive manpower statistics which would help the community formulate manpower training and development strategies for the entire financial services sector.

## **Scope of the Survey**

1.4 As accounting personnel are found not only in accounting firms but also in other types of establishments, the survey should cover the whole spectrum of commercial, industrial, educational and governmental organizations in Hong Kong. With the advice of the Census and Statistics Department (C&SD), the Training Board narrowed down the sampling frame to cover all accounting firms, some government departments, large subvented organizations, all commerce and services establishments with ten or more employees and industrial establishments with ten or more employees. Using the stratified random sampling method, a sample of 1 473 establishments was subsequently selected from the central register maintained by the C&SD. It is believed that the establishments selected had sufficient representation of the accountancy sector. The distribution of establishments in the survey sample is shown in Appendix 3.

## **Procedures of the Survey**

1.5 The fieldwork of the manpower survey commenced on 9 January 2013. One week before the survey, a copy of the printed questionnaire together with the explanatory notes (Appendix 4) was sent to each sampled establishment. The reference date of the manpower data was fixed on 2 January 2013. During the survey period, fieldwork officers of the C&SD visited each sampled establishment to collect the questionnaire and, where necessary, to assist the completion. The fieldwork of the survey was longer than the planned cut-off date that it was extended to 10 June 2013 with a view to improving the response rate and in turn enhancing the reliability of the survey findings. Completed questionnaires were scrutinized and rechecked with respondents in case of doubts. The data collected was processed by the C&SD.

1.6 After the cut-off date, data obtained from the sampled establishments were statistically grossed up (except for the branch of government departments and subvented organizations whose figures were actual manpower statistics of the 34 government departments and subvented organizations) to obtain a full picture of the accounting personnel in all the establishments in those branches.

## **Analysis of Survey Respondents**

1.7 The responses to the survey are analysed in Appendix 5. Out of the 1 473 establishments selected, 1 228 completed and returned the questionnaires, 96 establishments declined to answer the questionnaires and the effective response rate of the survey is 92.7%. For the remaining 149 establishments, 27 either closed, temporarily ceased operations or merged with other establishments and 122 either moved or could not be contacted.

1.8 For those 1 228 respondents, 184 (of which 145 were respondents from the branch “Commerce and Services Establishments”) establishments indicated that they did not have any accounting personnel because their accounting function was either contracted out to professional accounting firms or handled by the proprietors or family members who were neither full-time nor part-time employees.

### **Presentation of Survey Findings**

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

## SECTION II

### SUMMARY OF SURVEY FINDINGS

#### Introduction

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

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

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

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

## Survey Findings of Core Manpower Statistics

(Appendix 6 – Table 1)

2.4 As at 2 January 2013, 101 373 full-time accounting personnel were engaged in the four branches spreading in a total of 27 966 establishments. Detailed figures are shown in Table 1 of Appendix 6. The distribution of establishments and accounting personnel engaged by branch and by employment size is shown in Table A below. The distribution of full-time accounting personnel by job level is shown in Table B and the manpower structure in Figure 1. Detailed figures of the part-time accounting employees are shown in Table 8 of Appendix 6.

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

<u>Branch</u>	<u>Employment Size</u>	<u>No. of Establishments</u>	<u>No. of Accounting Personnel Engaged</u>	(%)
Accounting Firms	1 - 49	2 169	9 636	(45.7%)
	50 - 499	26	2 986	(14.2%)
	500 and above	5	8 479	(40.2%)
	Sub-total	2 200	21 101	(100%)
	(%)	(7.9%)	(20.8%)	
Government Departments and Subvented Organizations	20 - 199	8	183	(3.1%)
	200 - 499	5	92	(1.6%)
	500 and above	21	5 541	(95.3%)
	Sub-total	34	5 816	(100%)
	(%)	(0.1%)	(5.7%)	
Commerce and Services Establishments	10 - 99	21 492	48 133	(69.5%)
	100 - 199	981	6 017	(8.7%)
	200 - 499	516	5 948	(8.6%)
	500 and above	325	9 131	(13.2%)
	Sub-total	23 314	69 229	(100%)
	(%)	(83.4%)	(68.3%)	
Industrial Establishments	10 - 99	2 243	3 673	(70.3%)
	100 - 199	102	352	(6.7%)
	200 - 499	51	508	(9.7%)
	500 and above	22	694	(13.3%)
	Sub-total	2 418	5 227	(100%)
	(%)	(8.6%)	(5.2%)	
<b>Total</b>		<b>27 966</b>	<b>101 373</b>	
<b>(%)</b>		<b>(100%)</b>	<b>(100%)</b>	

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

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

<u>Branch</u>	<u>Employment Size</u>	<u>Partner/ Principal/ Director</u>	<u>Senior Manager#</u>	<u>Manager#</u>	<u>Supervisor/ Senior</u>	<u>Clerk/ Associate</u>	<u>Trainer/ Teacher</u>	<u>Total</u>
Accounting * Firms	1- 49	2 317	556	614	1 074	5 075	0	<b>9 636</b>
	50 - 499	221	171	260	779	1 519	36	<b>2 986</b>
	500 and over	621	899	1 272	2 828	2 722	137	<b>8 479</b>
		-----	-----	-----	-----	-----	-----	-----
	Sub-total	3 159	1 626	2 146	4 681	9 316	173	<b>21 101</b>
	(%)@	(15.0%)	(7.7%)	(10.2%)	(22.2%)	(44.1%)	(0.8%)	<b>(100%)</b>
Government Departments and Subvented Organizations	20-199	-	37	45	45	52	4	<b>183</b>
	200 - 499	-	9	5	18	33	27	<b>92</b>
	500 and over	-	678	259	1 345	2 924	335	<b>5 541</b>
		-----	-----	-----	-----	-----	-----	-----
	Sub-total	-	724	309	1 408	3 009	366	<b>5 816</b>
	(%)@	(-)	(12.4%)	(5.3%)	(24.2%)	(51.7%)	(6.3%)	<b>(100%)</b>
Commerce and Services Establishments	10 - 99	-	4 260	3 289	9 578	30580	426	<b>48 133</b>
	100 -199	-	665	673	1 519	3 070	90	<b>6 017</b>
	200 - 499	-	1 096	577	1 737	2 535	3	<b>5 948</b>
	500 and over	-	1 163	1 002	2 720	4 243	3	<b>9 131</b>
		-----	-----	-----	-----	-----	-----	-----
	Sub-total	-	7 184	5 541	15 554	40 428	522	<b>69 229</b>
Industrial Establishments	10 - 99	-	345	156	618	2 554	-	<b>3 673</b>
	100 -199	-	47	25	95	185	-	<b>352</b>
	200 - 499	-	70	89	94	255	-	<b>508</b>
	500 and over	-	69	79	264	282	-	<b>694</b>
		-----	-----	-----	-----	-----	-----	-----
	Sub-total	-	531	349	1 071	3 276	-	<b>5 227</b>
		-----	-----	-----	-----	-----	-----	-----
	(%)@	(-)	(10.2%)	(6.7%)	(20.5%)	(62.7%)	(-)	<b>(100%)</b>
	<b>Total</b>	<b>3 159</b>	<b>10 065</b>	<b>8 345</b>	<b>22 714</b>	<b>56 029</b>	<b>1 061</b>	<b>101 373</b>
	(%)@	(3.1%)	(9.9%)	(8.2%)	(22.4%)	(55.3%)	(1.0%)	<b>(100%)</b>

\* It should be noted that in the branch “Accounting Firms”, there are a large number of Partners/Principals/Directors in small accounting firms with employment size of “1 to 49” who supervise accounting employees directly that the ratio of Partners/Principals/Directors to Senior Managers/Managers is 2:1 (2 317÷1 170). On the contrary, in large accounting firms, the ratio of Partners/Principals/Directors to Senior Managers/Managers is 2:7 (621÷2 171), which means that a Partner/Principal/Director has to supervise more Senior Managers/Managers in large accounting firms.

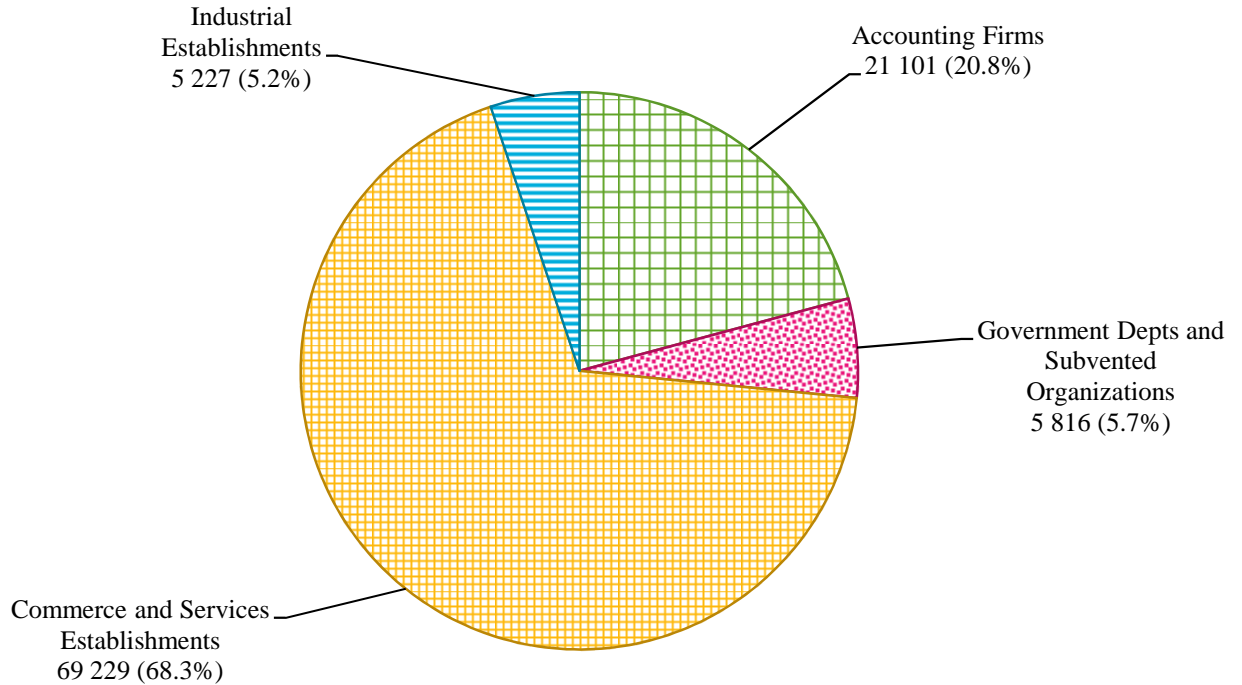
# It should be noted that Senior Managers supervise Supervisors/Seniors directly in most establishments. Therefore, the number of Managers in the accountancy sector was less than the number of Senior Managers and the organization structure reflected in the 2013 Survey was slightly different from the traditional “Pyramid” organization structure.

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

**Figure 1: Manpower Structure**

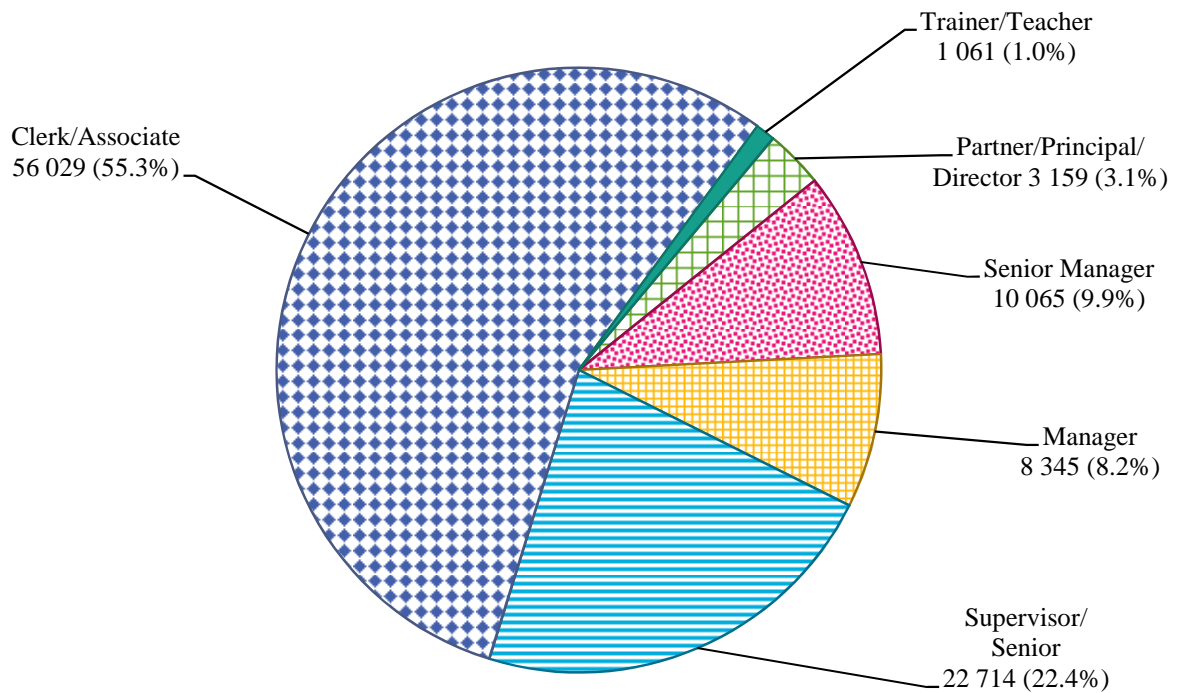
**(a)**

**By Branch**  
**Total: 101 373**



**(b)**

**By Job Level**  
**Total: 101 373**

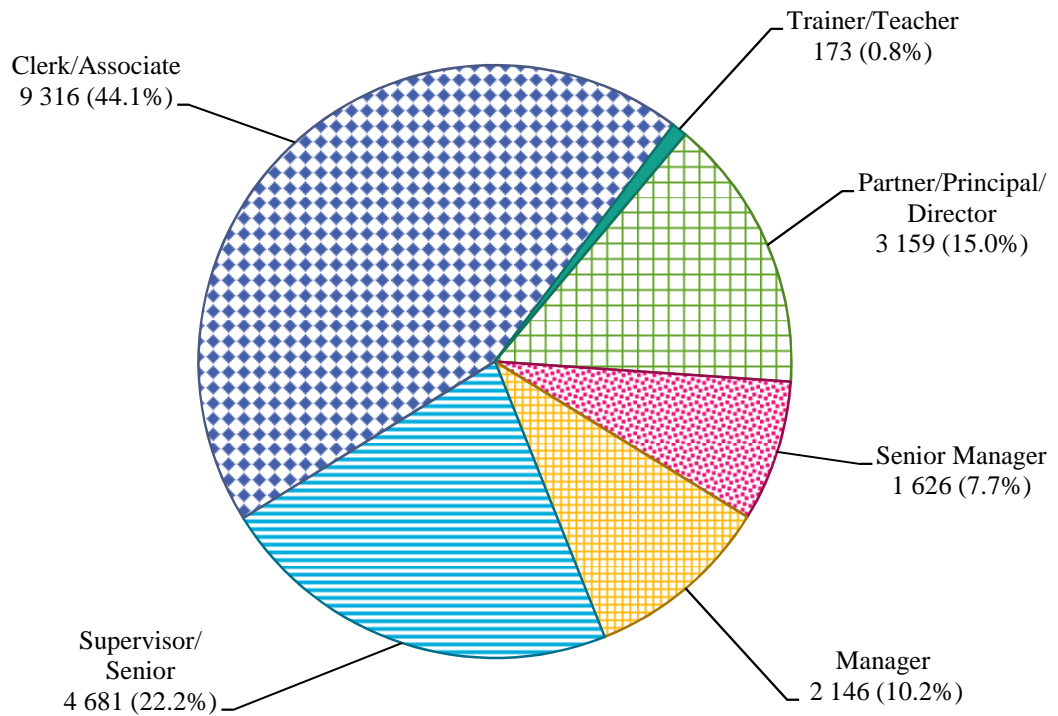


Remarks: Total percentage may not equal 100% due to rounding.

(c)

**Accounting Firms**

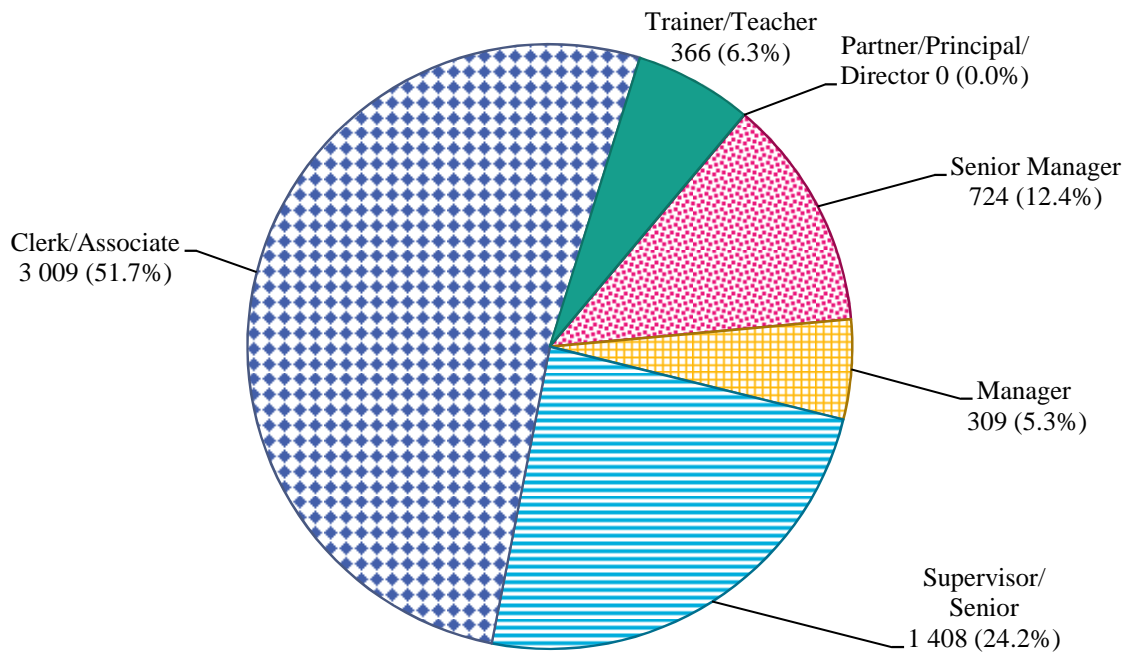
**Total: 21 101**



(d)

**Government Departments and Subvented Organizations**

**Total: 5 816**

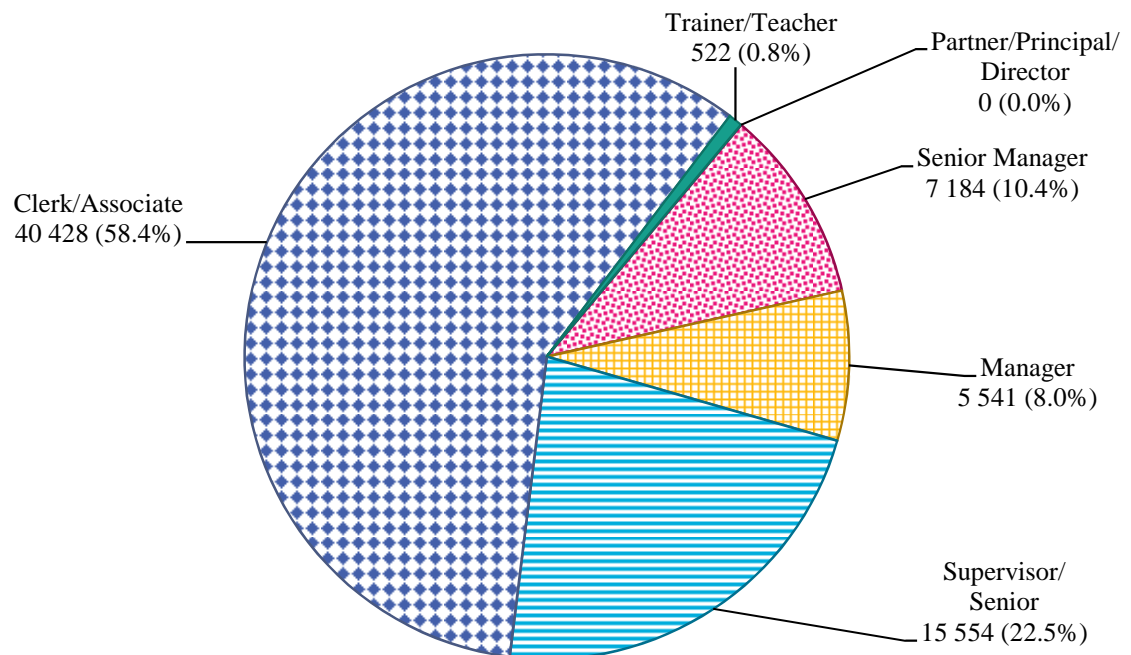


Remarks: Total percentage may not equal 100% due to rounding.

(e)

## **Commerce and Services Establishments**

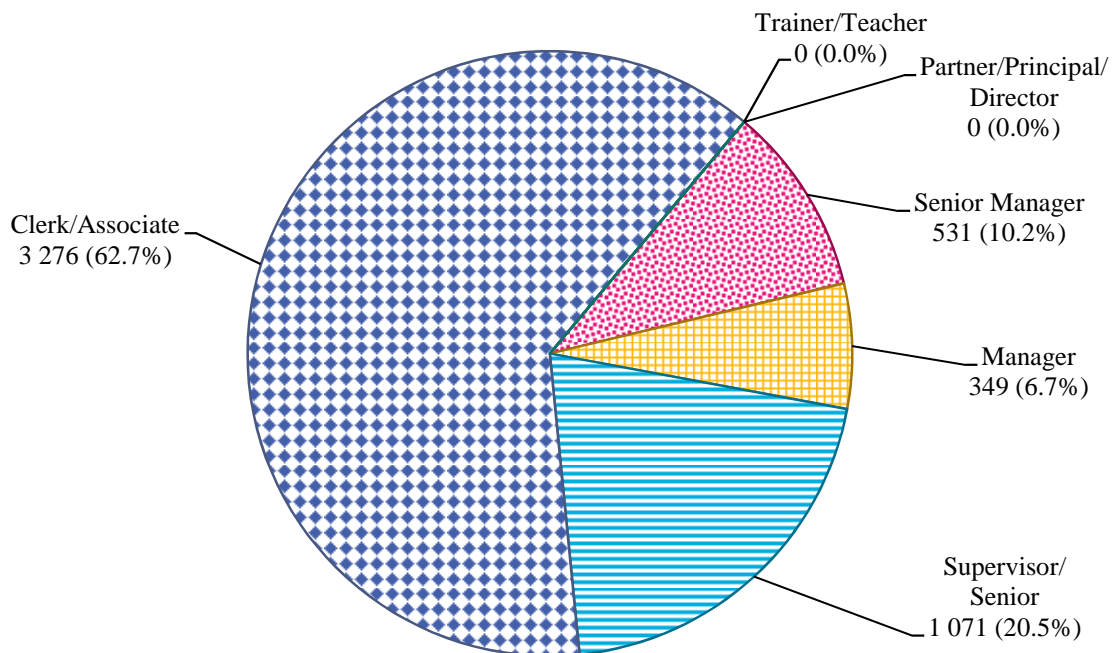
**Total: 69 229**



(f)

## **Industrial Establishments**

**Total: 5 227**



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

## Number of Establishments in 2013

2.5 There were 27 966 establishments in the frame of the 2013 Survey of the Accountancy Sector as at 2 January 2013. The distribution of the establishments in each branch is summarized in Table C below:

Table C : Number of Establishments by Branch

	<u>Accounting Firms</u>	<u>Government Departments and Subvented Organizations</u>	<u>Commerce and Services Establishments</u>	<u>Industrial Establishments</u>	<u><b>Total</b></u>
2011	2 114	32	22 350	2 487	<b>26 983</b>
2013	2 200	34	23 314	2 418	<b>27 966</b>
Change	86	2	964	-69	<b>983</b>
(%)	(4.1%)	(6.3%)	(4.3%)	(-2.8%)	<b>(3.6%)</b>

2.6 The total number of establishments in the frame of the 2013 Survey of the accountancy sector has increased from 26 983 in 2011 to 27 966 in 2013. The increase of 983 (3.6%) establishments might indicate that the local economy was developing steadily. Corporations in Hong Kong were still willing to gently expand their operations under a stable economic environment.

## Analyses of Manpower Statistics

2.7 As accounting personnel are required in various types of organizations, the Training Board defined the scope of the survey to include accounting firms, government departments and subvented organizations, commercial and industrial establishments. In order to generalize the characteristics of the accounting personnel working in different types of organizations, the manpower statistics collected in the 2013 Survey would be analysed in segments of the following four branches, namely, “Accounting Firms”, “Government Departments and Subvented Organizations”, “Commerce and Services Establishments” and “Industrial Establishments”.

## **Changes in the 2013 Survey**

2.8 Because of the introduction of the Hong Kong Diploma of Secondary Education, this education level was added and was pitched at the same level as Matriculation under Column I of Part I in the questionnaire. Moreover, in Question 3(c)(iii) and Question 8(c) in Part II of the questionnaire, “Matriculant / Secondary School Leaver or Equivalent / Student Below Secondary 5” was rewritten as “Secondary School Leaver or Below”.

2.9 In the 2013 Survey, respondents were requested to provide data concerning the number of employees under different age ranges, i.e., (i) below 35; (ii) 35 to 50; and (iii) over 50.

2.10 As this is not a survey about pay trend, the question on average monthly income range was deleted.

2.11 In the 2013 Survey, another new question was added where respondents were requested to indicate the number of recruits according to the place of origin of their first qualification (certificate of above) for those employees whose geographic origin was the mainland of China.

2.12 The reasons of recruitment difficulty under Question 2 in Part III were revised to be (a) Insufficient accountancy graduates from tertiary institutions; (b) Lack of candidates with relevant experience and training; (c) Working conditions/remuneration package could not meet recruits’ expectations; and (d) Other reasons.

2.13 Owing to the changes of the survey questionnaire design, the data collected in the 2011 Survey and 2013 Survey may not be directly comparable. Readers of the manpower survey report are advised to take note of this when they compare the manpower statistics in the two manpower survey reports.

## Comparison of Manpower Statistics of Accounting Personnel Engaged in 2011 and 2013

2.14 The number of accounting personnel has increased from 98 394 in January 2011 to 101 373 in January 2013. The increase of 2 979 (3.0%) accounting personnel over the past two years indicated that employers were recruiting more people to aid business development. It grows at a steady rate of 3.0% which is the same as the growth rate in the 2011 Survey. This was consistent with the stable economic growth and a low unemployment rate which was below 4% in January 2013. The changes in the number of accounting personnel by job level in various branches of the accountancy sector are summarized in Table D.

Table D : Comparison of Accounting Personnel Engaged  
in 2011 and 2013 by Branch by Job Level

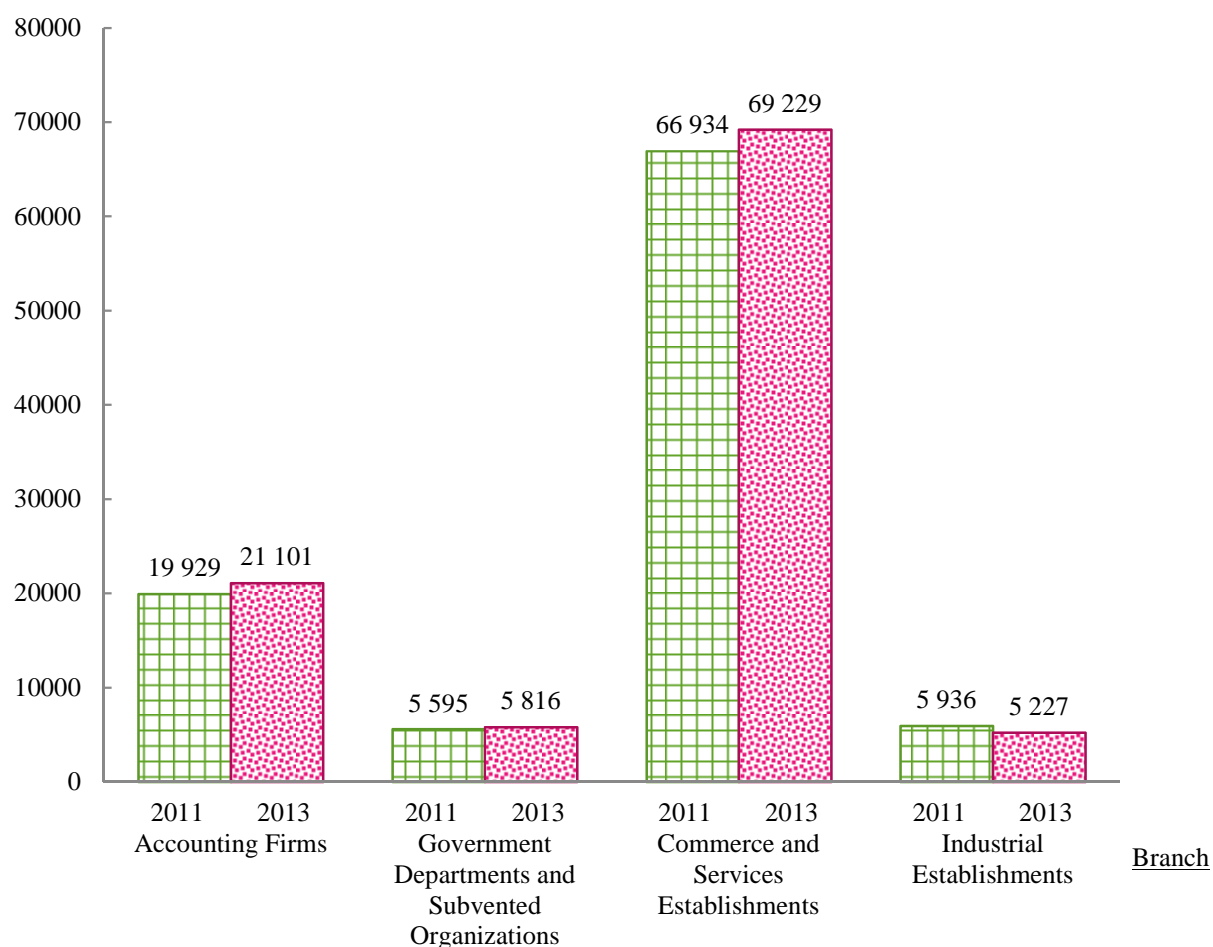
Branch	Number of Employees																				
	Partner/Principal/Director			Senior Manager			Manager			Supervisor/Senior			Clerk/Associate			Trainer/Teacher			Total		
	2011	2013	Increase (Decrease)	2011	2013	Increase (Decrease)	2011	2013	Increase (Decrease)	2011	2013	Increase (Decrease)	2011	2013	Increase (Decrease)	2011	2013	Increase (Decrease)	2011	2013	Increase (Decrease)
Accounting Firms	2 804	3 159	355 12.7%	1 610	1 626	16 1.0%	1 582	2 146	564 35.7%	4 747	4 681	(66) (1.4%)	9 113	9 316	203 2.2%	73	173	100 137.0%	19 929	21 101	1 172 5.9%
Government Departments and Subvented Organizations	-	-	- -	740	724	(16) (2.2%)	189	309	120 63.5%	1 381	1 408	27 2.0%	2 954	3 009	55 1.9%	331	366	35 10.6%	5 595	5 816	221 3.9%
Commerce and Services Establishments	-	-	- -	8 264	7 184	(1 080) (13.1%)	3 895	5 541	1 646 42.3%	15 485	15 554	69 0.4%	38 773	40 428	1 655 4.3%	517	522	5 1.0%	66 934	69 229	2 295 3.4%
Industrial Establishments	-	-	- -	447	531	84 18.8%	450	349	(101) (22.4%)	1 140	1 071	(69) (6.1%)	3 899	3 276	(623) (16.0%)	-	-	- -	5 936	5 227	(709) (11.9%)
All Branches	2 804	3 159	355 12.7%	11 061	10 065	(996) (9.0%)	6 116	8 345	2 229 36.4%	22 753	22 714	(39) 0.2%	54 739	56 029	1 290 2.4%	921	1 061	140 15.2%	98 394	101 373	2 979 3.0%

## Manpower Changes

2.15 The total number of full-time persons engaged in the four branches of the accountancy sector was 101 373 as at 2 January 2013. Compared with 98 394 in 2011, the manpower has increased by 2 979 persons (3.0%). Figure 2 shows the manpower changes in 2013 when compared with the figures in 2011 by branch.

**Figure 2: Manpower Changes (2011-2013)**

No. of Persons Engaged



2.16 As shown in Table D, the branch “Accounting Firms” has had the highest manpower growth (5.9%) over the past two years whereas the number of accounting employees in the branches “Government Departments and Subvented Organisations” and “Commerce and Services Establishments” have had a moderate growth of 3.9% and 3.4% respectively. On the contrary, there was a decline of accounting employees in the branch “Industrial Establishments” which might probably be due to a drop in the number of industrial establishments as indicated in Table C.

2.17 With regard to the growth rate by job level, it should be noted that the growth rates of the job levels Managerial (Partner/Principal/Director/Senior Manager/Manager) and Trainer/Teacher were 7.9% and 15.2% respectively whereas the job level Clerical (Clerk/Associate) had a modest growth of 2.4%. The job level Supervisory (Supervisor/Senior) experienced a slight decline from 0.2% to 2.4%.

### **Manpower Structure of Accounting Personnel in 2013**

*(Tables A and B of paragraph 2.4)*

2.18 As at 2 January 2013, 101 373 full-time accounting personnel were engaged in the four branches. As shown in Table E below, 69 229 accounting personnel worked in the branch “Commerce and Services Establishments” and it had the largest percentage of accounting employees (68.3%) among the four branches. It is understandable that out of 27 966 establishments, 23 314 (83.4%) were commerce and services establishments. The branch “Accounting Firms” employed 21 101 (20.8%) of the accounting personnel which was the second highest among the four branches. The 2013 Survey revealed that 2 200 or 7.9% of those 27 966 establishments were accounting firms.

Table E : Distribution of Accounting Personnel by Branch

<u>Branch</u>	<u>Number of Accounting Personnel (%)</u>	
	<u>2011</u>	<u>2013</u>
Accounting Firms	19 929 (20.3%)	21 101 (20.8%)
Government Departments and Subvented Organizations	5 595 (5.7%)	5 816 (5.7%)
Commerce and Services Establishments	66 934 (68.0%)	69 229 (68.3%)
Industrial Establishments	5 936 (6.0%)	5 227 (5.2%)
<b>All Branches</b>	<b>98 394 (100%)</b>	<b>101 373 (100%)</b>

2.19 With regard to the manpower distribution by job level, 3.1% were Partners/Principals/Directors, 9.9% were Senior Managers, 8.3% were Managers, 22.4% were Supervisors/Seniors, 55.3% were Clerks/Associates and 1.0% was Trainers/Teachers. Details of the manpower distribution by job level are given in Table F.

Table F : Distribution of Accounting Personnel by Job Level

<u>Job Level</u>	<u>Number of Accounting Personnel (%)</u>	
	<u>2011</u>	<u>2013</u>
Partner/Principal/Director	2 804 (2.8%)	3 159 (3.1%)
Senior Manager	11 061 (11.2%)	10 065 (9.9%)
Manager	6 116 (6.2%)	8 345 (8.3%)
<b>Sub-total of Managerial Level</b>	<b>19 981 (20.3%)</b>	<b>21 569 (21.3%)</b>
Supervisor/Senior	22 753 (23.1%)	22 714 (22.4%)
Clerk/Associate	54 739 (55.6%)	56 029 (55.3%)
Trainer/Teacher	921 (0.9%)	1 061 (1.0%)
<b>Total</b>	<b>98 394 (100%)</b>	<b>101 373 (100%)</b>

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

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

2.20 In January 2013, there were 847 vacancies in the four branches, representing 0.8% of the manpower demand of 102 220. The manpower demand is defined as the existing manpower plus vacancies. Detailed figures are shown in Table 1 of Appendix 6. The distribution of vacancies is shown in Table G and Figure 3.

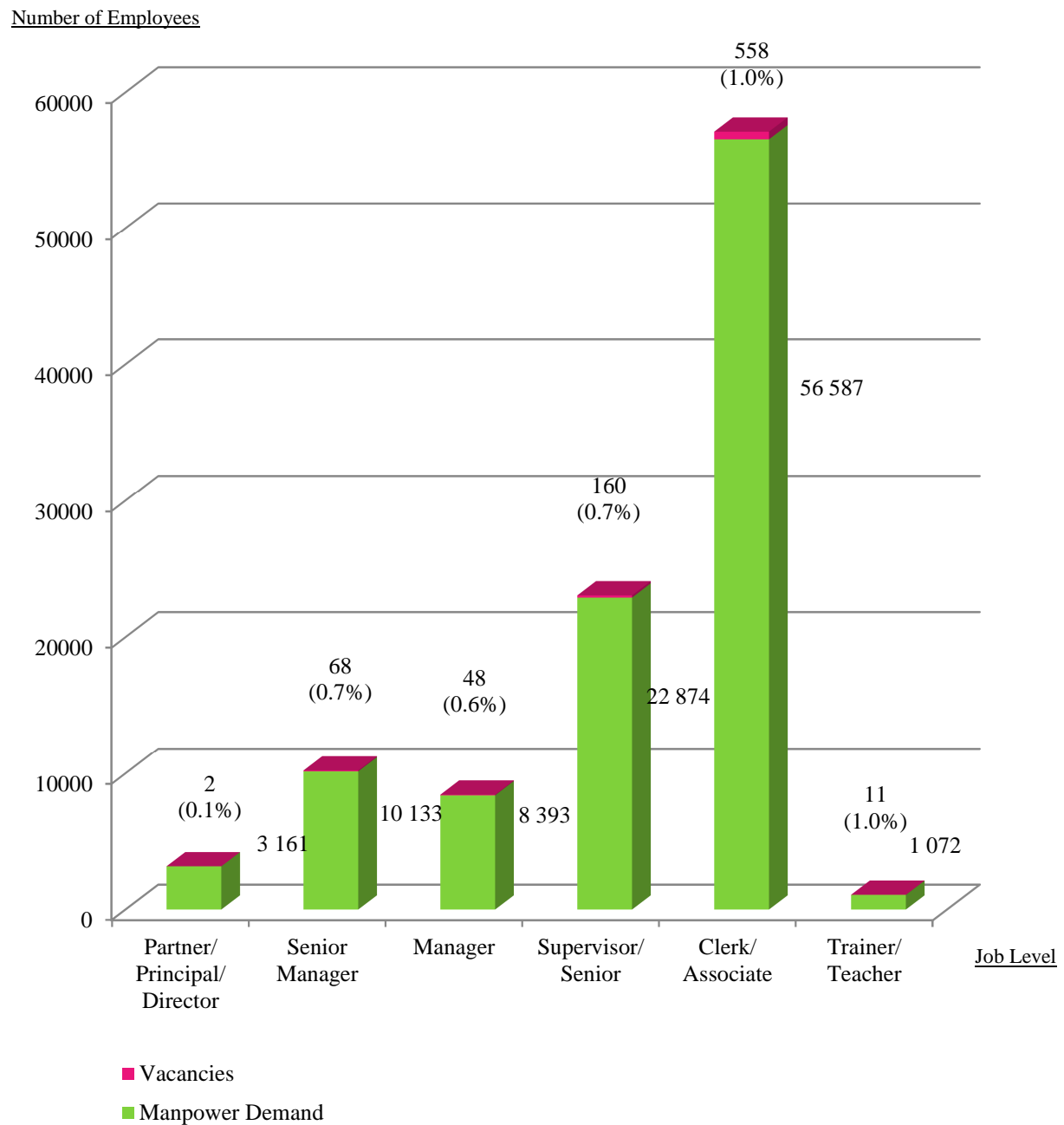
Table G : Number of Vacancies and Vacancy as a Percentage of Manpower Demand by Job Level

	<u>Partner/ Principal/ Director</u>	<u>Senior Manager</u>	<u>Manager</u>	<u>Supervisor/ Senior</u>	<u>Clerk/ Associate</u>	<u>Trainer/ Teacher</u>	<b><u>Total*</u></b>
Accounting Firms	2	7	35	89	268	1	<b>402 (0.4%)</b>
Government Departments and Subvented Organizations	-	52	-	37	20	10	<b>119 (0.1%)</b>
Commerce and Services Establishments	-	9	11	26	266	-	<b>312 (0.3%)</b>
Industrial Establishments	-	-	2	8	4	-	<b>14 (0.01%)</b>
<b>Total**</b>	<b>2 (0.1%)</b>	<b>68 (0.7%)</b>	<b>48 (0.6%)</b>	<b>160 (0.7%)</b>	<b>558 (1.0%)</b>	<b>11 (1.0%)</b>	<b>847 (0.8%)</b>
Manpower Demand	3 161	10 133	8 393	22 874	56 587	1 072	102 220

\* As a percentage of total manpower demand.

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

**Figure 3: Analysis of Vacancies with  
Percentage of Manpower Demand by Job Level**



2.21 The 2013 Survey revealed that there were 847 vacancies in the accountancy sector. In comparison with the 1 479 vacancies reported in the 2011 Survey, there has been a decrease of 632 vacancies (42.7%). Table H shows the distribution of vacancies by job level. The vacancy rate for the job levels of “Clerk/Associate” and “Trainer/Teacher” are the highest (1.0%) among all job levels. There were 160 vacancies at the Supervisor/Senior level, representing 0.7% of the manpower demand at that job level.

Table H : Comparison of Vacancies

<u>Job Level</u>	<u>2011</u>			<u>2013</u>		
	<u>Number of Vacancies</u>	<u>Manpower Demand</u>	<u>Percentage to Manpower Demand</u>	<u>Number of Vacancies</u>	<u>Manpower Demand</u>	<u>Percentage to Manpower Demand</u>
Partner/Principal/Director	4	2 808	0.1%	2	3161	0.1%
Senior Manager	48	11 109	0.4%	68	10 133	0.7%
Manager	96	6 212	1.5%	48	8 393	0.6%
<b>Sub-total of Managerial Level</b>	<b>148</b>	<b>20 129</b>	<b>0.7%</b>	<b>118</b>	<b>21 687</b>	<b>0.5%</b>
Supervisor/Senior	271	23 024	1.2%	160	22 874	0.7%
Clerk/Associate	1 039	55 778	1.9%	558	56 587	1.0%
Trainer/Teacher	21	942	2.2%	11	1 072	1.0%
<b>Total</b>	<b>1 479</b>	<b>99 873</b>	<b>1.5%</b>	<b>847</b>	<b>102 220</b>	<b>0.8%</b>

2.22 The number of vacancies reported in the 2013 Survey was lower than the number of vacancies reported in the 2011 Survey. This might probably be due to the fact that employers would like to take a relatively more conservative approach in running their businesses.

## Minimum Education Requirement of Accounting Employees

(Appendix 6 – Table 2)

2.23 Table I shows the minimum education requirement of accounting employees. 35.9% of the accounting positions required job holders to possess a University Degree or above whereas 21.3% (8.0%+13.3%) required a sub-degree education level. 15% of the accounting positions required a level at the Hong Kong Diploma of Secondary Education or matriculation whereas 18.7% required secondary 5 graduates or equivalent.

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

Job Level	Minimum Education Requirement							Total (%)
	University Degree or Above	Higher Diploma/ Associate Degree or equivalent	Diploma/Higher Certificate/Certificate or equivalent	Hong Kong Diploma of Secondary Education/ Matriculation	Secondary 5 or equivalent	Below Secondary 5	Unspecified	
Partner/Principal/Director	3 128	-	13	-	-	-	18	3 159
Senior Manager	8 955	249	40	112	-	-	709	10 065
Manager	6 838	356	223	-	-	-	928	8 345
<b>Sub-total of Managerial Level</b>	<b>18 921 (87.7%)</b>	<b>605 (2.8%)</b>	<b>276 (1.3%)</b>	<b>112 (0.5%)</b>	<b>- (-)</b>	<b>- (-)</b>	<b>1 655 (7.7%)</b>	<b>21 569 (100%)</b>
Supervisor/Senior	9 226 (40.6%)	3 968 (17.5%)	5 621 (24.7%)	1 628 (7.2%)	317 (1.4%)	- (-)	1 954 (8.6%)	22 714 (100%)
Clerk/Associate	7 168 (12.8%)	3 502 (6.3%)	7 569 (13.5%)	13 488 (24.1%)	18 605 (33.2%)	1 020 (1.8%)	4 677 (8.3%)	56 029 (100%)
Trainer/Teacher	1 061 (100%)	- (-)	- (-)	- (-)	- (-)	- (-)	- (-)	1 061 (100%)
<b>Total</b>	<b>36 376 (35.9%)</b>	<b>8 075 (8.0%)</b>	<b>13 466 (13.3%)</b>	<b>15 228 (15.0%)</b>	<b>18 922 (18.7%)</b>	<b>1 020 (1.0%)</b>	<b>8 286 (8.2%)</b>	<b>101 373 (100%)</b>

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

2.24 Following the increase in the provision of high-end services like capital market activities, accounting employees are required to possess higher education/professional knowledge to deliver those services. In addition, the supply of sub-degree graduates is increasing due to the expansion of course portfolios by training providers. It was evidenced by the survey findings that employers preferred their employees at managerial and supervisory levels to possess higher education level. For clerical staff, Hong Kong Diploma of Secondary Education /matriculation and secondary 5 were normally the minimum education requirement in the accountancy sector. Table J shows the three highest percentages of the minimum education requirement of employees at various job levels.

Table J : Minimum Education  
Requirement of Accounting Personnel

<u>Job Level</u>	<u>Education</u>					<u>Total*</u>
	<u>University Degree or Above</u>	<u>Higher Diploma/ Associate Degree or equivalent</u>	<u>Diploma/ Higher Certificate/ Certificate or equivalent</u>	<u>Hong Kong Diploma of Secondary Education/ Matriculation</u>	<u>Secondary 5 or equivalent</u>	
Managerial (Partner/ Principal/ Director/ Senior Manager/ Manager)	87.7%	2.8%	1.3%			<b>91.8%</b>
Supervisor/ Senior	40.6%	17.5%	24.7%			<b>82.8%</b>
Clerk/ Associate			13.5%	24.1%	33.2%	<b>70.8%</b>
Trainer/ Teacher	100%					<b>100%</b>

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

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

2.25 Generally speaking, employers preferred their employees at managerial level to possess professional qualifications. The statistics of the types of professional qualifications required to be possessed by accounting employees by job level are shown in Table K below. It was evidenced in the survey findings that a total of 29.6% (5.2%+14.7%+9.7%) of the accounting personnel at various job levels were required to possess professional qualification.

Table K : Professional Qualification  
Requirement of Accounting Employees

<u>Job Level</u>	<u>Number of Employees</u>					<u>Total (%)</u>
	<u>HKICPA (Practising)</u>	<u>Qualified Accountant</u>	<u>Accounting Technician</u>	<u>Not Applicable</u>	<u>Unspecified</u>	
Partner/ Principal/ Director	3 112	40	-	3	4	<b>3 159</b>
Senior Manager	1 123	5 822	243	2 302	575	<b>10 065</b>
Manager	969	4 807	418	1 006	1 145	<b>8 345</b>
<b>Sub-total of Managerial Level</b>	<b>5 204 (24.1%)</b>	<b>10 669 (49.5%)</b>	<b>661 (3.1%)</b>	<b>3 311 (15.4%)</b>	<b>1 724 (8.0%)</b>	<b>21 569 (100%)</b>
Supervisor/ Senior	24 (0.1%)	3 406 (15.0%)	5 578 (24.5%)	11 807 (52.0%)	1 899 (8.4%)	<b>22 714 (100%)</b>
Clerk/ Associate	- (-)	454 (0.8%)	3 598 (6.4%)	48 120 (85.9%)	3 857 (6.9%)	<b>56 029 (100%)</b>
Trainer/ Teacher	24 (2.3%)	328 (30.9%)	25 (2.4%)	643 (60.6%)	41 (3.9%)	<b>1 061 (100%)</b>
<b>Total</b>	<b>5 252 (5.2%)</b>	<b>14 857 (14.7%)</b>	<b>9 862 (9.7%)</b>	<b>63 881 (63.0%)</b>	<b>7 521 (7.4%)</b>	<b>101 373 (100%)</b>

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

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

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

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

<u>Job Level</u>	<u>Number of Employees</u>					<u>Total (%)</u>
	<u>Less Than 3 Years</u>	<u>3 Years to Less Than 6 Years</u>	<u>6 Years to Less Than 10 Years</u>	<u>10 Years or Above</u>	<u>Unspecified</u>	
Partner/Principal/ Director	-	289	1 024	1 688	158	<b>3 159</b>
Senior Manager	-	664	5 976	2 626	799	<b>10 065</b>
Manager	258	4 195	2 709	136	1 047	<b>8 345</b>
<b>Sub-total of Managerial Level</b>	<b>258 (1.2%)</b>	<b>5 148 (23.9%)</b>	<b>9 709 (45.0%)</b>	<b>4 450 (20.6%)</b>	<b>2 004 (9.3%)</b>	<b>21 569 (100%)</b>
Supervisor/Senior	1 514 (6.7%)	15 922 (70.1%)	3 000 (13.2%)	227 (1.0%)	2 051 (9.0%)	<b>22 714 (100%)</b>
Clerk/Associate	42 581 (76.0%)	7 685 (13.7%)	35 (0.1%)	265 (0.5%)	5 463 (9.8%)	<b>56 029 (100%)</b>
Trainer/Teacher	619 (58.3%)	371 (35.0%)	67 (6.3%)	4 (0.4%)	- (-)	<b>1 061 (100%)</b>
<b>Total</b>	<b>44 972 (44.4%)</b>	<b>29 126 (28.7%)</b>	<b>12 811 (12.6%)</b>	<b>4 946 (4.9%)</b>	<b>9 518 (9.4%)</b>	<b>101 373 (100%)</b>

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

2.27 The survey findings showed that 65.6% (45.0%+20.6%) of employers required their employees at managerial level to have six to more than ten years' working experience in the accountancy sector. When compared with the figure in 2011, a lesser percentage of employees at "Supervisor/Senior" job level having less than three years working experience in the industry would be accepted by employers. In the 2013 Survey, 6.7% of Supervisors/Seniors with less than three years working experience were accepted by employers whereas 8.2% of Supervisors/Seniors with less than three years working experience were accepted by employers in 2011. The statistics for the two Surveys are shown below.

Comparison of Employees' Minimum Requirement on Year(s) of Experience in the Industry of the 2013 Survey with the 2011 Survey		
	<u>Less than 3 years</u>	
<u>Job Level</u>	<u>2011</u>	<u>2013</u>
Managerial (Partner/Principal/Director/ Senior Manager/ Manager)	0.4%	1.2%
Supervisor/Senior	8.2%	6.7%
Clerk/Associate	71.7%	76.0%
Trainer/Teacher	49.8%	58.3%

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

Table M : Minimum Requirement on Year(s) of Experience of Accounting Personnel						
<u>Job Level</u>	<u>Year(s) of Experience</u>				<u>Unspecified</u>	<u>Total*</u>
	<u>Less Than 3 Years</u>	<u>3 Years to Less Than 6 Years</u>	<u>6 Years to Less Than 10 Years</u>	<u>10 Years or Above</u>		
Managerial (Partner/Principal/ Director/ Senior Manager/ Manager)		23.9%	45.0%	20.6%		<b>89.5%</b>
Supervisor/Senior		70.1%	13.2%		9.0%	<b>92.3%</b>
Clerk/Associate	76.0%	13.7%			9.7%	<b>99.4%</b>
Trainer/Teacher	58.3%	35.0%	6.3%			<b>99.6%</b>

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

**Distribution of Accounting Personnel  
By Average Age Range**  
(Appendix 6 – Table 5)

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

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

<u>Job Level</u>	<u>Number of Employees</u>				<u>Total (%)</u>
	<u>Below 35</u>	<u>35 - 50</u>	<u>Over 50</u>	<u>Unspecified</u>	
Partner/Principal/ Director	80	1 965	930	184	<b>3 159</b>
Senior Manager	21	7 597	696	1 751	<b>10 065</b>
Manager	1 023	5 932	18	1 372	<b>8 345</b>
<b>Sub-total of Managerial Level</b>	<b>1 124</b> <b>(5.2%)</b>	<b>15 494</b> <b>(71.9%)</b>	<b>1 644</b> <b>(7.6%)</b>	<b>3 307</b> <b>(15.3%)</b>	<b>21 569</b> <b>(100%)</b>
Supervisor/Senior	5 492 (24.2%)	12 958 (57.0%)	386 (1.7%)	3 878 (17.1%)	<b>22 714</b> <b>(100%)</b>
Clerk/Associate	31 752 (56.6%)	14 910 (26.6%)	1 095 (2.0%)	8 272 (14.8%)	<b>56 029</b> <b>(100%)</b>
Trainer/Teacher	169 (15.9%)	822 (77.5%)	- (0.0%)	70 (6.6%)	<b>1061</b> <b>(100%)</b>
<b>Total</b>	<b>38 537</b> <b>(38.0%)</b>	<b>44 184</b> <b>(43.6%)</b>	<b>3 125</b> <b>(3.1%)</b>	<b>15 527</b> <b>(15.3%)</b>	<b>101 373</b> <b>(100%)</b>

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

## Staff Turnover in the Past Twelve Months

(Appendix 6 – Table 6, Tables 6.1 to 6.4)

2.30 In the twelve months prior to the fieldwork of the 2013 Survey (observation period), 9 369 accounting employees left their companies. During the same period, employers recruited 10 180 accounting employees to fill the vacancies. Table O below shows the staff turnover statistics of the accountancy sector in the observation period. It indicated that for the job level of Clerk/Associate, the number of recruits was the largest among the six job levels of the accountancy sector (7 510 out of a total of 10 180 employees recruited).

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

Staff Turnover	Number of Employees							Total
	Partner/ Principal/ Director	Senior Manager	Manager	Sub-total of Managerial Level	Supervisor/ Senior	Clerk/ Associate	Trainer/ Teacher	
Number of Employees Recruited	25	338	756	1 119	1 525	7 510	26	10 180
Number of Employees Left	33	389	752	1 174	1 618	6 555	22	9 369
Net Effect Increase (Decrease)	(8)	(51)	4	(55)	(93)	955	4	811

2.31 In the twelve months prior to the fieldwork of the 2013 Survey, the staff turnover rate was 9.2% in 2013 which was slightly lower than that of 9.7% in 2011. Table P below shows the staff turnover of individual branches of the accountancy sector.

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

Branch	Number of Employees Left (%)		Number of Employees Recruited (%)		Number of Employees	Staff * Turnover Rate
Accounting Firms	3 513	37.5%	3 735	36.7%	21 101	16.6%
Government Departments and Subvented Organizations	397	4.2%	594	5.8%	5 816	6.8%
Commerce and Services Establishments	4 773	50.9%	5 265	51.7%	69 229	6.9%
Industrial Establishments	686	7.3%	586	5.8%	5 227	13.1%
<b>All Branches#</b>	<b>9 369</b>	<b>100%</b>	<b>10 180</b>	<b>100%</b>	<b>101 373</b>	<b>9.2%</b>

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

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

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

2.32 With the exception of industrial establishments as well as commerce and services establishments, the staff turnover rate seemed to be consistent with the distribution of vacancies among branches. Accounting personnel, who have had sufficient working experience in accounting firms and got the professional designations, could change their jobs from accounting firms to commercial/industrial firms. The staff turnover rate of “Accounting Firms Branch” was 16.6%. This branch recorded 402 vacancies which was the highest among the four branches. The staff turnover rate of the branch “Industrial Establishments” was the second highest (13.1%) among the four branches, of which 14 vacancies were recorded at the date of survey.

2.33 Table Q shows the average period of employment of resigned employees before they left the company. About 63.9% of the employees had been employed for a period of less than three years before they left the company.

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

<u>Job Level</u>	<u>Number of Year(s)</u>						<u>Total (%)</u>
	<u>Less Than 1 Year</u>	<u>1 Year to Less Than 3 Years</u>	<u>3 Years to Less Than 5 Years</u>	<u>5 Years to Less Than 10 Years</u>	<u>10 Years or Above</u>	<u>Unspecified</u>	
Managerial (Partner/Principal/ Director/ Senior Manager/ Manager)	112 (9.5%)	465 (39.6%)	294 (25.0%)	235 (20.0%)	65 (5.5%)	3 (0.3%)	<b>1 174</b> <b>(100%)</b>
Supervisor/Senior	240 (14.8%)	501 (31.0%)	678 (41.9%)	122 (7.5%)	51 (3.2%)	26 (1.6%)	<b>1 618</b> <b>(100%)</b>
Clerk/Associate	2 756 (42.0%)	1 902 (29.0%)	1 165 (17.8%)	391 (6.0%)	115 (1.8%)	226 (3.4%)	<b>6 555</b> <b>(100%)</b>
Trainer/Teacher	2 (9.1%)	5 (22.7%)	4 (18.2%)	10 (45.5%)	- (0.0%)	1 (4.5%)	<b>22</b> <b>(100%)</b>
<b>Total</b>	<b>3 110</b> <b>(33.2%)</b>	<b>2 873</b> <b>(30.7%)</b>	<b>2 141</b> <b>(22.9%)</b>	<b>758</b> <b>(8.1%)</b>	<b>231</b> <b>(2.5%)</b>	<b>256</b> <b>(2.7%)</b>	<b>9 369</b> <b>(100%)</b>

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

2.34 In the past twelve months, 7 022 or 69% of the new recruits came from an accounting position of other companies. Only 512 recruits or 5.0% of the total number of recruits were employed from a non-accounting position of other companies.

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

<u>Source</u>	<u>Partner/ Principal/ Director</u>	<u>Senior Manager</u>	<u>Manager</u>	<u>Supervisor/ Senior</u>	<u>Clerk/ Associate</u>	<u>Trainer/ Teacher</u>	<u>Total (%)*</u>
(a) From an accounting position of another company	12	298	670	1 397	4 636	9	<b>7 022 (69.0%)</b>
(b) From a non-accounting position of another company	1	14	42	60	389	6	<b>512 (5.0%)</b>
(c) From a college/school direct							
(i) Graduate of university degree or above	-	-	18	19	1 882	9	<b>1 928 (18.9%)</b>
(ii) Sub-degree holder (HD/AD/D/HC/C or equivalent)	-	-	-	5	319	-	<b>324 (3.2%)</b>
(iii) Secondary school leaver or below	-	-	-	-	104	-	<b>104 (1.0%)</b>
(d) Other sources	8	26	20	9	30	2	<b>95 (0.9%)</b>
(e) Sources unclassified	4	-	6	35	150	-	<b>195 (1.9%)</b>
<b>Total (%)*</b>	<b>25 (0.2%)</b>	<b>338 (3.3%)</b>	<b>756 (7.4%)</b>	<b>1 525 (15.0%)</b>	<b>7 510 (73.8%)</b>	<b>26 (0.3%)</b>	<b>10 180 (100%)</b>

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

2.35 On the other hand, employers mainly employed local personnel to fill the vacancies where the percentage was 98.0%. Only 205 recruits or 2.0% of the total number of recruits were not employed locally or employers did not specify the geographic origin.

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

<u>Geographic Origin</u>	<u>Partner/ Principal/ Director</u>	<u>Senior Manager</u>	<u>Manager</u>	<u>Supervisor/ Senior</u>	<u>Clerk/ Associate</u>	<u>Trainer/ Teacher</u>	<u>Total (%)*</u>
(a) Hong Kong	13	315	727	1 473	7 431	16	<b>9 975</b> <b>(98.0%)</b>
(b) The mainland of China	1	3	12	32	59	3	<b>110</b> <b>(1.1%)</b>
(c) Macau	-	-	-	-	-	-	<b>0</b> <b>(0.0%)</b>
(d) Taiwan	-	-	2	-	-	1	<b>3</b> <b>(&lt;0.1%)</b>
(e) Other places	7	20	15	20	20	6	<b>88</b> <b>(0.9%)</b>
(f) Sources unclassified	4	-	-	-	-	-	<b>4</b> <b>(&lt;0.1%)</b>
<b>Total (%)*</b>	<b>25 (0.2%)</b>	<b>338 (3.3%)</b>	<b>756 (7.4%)</b>	<b>1 525 (15.0%)</b>	<b>7 510 (73.8%)</b>	<b>26 (0.3%)</b>	<b>10 180 (100%)</b>

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

2.36 Concerning new recruits whose geographic origin was the mainland of China as shown in paragraph 2.35, 88.2% of them had obtained their first qualification (certificate or above) from the mainland of China.

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

<u>Geographic Origin</u>	<u>Partner/ Principal/ Director</u>	<u>Senior Manager</u>	<u>Manager</u>	<u>Supervisor/ Senior</u>	<u>Clerk/ Associate</u>	<u>Trainer/ Teacher</u>	<u>Total (%)*</u>
(a) The mainland of China	1	3	12	28	51	2	<b>97 (88.2%)</b>
(b) Hong Kong	0	0	0	0	8	1	<b>9 (8.2%)</b>
(c) Europe/ North America	-	-	-	-	-	-	<b>0 (0.0%)</b>
(d) Other places	-	-	-	4	-	-	<b>4 (3.6%)</b>
(e) Sources unclassified	-	-	-	-	-	-	<b>0 (0.0%)</b>
<b>Total (%)*</b>	<b>1 (0.9%)</b>	<b>3 (2.7%)</b>	<b>12 (10.9%)</b>	<b>32 (29.1%)</b>	<b>59 (53.6%)</b>	<b>3 (2.7%)</b>	<b>110 (100%)</b>

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

**Number of Internal Promotions in the Past Twelve Months**  
(Appendix 6 – Table 7)

2.37 There were 2 664 (2.6% of 101 373 persons engaged in the accountancy sector) accounting employees promoted within the establishments in the accountancy sector. The number of internal promotions from various job levels is summarized in Table U below. It indicated that organizations had a tendency to fill managerial positions by internal promotions, e.g. 67.1% of Partner/Principal/Director positions were taken up by Managers/Senior Managers and nearly 50% of Senior Manager positions were taken up by Managers via internal promotion.

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

<u>Job Level</u>	<u>No. of Internal Promotions</u>	<u>Total No. of Recruits*</u>	<u>Percentage of No. of Internal Promotions to Total No. of Recruits</u>
From Manager/Senior Manager to Partner/Principal/Director	51	76	67.1%
From Manager to Senior Manager	331	669	49.5%
From Supervisor/Senior to Manager	652	1 408	46.3%
From Clerk/Associate to Supervisor/ Senior	1 406	2 931	48.0%
From Others to Clerk/Associate	219	7 729	2.8%
From Others to Trainer/Teacher	5	31	16.1%
<b>Total</b>	<b>2 664</b>	<b>12 844</b>	<b>20.7%</b>

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

**Part-time Accounting Employees  
Employed in the Accountancy Sector**  
(Appendix 6 – Table 8)

2.38 In the 2013 Survey, 1 844 part-time accounting employees were employed in the accountancy sector to help full-time accounting employees perform accounting related functions. Table V shows the statistics of part-time accounting employees in 2013 and 2011. The number of part-time accounting employees has decreased from 2 264 in 2011 to 1 844 in 2013 where the percentage decrease was 18.6%. The 2013 Survey revealed that at managerial level, the number of part-time employees has decreased from 271 in 2011 to 153 in 2013. In addition, the number of part-time at Clerk/Associate levels has decreased from 1 826 in 2011 to 1 637 in 2013 whereas Trainer/Teacher has decreased from 129 in 2011 to 16 in 2013. This might be due to the fact that employers were more willing to employ full-time employees where the total number of full-time accounting employees has increased from 98 394 in 2011 to 101 373 in 2013 during the same period of time.

Table V: Comparison of Part-time Accounting Employees in 2011 and 2013

<u>Job level</u>	<u>2011</u>		<u>2013</u>		Changes of Part-time Employees Increase (Decrease)
	<u>Full-time Accounting Employees</u>	<u>Part-time Accounting Employees</u>	<u>Full-time Accounting Employees</u>	<u>Part-time Accounting Employees</u>	
Partner/Principal/Director	2 804	248	3 159	146	(102)
Senior Manager	11 061	16	10 065	2	(14)
Manager	6 116	7	8 345	5	(2)
<b>Sub-total of Managerial Level</b>	<b>19 981</b>	<b>271</b>	<b>21 569</b>	<b>153</b>	<b>(118)</b>
Supervisor/Senior	22 753	38	22 714	38	0
Clerk/Associate	54 739	1 826	56 029	1 637	(189)
Trainer/Teacher	921	129	1 061	16	(113)
<b>Total</b>	<b>98 394</b>	<b>2 264</b>	<b>101 373</b>	<b>1 844</b>	<b>(420)</b>

## Wastage

(Appendix 6 – Table 6, Tables 6.1 to 6.4)

2.39 During the observation period, 1 554 accounting personnel were reported to have either left the accounting field (including retrenchment), emigrated, relocated workplace, retired, repatriated or gone on to further studies as shown in Table W. The wastage of 1 554 persons represented 1.5% of the manpower demand of 102 220 in 2013. However, it is expected that the wastage rate could be higher if the 1 960 accounting personnel who had resigned for “Other Reasons” and “Reasons Unknown” were taken into account.

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

<u>Reason</u>	<u>Number of Employees who Left</u>	
Taking up another accounting position in Hong Kong	4 751	
Taking up a non-accounting position in Hong Kong	971	} 1 554
Emigration	36	
Repatriation	35	
Relocation of workplace	11	
Retirement	171	
Further studies	90	
Retrenchment <sup>#</sup>	240	
Other reasons*	999	(excluding those initiated by the company)
Reasons unknown	961	
<b>Total</b>	<b>8 265</b>	
Manpower Demand in 2013	102 220	

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

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

2.40 Table X shows the breakdown of the reasons for taking up a non-accounting position in Hong Kong. 971 (12.1%) of the 8 025 (8 265-240) resignations left the accounting field for better working conditions/prospects. Details of the staff turnover statistics of individual branches are given in Tables 6.1 to 6.4 of Appendix 6.

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

<u>Reason</u>	<u>Number of Resignations</u>	<u>(Percentage)</u>
Better working hours	224	(23.1%)
Better remuneration package	213	(21.9%)
Better prospects	479	(49.3%)
Others*	55	(5.7%)
<b>Total**</b>	<b>971</b>	<b>(100%)</b>

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

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

**Staff to be Recruited by Education Level**  
(Appendix 6 – Table 9)

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

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

	<u>Number of Employees</u>				
	<u>Graduate of University Degree or Above</u>	<u>Sub-degree Holder (HD/AD/D/HC/C or Equivalent)</u>	<u>Secondary School Leaver or Below</u>	<u>Unspecified</u>	<b>Total (%)*</b>
Partner/Principal/ Director	6	-	-	-	<b>6</b>
Senior Manager	79	-	-	-	<b>79</b>
Manager	77	14	-	-	<b>91</b>
<b>Sub-total of Managerial Level</b>	<b>162 (92.0%)</b>	<b>14 (8.0%)</b>	<b>- (0.0%)</b>	<b>- (0.0%)</b>	<b>176 (100%)</b>
Supervisor/Senior	215 (87.4%)	31 (12.6%)	- (0.0%)	- (0.0%)	<b>246 (100%)</b>
Clerk/Associate	1 402 (62.6%)	474 (21.2%)	359 (16.0%)	6 (0.3%)	<b>2 241 (100%)</b>
Trainer/Teacher	16 (100%)	- (0.00%)	- (0.00%)	- (0.00%)	<b>16 (100%)</b>
<b>Total</b>	<b>1 795</b>	<b>519</b>	<b>359</b>	<b>6</b>	<b>2 679</b>
<b>(%)*</b>	<b>(67.0%)</b>	<b>(19.4%)</b>	<b>(13.4%)</b>	<b>(0.2%)</b>	<b>(100%)</b>

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

## Recruitment Difficulties

(Appendix 6 – Tables 10 to 11, 11.1 to 11.4)

2.42 The 2013 Survey revealed that among a total of 27 966 establishments (1 182 establishments out of a total of 27 966 establishments did not answer the question on “recruitment difficulties”) in the accountancy sector, the majority of the establishments had not tried to recruit employees to fill vacancies in the twelve months prior to the fieldwork of the 2013 Survey.

2.43 Table Z shows the number of establishments which had encountered recruitment difficulties in the twelve months prior to the fieldwork of the 2013 Survey. 1 676 or 6.0% of 27 966 establishments reported that they had encountered difficulties in recruiting staff at various job levels.

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

Recruitment Difficulties	<u>Number of Establishments (%)</u>											
	<u>Partner/ Principal/ Director</u>		<u>Senior Manager</u>		<u>Manager</u>		<u>Supervisor/ Senior</u>		<u>Clerk/ Associate</u>		<u>Trainer/ Teacher</u>	
Yes	-	(0.0%)	18	(0.1%)	29	(0.1%)	484	(1.7%)	1 142	(4.1%)	3	(<0.1%)
No	9	(<0.1%)	230	(0.8%)	446	(1.6%)	507	(1.8%)	2 873	(10.3%)	12	(<0.1%)
Have not recruited or tried to recruit	26 775	(95.7%)	26 536	(94.9%)	26 309	(94.1%)	25 793	(92.2%)	22 769	(81.4%)	26 769	(95.7%)
Refusal cases	1 182	(4.2%)	1 182	(4.2%)	1 182	(4.2%)	1 182	(4.2%)	1 182	(4.2%)	1 182	(4.2%)
<b>Total</b>	<b>27 966</b>	<b>(100%)</b>	<b>27 966</b>	<b>(100%)</b>	<b>27 966</b>	<b>(100%)</b>	<b>27 966</b>	<b>(100%)</b>	<b>27 966</b>	<b>(100%)</b>	<b>27 966</b>	<b>(100%)</b>

2.44 Employers who had encountered recruitment difficulties reported that the main reasons of recruitment difficulties were “lack of candidates with relevant experience and training” and “working conditions/remuneration package could not meet recruits’ expectations”. The ratios of these two reasons to the total figure were 63.2% and 19.8% respectively. Moreover, 0.2% of the employers reported that the reasons of recruitment difficulties were “insufficient accounting graduates from tertiary institutions”. Table AA shows the reasons of recruitment difficulties and their respective percentages.

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

<u>Reason</u>	<u>Job Level</u>						<u>Total**</u>
	<u>Partner/ Principal/ Director</u>	<u>Senior Manager</u>	<u>Manager</u>	<u>Supervisor/ Senior</u>	<u>Clerk/ Associate</u>	<u>Trainer/ Teacher</u>	
Insufficient accountancy graduates from tertiary institutions	-	-	-	-	5	-	<b>5 (0.2%)</b>
Lack of candidates with relevant experience and training	-	17	27	452	852	1	<b>1 349 (63.2%)</b>
Working conditions/ remuneration package could not meet recruits’ expectations	-	5	10	44	361	3	<b>423 (19.8%)</b>
Other reasons*	-	-	1	18	339	1	<b>359 (16.8%)</b>
<b>Total**</b>	<b>-</b>	<b>22</b>	<b>38</b>	<b>514</b>	<b>1 557</b>	<b>5</b>	<b>2 136</b>
	<b>(-)</b>	<b>(1.0%)</b>	<b>(1.8%)</b>	<b>(24.1%)</b>	<b>(72.9%)</b>	<b>(0.2%)</b>	<b>(100%)</b>

\* Other reasons include “work place too far from home” and “the requirement to possess special software knowledge was not met”, etc.

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

**Number of Hong Kong Accounting Employees  
Having to Work in the mainland of China**  
(Appendix 6 – Table 12)

2.45 The 2013 Survey revealed that there were 9 129 accounting employees who had to work in the mainland of China during the survey period. Of these, 531 (5.8%) were on stationed basis and 8 598 (94.2%) were on travelling basis. The comparison of the figures in 2011 and 2013 is summarized in Table AB. As shown in the table, the number of Hong Kong accounting employees having to station in the mainland of China because of operational needs has increased by 140 persons, representing an increase of 35.8% in comparison with 391 persons in 2011. During the same period, the number of Hong Kong accounting employees who participated in mainland operations on travelling basis has increased by 3 289 persons, or 62.0% when compared with 5 309 persons in 2011. The accounting personnel on travelling basis were mainly to support the operations of the company in the mainland of China.

Table AB: Comparison of the Number of Hong Kong Accounting Employees  
Having to Work in the mainland of China in 2011 and 2013

<u>Working Mode</u>	<u>Number of Employees</u>		<u>Changes Increase (Decrease)</u>
	<u>2011</u>	<u>2013</u>	
Stationed Basis	391 6.9%	531 5.8%	140 35.8%
Travelling Basis	5 309 93.1%	8 598 94.2%	3 289 62.0%
<b>Total</b>	<b>5 700 100%</b>	<b>9 129 100%</b>	<b>3 429 60.2%</b>

2.46 Employers were also requested to estimate the number of employees to be stationed or travelled to the mainland of China because of operational needs in January 2015. The forecast is shown below:

<u>Working Mode</u>	<u>Projected Number of Employees In January 2015</u>
Stationed Basis	660
Travelling Basis	8 743
<b>Total</b>	<b>9 403</b>

**Effects of Mainland Operations  
on Hong Kong Accounting Employees**  
(Appendix 6 – Table 13)

2.47 The 2013 Survey revealed that 78 additional accounting employees were to be recruited as a result of mainland operations. Employers further reported that 2 003 existing accounting employees had to be trained for the purpose of handling operations in the mainland of China. Because of the close business relationship between the mainland of China and Hong Kong, there was a significant increase in the demand for additional accounting employees. Meanwhile, employers also reported that more emphasis should be put on training existing accounting employees so as to deal with mainland operations. The comparison of the effects of mainland operations on Hong Kong accounting employees in 2011 and 2013 is summarized in Table AC.

Table AC: Comparison of the Effects of Mainland Operations  
on Hong Kong Accounting Employees in 2011 and 2013

<u>Effects</u>	<u>Number of Employees</u>		
	<u>2011</u>	<u>2013</u>	<u>Changes Increase (Decrease)</u>
Additional Accounting Employees Need to be Recruited	215	78	(137) (63.7%)
Number of Existing Accounting Employees to be Trained for Mainland Operations	417	2 003	1 586 380.3%

2.48 Employers were also requested to estimate the number of additional employees to be recruited and the number of existing employees to be trained to deal with operations in the mainland of China in January 2015. The forecast is shown as follows:

<u>Effects</u>	<u>Projected Number of Employees in January 2015</u>
Additional Accounting Employees Need to be Recruited	93
Number of Existing Accounting Employees to be Trained for Mainland Operations	1 968
<b>Total</b>	<b>2 061</b>

## Moving of the Accounting Function Out of Hong Kong (Appendix 6 – Tables 14 to 15)

2.49 In the 2013 Survey, employers were asked whether the accounting related functions of their establishments had been moved to subsidiaries/affiliates outside Hong Kong and the percentage of the number of accounting employees working in subsidiaries/affiliates outside Hong Kong as a result of the movement of the accounting function. It is shown that 32 136 establishments or 97.2% of a total of 33 078 establishments did not move their accounting function outside Hong Kong. Details of the survey findings are summarized in Table AD.

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

Branch	Number of Establishments (%)*					Total
	Yes	No	Unspecified/ Refusal Cases			
Accounting Firms	- (0.0%)	2 134 (97.0%)	66 (3.0%)		2 200 (100%)	
Government Departments and Subvented Organizations	- (0.0%)	32 (94.1%)	2 (5.9%)		34 (100%)	
Commerce and Services Establishments	- (0.0%)	27 250 (97.1%)	821 (2.9%)		28 071 (100%)	
Industrial Establishments	- (0.0%)	2 720 (98.1%)	53 (1.9%)		2 773 (100%)	
Total**	- (0.0%)	32 136 (97.2%)	942 (2.8%)		33 078 (100%)#	

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

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

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

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

2.50 As shown in Table AD, no respondents reported that they had moved their accounting function out of Hong Kong.

## Outsourcing of Accounting Related Functions

(Appendix 6 – Table 16)

2.51 In the 2013 Survey, employers were asked whether the accounting related functions of their establishments had been outsourced to local companies or companies outside Hong Kong. Details of the survey findings are summarized in Table AE.

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

<u>Branch</u>	<u>Number of Establishments (%)</u>							<u>Total</u>
	<u>Hong Kong</u>	<u>The mainland of China</u>	<u>Macau</u>	<u>Taiwan</u>	<u>Other Places</u>	<u>Not Applicable</u>	<u>Unspecified</u>	
Accounting Firms	55	26	-	-	-	2 053	-	2 134
Government Departments and Subvented Organizations	1	1	-	-	-	30	-	32
Commerce and Services Establishments	1 798	2	-	-	-	25 011	444	27 255
Industrial Establishments	77	-	-	-	-	2 615	28	2 720
<b>Total*</b>	<b>1 931</b> <b>(6.0%)</b>	<b>29</b> <b>(0.1%)</b>	<b>0</b> <b>(0.0%)</b>	<b>0</b> <b>(0.0%)</b>	<b>0</b> <b>(0.0%)</b>	<b>29 709</b> <b>(92.4%)</b>	<b>472</b> <b>(1.5%)</b>	<b>32 141</b> <b>(100%)</b>

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

2.52 It indicated that out of a total of 1 960 establishments that had outsourced accounting related functions to other companies in Hong Kong or the mainland of China, 1 931 establishments chose local companies as the service provider.

**Estimated Percentage of Training Provided by  
External Course Providers in the Next Twelve Months**  
(Appendix 6 – Table 17)

2.53 The 2013 Survey revealed that some establishments would sponsor their employees to take part in training programmes provided by external course providers in the next twelve months. Detailed figures are shown in Table AF. For job levels Supervisor/Senior and Trainer/Teacher, the number of establishments fully relied on training programmes provided by external course providers was fewer than the number of establishments sourcing out only part of their staff training functions to external course providers. It should be noted that for establishments which did not sponsor employees to attend external training programmes might or might not provide in-house training to their employees as this survey did not ask for this piece of information.

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

<u>Job Level</u>	<u>Number of Establishments</u>					
	<u>0%</u>	<u>&gt;0% - 24%</u>	<u>&gt;24% - 49%</u>	<u>&gt;49% - 74%</u>	<u>&gt;74% - &lt;100%</u>	<u>100%</u>
Partner/Principal/ Director/ Senior Manager/ Manager	7 514	387	104	133	42	785
Supervisor/Senior	8 743	328	477	135	21	333
Clerk/Associate	18 812	441	671	165	227	1 075
Trainer/Teacher	227	8	2	-	-	118

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

(Appendix 6 – Tables 18 to 19)

2.54 For in-house training, the 2013 Survey revealed that 25 338 (94.0% of 26 943) establishments had kept their staff training expenses more or less the same in 2011 and 2012. 382 (1.4% of 26 943) establishments reported that they had increased their staff training expenses in 2012. For external training, the result revealed that 25 090 (93.1% of 26 943) establishments had maintained their staff training expenses more or less the same in 2011 and 2012 while 410 (1.5% of 26 943) establishments reported that they had increased their staff training expenses in 2012. Details of the changes are summarized in Table AG.

Table AG: Comparison of Training Expenses  
in 2011 and 2012

Training Expenses of 2012 vs 2011		<u>In-house Training</u>		<u>External Training</u>	
		<u>Number of Establishments</u>	<u>(Percentage)*</u>	<u>Number of Establishments</u>	<u>(Percentage)*</u>
No Change		25 338	(94.0)	25 090	(93.1)
Increase by	> 50%	1	(<0.1)	38	(0.1)
	>20% - 50%	10	(<0.1)	15	(0.1)
	>10% - 20%	5	(<0.1)	39	(0.1)
	5% -10%	330	(1.2)	159	(0.6)
	< 5%	36	(0.1)	159	(0.6)
	<b>Sub-total</b>	<b>382</b>	<b>(1.4)</b>	<b>410</b>	<b>(1.5)</b>
Decrease by	> 50%	-	( - )	14	(0.1)
	>20% - 50%	1	(<0.1)	1	(<0.1)
	>10% - 20%	-	( - )	1	(<0.1)
	5% -10%	-	( - )	3	(<0.1)
	< 5%	-	( - )	-	( - )
	<b>Sub-total</b>	<b>1</b>	<b>(&lt;0.1)</b>	<b>19</b>	<b>(0.1)</b>
Unspecified/Refusal Cases		1 222	(4.5)	1 424	(5.3)
<b>Total</b>		<b>26 943<sup>#</sup></b>	<b>(100)</b>	<b>26 943<sup>#</sup></b>	<b>(100)</b>

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

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

2.55 With regard to in-house training budget for 2013, survey findings showed that 25 312 (93.9% of 26 943) establishments had planned to maintain the same training budget for 2013 when compared with the expenses in 2012. For the budget of external training, 25 073 (93.1% of 26 943) establishments had planned to maintain the same training budget for 2013 when compared with the expenses in 2012. Table AH shows the statistics reflected by the 2013 Survey.

Table AH: Comparison of Training Budget for 2013  
with Training Expenses of 2012

Training Budget of 2013 vs Training Expenses of 2012		<u>In-house Training</u>		<u>External Training</u>	
		<u>Number of Establishments</u>	<u>(Percentage)*</u>	<u>Number of Establishments</u>	<u>(Percentage)*</u>
No Change		25 312	(93.9)	25 073	(93.1)
Increase by	> 50%	2	(<0.1)	204	(0.8)
	>20% - 50%	16	(0.1)	14	(0.1)
	>10% - 20%	21	(0.1)	88	(0.3)
	5% -10%	330	(1.2)	126	(0.5)
	< 5%	37	(0.1)	197	(0.7)
	<b>Sub-total</b>	<b>406</b>	<b>(1.5)</b>	<b>629</b>	<b>(2.3)</b>
Decrease by	> 50%	-	( - )	13	(<0.1)
	>20% - 50%	-	( - )	-	( - )
	>10% - 20%	4	(<0.1)	4	(<0.1)
	5% -10%	-	( - )	-	( - )
	< 5%	2	(<0.1)	4	(<0.1)
	<b>Sub-total</b>	<b>6</b>	<b>(&lt;0.1)</b>	<b>21</b>	<b>(0.1)</b>
Unspecified/Refusal Cases		1 219	(4.5)	1 220	(4.5)
<b>Total</b>		<b>26 943<sup>#</sup></b>	<b>(100)</b>	<b>26 943<sup>#</sup></b>	<b>(100)</b>

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

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

2.56 406 (1.5% of 26 943) and 629 (2.3% of 26 943) establishments indicated that they would increase their in-house and external staff training budget respectively at various ranges for 2013. The majority of establishments would not reduce their staff training expenses as the training function is important in manpower development and employers in the accountancy sector are willing to continue providing employees with effective training and development programmes.

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

*(Appendix 6 – Table 20, Tables 20.1 to 20.4)*

2.57 In the 2013 Survey, employers were asked to give ideas on the training types/topics which were important to the manpower development of the accountancy sector. The overall top five types/topics of training for various job levels listed in the order of the number of times chosen by employers are summarized in Tables AI to AN. For the types/topics of training by branch and by job level, they are shown in Tables 20.1 to 20.4 of Appendix 6 of this report.

### Table AI: Types/Topics of Training for Partners/Principals/Directors

1. Updates of Accounting Standards
2. Auditing
3. PRC Taxation System
4. Tax Compliance and Planning
5. Financial Accounting

### Table AJ: Types/Topics of Training for Senior Managers

1. Principles & Practice of Management
2. Marketing Management
3. Problem Solving & Decision Making
4. Strategic Management
5. Risk Management

### Table AK: Types/Topics of Training for Managers

1. Updates of Accounting Standards
2. Financial Management
3. Risk Management
4. Principles & Practice of Management
5. Strategic Management

### Table AL: Types/Topics of Training for Supervisors/Seniors

1. Updates of Accounting Standards
2. Financial Accounting
3. Cost and Management Accounting
4. Financial Management
5. Accrued-based Accounting

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

1. Updates of Accounting Standards
2. Financial Accounting
3. Cross-exposure to Other Accounting Functions
4. Cost and Management Accounting
5. Accrued-based Accounting

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

1. Cross-exposure to Other Accounting Functions
2. Updates of Accounting Standards
3. Public Relations
4. Effective Influencing and Negotiation Skills
5. Presentation Skills

2.58 Generally speaking, “Principles and Practices of Management”, “Strategic Management”, “Updates of Accounting Standards” and “Risk Management” are important training types/topics for managerial staff. “Updates of Accounting Standards”, “Financial Accounting”, “Cost and Management Accounting”, “Accrued-based Accounting” and “Cross-exposure to Other Accounting Functions” etc are crucial to Supervisors/Seniors, Clerks/Associates and Trainers/Teachers.

**Incentives to Encourage Employers  
to Provide Training to Their Employees**  
*(Appendix 6 – Table 21)*

2.59 In the 2013 Survey, employers were requested to suggest means to encourage establishments to provide training to their employees. Survey findings showed that “reimbursement of course fees to employers”, “provision of subsidy to employers” and “government loan/grant to employers” were the incentives to encourage employers to invest in staff training function. The percentages of the number of establishments suggested the above three means were 33.8%, 28.2% and 15.9% respectively.

## Forecast of Manpower in 2015

(Appendix 6 – Table 1)

2.60 Employers were asked to forecast their manpower in 2015 in the 2013 Survey. The forecast number of employees in January 2015 was 103 104, an increase of 884 persons (0.9%) in comparison with the manpower demand of 102 220 persons in January 2013. Table AO shows the distribution of manpower forecast in the four branches.

Table AO : Forecast of Manpower in 2015  
by Branch by Job Level

Branch	Manpower Demand																							
	Partner/Principal/Director			Senior Manager			Manager			Sub-total of Managerial Level			Supervisor/Senior			Clerk/Associate			Trainer/Teacher			Total		
	2013	2015	Increase (Decrease)	2013	2015	Increase (Decrease)	2013	2015	Increase (Decrease)	2013	2015	Increase (Decrease)	2013	2015	Increase (Decrease)	2013	2015	Increase (Decrease)	2013	2015	Increase (Decrease)	2013	2015	Increase (Decrease)
Accounting Firms	3 161	3 161	-	1 633	1 659	26	2 181	2 234	53	6 975	7 054	79 1.1%	4 770	4 835	65 1.4%	9 584	9 847	263 2.7%	174	165	(9) (5.2%)	21 503	21 901	398 1.9%
Government Departments and Subvented Organizations	-	-	-	776	776	-	309	309	-	1 085	1 085	-	1 445	1 448	3 0.2%	3 029	3 032	3 0.1%	376	376	-	5 935	5 941	6 0.1%
Commerce and Services Establishments	-	-	-	7 193	7 192	(1)	5 552	5 558	6	12 745	12 750	5 <0.1%	15 580	15 594	14 0.1%	40 694	41 171	477 1.2%	522	522	-	69 541	70 037	496 0.7%
Industrial Establishments	-	-	-	531	531	-	351	346	(5)	882	877	(5) (0.6%)	1 079	1 072	(7) (0.6%)	3 280	3 276	(4) (0.1%)	-	-	-	5 241	5 225	(16) (0.3%)
All Branches	3 161	3 161	-	10 133	10 158	25	8 393	8 447	54	21 687	21 766	79 0.4%	22 874	22 949	75 0.3%	56 587	57 326	739 1.3%	1 072	1 063	(9) (0.8%)	102 220	103 104	884 0.9%

2.61 Employers forecasted that the total number of accounting personnel would increase from 102 220 in 2013 to 103 104 in 2015, representing a growth rate of 0.9%. Because of the uncertainty in the business outlook of the global economy, many employers were quite conservative in estimating their manpower needs in 2015. Therefore, a modest manpower growth rate was reported.

2.62 The forecast manpower demand of 103 104 means that employers expected the net demand for accountancy manpower in the next 24 months to be 1 731 persons:

Forecast manpower demand in January 2015	103 104
Current manpower demand in January 2013	102 220
<hr/>	
Forecast net increase	884
Add: Inputs to fill existing vacancies in 2013	847
<hr/>	
<b>Total</b>	<b>1 731</b>

**Projection of Manpower**  
(Appendix 6 – Table 1)

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

	<u>Manpower Demand in 2013</u>	<u>Forecasted Manpower Demand in 2015</u>	<u>Growth (%)</u>	
Partner/Principal/Director	3 161	3 161	-	0.0%
Senior Manager	10 133	10 158	25	0.2%
Manager	8 393	8 447	54	0.6%
<hr/>				
<b>Sub-total of Managerial Level</b>	<b>21 687</b>	<b>21 766</b>	<b>79</b>	<b>0.4%</b>
Supervisor/Senior	22 874	22 949	75	0.3%
Clerk/Associate	56 587	57 326	739	1.3%
Trainer/Teacher	1 072	1 063	(9)	(0.8%)
<hr/>				
<b>Total</b>	<b>102 220</b>	<b>103 104</b>	<b>884</b>	<b>0.9%</b>

2.64 In accordance with employers' forecast, manpower projections are then translated into projected additional manpower requirements for 2015 by job level as shown in Table AP below.

Table AP: Projected Additional Manpower Requirements for 2015  
(Based on Employers' Forecast)

<u>Employers' Forecast</u>	<u>Projected Additional Manpower Requirements for 2015</u>
<u>Job Level</u>	
Managerial	79
Supervisor/Senior	75
Clerk/Associate	739
Trainer/Teacher	(9)
<b>Sub-total</b>	<b>884</b>
<u>Replacement for Wastage*</u>	
Estimated at 1.5% <sup>^</sup> of the Manpower Demand of 102 220 in 2013	1 533
Estimated at 1.5% <sup>^</sup> of the Manpower Demand of 102 661 <sup>#</sup> in 2014	1 540
<b>Total</b>	<b>3 957</b>

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

<sup>^</sup> The wastage rates are derived from Table W and assumed to be constant from 2013 to 2015.

<sup>#</sup> The manpower demand of 2014 is projected according to the growth rate derived from the employers' forecasted number of employees in 2015 with the assumption that the annual growth rate is constant from 2013 to 2015.

2.65 Table AP shows that in 2015, the accountancy sector would need to recruit 3 957 accounting employees to cope with the demand resulting from manpower growth and replace those leaving the sector permanently because of retrenchment, retirement, emigration, relocation of workplace, repatriation, further studies and taking up a non-accounting position in Hong Kong.

## Manpower Projection for 2014-2018 by the Labour Market Analysis Method

2.66 Besides employers' forecast, the Labour Market Analysis (LMA Method) and the Adaptive Filtering Method (AFM) can also be used to project the manpower of the accountancy sector for the years 2014-2018. A detailed description of the LMA Method is given in Appendix 7. The projected manpower requirements for 2014-2018 using the two methods are summarized as follows:

Table AQ : Projected Manpower for 2014-2018

Year	Manpower Demand	Projected (LMA)	Projected (AFM)	Projected (EF)
2013	102 220			
2014		104 200 (+1.9%*)	103 127 (+0.9%*)	
2015		105 603 (+1.3%**)	103 877 (+0.7%**)	103 104 (+0.9%*)
2016		106 661 (+1.0%**)	104 491 (+0.6%**)	
2017		107 421 (+0.7%**)	104 992 (+0.5%**)	
2018		107 952 (+0.5%**)	105 402 (+0.4%**)	
*	as percentage change vs manpower demand in 2013			
**	as percentage change vs projected manpower in the previous year			
LMA	Labour Market Analysis			
AFM	Adaptive Filtering Method			
EF	Employers' forecast at the date of survey			

2.67 The Adaptive Filtering Method uses historical manpower data to project the manpower requirements for future years. This method does not take into account qualitative factors which may have impacts on manpower. Both LMA and AFM methods show an increasing manpower trend for 2014-2018 while the forecast of manpower growth reported by employers in the 2013 Survey seemed to be more conservative than the additional manpower for the industry in 2015 are 884 employees. The LMA approach has the advantage of objectivity and allows interim manpower projection updates when economic indicators become available. The AFM approach is based on historical pattern in manpower series to extrapolate the future, assuming all other variables remain unchanged whereas employers' forecast is based on personal guess and industry experience of the respondents who predicted a slight growth in 2015. In previous surveys, the LMA was used to project the manpower requirements for the industry. In accordance with the manpower projection derived from the LMA method, the projected additional manpower requirements for 2015 have been worked out and shown in Table AR below.

Table AR: Projected Additional Manpower Requirements for 2015 (LMA Method)

<u>Job Level</u>	<u>Manpower Demand in 2013</u> (a)	<u>Manpower Projection for 2014 (LMA Method)<sup>#</sup></u> (b)	<u>Manpower Projection for 2015 (LMA Method)<sup>#</sup></u> (c)	<u>Projected Additional Employees for 2015</u> (d) = (c) – (a)	<u>Replacement for Wastage<sup>^</sup></u> (e)=[(a)+(b)]x1.5%	<u>Projected Additional Manpower Requirements for 2015</u> (f)=(d)+(e)
Managerial	21 687	22 171	22 469	782	658	1 440
Supervisor/Senior	22 874	23 347	23 662	788	693	1 481
Clerk/Associate	56 587	57 591	58 367	1 780	1 713	3 493
Trainer/Teacher	1 072	1 091	1 105	33	32	65
<b>Total</b>	<b>102 220</b>	<b>104 200</b>	<b>105 603</b>	<b>3 383</b>	<b>3 096</b>	<b>6 479</b>

# The projected number of employees at the four job levels are derived from the projected manpower demand in 2014 and 2015 under LMA Method (paragraph 2.66) and the ratio of manpower structure (paragraph 2.4).

<sup>^</sup> The wastage rates are derived from Table W and assumed to be constant from 2013 to 2015

## Manpower Supply and Demand

### Demand for Accounting Personnel

2.68 In accordance with the projected additional manpower requirements for 2015 listed in Table AR, the accountancy sector requires additional employees to take up 1 440 managerial positions, 1 481 supervisory positions, 3 493 clerical positions and 65 trainer/teacher positions. Regarding the analysis of minimum education requirement of employees as shown in Table I of paragraph 2.23, the accountancy sector requires 2 376 ( $1\,263 + 601 + 447 + 65$ ) persons who possess a university degree to take up positions of the above four job levels. In addition, the accountancy sector needs to recruit 1 376 ( $59 + 625 + 692$ ) persons who possess sub-degree/associate degree qualifications to take up positions of the above four job levels.

### Supply of Accounting Personnel

2.69 Based on the information provided by the University Grants Committee of Hong Kong (UGC), the Hong Kong Institute of Vocational Education (IVE) and course providers\* running accounting courses, the planned number of graduates in the accounting discipline is summed up in Table AS.

Table AS : Supply of Accounting Graduates

	<u>Estimated Number of Graduates in 2013/2014</u>	<u>Estimated Number of Graduates in 2014/2015</u>
Degree	1 995	1 770
Sub-degree	2 711 <sup>#</sup>	2 172 <sup>#</sup>

\* The Training Board wrote to local course providers requesting for their estimated number of degree and sub-degree graduates in 2013/2014 and 2014/2015. 25.7% of the course providers replied. The estimated number of graduates reported by these course providers has been included in the figures as shown in Table AS. Users of the survey findings should note that the data collected might not be comprehensive.

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

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

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

Demand for Graduates of Accounting Discipline	
Degree	2 376
Sub-degree	1 376
<hr/>	
<b>Total</b>	<b>3 752</b>

2.71 It appears from Tables AS and AT that the supply of local graduates of the accounting discipline from tertiary institutions in the next 24 months should be able to meet the demand. In addition, some local graduates of accounting discipline who did not join the accountancy sector might work in other economic sectors in the community or pursue further studies. It should be noted that the net manpower growth for the next two years as shown in paragraph 2.67 above is 3 383. Added to this is a wastage of about 1.5% of the manpower demand of 102 220 in 2013 and projected manpower demand of 104 200 in 2014 (a total of 3 096 persons). Therefore, the required number of fresh input to the accountancy sector should be 6 479 (3 383 + 3 096) which could be met by graduates from tertiary institutions and secondary school leavers.

## SECTION III

### RECOMMENDATIONS

#### **Utilization of the 2013 Manpower Survey Report**

3.1 The 2013 Manpower Survey Report was compiled with the aim of furnishing users with information on the manpower situation and training needs of personnel in the Accountancy Sector. Users are advised to take note that after the fieldwork of the survey, changes in the business environment might have some effects on the projected manpower supply and demand situation in the accountancy sector. Users are advised to be cautious when quoting the survey findings as reference materials.

#### **Survey Findings**

3.2 With several doses of quantitative easing, the US economy has shown signs of recovery. The economic outlook of Europe is somewhat less promising when compared with the US though. The steady growth in manpower demand as shown in the survey findings is considered to be consistent with the actual economic situation in Hong Kong where the labour market is basically stable and supported by a modest growth in the local economy. The manpower demand of the accountancy sector in the coming two years is expected to remain stable.

3.3 On the other hand, under Supplement X to the Mainland and Hong Kong Closer Economic Partnership Arrangement (CEPA), Hong Kong professionals who have obtained the Chinese Certified Public Accountants qualification will be allowed to become partners of partnership firms in Qianhai on a pilot basis. In fact, Supplement X to CEPA signed on 29 August 2013 further encourages the liberalization of trade in services in the Mainland for Hong Kong, strengthening cooperation in the areas of finance, trade and investment facilitation.

3.4 After analysing the survey findings, the Training Board accepts that the findings have reflected the manpower and training situation of the accounting personnel in the surveyed establishments. As the establishments selected for the survey had sufficient representation of the accountancy sector, the Training Board recommends that the survey results could be used as a reference when employers formulate manpower training and development strategies for their employees.

3.5 The Training Board would also like to thank all focus group members for their valuable views and comments on the analysis of manpower statistics of the 2013 Manpower Survey, business outlook of the accountancy profession and the manpower training and development strategies for accounting personnel. Their views have been incorporated into relevant sections of the manpower survey report for public reference.

## Future Surveys

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

## Manpower Demand and Training Requirements in the Accountancy Sector

3.7 Based on the manpower forecast for the next 24 months using the Labour Market Analysis Method (LMA), the Training Board has projected the future manpower and training requirements for the next 24 months by job level. With reference to the projected additional manpower requirements for 2015 listed in Table AR of paragraph 2.67, the Training Board recommends that the accountancy sector should cater for the training needs of about 108 699 persons working in the accountancy sector as shown in Table AU.

Table AU: Recommended Training Requirements for 2015

<u>Job Level</u>	<u>Manpower Demand in 2013</u>	<u>Training Requirements for Projected Additional Manpower for 2015</u>	<u>Total Training Requirements</u>
Managerial	21 687	1 440	23 127
Supervisory/Senior	22 874	1 481	24 355
Clerical/Associate	56 587	3 493	60 080
Trainer/Teacher	1 072	65	1 137
<b>Total</b>	<b>102 220</b>	<b>6 479</b>	<b>108 699</b>

## Strategies to Attract and Retain Talents

3.8 Employers play a vital role in attracting and retaining talents of the accountancy sector by planning the career path of their employees. Employees will be better motivated if clear messages and specific guidelines on the route of training and development as well as the promotion path could be conveyed to them. The provision of a better prospect to accounting personnel would be an effective strategy to attract and retain talents. This is also the motivation for youngsters to accept relatively long working hours in the accountancy sector.

3.9 Both accounting courses and the accountancy profession are popular. Many secondary school leavers would like to further their study in accounting. Nevertheless, the basic academic knowledge of some of those youngsters is rather weak and thus they need the support of both education institutions and the accountancy sector to equip and prepare them for the workplace.

## **Manpower Training**

3.10 As an international financial centre as well as a leading trading and service hub, many state-owned and privately-owned enterprises in the mainland of China would like to take good advantage of Hong Kong as a platform to search for business opportunities globally. In this connection, many such enterprises will set up regional offices in Hong Kong and this will then lead to a demand for more accounting personnel. This will in turn increase the demand for professionals such as accounting practitioners, analysts as well as lawyers, etc. to provide professional services for these operations.

3.11 The Training Board further considers that in order for Hong Kong to maintain its status as an international financial centre, employers should make long-term plans on their manpower training and development. Nowadays, there are strong demand for asset management and financial management services in the community, not only accounting personnel but also banking and finance personnel should upgrade themselves continuously in order to meet the increasing demand for high level job skills and knowledge in the business community.

3.12 With regard to the mode of training, the Training Board recommends that in addition to the systematic in-house training programmes provided to their employees, employers should make good use of services provided by external training course providers. In addition to the Continuing Education Fund, employers indicated that more subsidies in other forms such as “government loan/grant to employers”, etc. could be provided to encourage the provision of staff training.

## **Training Programmes**

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

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

(i) Types/Topics of Training for Managerial Staff

“Principles and Practices of Management”, “Strategic Management”, “Updates of Accounting Standards” and “Risk Management” are the major types/topics of training to be recommended for accounting personnel of the managerial level. In addition, managerial personnel should be well versed in PRC accounting matters so as to take care of the operations in the mainland of China;

(ii) Accounting Related Knowledge

Topics related to “Financial Accounting”, “Cost and Management

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

(iii) Generic Skills

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

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

**Accountancy Seminars**

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

Accountancy Training Board  
Membership List  
(as at 1.9.2013)

Chairman

Mr Terence CHEUNG Kwong-tat	(nominated by a major international accounting firm)
-----------------------------	--

Members

Dr Eva CHAN Yee-wah	(nominated by the Hong Kong Institute of Chartered Secretaries)
---------------------	---

Mr Francis CHENG Man-piu	(nominated by the Chinese Manufacturers' Association of Hong Kong)
--------------------------	--

Mr CHIANG Sham-lam	(nominated by the Hong Kong General Chamber of Commerce)
--------------------	--

Prof Stella CHO LUNG Pui-lan	(nominated by the Hong Kong Institute of Accredited Accounting Technicians Limited)
------------------------------	---

Mr CHOW Chun-keung	(nominated by the Hong Kong General Chamber of Small and Medium Business Limited)
--------------------	---

Dr Alice CHUI Pui-ling	(nominated by the Hong Kong Institute of Certified Public Accountants)
------------------------	--

Mr Dennis CHUNG Chuen-on	(nominated by a local small and medium accounting firm)
--------------------------	---

Dr Sammy FUNG Lai-kin	(nominated by a local tertiary institution)
-----------------------	---

Dr John FUNG Yat-chu	(nominated by a commerce and services establishment)
----------------------	--

Mr Nelson LAM Chi-yuen	(nominated by a local small and medium accounting firm)
------------------------	---

Mr Alex LIU Mang-hung	(nominated by the Employers' Federation of Hong Kong)
-----------------------	---

Ms Rhoda LIU Mei-ling	(nominated by the Chinese General Chamber of Commerce)
-----------------------	--

Mr Roy LO Wa-kei	(ad personam)
Ms Cathy NG	(nominated by the Federation of Hong Kong Industries)
Ms Brenda NG Wai-po	(nominated by an industry establishment)
Mr Richard TSE Kin-pang	(nominated by the Hong Kong Institute of Certified Public Accountants)
Mr Bernard WU Tak-lung	(ad personam)
Mrs Rosanna HUI CHAN Chor-kam	(representing the Director of Accounting Services)
Ms Florence IP Chai-mi	(representing the Commissioner for Labour)
Ms Susanna CHAN Sau-ching	(representing the Executive Director of the Vocational Training Council)
<u>Secretary</u>	
Mr William CHOW Wing-nin	(Vocational Training Council)

Accountancy Training Board

Working Party on 2013 Manpower Survey  
of the Accountancy Sector  
Membership List

---

Convener

Mr Kennedy LIU Tat-yin	(a representative from a major international accounting firm)
------------------------	---

Members

Ms Eva CHAN Yee-wah	(nominated by the Hong Kong Institute of Chartered Secretaries)
---------------------	---

Mr Johnson KONG Chi-how	(a representative from a major international accounting firm )
-------------------------	--

Mr Balda WAI Po-tat	(a representative from a commerce and services establishment)
---------------------	---

Ms Brenda NG Wai-po	(nominated by an industry establishment)
---------------------	--

Mr Jonathan NG	(a representative from a professional body)
----------------	---

Ms Susanna CHAN Sau-ching	(representing the Executive Director of the Vocational Training Council)
---------------------------	--

Mr Andy LI Tak-ming	(Hong Kong Institute of Vocational Education)
---------------------	---

Dr NG Chak-man	(Vocational Training Council)
----------------	-------------------------------

Secretary:

Mr William CHOW Wing-nin	(Vocational Training Council)
--------------------------	-------------------------------

Accountancy Training Board

Focus Group of 2013 Manpower Survey  
of the Accountancy Sector  
Membership List

---

Convener

Mr Kennedy LIU Tat-yin	(a representative from a major international accounting firm)
------------------------	---

Members

Professor CHAN Koon-hung	(a representative from a local tertiary institution)
Mr Alfred CHENG	(a representative from a subvented organization)
Mr Raymond CHENG	(an accounting practitioner)
Mr Charles CHEUNG	(a representative from a commerce and services establishment)
Ms Kit FAN	(a representative from the field of human resources)
Dr John FUNG Yat-chu	(nominated by a commerce and services establishment)
Ms Elizabeth LAW, JP	(an accounting practitioner)
Mr Eric NG	(a representative from an industrial establishment)
Mr John K F NG	(a representative from a consultancy firm)
Ms Susanna CHAN Sau-ching	(representing the Executive Director of the Vocational Training Council)
Dr NG Chak-man	(Vocational Training Council)
Ms Gigi HO Chung-chi	(Vocational Training Council)
<u>Secretary</u>	
Mr William CHOW Wing-nin	(Vocational Training Council)

Accountancy Training Board

Terms of Reference

1. To determine the manpower demand of the industry, including the collection and analysis of relevant manpower and student/trainee statistics and information on socio-economic, technological and labour market developments.
2. To assess and review whether the manpower supply for the industry matches with the manpower demand.
3. To recommend to the Vocational Training Council the development of vocational education and training facilities to meet the assessed manpower demand.
4. To advise the Hong Kong Institute of Vocational Education (IVE) and training & development centres on the direction and strategic development of their programmes in the relevant disciplines.
5. To advise on the course planning, curriculum development and quality assurance systems of the IVE and training & development centres.
6. To prescribe job specifications for the principal jobs in the industry defining the skills, knowledge and training required.
7. To advise on training programmes for the principal jobs in the industry specifying the time a trainee needs to spend on each skill element.
8. To tender advice in respect of skill assessments, trade tests and certification for in-service workers, apprentices and trainees, for the purpose of ascertaining that the specified skill standards have been attained.
9. To advise on the conduct of skill competitions in key trades in the industry for the promotion of vocational education and training as well as participation in international competitions.
10. 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 vocational education and training in the industry.
11. To organize seminars/conferences/symposia on vocational education and training for the industry.
12. To advise on the publicity relating to the activities of the Training Board and relevant vocational education and training programmes of the VTC.
13. 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.
14. To undertake any other functions delegated by the Council in accordance with Section 7 of the Vocational Training Council Ordinance.

Distribution of Survey Samples  
調查樣本的分布情況

	<u>Employment Size</u> 僱員人數	<u>Size of Frame</u> (as at September 2012) 機構數目 (2012年9月時)	<u>Sample Size</u> 樣本數目	<u>Percentage to</u> Total No. of <u>Establishments</u> 佔機構百分比
Accounting Firms 會計師事務所	1 - 49	2 321	255	11.0%
	50 - 499	25	25	100%
	500 and over 500人或以上	6	6	100%
		2 352	286	
Government Departments and Subvented Organizations 政府部門及資助機構	All sizes with a relatively substantial number of accounting employees 人數不一，但僱有相 當數目的會計人員	34	34	100%
Commerce and Services Establishments 商業及服務行業機構	10 - 19	17 793	114	0.6%
	20 - 99	13 001	190	1.5%
	100 - 199	1 171	102	8.7%
	200 - 499	578	166	28.7%
	500 and over	382	382	100%
	500人或以上	32 925	954	
Industrial Establishments 工業機構	10 - 19	2 050	38	1.9%
	20 - 99	1 580	76	4.8%
	100 - 199	135	23	17.0%
	200 - 499	73	30	41.1%
	500 and over	32	32	100%
	500人或以上	3 870	199	
		39 181	1 473	
	Total 總數			

## Vocational Training Council 職業訓練局

Headquarters Division 2 總辦事處二科  
 6F, 20A Tsing Yi Road, Tsing Yi Island, New Territories, Hong Kong  
 香港新界青衣島青衣路20A號6樓  
[www.vtc.edu.hk](http://www.vtc.edu.hk)

Telephone No 電話

Facsimile No 傳真

2574 3759

Our Reference 本局檔號

AC/1/2 (2013)

Your Reference 來函檔號



2 January 2013

Dear Sir/Madam,

The 2013 Manpower Survey of the Accountancy Sector

I am writing to solicit your cooperation in the 2013 Manpower Survey conducted by the Accountancy Training Board of the Vocational Training Council.

The Accountancy Training Board is appointed by the Chief Executive of the Hong Kong Special Administrative Region (HKSAR) to advise on matters pertaining to manpower training of the accountancy sector. In order to collect information on the latest manpower situation and formulate meaningful recommendations on manpower training for the sector, the Training Board will conduct the captioned survey from 9 January 2013 to 8 February 2013.

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

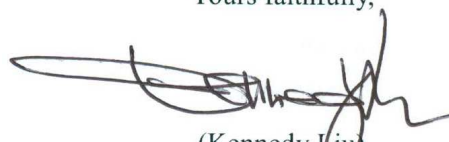
-----  
 I enclose one copy each of the Survey Questionnaire and Explanatory Notes for your reference and completion. During the survey period, an officer from the Census and Statistics Department (C&SD) will contact you or your authorised representative to answer any questions and collect the completed questionnaire for data processing.

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

Manpower Survey Reports of previous years can be found at <http://actb.vtc.edu.hk>. Upon completion of the 2013 Manpower Survey, the Manpower Survey Report will also be uploaded onto the VTC website. Kindly provide us with your e-mail address in the enclosed questionnaire and you will be informed of the release of the Survey Report in due course.

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

Yours faithfully,

  
 (Kennedy Liu)  
 Chairman  
 Accountancy Training Board


Headquarters Division 2 總辦事處二科  
6F, 20A Tsing Yi Road, Tsing Yi Island, New Territories, Hong Kong  
香港新界青衣島青衣路20A號6樓  
www.vtc.edu.hk

Telephone No 電話

Facsimile No 傳真

2574 3759

Our Reference 本局檔號 AC/1/2 (2013)

Your Reference 來函檔號



執事先生／女士：

會計業 2013 年人力調查

謹代表職業訓練局屬下會計業訓練委員會致函，懇請 貴機構提供協助，以便本會進行會計業 2013 年人力調查。

會計業訓練委員會由香港特別行政區行政長官委任，負責就業內人力訓練事宜提供意見。本會將於 2013 年 1 月 9 日至 2 月 8 日期間進行調查，蒐集業內人力情況的最新資料，就人力訓練制訂適當建議。



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

---- 現隨函附上調查表及附註，以供參閱填寫。調查期間，政府統計處職員將聯絡 貴機構負責人或其授權代表，解答有關問題，同時收回填妥的調查表，作資料處理。

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

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

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

  
會計業訓練委員會主席  
廖達賢  


2013 年 1 月 2 日

**CONFIDENTIAL**  
WHEN ENTERED WITH DATA

填入數據後即成  
機密文件

## 職業訓練局

會 計 業 2013 年 人 力 調 查

調查表 (機構資料)

(請於填表前詳閱附註)

此欄毋須填寫

Rec.  
TypeSurvey  
CodeIndustry  
CodeEstablishment  
No.

Enumerator's  
No.

Editor's  
No.

Check  
Digit

No. of Employees  
Covered by the  
Questionnaire

1

2	1
---	---

--	--	--	--	--	--

--	--	--	--	--	--

--	--

--	--

--	--	--

--	--	--	--	--

1

2	3

4	5	6	7	8	9

10	11	12	13	14	15

16	17
----	----

18	19

20	21	22

23	24	25	26	27

機構名稱

地址

機構的全職僱員總數

業務性質

聯絡人姓名

---

28

47

職位

電話

48 55 - 56 63

圖文傳真

電 郵

A horizontal number line starting at 64 and ending at 98. There are tick marks every 2 units, labeled 64, 66, 68, 70, 72, 74, 76, 78, 80, 82, 84, 86, 88, 90, 92, 94, 96, and 98.

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

**VOCATIONAL TRAINING COUNCIL**  
**職業訓練局**  
**THE 2013 MANPOWER SURVEY OF THE ACCOUNTANCY SECTOR**  
**會計業 2013年人力調查**  
**QUESTIONNAIRE (PART I)**  
**調查表(第一部分)**

(A) Principal Jobs 主要職務			(B) No. of Employees as at 2.1.2013 在 2.1.2013 之 僱員人數	(C) No. of Vacancies as at 2.1.2013 在 2.1.2013 之 空缺數目	(D) Forecast No. of Employees in 24 Months' Time 預測 24 個月後的 僱員人數	(E) Minimum Education Requirement for the Principal Job 此主要職務的基 本教育程度要求 (see Column I) (見 I 欄)	(F) Type of Professional Qualification Required for the Principal Job 此主要職務 要求 專業資格 的類別 (see Column I) (見 I 欄)	(G) Minimum Requirement on Year(s) of Experience in the Industry 在此行業 的基本 年資要求 (see Column I) (見 I 欄)	(H) Average Age Range 平均年齡 (see Column I) (見 I 欄)	(I) Please use the following Codes for Columns (E), (F), (G) and (H). 請按下列編號，填入(E)、(F) (G)及(H)欄內。
Level 職級	Rec. Type	Code 編號								
		8-10	11-14	15-17	18-21	22	23	24	25	
1 Partner/Principal/Director 合夥人/總監	2	1   0   1								1 University Degree or Above 大學學位或以上
2 Senior Manager 高級經理	2	2   0   1								2 Higher Diploma/ Associate Degree or equivalent 高級文憑/副學士 或同等學歷
3 Manager 經理	2	3   0   1								3 Diploma/Higher Certificate/ Certificate or equivalent 文憑/高級證書/ 證書或同等學歷
4 Supervisor/Senior 主管	2	4   0   1								4 Hong Kong Diploma of Secondary Education / Matriculation 香港中學文憑/預科
5 Clerk/Associate 文員	2	5   0   1								5 Secondary 5 or equivalent 中五或同等學歷
6 Trainer/Teacher 培訓人員	2	6   0   1								6 Below Secondary 5 中五以下
7	2									For Column (F) 供(F)欄用
8	2									Code 編號 Professional Qualification 專業資格
9	2									1 HKICPA (Practising) 執業會計師
10	2									2 Qualified Accountant 會計師
11	2									3 Accounting Technician 認可財務會計員
12	2									For Column (G) 供(G)欄用
13	2									Code 編號 Year(s) of Experience in the Industry 在此行業的年資
14	2									1 Less than 3 Years 少於 3 年
15	2									2 3 Years - Less than 6 Years 3 年至少於 6 年
16	2									3 6 Years - Less than 10 Years 6 年至少於 10 年
17	2									4 10 Years or Above 10 年或以上
18	2									For Column (H) 供(H)欄用
19	2									Code 編號 Average Age Range 平均年齡
20	2									1 Below 35 35 歲以下
21	2									2 35-50 35 歲至 50 歲
22	2									3 Over 50 50 歲以上
23	2									
24	2									
25	2									
26	2									
27	2									
28	2									
29	2									
30	2									
31	2									
32	2									
33	2									
34	2									

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

**VOCATIONAL TRAINING COUNCIL**  
**職業訓練局**  
**THE 2013 MANPOWER SURVEY OF THE**  
**ACCOUNTANCY SECTOR**  
**會計業 2013 年人力調查**  
**QUESTIONNAIRE (PART II)**  
**調查表 (第二部分)**

For Official Use Only  
此欄毋須填寫

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

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

1. The number of employees who left in the past 12 months (1.1.2012 to 31.12.2012) by reason:  
按原因劃分，過去 12 個月內 (1.1.2012 至 31.12.2012) 離職的僱員人數：

(I) Leaving of the company is initiated by the employee

由僱員主動申請離職

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

For Official Use Only  
此欄毋須填寫

224 227 230 233 236 239

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

Reason 原因	Partner/ Principal/Director 合夥人/總監	Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員
(a) Retrenchment 裁員	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 242	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 245	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 248	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 251	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 254	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 257
(b) Company re-structured/closed 公司改組/結業	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 260	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 263	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 266	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 269	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 272	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 275
(c) Expiry of employment contract 僱傭合約期滿	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 278	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 281	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 284	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 287	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 290	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 293
(d) Poor performance 工作表現欠佳	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 296	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 299	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 302	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 305	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 308	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 311
(e) Other reasons 其他原因	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 314	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 317	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 320	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 323	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 326	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 329

Please specify  
請註明

---



---

For Official Use Only  
此欄毋須填寫

<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 332	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 335	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 338	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 341	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 344	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 347	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 350
--	--	--	--	--	--	--

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

請按僱員在離職前的平均工作年期列出離職僱員人數。

Number of Years 年數	Partner/ Principal/Director 合夥人/總監	Senior Manager 高級經理	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	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 351	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 354	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 357	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 360	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 363	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 366
(b) 1 year to less than 3 years 1 年至少於 3 年	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 369	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 372	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 375	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 378	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 381	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 384
(c) 3 years to less than 5 years 3 年至少於 5 年	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 387	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 390	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 393	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 396	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 399	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 402
(d) 5 years to less than 10 years 5 年至少於 10 年	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 405	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 408	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 411	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 414	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 417	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 420
(e) 10 years or above 10 年或以上	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 423	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 426	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 429	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 432	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 435	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 438

For Official Use Only  
此欄毋須填寫

<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 441	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 444	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 447	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 450	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 453	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 456	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 459
--	--	--	--	--	--	--

3. The number of recruits in the past 12 months (1.1.2012 to 31.12.2012) by source :  
按來源劃分，過去 12 個月內（1.1.2012 至 31.12.2012）所招聘的僱員人數：

Source 來源	Partner/ Principal/Director 合夥人/總監	Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員
(a) From an accounting position of another company 來自另一間機構而擔任 會計職務者	<input type="text"/> 460 <input type="text"/>	<input type="text"/> 463 <input type="text"/>	<input type="text"/> 466 <input type="text"/>	<input type="text"/> 469 <input type="text"/>	<input type="text"/> 472 <input type="text"/>	<input type="text"/> 475 <input type="text"/>
(b) From a non-accounting position of another company 來自另一間機構而擔任 非會計職務者	<input type="text"/> 478 <input type="text"/>	<input type="text"/> 481 <input type="text"/>	<input type="text"/> 484 <input type="text"/>	<input type="text"/> 487 <input type="text"/>	<input type="text"/> 490 <input type="text"/>	<input type="text"/> 493 <input type="text"/>
(c) From a college/school direct 直接來自院校／學校						
(i) Graduate of University Degree or Above 大學學位或以上畢業生	<input type="text"/> 496 <input type="text"/>	<input type="text"/> 499 <input type="text"/>	<input type="text"/> 502 <input type="text"/>	<input type="text"/> 505 <input type="text"/>	<input type="text"/> 508 <input type="text"/>	<input type="text"/> 511 <input type="text"/>
(ii) Sub-degree Holder (HD/AD/D/HC/C or Equivalent) 副學位畢業生(高級文憑／ 副學士／文憑／高級證書／ 證書或同等學歷)	<input type="text"/> 514 <input type="text"/>	<input type="text"/> 517 <input type="text"/>	<input type="text"/> 520 <input type="text"/>	<input type="text"/> 523 <input type="text"/>	<input type="text"/> 526 <input type="text"/>	<input type="text"/> 529 <input type="text"/>
(iii) Secondary School Leaver or Below 中學程度或以下畢業生	<input type="text"/> 532 <input type="text"/>	<input type="text"/> 535 <input type="text"/>	<input type="text"/> 538 <input type="text"/>	<input type="text"/> 541 <input type="text"/>	<input type="text"/> 544 <input type="text"/>	<input type="text"/> 547 <input type="text"/>
(d) Other sources 其他來源	<input type="text"/> 550 <input type="text"/>	<input type="text"/> 553 <input type="text"/>	<input type="text"/> 556 <input type="text"/>	<input type="text"/> 559 <input type="text"/>	<input type="text"/> 562 <input type="text"/>	<input type="text"/> 565 <input type="text"/>
Please specify 請註明	<input type="text"/>					
	<input type="text"/>					

For Official Use Only  
此欄毋須填寫

<input type="text"/> 568 <input type="text"/>	<input type="text"/> 571 <input type="text"/>	<input type="text"/> 574 <input type="text"/>	<input type="text"/> 577 <input type="text"/>	<input type="text"/> 580 <input type="text"/>	<input type="text"/> 583 <input type="text"/>	<input type="text"/> 586 <input type="text"/>
---	---	---	---	---	---	---

4. The number of recruits in the past 12 months (1.1.2012 to 31.12.2012) by geographic origin :  
按地域來源劃分，過去 12 個月內 (1.1.2012 至 31.12.2012) 所招聘的僱員人數：

Geographic Origin 地域來源	Partner/ Principal/Director 合夥人/總監	Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員
(a) Hong Kong 香港	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 587	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 590	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 593	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 596	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 599	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 602
(b) The mainland of China 中國內地	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 605	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 608	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 611	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 614	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 617	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 620
(c) Macau 澳門	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 623	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 626	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 629	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 632	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 635	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 638
(d) Taiwan 台灣	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 641	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 644	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 647	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 650	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 653	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 656
(e) Other places 其他地方	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 659	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 662	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 665	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 668	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 671	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 674

Please specify  
請註明

(If there was no recruit from (b) the mainland of China for all the six job levels, please go to Question 6.)  
(如六個職級均沒有來自(b)中國內地的新招聘僱員，請轉到第六題繼續作答。)

For Official Use Only  
此欄毋須填寫

677 680 683 686 689 692 695

5. For those employees whose geographic origin is the mainland of China as shown in Question 4 above, please indicate the number of recruits according to the place of origin of their first qualification (Certificate or above):  
就上述問題 4 列出之地域來源為中國內地的新招聘僱員中，請按其所持有的第一個學歷（證書或以上）之獲取地點列出相關的僱員人數：

	Partner/ Principal/Director 合夥人/總監	Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員
(a) The mainland of China 中國內地	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 696	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 699	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 702	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 705	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 708	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 711
(b) Hong Kong 香港	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 714	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 717	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 720	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 723	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 726	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 729
(c) Europe / North America 歐美	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 732	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 735	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 738	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 741	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 744	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 747
(d) Other places 其他地方	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 750	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 753	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 756	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 759	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 762	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 765

Please specify  
請註明

For Official Use Only  
此欄毋須填寫

768 771 774 777 780 783 786

6. The number of internal promotions in the past 12 months (1.1.2012 to 31.12.2012) :  
過去 12 個月內(1.1.2012 至 31.12.2012)由內部晉升的僱員人數：

From 由	To 至	No. of Internal Promotions 由內部晉升的僱員人數
(a) Manager/Senior Manager 經理/高級經理	Partner/Principal/Director 合夥人/總監	<input type="text" value="787"/>
(b) Manager 經理	Senior Manager 高級經理	<input type="text" value="790"/>
(c) Supervisor/Senior 主管	Manager 經理	<input type="text" value="793"/>
(d) Clerk/Associate 文員	Supervisor/Senior 主管	<input type="text" value="796"/>
(e) Others 其他職級	Clerk/Associate 文員	<input type="text" value="799"/>
(f) Others 其他職級	Trainer/Teacher 培訓人員	<input type="text" value="802"/>
For Official Use Only 此欄毋須填寫		<input type="text" value="805"/>

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

	Present No. of Full-time Accounting Employees (Reported in Part I) 現有全職的 會計僱員人數 (在第一部分填報的數據)	No. of Part-time Accounting Employees 兼職會計僱員人數
(a) Partner/Principal/Director 合夥人/總監	<input type="text" value="806"/>	<input type="text" value="810"/>
(b) Senior Manager 高級經理	<input type="text" value="814"/>	<input type="text" value="818"/>
(c) Manager 經理	<input type="text" value="822"/>	<input type="text" value="826"/>
(d) Supervisor/Senior 主管	<input type="text" value="830"/>	<input type="text" value="834"/>
(e) Clerk/Associate 文員	<input type="text" value="838"/>	<input type="text" value="842"/>
(f) Trainer/Teacher 培訓人員	<input type="text" value="846"/>	<input type="text" value="850"/>
For Official Use Only 此欄毋須填寫		<input type="text" value="854"/>

8. Please estimate the number of staff to be recruited in the next 24 months by type of education level.

請按教育程度劃分，列出 貴機構預計在未來 24 個月招聘的僱員人數。

Education Level 教育程度	Partner/ Principal/Director 合夥人/總監	Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員
(a) Graduate of University Degree or Above 大學學位或以上畢業生	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 855	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 858	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 861	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 864	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 867	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 870
(b) Sub-degree Holder (HD/AD/D/HC/C or Equivalent) 副學位畢業生(高級文憑/ 副學士/文憑/高級證書/ 證書或同等學歷)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 873	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 876	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 879	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 882	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 885	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 888
(c) Secondary School Leaver or Below 中學程度或以下畢業生	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 891	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 894	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 897	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 900	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 903	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 906

For Official Use Only  
此欄毋須填寫

909

912

915

918

921

924

927

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

**VOCATIONAL TRAINING COUNCIL**  
**職業訓練局**  
**THE 2013 MANPOWER SURVEY OF THE ACCOUNTANCY SECTOR**  
**會計業 2013 年人力調查**  
**QUESTIONNAIRE (PART III)**  
**調查表 (第三部分)**

1. Has your company experienced any recruitment difficulty in the past 12 months (1.1.2012 to 31.12.2012)?  
過去 12 個月內 (1.1.2012 至 31.12.2012) 貴機構在招聘僱員時有否遇到困難？

	Partner/ Principal/Director 合夥人/總監	Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員
(a) Yes 有	<input type="checkbox"/> 928	<input type="checkbox"/> 929	<input type="checkbox"/> 930	<input type="checkbox"/> 931	<input type="checkbox"/> 932	<input type="checkbox"/> 933
(b) No 沒有	<input type="checkbox"/> 934	<input type="checkbox"/> 935	<input type="checkbox"/> 936	<input type="checkbox"/> 937	<input type="checkbox"/> 938	<input type="checkbox"/> 939
(c) Has not recruited or tried to recruit in the past 12 months 過去 12 個月未曾招聘或 未有嘗試招聘僱員	<input type="checkbox"/> 940	<input type="checkbox"/> 941	<input type="checkbox"/> 942	<input type="checkbox"/> 943	<input type="checkbox"/> 944	<input type="checkbox"/> 945

(If (b) or (c) is selected for all the six job levels, please go to Question 3.)  
(如六個職級均選擇(b)或(c)項，請轉到第三題繼續作答。)

2. If your company has experienced recruitment difficulty in the past 12 months (1.1.2012 to 31.12.2012),  
what do you think are the reasons? (You may provide more than one reason for each job level.)  
如 貴機構過去 12 個月內(1.1.2012 至 31.12.2012)在招聘員工方面遇到困難，你認為是甚麼原因？  
(每職級可提供多於一項原因。)

Reason 原因	Partner/ Principal/Director 合夥人/總監	Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員
(a) Insufficient accountancy graduates from tertiary institutions 專上院校會計畢業生人數不足	<input type="checkbox"/> 946	<input type="checkbox"/> 947	<input type="checkbox"/> 948	<input type="checkbox"/> 949	<input type="checkbox"/> 950	<input type="checkbox"/> 951
(b) 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"/> 952	<input type="checkbox"/> 953	<input type="checkbox"/> 954	<input type="checkbox"/> 955	<input type="checkbox"/> 956	<input type="checkbox"/> 957
(c) 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"/> 958	<input type="checkbox"/> 959	<input type="checkbox"/> 960	<input type="checkbox"/> 961	<input type="checkbox"/> 962	<input type="checkbox"/> 963
(d) Other reasons 其他原因	<input type="checkbox"/> 964	<input type="checkbox"/> 965	<input type="checkbox"/> 966	<input type="checkbox"/> 967	<input type="checkbox"/> 968	<input type="checkbox"/> 969

Please specify  
請註明

---



---



---



---

For Official Use Only  
此欄毋須填寫

☐  
970

☐  
971

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

	As at 2 January 2013 在 2013 年 1 月 2 日	Projected no. for January 2015 在 2015 年 1 月的預測人數
<b>(a) Partner/Principal/Director</b> 合夥人/總監		
- Stationed Basis 長駐	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 972	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 975
- Travelling Basis 非長駐	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 978	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 981
<b>(b) Senior Manager</b> 高級經理		
- Stationed Basis 長駐	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 984	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 987
- Travelling Basis 非長駐	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 990	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 993
<b>(c) Manager</b> 經理		
- Stationed Basis 長駐	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 996	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 999
- Travelling Basis 非長駐	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1002	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1005
<b>(d) Supervisor/Senior</b> 主管		
- Stationed Basis 長駐	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1008	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1011
- Travelling Basis 非長駐	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1014	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1017
<b>(e) Clerk/Associate</b> 文員		
- Stationed Basis 長駐	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1020	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1023
- Travelling Basis 非長駐	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1026	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1029
<b>(f) Trainer/Teacher</b> 培訓人員		
- Stationed Basis 長駐	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1032	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1035
- Travelling Basis 非長駐	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1038	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1041

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

註：長駐是指一位僱員逗留在中國大陸工作的時間佔其工作時間百分之五十或以上。

For Official Use Only  
此欄毋須填寫

1044

1045

1046

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

As at 2 January 2013  
在 2013 年 1 月 2 日

Projected no. for January 2015  
在 2015 年 1 月的預測人數

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

1047

1050

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

1053

1056

- (c) Any other effects  
其他影響

Please specify  
請註明

5. Has any of the accounting-related functions of your company been moved out of Hong Kong in the past 12 months (1.1.2012 to 31.12.2012)?

貴機構在過去 12 個月內(1.1.2012 至 31.12.2012)有否將與會計相關的工作遷離香港？

☐  
1059

Yes  
有

☐  
1060

No (Please go to Question 7)  
否 (請轉到第七題繼續作答)

6. The number of accounting employees who have been transferred to work in the subsidiaries / affiliates outside Hong Kong as a result of the moving out of the accounting-related functions (only those under the subsidiaries' / affiliates' payroll should be included) as a percentage of the total number of existing accounting personnel.

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

	<10%	10% - 30%	>30% - 50%	>50%
(a) The mainland of China 中國內地	<input type="text"/> 1061	<input type="text"/> 1062	<input type="text"/> 1063	<input type="text"/> 1064
(b) Macau 澳門	<input type="text"/> 1065	<input type="text"/> 1066	<input type="text"/> 1067	<input type="text"/> 1068
(c) Taiwan 台灣	<input type="text"/> 1069	<input type="text"/> 1070	<input type="text"/> 1071	<input type="text"/> 1072
(d) Other places 其他地方	<input type="text"/> 1073	<input type="text"/> 1074	<input type="text"/> 1075	<input type="text"/> 1076

Please specify  
請註明

For Official Use Only  
此欄毋須填寫

1077

1078

1079

1080

1081

1082

1083

1084

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

- (a) Hong Kong  
香港 ☐ 1085
- (b) The mainland of China  
中國內地 ☐ 1086
- (c) Macau  
澳門 ☐ 1087
- (d) Taiwan  
台灣 ☐ 1088
- (e) Other places  
其他地方 ☐ 1089

Please specify  
請註明

---



---

- (f) Not Known  
不知道 ☐ 1090
- (g) Not Applicable  
不適用 ☐ 1091

8. Please estimate the percentage of training to be provided by external course providers to your employees in the next 12 months.

請估計在未來 12 個月將由外間培訓機構提供訓練予 貴機構僱員的百分比。

	Partner/Principal/Director Senior Manager/Manager 合夥人/總監 高級經理/經理	Supervisor/Senior 主管	Clerk/Associate 文員	Trainer/Teacher 培訓人員
0%	<input type="checkbox"/> 1092	<input type="checkbox"/> 1093	<input type="checkbox"/> 1094	<input type="checkbox"/> 1095
>0% - 24%	<input type="checkbox"/> 1096	<input type="checkbox"/> 1097	<input type="checkbox"/> 1098	<input type="checkbox"/> 1099
>24% - 49%	<input type="checkbox"/> 1100	<input type="checkbox"/> 1101	<input type="checkbox"/> 1102	<input type="checkbox"/> 1103
>49% - 74%	<input type="checkbox"/> 1104	<input type="checkbox"/> 1105	<input type="checkbox"/> 1106	<input type="checkbox"/> 1107
>74% - <100%	<input type="checkbox"/> 1108	<input type="checkbox"/> 1109	<input type="checkbox"/> 1110	<input type="checkbox"/> 1111
100%	<input type="checkbox"/> 1112	<input type="checkbox"/> 1113	<input type="checkbox"/> 1114	<input type="checkbox"/> 1115

For Official Use Only  
此欄毋須填寫

<input type="checkbox"/> 1116	<input type="checkbox"/> 1117	<input type="checkbox"/> 1118	<input type="checkbox"/> 1119	<input type="checkbox"/> 1120	<input type="checkbox"/> 1121
-------------------------------	-------------------------------	-------------------------------	-------------------------------	-------------------------------	-------------------------------

9. Please give information on the training expenses of your company from 2011 to 2013.

請提供 貴機構由 2011 年至 2013 年的訓練支出情況。

(a) The training expenses in 2012  
as compared with those in 2011  
2012 年與 2011 年  
的訓練開支的比較

(b) The training budget for 2013 as  
compared with the training expenses  
in 2012  
2013 年的訓練開支預算  
與 2012 年的訓練開支的比較

	In-house Training 內部訓練	External Training 外間訓練	In-house Training 內部訓練	External Training 外間訓練
(i) No Change 沒有改變	<input type="checkbox"/> 1122	<input type="checkbox"/> 1123	<input type="checkbox"/> 1124	<input type="checkbox"/> 1125
(ii) Increased by 增加				
> 50%	<input type="checkbox"/> 1126	<input type="checkbox"/> 1127	<input type="checkbox"/> 1128	<input type="checkbox"/> 1129
>20% - 50%	<input type="checkbox"/> 1130	<input type="checkbox"/> 1131	<input type="checkbox"/> 1132	<input type="checkbox"/> 1133
>10% - 20%	<input type="checkbox"/> 1134	<input type="checkbox"/> 1135	<input type="checkbox"/> 1136	<input type="checkbox"/> 1137
5% - 10%	<input type="checkbox"/> 1138	<input type="checkbox"/> 1139	<input type="checkbox"/> 1140	<input type="checkbox"/> 1141
< 5%	<input type="checkbox"/> 1142	<input type="checkbox"/> 1143	<input type="checkbox"/> 1144	<input type="checkbox"/> 1145
(iii) Decreased by 減少				
> 50%	<input type="checkbox"/> 1146	<input type="checkbox"/> 1147	<input type="checkbox"/> 1148	<input type="checkbox"/> 1149
>20% - 50%	<input type="checkbox"/> 1150	<input type="checkbox"/> 1151	<input type="checkbox"/> 1152	<input type="checkbox"/> 1153
>10% - 20%	<input type="checkbox"/> 1154	<input type="checkbox"/> 1155	<input type="checkbox"/> 1156	<input type="checkbox"/> 1157
5% - 10%	<input type="checkbox"/> 1158	<input type="checkbox"/> 1159	<input type="checkbox"/> 1160	<input type="checkbox"/> 1161
< 5%	<input type="checkbox"/> 1162	<input type="checkbox"/> 1163	<input type="checkbox"/> 1164	<input type="checkbox"/> 1165

For Official Use Only  
此欄毋須填寫

☐  
1166

☐  
1167

☐  
1168

☐  
1169

☐  
1170

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

	Code 編號	Please specify if the suggested type/topic of training is not included in the list of examples provided. 如建議的訓練類別／課題不包括在所提供的例子清單內，請詳細註明。
(a) Partner/Principal/Director 合夥人/總監	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1171	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1174	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1177	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1180	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1183	
(b) Senior Manager 高級經理	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1186	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1189	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1192	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1195	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1198	
(c) Manager 經理	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1201	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1204	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1207	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1210	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1213	
(d) Supervisor/Senior 主管	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1216	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1219	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1222	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1225	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1228	
(e) Clerk/Associate 文員	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1231	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1234	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1237	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1240	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1243	
(f) Trainer/Teacher 培訓人員	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1246	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1249	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1252	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1255	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1258	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1261	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1264	
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1267	

For Official Use Only  
此欄毋須填寫

1270

1271

1272

1273

1274

1275

1276

Examples of Training Topics  
訓練課題的例子

(I)	Code 編號	Skills/Knowledge 技能/知識	(II)	Code 編號	Skills/Knowledge 技能/知識	(III)	Code 編號	Skills/Knowledge 技能/知識
General Management Knowledge 一般管理知識			Basic Job-related Knowledge 基本業務知識			Generic Skills 通用技能		
	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 壓力處理		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	Information Systems Application Skills 資訊系統應用技巧
	109	Human Resources Management 人力資源管理		209	Financial Management 財務管理		309	Presentation Skills 演說技巧
	110	Leadership 領導才能		210	Management Information System 管理資訊系統		310	Cross-exposure to Other Accounting Functions 其他會計軟件的相互使用
	111	Team Building 團隊之建立		211	PRC Accounting System 內地會計制度		311	Effective Influencing and Negotiation Skills 發揮影響力及談判技巧
	112	Motivation 激勵		212	PRC Taxation System 內地稅務制度			
	113	Coaching & Counseling 訓練及輔導下屬		213	Updates of Accounting Standard 最新會計準則			
	114	Dealing with Conflict 處理衝突		214	Accrued-based Accounting 應計制會計			
	115	Implementing Change 推行變革		215	Financial Instruments 金融工具			
	116	Time Management 時間管理		216	Common Law Jurisdiction 普通法司法管轄區			
	117	ISO Audit ISO 審核		217	China Business Studies 中國商貿知識			
	118	Public Relations 公共關係						
	119	Performance Management 績效管理						

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

(You may select more than one option.)

你認為有甚麼方法可有效鼓勵僱主提供訓練予其僱員? (可選擇多於一個選項。)

☐  
1277

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

☐  
1278

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

☐  
1279

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

☐  
1280

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

(i)

\_\_\_\_\_

(ii)

\_\_\_\_\_

(iii)

\_\_\_\_\_

For Official Use Only  
此欄毋須填寫

☐  
1281

- End of Questionnaire (Part III) -  
- 調查表(第三部分)完 -

**Thank you for your co-operation**  
**多謝合作**

## The 2013 Manpower Survey of the Accountancy Sector

### Explanatory Notes

#### 1. Scope of the Survey

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

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

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

##### **Partners/Principals/Directors**

Owners, partners, principals or directors of the accounting firms who are responsible for the administration and management of the accounting firms.

##### **Senior Managers/Managers**

Persons responsible for some or all of the following functions:

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

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

Senior Managers should normally have at least 5 years' accounting managerial experience.

Managers have less than 5 years' accounting managerial experience.

### **Supervisors/Seniors**

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

### **Clerks/Associates**

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

### **Trainers/Teachers**

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

### **3. Column 'B' - Number of Employees as at 2.1.2013**

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

### **4. Column 'C' - Number of Vacancies as at 2.1.2013**

'Number of Vacancies as at 2.1.2013' refer to those unfilled, immediately available job openings as at 2.1.2013 for which the company is actively trying to recruit.

### **5. Column 'D' - Forecast Number of Employees in 24 Months' Time**

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

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

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

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

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

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

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

9. Column 'H' - Average Age Range

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

10. Please complete Parts II and III of the Questionnaire.

Note:

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

會計業 2013 年人力調查  
附 註

1. 調查範圍

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

2. (A) 欄 — 職級說明

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

**合夥人／總監**

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。

**高級經理／經理**

須負責下列部分或全部工作：

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

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

高級經理：具五年或以上會計管理經驗。

經理：具五年以下會計管理經驗。

## 主管

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

## 文員

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

## 培訓人員

負責會計或會計相關職務的培訓工作。

### 3. (B) 欄 — 在 2.1.2013 之僱員人數

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

### 4. (C) 欄 — 在 2.1.2013 之空缺數目

「在 2013 年 1 月 2 日之空缺數目」指該職位 in 2013 年 1 月 2 日仍懸空，須立刻填補而現正積極招聘人員填補。

### 5. (D) 欄 — 預測未來 24 個月的僱員人數

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

### 6. (E) 欄 — 僱員基本教育程度的要求

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

### 7. (F) 欄 — 僱員在此行業的專業資格要求

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

8. (G) 欄 — 僱員在此行業的基本年資要求

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

9. (H) 欄 — 平均年齡

請按 (I) 欄所示編號把各主要職務僱員的平均年齡填入 (H) 欄內。

10. 請填妥調查表第二及第三部分。

備註：

調查所得資料絕對保密，只以摘要統計數字發表，並不會提及個別機構。

Analysis of Responses

調查回應分析

Branch 門類	Employment Size	No. of Establishments Selected	With Accounting Staff	Without Accounting Staff	Establishments Closed or Not Yet Started Operations	Establishments Moved or Not Contacted	No Response
	僱員人數	選定機構數目	有僱用 會計人員 的機構數目	沒有僱用 會計人員 的機構數目	已停業或未開業 的機構數目	已搬遷或無法 接觸的機構數目	沒有 回覆的機構 數目
Accounting Firms 會計師事務所	All Sizes 人數不一	286	248	1	9	18	10
Government Departments and Subvented Organizations 政府部門及資助機構	All Sizes 人數不一	34	31	0	0	1	2
Commerce and Services Establishments 商業及服務行業機構	10 and Over 10 人或以上	954	632	145	10	89	78
Industrial Establishments 工業機構	10 and Over 10 人或以上	199	133	38	8	14	6
Total 總數		1 473 =====	1 044 =====	184 =====	27 =====	122 =====	96 =====

Statistical Tables  
統計表

Table 1	:	<u>Manpower Statistics</u> (Accountancy Sector)
表 1	:	<u>人力資料</u> (會計業)
Table 2	:	<u>Minimum Education Requirement of Employees</u> (Accountancy Sector)
表 2	:	<u>僱員基本教育程度要求</u> (會計業)
Table 3	:	<u>Type of Professional Qualifications Required by Job Level</u> (Accountancy Sector)
表 3	:	<u>各職級要求專業資格的類別</u> (會計業)
Table 4	:	<u>Employees' Minimum Requirement on Year(s) of Experience in the Industry</u> (Accountancy Sector)
表 4	:	<u>僱員在此行業的基本年資要求</u> (會計業)
Table 5	:	<u>Employees' Average Age Range in the Industry</u> (Accountancy Sector)
表 5	:	<u>僱員在此行業的平均年齡</u> (會計業)
Table 6	:	<u>Staff Turnover in the Past Twelve Months (1.1.2012 to 31.12.2012)</u> <u>by Reason, by Source and by Geographic Origin</u> (Accountancy Sector)
表 6	:	<u>過去十二個月內(1.1.2012 至 31.12.2012)僱員流動情況</u> <u>(按離職原因、人力來源及所來自地域分類)</u> (會計業)
Table 6.1	:	<u>Staff Turnover in the Past Twelve Months (1.1.2012 to 31.12.2012)</u> <u>by Reason, by Source and by Geographic Origin</u> (Accounting Firms)
表 6.1	:	<u>過去十二個月內(1.1.2012 至 31.12.2012)僱員流動情況</u> <u>(按離職原因、人力來源及所來自地域分類)</u> (會計師事務所)

Table 6.2	:	<u>Staff Turnover in the Past Twelve Months (1.1.2012 to 31.12.2012)</u> <u>by Reason, by Source and by Geographic Origin</u> (Government Departments and Subvented Organizations)
表 6.2	:	<u>過去十二個月內(1.1.2012 至 31.12.2012)僱員流動情況</u> <u>(按離職原因、人力來源及所來自地域分類)</u> (政府部門及資助機構)
Table 6.3	:	<u>Staff Turnover in the Past Twelve Months (1.1.2012 to 31.12.2012)</u> <u>by Reason, by Source and by Geographic Origin</u> (Commerce and Services Establishments)
表 6.3	:	<u>過去十二個月內(1.1.2012 至 31.12.2012)僱員流動情況</u> <u>(按離職原因、人力來源及所來自地域分類)</u> (商業及服務行業機構)
Table 6.4	:	<u>Staff Turnover in the Past Twelve Months (1.1.2012 to 31.12.2012)</u> <u>by Reason, by Source and by Geographic Origin</u> (Industrial Establishments)
表 6.4	:	<u>過去十二個月內(1.1.2012 至 31.12.2012)僱員流動情況</u> <u>(按離職原因、人力來源及所來自地域分類)</u> (工業機構)
Table 7	:	<u>Number of Internal Promotions in the Past Twelve Months (1.1.2012 to 31.12.2012)</u> (Accountancy Sector)
表 7	:	<u>過去十二個月內(1.1.2012 至 31.12.2012)的内部晉升人數</u> (會計業)
Table 8	:	<u>Number of Part-time Accounting Employees Employed</u> (Accountancy Sector)
表 8	:	<u>兼職會計僱員人數</u> (會計業)
Table 9	:	<u>The Number of Recruits in the Next 24 Months by Type of Educational Level</u> (Accountancy Sector)
表 9	:	<u>按教育程度劃分，未來24個月內招聘的僱員人數</u> (會計業)
Table 10	:	<u>Number of Establishments Encountering</u> <u>Recruitment Difficulties in the Past Twelve Months (1.1.2012 to 31.12.2012)</u> (Accountancy Sector)
表 10	:	<u>過去十二個月(1.1.2012至31.12.2012)遇到招聘員工困難的機構數目</u> (會計業)

Table 11	:	<u>Reasons of Recruitment Difficulties in the Past Twelve Months (1.1.2012 to 31.12.2012)</u> (Accountancy Sector)
表 11	:	<u>過去十二個月內(1.1.2012 至 31.12.2012)招聘員工有困難的原因</u> (會計業)
Table 11.1	:	<u>Reasons of Recruitment Difficulties in the Past Twelve Months (1.1.2012 to 31.12.2012)</u> (Accounting Firms)
表 11.1	:	<u>過去十二個月內(1.1.2012 至 31.12.2012)招聘員工有困難的原因</u> (會計師事務所)
Table 11.2	:	<u>Reasons of Recruitment Difficulties in the Past Twelve Months (1.1.2012 to 31.12.2012)</u> (Government Departments and Subvented Organizations)
表 11.2	:	<u>過去十二個月內(1.1.2012 至 31.12.2012)招聘員工有困難的原因</u> (政府部門及資助機構)
Table 11.3	:	<u>Reasons of Recruitment Difficulties in the Past Twelve Months (1.1.2012 to 31.12.2012)</u> (Commerce and Services Establishments)
表 11.3	:	<u>過去十二個月內(1.1.2012 至 31.12.2012)招聘員工有困難的原因</u> (商業及服務行業機構)
Table 11.4	:	<u>Reasons of Recruitment Difficulties in the Past Twelve Months (1.1.2012 to 31.12.2012)</u> (Industrial Establishments)
表 11.4	:	<u>過去十二個月內(1.1.2012 至 31.12.2012)招聘員工有困難的原因</u> (工業機構)
Table 12	:	<u>Number of Accounting Employees Required to Work in the mainland of China</u> (Accountancy Sector)
表 12	:	<u>需要在中國內地工作的會計人員人數</u> (會計業)
Table 13	:	<u>Effects of Mainland Operations on Hong Kong Accounting Employees</u> (Accountancy Sector)
表 13	:	<u>內地業務對本地會計人員的影響</u> (會計業)
Table 14	:	<u>Number of Establishments Which Have Moved Their Accounting Functions Out of Hong Kong in the Past Twelve Months (1.1.2012 to 31.12.2012)</u> (Accountancy Sector)

表 14	: <u>過去十二個月內(1.1.2012 至 31.12.2012)有將會計工作遷離香港的機構數目</u> (會計業)
Table 15	: <u>Percentage of the No. of Accounting Employees Transferred to Work in Subsidiaries outside HK as a Result of the Moving out of the Accounting Functions</u> (Accountancy Sector)
表 15	: <u>因會計工作遷離香港而調職至港外附屬公司工作的會計僱員數目的百分比</u> (會計業)
Table 16	: <u>Location for which the accounting-related functions outsourced by company in Hong Kong to other company in/outside Hong Kong actually carried out</u> (Accountancy Sector)
表 16	: <u>香港的機構外判給香港 / 海外其他公司的會計相關的工作的實際進行地點</u> (會計業)
Table 17	: <u>Estimated Percentage of Training Provided by External Course Providers in the Next Twelve Months</u> (Accountancy Sector)
表 17	: <u>估計未來十二個月外間培訓機構提供的訓練所佔百分比</u> (會計業)
Table 18	: <u>Information on Training Expenses in 2012 Compared with Those in 2011</u> (Accountancy Sector)
表 18	: <u>2012 年的訓練開支與 2011 年訓練開支的比較</u> (會計業)
Table 19	: <u>Comparison of the Training Budget for 2013 with Training Expenses in 2012</u> (Accountancy Sector)
表 19	: <u>2013 年的訓練開支預算與 2012 年的訓練開支比較</u> (會計業)
Table 20	: <u>The Top Five Types/Topics of Training Mostly Chosen by Respondents for Manpower Development</u> (Accountancy Sector)
表 20	: <u>對會計人力培訓最多被選擇的五項訓練類別/課題</u> (會計業)
Table 20.1	: <u>The Top Five Types/Topics of Training Mostly Chosen by Respondents for Manpower Development</u> (Accounting Firms)
表 20.1	: <u>對會計人力培訓最多被選擇的五項訓練類別/課題</u> (會計師事務所)

Table 20.2	:	The Top Five Types/Topics of Training <u>Mostly Chosen by Respondents for Manpower Development</u> (Government Departments and Subvented Organizations)
表 20.2	:	<u>對會計人力培訓最多被選擇的五項訓練類別/課題</u> (政府部門及資助機構)
Table 20.3	:	The Top Five Types/Topics of Training <u>Mostly Chosen by Respondents for Manpower Development</u> (Commerce and Services Establishments )
表 20.3	:	<u>對會計人力培訓最多被選擇的五項訓練類別/課題</u> (商業及服務行業機構)
Table 20.4	:	The Top Five Types/Topics of Training <u>Mostly Chosen by Respondents for Manpower Development</u> (Industrial Establishments )
表 20.4	:	<u>對會計人力培訓最多被選擇的五項訓練類別/課題</u> (工業機構)
Table 21	:	<u>The Incentives to Encourage Employers to Provide Training to Their Employees</u> (Accountancy Sector)
表 21	:	<u>有效鼓勵僱主提供訓練予僱員的方法</u> (會計業)

Table 1 : Manpower Statistics  
(Accountancy Sector)

表 1 : 人力資料  
(會計業)

Branch 門類	Job Level 職級	No. of Employees as at 2.1.2013 在2.1.2013之 僱員人數	No. of Vacancies as at 2.1.2013 在2.1.2013之 空缺數目	Manpower Demand 人力需求	Forecast No. of Employees in 24 Months' Time 預計24個月後 的僱員人數
Accounting Firms 會計師事務所	Partner/Principal/Director 合夥人/總監	3 159	2	3 161	3 161
	Senior Manager 高級經理	1 626	7	1 633	1 659
	Manager 經理	2 146	35	2 181	2 234
	Supervisor/Senior 主管	4 681	89	4 770	4 835
	Clerk/Associate 文員	9 316	268	9 584	9 847
	Trainer/Teacher 培訓人員	173	1	174	165
	<b>Total 總計</b>	<b>21 101</b>	<b>402</b>	<b>21 503</b>	<b>21 901</b>
Government Departments and Subvented Organizations 政府部門及資助機構	Partner/Principal/Director 合夥人/總監	-	-	-	-
	Senior Manager 高級經理	724	52	776	776
	Manager 經理	309	-	309	309
	Supervisor/Senior 主管	1 408	37	1 445	1 448
	Clerk/Associate 文員	3 009	20	3 029	3 032
	Trainer/Teacher 培訓人員	366	10	376	376
	<b>Total 總計</b>	<b>5 816</b>	<b>119</b>	<b>5 935</b>	<b>5 941</b>
Commerce and Services Establishments 商業及服務行業機構	Partner/Principal/Director 合夥人/總監	-	-	-	-
	Senior Manager 高級經理	7 184	9	7 193	7 192
	Manager 經理	5 541	11	5 552	5 558
	Supervisor/Senior 主管	15 554	26	15 580	15 594
	Clerk/Associate 文員	40 428	266	40 694	41 171
	Trainer/Teacher 培訓人員	522	-	522	522
	<b>Total 總計</b>	<b>69 229</b>	<b>312</b>	<b>69 541</b>	<b>70 037</b>
Industrial Establishments 工業機構	Partner/Principal/Director 合夥人/總監	-	-	-	-
	Senior Manager 高級經理	531	-	531	531
	Manager 經理	349	2	351	346
	Supervisor/Senior 主管	1 071	8	1 079	1 072
	Clerk/Associate 文員	3 276	4	3 280	3 276
	Trainer/Teacher 培訓人員	-	-	-	-
	<b>Total 總計</b>	<b>5 227</b>	<b>14</b>	<b>5 241</b>	<b>5 225</b>
All Branches 全部門類	Partner/Principal/Director 合夥人/總監	3 159	2	3 161	3 161
	Senior Manager 高級經理	10 065	68	10 133	10 158
	Manager 經理	8 345	48	8 393	8 447
	Supervisor/Senior 主管	22 714	160	22 874	22 949
	Clerk/Associate 文員	56 029	558	56 587	57 326
	Trainer/Teacher 培訓人員	1 061	11	1 072	1 063
	<b>Total 總計</b>	<b>101 373</b>	<b>847</b>	<b>102 220</b>	<b>103 104</b>

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

表 2 : 僱員基本教育程度要求  
(會計業)

Branch 門類	Job Level 職級	Number of Employees 僱員人數							
		University Degree or Above 大學學位 或以上	Higher Diploma/ Associate Degree or equivalent 高級文憑/ 副學士或 同等學歷	Diploma/ Higher Certificate/ Certificate or equivalent 文憑/高級 證書/證書 或同等學歷	Hong Kong Diploma of Secondary Education/ Matriculation 香港中學文憑 考試/預科	Secondary 5 or equivalent 中五 或同等學歷	Below Secondary 5 中五以下	Unspecified 未有說明	Total 總計
Accounting Firms 會計師事務所	Partner/Principal/Director 合夥人/總監	3 128	-	13	-	-	-	18	3 159
	Senior Manager 高級經理	1 577	3	40	-	-	-	6	1 626
	Manager 經理	1 850	30	49	-	-	-	217	2 146
	Supervisor/Senior 主管	3 450	238	270	27	-	-	696	4 681
	Clerk/Associate 文員	4 514	1 113	1 672	914	260	-	843	9 316
	Trainer/Teacher 培訓人員	173	-	-	-	-	-	-	173
	Total 總計	14 692	1 384	2 044	941	260	-	1 780	21 101
Government Departments and Subvented Organizations 政府部門及 資助機構	Partner/Principal/Director 合夥人/總監	-	-	-	-	-	-	-	0
	Senior Manager 高級經理	665	-	-	-	-	-	59	724
	Manager 經理	202	-	-	-	-	-	107	309
	Supervisor/Senior 主管	540	645	18	1	-	-	204	1 408
	Clerk/Associate 文員	70	35	268	302	1 723	-	611	3 009
	Trainer/Teacher 培訓人員	366	-	-	-	-	-	-	366
	Total 總計	1 843	680	286	303	1 723	-	981	5 816
Commerce and Services Establishments 商業及服務 行業機構	Partner/Principal/Director 合夥人/總監	-	-	-	-	-	-	-	0
	Senior Manager 高級經理	6 417	66	-	112	-	-	589	7 184
	Manager 經理	4 520	292	164	-	-	-	565	5 541
	Supervisor/Senior 主管	5 019	2 729	5 022	1 530	283	-	971	15 554
	Clerk/Associate 文員	2 488	2 251	5 263	11 405	14 951	1 020	3 050	40 428
	Trainer/Teacher 培訓人員	522	-	-	-	-	-	-	522
	Total 總計	18 966	5 338	10 449	13 047	15 234	1 020	5 175	69 229
Industrial Establishments 工業機構	Partner/Principal/Director 合夥人/總監	-	-	-	-	-	-	-	0
	Senior Manager 高級經理	296	180	-	-	-	-	55	531
	Manager 經理	266	34	10	-	-	-	39	349
	Supervisor/Senior 主管	217	356	311	70	34	-	83	1 071
	Clerk/Associate 文員	96	103	366	867	1 671	-	173	3 276
	Trainer/Teacher 培訓人員	-	-	-	-	-	-	-	0
	Total 總計	875	673	687	937	1 705	-	350	5 227
All Branches 全部門類	Partner/Principal/Director 合夥人/總監	3 128	-	13	-	-	-	18	3 159
	Senior Manager 高級經理	8 955	249	40	112	-	-	709	10 065
	Manager 經理	6 838	356	223	-	-	-	928	8 345
	Supervisor/Senior 主管	9 226	3 968	5 621	1 628	317	-	1 954	22 714
	Clerk/Associate 文員	7 168	3 502	7 569	13 488	18 605	1 020	4 677	56 029
	Trainer/Teacher 培訓人員	1 061	-	-	-	-	-	-	1 061
	Total 總計	36 376	8 075	13 466	15 228	18 922	1 020	8 286	101 373

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

表 3 : 各職級要求專業資格的類別  
(會計業)

Branch 門類	Job Level 職級	Number of Employees 僱 員 人 數					
		HKICPA (Practising)	Qualified Accountant	Accounting Technician	Not Applicable	Unspecified	Total
		執業會計師	會計師	認可財務會計員	不適用	未有說明	總計
Accounting Firms 會計師事務所	Partner/Principal/Director 合夥人/總監	3 112	40	-	3	4	3 159
	Senior Manager 高級經理	857	717	40	6	6	1 626
	Manager 經理	827	1 077	12	13	217	2 146
	Supervisor/Senior 主管	15	1 593	1 757	620	696	4 681
	Clerk/Associate 文員	-	364	2 807	6 047	98	9 316
	Trainer/Teacher 培訓人員	20	72	1	80	-	173
	<b>Total 總計</b>	<b>4 831</b>	<b>3 863</b>	<b>4 617</b>	<b>6 769</b>	<b>1 021</b>	<b>21 101</b>
Government Departments and Subvented Organizations 政府部門及 資助機構	Partner/Principal/Director 合夥人/總監	-	-	-	-	-	0
	Senior Manager 高級經理	3	672	-	-	49	724
	Manager 經理	1	188	55	1	64	309
	Supervisor/Senior 主管	-	120	552	704	32	1 408
	Clerk/Associate 文員	-	-	117	2 257	635	3 009
	Trainer/Teacher 培訓人員	4	253	-	68	41	366
	<b>Total 總計</b>	<b>8</b>	<b>1 233</b>	<b>724</b>	<b>3 030</b>	<b>821</b>	<b>5 816</b>
Commerce and Services Establishments 商業及服務 行業機構	Partner/Principal/Director 合夥人/總監	-	-	-	-	-	0
	Senior Manager 高級經理	244	4 230	189	2 056	465	7 184
	Manager 經理	137	3 364	286	929	825	5 541
	Supervisor/Senior 主管	9	1 546	3 037	9 872	1 090	15 554
	Clerk/Associate 文員	-	32	635	36 810	2 951	40 428
	Trainer/Teacher 培訓人員	-	3	24	495	-	522
	<b>Total 總計</b>	<b>390</b>	<b>9 175</b>	<b>4 171</b>	<b>50 162</b>	<b>5 331</b>	<b>69 229</b>
Industrial Establishments 工業機構	Partner/Principal/Director 合夥人/總監	-	-	-	-	-	0
	Senior Manager 高級經理	19	203	14	240	55	531
	Manager 經理	4	178	65	63	39	349
	Supervisor/Senior 主管	-	147	232	611	81	1 071
	Clerk/Associate 文員	-	58	39	3 006	173	3 276
	Trainer/Teacher 培訓人員	-	-	-	-	-	0
	<b>Total 總計</b>	<b>23</b>	<b>586</b>	<b>350</b>	<b>3 920</b>	<b>348</b>	<b>5 227</b>

Branch 門類	Job Level 職級	Number of Employees					
		僱 員 人 數					
		HKICPA (Practising) 執業會計師	Qualified Accountant 會計師	Accounting Technician 認可財務會計員	Not Applicable 不適用	Unspecified 未有說明	Total 總計
All Branches 全部門類	Partner/Principal/Director 合夥人/總監	3 112	40	-	3	4	3 159
	Senior Manager 高級經理	1 123	5 822	243	2 302	575	10 065
	Manager 經理	969	4 807	418	1 006	1 145	8 345
	Supervisor/Senior 主管	24	3 406	5 578	11 807	1 899	22 714
	Clerk/Associate 文員	-	454	3 598	48 120	3 857	56 029
	Trainer/Teacher 培訓人員	24	328	25	643	41	1 061
	Total 總計	5 252	14 857	9 862	63 881	7 521	101 373

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

表 4：僱員在此行業的基本年資要求  
(會計業)

Branch 門類	Job Level 職級	Number of Employees 僱員人數					
		Less Than 3 Years 少於3年	3 Years - Less Than 6 Years 3年至 少於6年	6 Years - Less Than 10 Years 6年至 少於10年	10 Years or Above 10年或 以上	Unspecified 未有說明	Total 總計
Accounting Firms 會計師事務所	Partner/Principal/Director 合夥人/總監	-	289	1 024	1 688	158	3 159
	Senior Manager 高級經理	-	52	1 010	285	279	1 626
	Manager 經理	22	797	1 106	4	217	2 146
	Supervisor/Senior 主管	243	3 553	189	-	696	4 681
	Clerk/Associate 文員	7 902	571	-	-	843	9 316
	Trainer/Teacher 培訓人員	77	76	20	-	-	173
	Total 總計	8 244	5 338	3 349	1 977	2 193	21 101
Government Departments and Subvented Organizations 政府部門及資助機構	Partner/Principal/Director 合夥人/總監	-	-	-	-	-	0
	Senior Manager 高級經理	-	243	339	97	45	724
	Manager 經理	-	112	137	-	60	309
	Supervisor/Senior 主管	289	1 011	78	-	30	1 408
	Clerk/Associate 文員	2 157	241	-	-	611	3 009
	Trainer/Teacher 培訓人員	84	234	44	4	-	366
	Total 總計	2 530	1 841	598	101	746	5 816
Commerce and Services Establishments 商業及服務行業機構	Partner/Principal/Director 合夥人/總監	-	-	-	-	-	0
	Senior Manager 高級經理	-	250	4 348	2 166	420	7 184
	Manager 經理	236	3 202	1 246	126	731	5 541
	Supervisor/Senior 主管	977	10 587	2 580	166	1 244	15 554
	Clerk/Associate 文員	30 342	5 969	16	265	3 836	40 428
	Trainer/Teacher 培訓人員	458	61	3	-	-	522
	Total 總計	32 013	20 069	8 193	2 723	6 231	69 229
Industrial Establishments 工業機構	Partner/Principal/Director 合夥人/總監	-	-	-	-	-	0
	Senior Manager 高級經理	-	119	279	78	55	531
	Manager 經理	-	84	220	6	39	349
	Supervisor/Senior 主管	5	771	153	61	81	1 071
	Clerk/Associate 文員	2 180	904	19	-	173	3 276
	Trainer/Teacher 培訓人員	-	-	-	-	-	0
	Total 總計	2 185	1 878	671	145	348	5 227
All Branches 全部門類	Partner/Principal/Director 合夥人/總監	-	289	1 024	1 688	158	3 159
	Senior Manager 高級經理	-	664	5 976	2 626	799	10 065
	Manager 經理	258	4 195	2 709	136	1 047	8 345
	Supervisor/Senior 主管	1 514	15 922	3 000	227	2 051	22 714
	Clerk/Associate 文員	42 581	7 685	35	265	5 463	56 029
	Trainer/Teacher 培訓人員	619	371	67	4	-	1 061
	Total 總計	44 972	29 126	12 811	4 946	9 518	101 373

Table 5 : Employees' Average Age Range  
in the Industry  
(Accountancy Sector)

表 5 : 僱員在此行業的平均年齡  
(會計業)

Branch 門類	Job Level 職級	Number of Employees 僱員人數				
		Below 35 35歲以下	35-50 35歲至50歲	Over 50 50歲以上	Unspecified 未有說明	Total 總計
Accounting Firms 會計師事務所	Partner/Principal/Director 合夥人/總監	80	1 965	930	184	3 159
	Senior Manager 高級經理	-	1 113	234	279	1 626
	Manager 經理	429	1 498	2	217	2 146
	Supervisor/Senior 主管	2 788	1 161	13	719	4 681
	Clerk/Associate 文員	7 878	495	28	915	9 316
	Trainer/Teacher 培訓人員	76	97	-	-	173
	Total 總計	11 251	6 329	1 207	2 314	21 101
Government Departments and Subvented Organizations 政府部門及資助機構	Partner/Principal/Director 合夥人/總監	-	-	-	-	0
	Senior Manager 高級經理	-	607	67	50	724
	Manager 經理	-	236	8	65	309
	Supervisor/Senior 主管	15	1 350	5	38	1 408
	Clerk/Associate 文員	324	2 625	-	60	3 009
	Trainer/Teacher 培訓人員	-	324	-	42	366
	Total 總計	339	5 142	80	255	5 816
Commerce and Services Establishments 商業及服務行業機構	Partner/Principal/Director 合夥人/總監	-	-	-	-	0
	Senior Manager 高級經理	21	5 619	243	1 301	7 184
	Manager 經理	529	3 998	2	1 012	5 541
	Supervisor/Senior 主管	2 465	9 832	326	2 931	15 554
	Clerk/Associate 文員	21 753	10 827	1 015	6 833	40 428
	Trainer/Teacher 培訓人員	93	401	-	28	522
	Total 總計	24 861	30 677	1 586	12 105	69 229
Industrial Establishments 工業機構	Partner/Principal/Director 合夥人/總監	-	-	-	-	0
	Senior Manager 高級經理	-	258	152	121	531
	Manager 經理	65	200	6	78	349
	Supervisor/Senior 主管	224	615	42	190	1 071
	Clerk/Associate 文員	1797	963	52	464	3 276
	Trainer/Teacher 培訓人員	-	-	-	-	0
	Total 總計	2086	2 036	252	853	5 227
All Branches 全部門類	Partner/Principal/Director 合夥人/總監	80	1 965	930	184	3 159
	Senior Manager 高級經理	21	7 597	696	1 751	10 065
	Manager 經理	1 023	5 932	18	1 372	8 345
	Supervisor/Senior 主管	5 492	12 958	386	3 878	22 714
	Clerk/Associate 文員	31 752	14 910	1 095	8 272	56 029
	Trainer/Teacher 培訓人員	169	822	-	70	1 061
	Total 總計	38 537	44 184	3 125	15 527	101 373

Table 6 : Staff Turnover in the Past Twelve Months (1.1.2012 to 31.12.2012)  
by Reason, by Source and by Geographic Origin  
(Accountancy Sector)

表 6：過去十二個月內(1.1.2012 至 31.12.2012)僱員流動情況  
(按離職原因、人力來源及所來自地域分類)  
(會計業)

1. The number of employees who left in the past twelve months (1.1.2012 to 31.12.2012) by reason: 按原因劃分，過去 12 個月內(1.1.2012 至 31.12.2012)離職的僱員人數：								
(I) Leaving of the company is initiated by the employee 由僱員主動申請離職								
	Reason 原因	Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Taking up another accounting position in Hong Kong 轉投本港另一間機構擔任會計職務	4	248	451	605	3 436	7	4 751
(b)	Taking up a non-accounting position in Hong Kong 轉投本港另一間機構擔任非會計職務							
	(i) Better Working Hours 較佳工作時間	-	5	22	92	105	-	224
	(ii) Better Remuneration Package 較佳薪金及福利條件	-	-	1	39	172	1	213
	(iii) Better Prospects 較佳工作前途	3	24	40	105	304	3	479
	(iv) Others 其他	-	-	5	9	41	-	55
(c)	Emigration 移民	-	2	11	18	3	2	36
(d)	Repatriation 回國	-	10	4	14	6	1	35
(e)	Relocation of workplace 遷改工作地點							
	(i) To the Mainland of China/ Macau/Taiwan 往中國內地/澳門/台灣	3	2	2	1	-	-	8
	(ii) To other countries 往其他國家	-	1	1	1	-	-	3
(f)	Retirement 退休	6	23	49	37	56	-	171
(g)	Further studies 繼續進修	-	1	2	29	58	-	90
(h)	Other reasons 其他原因	11	34	72	229	652	1	999
(i)	Reasons unknown 原因不詳	-	23	43	124	767	4	961
Sub-total 小計		27	373	703	1 303	5 600	19	8 025

(II) Leaving of the company is initiated by the company 由公司安排僱員離職								
	Reason 原因	Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Retrenchment 裁員	-	-	-	-	240	-	240
(b)	Company re-structured/closed 公司改組/結業	4	5	10	240	106	-	365
(c)	Expiry of employment contract 僱傭合約期滿	-	2	3	9	112	3	129
(d)	Poor performance 工作表現欠佳	2	9	36	66	493	-	606
(e)	Other reasons 其他原因	-	-	-	-	4	-	4
(f)	Reasons unknown 原因不詳	-	-	-	-	-	-	0
Sub-total 小計		6	16	49	315	955	3	1 344
Total 總計		33	389	752	1 618	6 555	22	9 369

2. The average period of employment of resigned employees before they left the company 離職僱員在離職前的平均工作年期								
	Number of Years 年數	Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Less than 1 year 少於 1 年	-	28	84	240	2 756	2	3 110
(b)	1 year to less than 3 years 1 年至少於 3 年	4	196	265	501	1 902	5	2 873
(c)	3 years to less than 5 years 3 年至少於 5 年	5	35	254	678	1 165	4	2 141
(d)	5 years to less than 10 years 5 年至少於 10 年	10	87	138	122	391	10	758
(e)	10 years or above 10 年或以上	14	43	8	51	115	-	231
(f)	Unspecified 未有說明	-	-	3	26	226	1	256
Total 總計		33	389	752	1 618	6 555	22	9 369

3. The number of recruits in the past twelve months (1.1.2012 to 31.12.2012) by source: 按來源劃分，過去 12 個月內(1.1.2012 至 31.12.2012)所招聘的僱員人數：								
	Source 來源	Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	From an accounting position of another company 來自另一間機構而擔任會計職務者	12	298	670	1 397	4 636	9	7 022
(b)	From a non-accounting position of another company 來自另一間機構而擔任非會計職務者	1	14	42	60	389	6	512
(c)	From a college/school direct 直接來自院校/學校							
	(i) Graduate of University Degree or Above 大學學位或以上畢業生	-	-	18	19	1 882	9	1 928
	(ii) Sub-degree Holder (HD/AD/D/HC/C or Equivalent) 副學位畢業生 (高級文憑/副學士/文憑/高級證書/證書或同等學歷)	-	-	-	5	319	-	324
	(iii) Secondary School Leaver or Below 中學程度或以下學生	-	-	-	-	104	-	104
(d)	Other sources 其他來源	8	26	20	9	30	2	95
(e)	Sources unclassified 來源未能歸類	4	-	6	35	150	-	195
	<b>Total 總計</b>	<b>25</b>	<b>338</b>	<b>756</b>	<b>1 525</b>	<b>7 510</b>	<b>26</b>	<b>10 180</b>

4. The number of recruits in the past twelve months (1.1.2012 to 31.12.2012) by geographic origin: 按地域來源劃分，過去 12 個月內(1.1.2012 至 31.12.2012)所招聘的僱員人數：								
	Geographic Origin 地域來源	Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Hong Kong 香港	13	315	727	1 473	7 431	16	9 975
(b)	The mainland of China 中國內地	1	3	12	32	59	3	110
(c)	Macau 澳門	-	-	-	-	-	-	0
(d)	Taiwan 台灣	-	-	2	-	-	1	3
(e)	Other places 其他地方	7	20	15	20	20	6	88
(f)	Sources unclassified 來源未能歸類	4	-	-	-	-	-	4
<b>Total 總計</b>		<b>25</b>	<b>338</b>	<b>756</b>	<b>1 525</b>	<b>7 510</b>	<b>26</b>	<b>10 180</b>

5. The number of recruits according to the place of origin of the first qualification (Certificate or above) acquired by employees whose geographic origin is the mainland of China: 中國內地的新招聘僱員中，其第一個學歷(證書或以上)之獲取地點的僱員人數：								
	Geographic Origin 地域來源	Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	The mainland of China 中國內地	1	3	12	28	51	2	97
(b)	Hong Kong 香港	-	-	-	-	8	1	9
(c)	Europe/ North America 歐美	-	-	-	-	-	-	0
(d)	Other places 其他地方	-	-	-	4	-	-	4
(e)	Sources unclassified 來源未能歸類	-	-	-	-	-	-	0
<b>Total 總計</b>		<b>1</b>	<b>3</b>	<b>12</b>	<b>32</b>	<b>59</b>	<b>3</b>	<b>110</b>

Table 6.1 : Staff Turnover in the Past Twelve Months (1.1.2012 to 31.12.2012)  
by Reason, by Source and by Geographic Origin  
(Accounting Firms)

表 6.1 : 過去十二個月內(1.1.2012 至 31.12.2012)僱員流動情況  
(按離職原因、人力來源及所來自地域分類)  
(會計師事務所)

1. The number of employees who left in the past twelve months (1.1.2012 to 31.12.2012) by reason: 按原因劃分，過去 12 個月內(1.1.2012 至 31.12.2012)離職的僱員人數：								
(I) Leaving of the company is initiated by the employee 由僱員主動申請離職								
	Reason 原因	Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Taking up another accounting position in Hong Kong 轉投本港另一間機構擔任會計職務	4	15	52	348	1 236	4	1 659
(b)	Taking up a non-accounting position in Hong Kong 轉投本港另一間機構擔任非會計職務							
	(i) Better Working Hours 較佳工作時間	-	5	20	92	72	-	189
	(ii) Better Remuneration Package 較佳薪金及福利條件	-	-	-	29	99	1	129
	(iii) Better Prospects 較佳工作前途	3	21	35	94	54	3	210
	(iv) Others 其他	-	-	5	3	16	-	24
(c)	Emigration 移民	-	2	9	16	2	-	29
(d)	Repatriation 回國	-	10	4	14	6	1	35
(e)	Relocation of workplace 遷改工作地點							
	(i) To the Mainland of China/ Macau/Taiwan 往中國內地/澳門/台灣	3	2	2	1	-	-	8
	(ii) To other countries 往其他國家	-	1	1	1	-	-	3
(f)	Retirement 退休	6	2	-	-	-	-	8
(g)	Further studies 繼續進修	-	1	1	27	44	-	73
(h)	Other reasons 其他原因	11	31	57	148	274	1	522
(i)	Reasons unknown 原因不詳	-	20	25	-	352	-	397
	<b>Sub-total 小計</b>	<b>27</b>	<b>110</b>	<b>211</b>	<b>773</b>	<b>2 155</b>	<b>10</b>	<b>3 286</b>

(II) Leaving of the company is initiated by the company 由公司安排僱員離職								
	Reason 原因	Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Retrenchment 裁員	-	-	-	-	-	-	0
(b)	Company re-structured/closed 公司改組/結業	4	4	-	8	40	-	56
(c)	Expiry of employment contract 僱傭合約期滿	-	1	1	1	16	-	19
(d)	Poor performance 工作表現欠佳	2	9	20	43	78	-	152
(e)	Other reasons 其他原因	-	-	-	-	-	-	0
(f)	Reasons unknown 原因不詳	-	-	-	-	-	-	0
Sub-total 小計		6	14	21	52	134	-	227
Total 總計		33	124	232	825	2 289	10	3 513

2. The average period of employment of resigned employees before they left the company 離職僱員在離職前的平均工作年期								
	Number of Years 年數	Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Less than 1 year 少於 1 年	-	15	25	146	1 025	-	1 211
(b)	1 year to less than 3 years 1 年至少於 3 年	4	19	44	285	863	3	1 218
(c)	3 years to less than 5 years 3 年至少於 5 年	5	10	53	315	280	4	667
(d)	5 years to less than 10 years 5 年至少於 10 年	10	59	108	65	32	3	277
(e)	10 years or above 10 年或以上	14	21	2	-	6	-	43
(f)	Unspecified 未有說明	-	-	-	14	83	-	97
Total 總計		33	124	232	825	2 289	10	3 513

3. The number of recruits in the past twelve months (1.1.2012 to 31.12.2012) by source: 按來源劃分，過去 12 個月內(1.1.2012 至 31.12.2012)所招聘的僱員人數：								
Source 來源		Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	From an accounting position of another company 來自另一間機構而擔任會計職務者	12	53	107	376	1 061	4	1 613
(b)	From a non-accounting position of another company 來自另一間機構而擔任非會計職務者	1	2	10	27	69	4	113
(c)	From a college/school direct 直接來自院校/學校							
	(i) Graduate of University Degree or Above 大學學位或以上畢業生	-	-	-	-	1 688	-	1 688
	(ii) Sub-degree Holder (HD/AD/D/HC/C or Equivalent) 副學位畢業生 (高級文憑/副學士/文憑/高級證書/證書或同等學歷)	-	-	-	-	208	-	208
	(iii) Secondary School Leaver or Below 中學程度或以下學生	-	-	-	-	35	-	35
(d)	Other sources 其他來源	8	22	20	7	17	-	74
(e)	Sources unclassified 來源未能歸類	4	-	-	-	-	-	4
<b>Total 總計</b>		<b>25</b>	<b>77</b>	<b>137</b>	<b>410</b>	<b>3 078</b>	<b>8</b>	<b>3 735</b>

4. The number of recruits in the past twelve months (1.1.2012 to 31.12.2012) by geographic origin: 按地域來源劃分，過去 12 個月內(1.1.2012 至 31.12.2012)所招聘的僱員人數：								
Geographic Origin 地域來源		Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Hong Kong 香港	13	56	113	378	3 000	8	3 568
(b)	The mainland of China 中國內地	1	2	9	24	58	-	94
(c)	Macau 澳門	-	-	-	-	-	-	0
(d)	Taiwan 台灣	-	-	2	-	-	-	2
(e)	Other places 其他地方	7	19	13	8	20	-	67
(f)	Sources unclassified 來源未能歸類	4	-	-	-	-	-	4
<b>Total 總計</b>		<b>25</b>	<b>77</b>	<b>137</b>	<b>410</b>	<b>3 078</b>	<b>8</b>	<b>3 735</b>

5. The number of recruits according to the place of origin of the first qualification (Certificate or above) acquired by employees whose geographic origin is the mainland of China: 中國內地的新招聘僱員中，其第一個學歷(證書或以上)之獲取地點的僱員人數：								
Geographic Origin 地域來源		Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	The mainland of China 中國內地	1	2	9	20	50	-	82
(b)	Hong Kong 香港	-	-	-	-	8	-	8
(c)	Europe/ North America 歐美	-	-	-	-	-	-	0
(d)	Other places 其他地方	-	-	-	4	-	-	4
(e)	Sources unclassified 來源未能歸類	-	-	-	-	-	-	0
<b>Total 總計</b>		<b>1</b>	<b>2</b>	<b>9</b>	<b>24</b>	<b>58</b>	<b>0</b>	<b>94</b>

Table 6.2 : Staff Turnover in the Past Twelve Months (1.1.2012 to 31.12.2012)  
by Reason, by Source and by Geographic Origin  
(Government Departments and Subvented Organizations)

表 6.2 : 過去十二個月內(1.1.2012 至 31.12.2012)僱員流動情況  
(按離職原因、人力來源及所來自地域分類)  
(政府部門及資助機構)

1. The number of employees who left in the past twelve months (1.1.2012 to 31.12.2012) by reason: 按原因劃分，過去 12 個月內(1.1.2012 至 31.12.2012)離職的僱員人數：								
(I) Leaving of the company is initiated by the employee 由僱員主動申請離職								
	Reason 原因	Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Taking up another accounting position in Hong Kong 轉投本港另一間機構擔任會計職務	-	7	3	11	21	3	45
(b)	Taking up a non-accounting position in Hong Kong 轉投本港另一間機構擔任非會計職務							
	(i) Better Working Hours 較佳工作時間	-	-	-	-	-	-	0
	(ii) Better Remuneration Package 較佳薪金及福利條件	-	-	-	-	3	-	3
	(iii) Better Prospects 較佳工作前途	-	-	1	2	4	-	7
	(iv) Others 其他	-	-	-	6	24	-	30
(c)	Emigration 移民	-	-	-	2	-	2	4
(d)	Repatriation 回國	-	-	-	-	-	-	0
(e)	Relocation of workplace 遷改工作地點							
	(i) To the Mainland of China/ Macau/Taiwan 往中國內地/澳門/台灣	-	-	-	-	-	-	0
	(ii) To other countries 往其他國家	-	-	-	-	-	-	0
(f)	Retirement 退休	-	20	-	35	35	-	90
(g)	Further studies 繼續進修	-	-	-	-	3	-	3
(h)	Other reasons 其他原因	-	2	1	7	20	-	30
(i)	Reasons unknown 原因不詳	-	3	6	35	85	4	133
Sub-total 小計		-	32	11	98	195	9	345

(II) Leaving of the company is initiated by the company 由公司安排僱員離職								
	Reason 原因	Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Retrenchment 裁員	-	-	-	-	-	-	0
(b)	Company re-structured/closed 公司改組/結業	-	-	-	-	-	-	0
(c)	Expiry of employment contract 僱傭合約期滿	-	1	1	7	35	3	47
(d)	Poor performance 工作表現欠佳	-	-	2	2	1	-	5
(e)	Other reasons 其他原因	-	-	-	-	-	-	0
(f)	Reasons unknown 原因不詳	-	-	-	-	-	-	0
Sub-total 小計		-	1	3	9	36	3	52
Total 總計		0	33	14	107	231	12	397

2. The average period of employment of resigned employees before they left the company 離職僱員在離職前的平均工作年期								
	Number of Years 年數	Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Less than 1 year 少於 1 年	-	3	5	30	110	2	150
(b)	1 year to less than 3 years 1 年至少於 3 年	-	6	6	18	48	2	80
(c)	3 years to less than 5 years 3 年至少於 5 年	-	7	1	13	18	-	39
(d)	5 years to less than 10 years 5 年至少於 10 年	-	1	1	11	10	7	30
(e)	10 years or above 10 年或以上	-	16	1	35	45	-	97
(f)	Unspecified 未有說明	-	-	-	-	-	1	1
Total 總計		-	33	14	107	231	12	397

3. The number of recruits in the past twelve months (1.1.2012 to 31.12.2012) by source: 按來源劃分，過去 12 個月內(1.1.2012 至 31.12.2012)所招聘的僱員人數：								
	Source 來源	Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	From an accounting position of another company 來自另一間機構而擔任會計職務者	-	20	20	85	140	5	270
(b)	From a non-accounting position of another company 來自另一間機構而擔任非會計職務者	-	12	29	18	30	2	91
(c)	From a college/school direct 直接來自院校/學校							
	(i) Graduate of University Degree or Above 大學學位或以上畢業生	-	-	-	8	23	9	40
	(ii) Sub-degree Holder (HD/AD/D/HC/C or Equivalent) 副學位畢業生 (高級文憑/副學士/ 文憑/高級證書/證書 或同等學歷)	-	-	-	-	6	-	6
	(iii) Secondary School Leaver or Below 中學程度或以下學生	-	-	-	-	10	-	10
(d)	Other sources 其他來源	-	4	-	2	12	2	20
(e)	Sources unclassified 來源未能歸類	-	-	6	35	116	-	157
	<b>Total 總計</b>	<b>0</b>	<b>36</b>	<b>55</b>	<b>148</b>	<b>337</b>	<b>18</b>	<b>594</b>

4. The number of recruits in the past twelve months (1.1.2012 to 31.12.2012) by geographic origin: 按地域來源劃分，過去 12 個月內(1.1.2012 至 31.12.2012)所招聘的僱員人數：								
Geographic Origin 地域來源		Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Hong Kong 香港	-	34	55	148	337	8	582
(b)	The mainland of China 中國內地	-	1	-	-	-	3	4
(c)	Macau 澳門	-	-	-	-	-	-	0
(d)	Taiwan 台灣	-	-	-	-	-	1	1
(e)	Other places 其他地方	-	1	-	-	-	6	7
(f)	Sources unclassified 來源未能歸類	-	-	-	-	-	-	0
<b>Total 總計</b>		-	36	55	148	337	18	594

5. The number of recruits according to the place of origin of the first qualification (Certificate or above) acquired by employees whose geographic origin is the mainland of China: 中國內地的新招聘僱員中，其第一個學歷(證書或以上)之獲取地點的僱員人數：								
Geographic Origin 地域來源		Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	The mainland of China 中國內地	-	1	-	-	-	2	3
(b)	Hong Kong 香港	-	-	-	-	-	1	1
(c)	Europe/ North America 歐美	-	-	-	-	-	-	0
(d)	Other places 其他地方	-	-	-	-	-	-	0
(e)	Sources unclassified 來源未能歸類	-	-	-	-	-	-	0
<b>Total 總計</b>		0	1	0	0	0	3	4

Table 6.3 : Staff Turnover in the Past Twelve Months (1.1.2012 to 31.12.2012)  
by Reason, by Source and by Geographic Origin  
(Commerce and Services Establishments)

表 6.3 : 過去十二個月內(1.1.2012 至 31.12.2012)僱員流動情況  
(按離職原因、人力來源及所來自地域分類)  
(商業及服務行業機構)

1. The number of employees who left in the past twelve months (1.1.2012 to 31.12.2012) by reason: 按原因劃分，過去 12 個月內(1.1.2012 至 31.12.2012)離職的僱員人數：								
(I) Leaving of the company is initiated by the employee 由僱員主動申請離職								
	Reason 原因	Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Taking up another accounting position in Hong Kong 轉投本港另一間機構擔任會計職務	-	220	297	165	1 857	-	2 539
(b)	Taking up a non-accounting position in Hong Kong 轉投本港另一間機構擔任非會計職務							
	(i) Better Working Hours 較佳工作時間	-	-	2	-	33	-	35
	(ii) Better Remuneration Package 較佳薪金及福利條件	-	-	1	10	70	-	81
	(iii) Better Prospects 較佳工作前途	-	3	4	8	179	-	194
	(iv) Others 其他	-	-	-	-	1	-	1
(c)	Emigration 移民	-	-	2	-	1	-	3
(d)	Repatriation 回國	-	-	-	-	-	-	0
(e)	Relocation of workplace 遷改工作地點							
	(i) To the Mainland of China/ Macau/Taiwan 往中國內地/澳門/台灣	-	-	-	-	-	-	0
	(ii) To other countries 往其他國家	-	-	-	-	-	-	0
(f)	Retirement 退休	-	1	49	2	21	-	73
(g)	Further studies 繼續進修	-	-	-	2	11	-	13
(h)	Other reasons 其他原因	-	1	14	73	355	-	443
(i)	Reasons unknown 原因不詳	-	-	12	88	320	-	420
	<b>Sub-total 小計</b>	<b>0</b>	<b>225</b>	<b>381</b>	<b>348</b>	<b>2 848</b>	<b>0</b>	<b>3 802</b>

(II) Leaving of the company is initiated by the company 由公司安排僱員離職								
	Reason 原因	Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Retrenchment 裁員	-	-	-	-	240	-	240
(b)	Company re-structured/closed 公司改組/結業	-	1	-	211	53	-	265
(c)	Expiry of employment contract 僱傭合約期滿	-	-	1	1	13	-	15
(d)	Poor performance 工作表現欠佳	-	-	14	21	412	-	447
(e)	Other reasons 其他原因	-	-	-	-	4	-	4
(f)	Reasons unknown 原因不詳	-	-	-	-	-	-	0
Sub-total 小計		0	1	15	233	722	0	971
Total 總計		0	226	396	581	3 570	0	4 773

2. The average period of employment of resigned employees before they left the company 離職僱員在離職前的平均工作年期								
	Number of Years 年數	Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Less than 1 year 少於 1 年	-	9	54	62	1348	-	1 473
(b)	1 year to less than 3 years 1 年至少於 3 年	-	171	149	130	838	-	1 288
(c)	3 years to less than 5 years 3 年至少於 5 年	-	18	156	325	854	-	1 353
(d)	5 years to less than 10 years 5 年至少於 10 年	-	22	29	44	348	-	443
(e)	10 years or above 10 年或以上	-	6	5	13	61	-	85
(f)	Unspecified 未有說明	-	-	3	7	121	-	131
Total 總計		0	226	396	581	3570	0	4 773

3. The number of recruits in the past twelve months (1.1.2012 to 31.12.2012) by source: 按來源劃分，過去 12 個月內(1.1.2012 至 31.12.2012)所招聘的僱員人數：								
	Source 來源	Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	From an accounting position of another company 來自另一間機構而擔任會計職務者	-	222	440	915	3 162	-	4 739
(b)	From a non-accounting position of another company 來自另一間機構而擔任非會計職務者	-	-	3	15	193	-	211
(c)	From a college/school direct 直接來自院校/學校							
	(i) Graduate of University Degree or Above 大學學位或以上畢業生	-	-	18	11	104	-	133
	(ii) Sub-degree Holder (HD/AD/D/HC/C or Equivalent) 副學位畢業生 (高級文憑/副學士/文憑/高級證書/證書或同等學歷)	-	-	-	5	97	-	102
	(iii) Secondary School Leaver or Below 中學程度或以下學生	-	-	-	-	45	-	45
(d)	Other sources 其他來源	-	-	-	-	1	-	1
(e)	Sources unclassified 來源未能歸類	-	-	-	-	34	-	34
	<b>Total 總計</b>	<b>0</b>	<b>222</b>	<b>461</b>	<b>946</b>	<b>3 636</b>	<b>0</b>	<b>5 265</b>

4. The number of recruits in the past twelve months (1.1.2012 to 31.12.2012) by geographic origin: 按地域來源劃分，過去 12 個月內(1.1.2012 至 31.12.2012)所招聘的僱員人數：								
	Geographic Origin 地域來源	Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Hong Kong 香港	-	222	456	926	3 635	-	5 239
(b)	The mainland of China 中國內地	-	-	3	8	1	-	12
(c)	Macau 澳門	-	-	-	-	-	-	0
(d)	Taiwan 台灣	-	-	-	-	-	-	0
(e)	Other places 其他地方	-	-	2	12	-	-	14
(f)	Sources unclassified 來源未能歸類	-	-	-	-	-	-	0
<b>Total 總計</b>		<b>0</b>	<b>222</b>	<b>461</b>	<b>946</b>	<b>3 636</b>	<b>0</b>	<b>5 265</b>

5. The number of recruits according to the place of origin of the first qualification (Certificate or above) acquired by employees whose geographic origin is the mainland of China: 中國內地的新招聘僱員中，其第一個學歷(證書或以上)之獲取地點的僱員人數：								
	Geographic Origin 地域來源	Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	The mainland of China 中國內地	-	-	3	8	1	-	12
(b)	Hong Kong 香港	-	-	-	-	-	-	0
(c)	Europe/ North America 歐美	-	-	-	-	-	-	0
(d)	Other places 其他地方	-	-	-	-	-	-	0
(e)	Sources unclassified 來源未能歸類	-	-	-	-	-	-	0
<b>Total 總計</b>		<b>0</b>	<b>0</b>	<b>3</b>	<b>8</b>	<b>1</b>	<b>0</b>	<b>12</b>

Table 6.4 : Staff Turnover in the Past Twelve Months (1.1.2012 to 31.12.2012)  
by Reason, by Source and by Geographic Origin  
(Industrial Establishments)

表 6.4：過去十二個月內(1.1.2012 至 31.12.2012)僱員流動情況  
(按離職原因、人力來源及所來自地域分類)  
(工業機構)

1. The number of employees who left in the past twelve months (1.1.2012 to 31.12.2012) by reason: 按原因劃分，過去 12 個月內(1.1.2012 至 31.12.2012)離職的僱員人數：								
(I) Leaving of the company is initiated by the employee 由僱員主動申請離職								
	Reason 原因	Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Taking up another accounting position in Hong Kong 轉投本港另一間機構擔任會計職務	-	6	99	81	322	-	508
(b)	Taking up a non-accounting position in Hong Kong 轉投本港另一間機構擔任非會計職務							
	(i) Better Working Hours 較佳工作時間	-	-	-	-	-	-	0
	(ii) Better Remuneration Package 較佳薪金及福利條件	-	-	-	-	-	-	0
	(iii) Better Prospects 較佳工作前途	-	-	-	1	67	-	68
	(iv) Others 其他	-	-	-	-	-	-	0
(c)	Emigration 移民	-	-	-	-	-	-	0
(d)	Repatriation 回國	-	-	-	-	-	-	0
(e)	Relocation of workplace 遷改工作地點							
	(i) To the Mainland of China/ Macau/Taiwan 往中國內地/澳門/台灣	-	-	-	-	-	-	0
	(ii) To other countries 往其他國家	-	-	-	-	-	-	0
(f)	Retirement 退休	-	-	-	-	-	-	0
(g)	Further studies 繼續進修	-	-	1	-	-	-	1
(h)	Other reasons 其他原因	-	-	-	1	3	-	4
(i)	Reasons unknown 原因不詳	-	-	-	1	10	-	11
Sub-total 小計		-	6	100	84	402	0	592

(II) Leaving of the company is initiated by the company 由公司安排僱員離職								
	Reason 原因	Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Retrenchment 裁員	-	-	-	-	-	-	0
(b)	Company re-structured/closed 公司改組/結業	-	-	10	21	13	-	44
(c)	Expiry of employment contract 僱傭合約期滿	-	-	-	-	48	-	48
(d)	Poor performance 工作表現欠佳	-	-	-	-	2	-	2
(e)	Other reasons 其他原因	-	-	-	-	-	-	0
(f)	Reasons unknown 原因不詳	-	-	-	-	-	-	0
Sub-total 小計		-	-	10	21	63	-	94
Total 總計		0	6	110	105	465	0	686

2. The average period of employment of resigned employees before they left the company 離職僱員在離職前的平均工作年期								
	Number of Years 年數	Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Less than 1 year 少於 1 年	-	1	-	2	273	-	276
(b)	1 year to less than 3 years 1 年至少於 3 年	-	-	66	68	153	-	287
(c)	3 years to less than 5 years 3 年至少於 5 年	-	-	44	25	13	-	82
(d)	5 years to less than 10 years 5 年至少於 10 年	-	5	-	2	1	-	8
(e)	10 years or above 10 年或以上	-	-	-	3	3	-	6
(f)	Unspecified 未有說明	-	-	-	5	22	-	27
Total 總計		0	6	110	105	465	0	686

3. The number of recruits in the past twelve months (1.1.2012 to 31.12.2012) by source: 按來源劃分，過去 12 個月內(1.1.2012 至 31.12.2012)所招聘的僱員人數：								
Source 來源		Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	From an accounting position of another company 來自另一間機構而擔任會計職務者	-	3	103	21	273	-	400
(b)	From a non-accounting position of another company 來自另一間機構而擔任非會計職務者	-	-	-	-	97	-	97
(c)	From a college/school direct 直接來自院校/學校							
	(i) Graduate of University Degree or Above 大學學位或以上畢業生	-	-	-	-	67	-	67
	(ii) Sub-degree Holder (HD/AD/D/HC/C or Equivalent) 副學位畢業生 (高級文憑/副學士/文憑/高級證書/證書或同等學歷)	-	-	-	-	8	-	8
	(iii) Secondary School Leaver or Below 中學程度或以下學生	-	-	-	-	14	-	14
(d)	Other sources 其他來源	-	-	-	-	-	-	0
(e)	Sources unclassified 來源未能歸類	-	-	-	-	-	-	0
<b>Total 總計</b>		<b>0</b>	<b>3</b>	<b>103</b>	<b>21</b>	<b>459</b>	<b>0</b>	<b>586</b>

4. The number of recruits in the past twelve months (1.1.2012 to 31.12.2012) by geographic origin: 按地域來源劃分，過去 12 個月內(1.1.2012 至 31.12.2012)所招聘的僱員人數：								
Geographic Origin 地域來源		Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	Hong Kong 香港	-	3	103	21	459	-	586
(b)	The mainland of China 中國內地	-	-	-	-	-	-	0
(c)	Macau 澳門	-	-	-	-	-	-	0
(d)	Taiwan 台灣	-	-	-	-	-	-	0
(e)	Other places 其他地方	-	-	-	-	-	-	0
(f)	Sources unclassified 來源未能歸類	-	-	-	-	-	-	0
<b>Total 總計</b>		<b>0</b>	<b>3</b>	<b>103</b>	<b>21</b>	<b>459</b>	<b>-</b>	<b>586</b>

5. The number of recruits according to the place of origin of the first qualification (Certificate or above) acquired by employees whose geographic origin is the mainland of China: 中國內地的新招聘僱員中，其第一個學歷(證書或以上)之獲取地點的僱員人數：								
Geographic Origin 地域來源		Partner/ Principal/ Director 合夥人/ 總監	Senior Manager 高級 經理	Manager 經理	Supervisor /Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓 人員	Total 總計
(a)	The mainland of China 中國內地	-	-	-	-	-	-	0
(b)	Hong Kong 香港	-	-	-	-	-	-	0
(c)	Europe/ North America 歐美	-	-	-	-	-	-	0
(d)	Other places 其他地方	-	-	-	-	-	-	0
(e)	Sources unclassified 來源未能歸類	-	-	-	-	-	-	0
<b>Total 總計</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Table 7 : Number of Internal Promotions in the Past Twelve Months  
(1.1.2012 to 31.12.2012)  
(Accountancy Sector)

表 7 : 過去十二個月內(1.1.2012 至 31.12.2012)的內部晉升人數  
(會計業)

Branch 門類	Job Level 職級	No. of Employees as at 2.1.2013 在2.1.2013之 僱員人數 (a)	No. of Internal Promotions in the Past 12 Months 過去十二個月 獲內部晉升的人數 (b)	No. of New Recruits in the Past 12 Months 過去十二個月 新招聘的人數 (c)	Total No. of Recruits in the Past 12 Months 過去十二個月 總招聘的人數 (d) = (b) + (c)	Percentage of No. of Internal Promotions to Total No. of Recruits 內部晉升佔總招聘人 數的百分比 (e) = (b) / (d)
Accounting Firms 會計師事務所	From Manager/Senior Manager To Partner/Principal/Director 由經理/高級經理至合夥人/總監	3 159	51	25	76	67.1%
	From Manager To Senior Manager 由經理至高級經理	1 626	110	77	187	58.8%
	From Supervisor/Senior To Manager 由主管至經理	2 146	363	137	500	72.6%
	From Clerk/Associate To Supervisor/Senior 由文員至主管	4 681	1 060	410	1 470	72.1%
	From Others To Clerk/Associate 由其他職級至文員	9 316	116	3 078	3 194	3.6%
	From Others To Trainer/Teacher 由其他職級至培訓人員	173	5	8	13	38.5%
	<b>Total 總計</b>	<b>21 101</b>	<b>1 705</b>	<b>3 735</b>	<b>5 440</b>	<b>31.3%</b>
Government Departments and Subvented Organizations 政府部門及資 助機構	From Manager/Senior Manager To Partner/Principal/Director 由經理/高級經理至合夥人/總監	-	-	-	-	-
	From Manager To Senior Manager 由經理至高級經理	724	20	36	56	35.7%
	From Supervisor/Senior To Manager 由主管至經理	309	31	55	86	36.0%
	From Clerk/Associate To Supervisor/Senior 由文員至主管	1 408	40	148	188	21.3%
	From Others To Clerk/Associate 由其他職級至文員	3 009	93	337	430	21.6%
	From Others To Trainer/Teacher 由其他職級至培訓人員	366	-	18	18	-
	<b>Total 總計</b>	<b>5 816</b>	<b>184</b>	<b>594</b>	<b>778</b>	<b>23.7%</b>
Commerce and Services Establishments 商業及服務行 業機構	From Manager/Senior Manager To Partner/Principal/Director 由經理/高級經理至合夥人/總監	-	-	-	-	-
	From Manager To Senior Manager 由經理至高級經理	7 184	199	222	421	47.3%
	From Supervisor/Senior To Manager 由主管至經理	5 541	256	461	717	35.7%
	From Clerk/Associate To Supervisor/Senior 由文員至主管	15 554	226	946	1 172	19.3%
	From Others To Clerk/Associate 由其他職級至文員	40 428	8	3 636	3 644	0.2%
	From Others To Trainer/Teacher 由其他職級至培訓人員	522	-	-	-	-
	<b>Total 總計</b>	<b>69 229</b>	<b>689</b>	<b>5 265</b>	<b>5 954</b>	<b>11.6%</b>
Industrial Establishments 工業機構	From Manager/Senior Manager To Partner/Principal/Director 由經理/高級經理至合夥人/總監	-	-	-	-	-
	From Manager To Senior Manager 由經理至高級經理	531	2	3	5	40.0%
	From Supervisor/Senior To Manager 由主管至經理	349	2	103	105	1.9%
	From Clerk/Associate To Supervisor/Senior 由文員至主管	1 071	80	21	101	79.2%
	From Others To Clerk/Associate 由其他職級至文員	3 276	2	459	461	0.4%
	From Others To Trainer/Teacher 由其他職級至培訓人員	-	-	-	-	-
	<b>Total 總計</b>	<b>5 227</b>	<b>86</b>	<b>586</b>	<b>672</b>	<b>12.8%</b>
All Branches 全部門類	From Manager/Senior Manager To Partner/Principal/Director 由經理/高級經理至合夥人/總監	3 159	51	25	76	67.1%
	From Manager To Senior Manager 由經理至高級經理	10 065	331	338	669	49.5%
	From Supervisor/Senior To Manager 由主管至經理	8 345	652	756	1 408	46.3%
	From Clerk/Associate To Supervisor/Senior 由文員至主管	22 714	1 406	1 525	2 931	48.0%
	From Others To Clerk/Associate 由其他職級至文員	56 029	219	7 510	7 729	2.8%
	From Others To Trainer/Teacher 由其他職級至培訓人員	1 061	5	26	31	16.1%
	<b>Total 總計</b>	<b>101 373</b>	<b>2 664</b>	<b>10 180</b>	<b>12 844</b>	<b>20.7%</b>

Table 8 : Number of Part-time Accounting Employees Employed  
(Accountancy Sector)

表 8 : 兼職會計僱員人數  
(會計業)

Branch 門類	Job Level 職 級	Number of Employees 僱員人數	
		Present No. of Full-time Accounting Employees 現有全職的會計僱員人數	No. of Part-time Accounting Employees 兼職會計僱員人數
Accounting Firms 會計師事務所	Partner/Principal/Director 合夥人/總監	3 159	146
	Senior Manager 高級經理	1 626	-
	Manager 經理	2 146	-
	Supervisor/Senior 主管	4 681	15
	Clerk/Associate 文員	9 316	218
	Trainer/Teacher 培訓人員	173	4
	<b>Total 總計</b>	<b>21 101</b>	<b>383</b>
Government Departments and Subvented Organizations 政府部門及資助機構	Partner/Principal/Director 合夥人/總監	-	-
	Senior Manager 高級經理	724	2
	Manager 經理	309	4
	Supervisor/Senior 主管	1 408	10
	Clerk/Associate 文員	3 009	15
	Trainer/Teacher 培訓人員	366	12
	<b>Total 總計</b>	<b>5 816</b>	<b>43</b>
Commerce and Services Establishments 商業及服務行業機構	Partner/Principal/Director 合夥人/總監	-	-
	Senior Manager 高級經理	531	-
	Manager 經理	349	-
	Supervisor/Senior 主管	1 071	-
	Clerk/Associate 文員	3 276	139
	Trainer/Teacher 培訓人員	-	-
	<b>Total 總計</b>	<b>5 227</b>	<b>139</b>
Industrial Establishments 工業機構	Partner/Principal/Director 合夥人/總監	-	-
	Senior Manager 高級經理	7 184	-
	Manager 經理	5 541	1
	Supervisor/Senior 主管	15 554	13
	Clerk/Associate 文員	40 428	1 265
	Trainer/Teacher 培訓人員	522	-
	<b>Total 總計</b>	<b>69 229</b>	<b>1 279</b>
All Branches 全部門類	Partner/Principal/Director 合夥人/總監	3 159	146
	Senior Manager 高級經理	10 065	2
	Manager 經理	8 345	5
	Supervisor/Senior 主管	22 714	38
	Clerk/Associate 文員	56 029	1 637
	Trainer/Teacher 培訓人員	1 061	16
	<b>Total 總計</b>	<b>10 1373</b>	<b>1 844</b>

Table 9 : The Number of Recruits in the Next 24 Months by Type of Educational Level  
(Accountancy Sector)

表 9：按教育程度劃分，未來24個月內招聘的僱員人數  
(會計業)

Branch 門類	Job Level 職級	Number of Employees 僱員人數				
		Graduate of University Degree or Above 大學學位或以上畢業生	Sub-degree Holder (HD/AD/D/HC/C or Equivalent) 副學位畢業生 (高級文憑/副學士/ 文憑/高級證書/證書或 同等學歷)	Secondary School Leaver or Below 中學程度或以下	Unspecified 未有說明	Total 總計
Accounting Firms 會計師事務所	Partner/Principal/Director 合夥人/總監	6	-	-	-	6
	Senior Manager 高級經理	21	-	-	-	21
	Manager 經理	60	14	-	-	74
	Supervisor/Senior 主管	128	13	-	-	141
	Clerk/Associate 文員	1 372	63	10	-	1 445
	Trainer/Teacher 培訓人員	-	-	-	-	0
	Total 總計	1 587	90	10	0	1 687
Government Departments and Subvented Organizations 政府部門及 資助機構	Partner/Principal/Director 合夥人/總監	-	-	-	-	0
	Senior Manager 高級經理	51	-	-	-	51
	Manager 經理	-	-	-	-	0
	Supervisor/Senior 主管	61	1	-	-	62
	Clerk/Associate 文員	9	8	93	-	110
	Trainer/Teacher 培訓人員	16	-	-	-	16
	Total 總計	137	9	93	0	239
Commerce and Services Establishments 商業及服務 行業機構	Partner/Principal/Director 合夥人/總監	-	-	-	-	0
	Senior Manager 高級經理	7	-	-	-	7
	Manager 經理	17	-	-	-	17
	Supervisor/Senior 主管	19	17	-	-	36
	Clerk/Associate 文員	19	396	256	6	677
	Trainer/Teacher 培訓人員	-	-	-	-	0
	Total 總計	62	413	256	6	737
Industrial Establishments 工業機構	Partner/Principal/Director 合夥人/總監	-	-	-	-	0
	Senior Manager 高級經理	-	-	-	-	0
	Manager 經理	-	-	-	-	0
	Supervisor/Senior 主管	7	-	-	-	7
	Clerk/Associate 文員	2	7	-	-	9
	Trainer/Teacher 培訓人員	-	-	-	-	0
	Total 總計	9	7	0	0	16
All Branches 全部門類	Partner/Principal/Director 合夥人/總監	6	-	-	-	6
	Senior Manager 高級經理	79	-	-	-	79
	Manager 經理	77	14	-	-	91
	Supervisor/Senior 主管	215	31	-	-	246
	Clerk/Associate 文員	1 402	474	359	6	2 241
	Trainer/Teacher 培訓人員	16	-	-	-	16
	Total 總計	1 795	519	359	6	2 679

Table 10 : Number of Establishments Encountering  
Recruitment Difficulties in the Past Twelve Months (1.1.2012 to 31.12.2012)  
(Accountancy Sector)

表 10：過去十二個月(1.1.2012至31.12.2012)遇到招聘員工困難的機構數目  
(會計業)

Branch 門類	Recruitment Difficulties 招聘困難	Partner/Principal/Director 合夥人/總監		Senior Manager 高級經理		Manager 經理		Supervisor/Senior 主管		Clerk/Associate 文員		Trainer/Teacher 培訓人員	
		No. of Establishments 機構數目	Percentage 百分比	No. of Establishments 機構數目	Percentage 百分比	No. of Establishments 機構數目	Percentage 百分比	No. of Establishments 機構數目	Percentage 百分比	No. of Establishments 機構數目	Percentage 百分比	No. of Establishments 機構數目	Percentage 百分比
Accounting Firms 會計師事務所	Yes 有	-	-	10	0.5	13	0.6	57	2.6	155	7.0	-	-
	No 沒有	9	0.4	16	0.7	12	0.5	55	2.5	363	16.5	6	0.3
	Have not recruited or tried to recruit 未曾招聘或未有嘗試招聘員工	2 111	96.0	2 094	95.2	2 095	95.2	2 008	91.3	1 602	72.8	2 114	96.1
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	80	3.6	80	3.6	80	3.6	80	3.6	80	3.6	80	3.6
	<b>Total 總計</b>	<b>2 200</b>	<b>100</b>	<b>2 200</b>	<b>100</b>	<b>2 200</b>	<b>100</b>	<b>2 200</b>	<b>100</b>	<b>2 200</b>	<b>100</b>	<b>2 200</b>	<b>100</b>
Government Departments and Subvented Organizations 政府部門及 資助機構	Yes 有	-	-	1	2.9	3	8.8	4	11.8	6	17.6	3	8.8
	No 沒有	-	-	6	17.6	6	17.6	16	47.1	18	52.9	6	17.6
	Have not recruited or tried to recruit 未曾招聘或未有嘗試招聘員工	32	94.1	25	73.5	23	67.6	12	35.3	8	23.5	23	67.6
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	2	5.9	2	5.9	2	5.9	2	5.9	2	5.9	2	5.9
	<b>Total 總計</b>	<b>34</b>	<b>100</b>	<b>34</b>	<b>100</b>	<b>34</b>	<b>100</b>	<b>34</b>	<b>100</b>	<b>34</b>	<b>100</b>	<b>34</b>	<b>100</b>
Commerce and Services Establishments 商業及 服務行業機構	Yes 有	-	-	7	<0.1	13	0.1	421	1.8	909	3.9	-	-
	No 沒有	-	-	206	0.9	327	1.4	431	1.8	2 201	9.4	-	-
	Have not recruited or tried to recruit 未曾招聘或未有嘗試招聘員工	22 267	95.5	22 054	94.6	21 927	94.1	21 415	91.9	19 157	82.2	22 267	95.5
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	1 047	4.5	1 047	4.5	1 047	4.5	1 047	4.5	1 047	4.5	1 047	4.5
	<b>Total 總計</b>	<b>23 314</b>	<b>100</b>	<b>23314</b>	<b>100</b>	<b>23 314</b>	<b>100</b>	<b>23 314</b>	<b>100</b>	<b>23 314</b>	<b>100</b>	<b>23 314</b>	<b>100</b>
Industrial Establishments 工業機構	Yes 有	-	-	-	-	-	-	2	0.1	72	3.0	-	-
	No 沒有	-	-	2	0.1	101	4.2	5	0.2	291	12.0	-	-
	Have not recruited or tried to recruit 未曾招聘或未有嘗試招聘員工	2 365	97.8	2 363	97.7	2 264	93.6	2 358	97.5	2 002	82.8	2 365	97.8
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	53	2.2	53	2.2	53	2.2	53	2.2	53	2.2	53	2.2
	<b>Total 總計</b>	<b>2 418</b>	<b>100</b>	<b>2 418</b>	<b>100</b>	<b>2 418</b>	<b>100</b>	<b>2 418</b>	<b>100</b>	<b>2 418</b>	<b>100</b>	<b>2 418</b>	<b>100</b>
All Branches 全部門類	Yes 有	-	-	18	0.1	29	0.1	484	1.7	1 142	4.1	3	<0.1
	No 沒有	9	<0.1	230	0.8	446	1.6	507	1.8	2 873	10.3	12	<0.1
	Have not recruited or tried to recruit 未曾招聘或未有嘗試招聘員工	26 775	95.7	26 536	94.9	26 309	94.1	25 793	92.2	22 769	81.4	26 769	95.7
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	1 182	4.2	1 182	4.2	1 182	4.2	1 182	4.2	1 182	4.2	1 182	4.2
	<b>Total 總計</b>	<b>27 966</b>	<b>100</b>	<b>27 966</b>	<b>100</b>	<b>27 966</b>	<b>100</b>	<b>27 966</b>	<b>100</b>	<b>27 966</b>	<b>100</b>	<b>27 966</b>	<b>100</b>

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

Table 11 : Reasons of Recruitment Difficulties in the Past Twelve Months (1.1.2012 to 31.12.2012)  
(Accountancy Sector)

表 11 : 過去十二個月內(1.1.2012 至 31.12.2012)招聘員工有困難的原因  
(會計業)

Reason 原因		Partner/ Principal/ Director 合夥人/總監	Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員	Total 總計
(a)	Insufficient accountancy graduates from tertiary institutions 專上院校會計畢業 生人數不足	-	-	-	-	5	-	5
(b)	Lack of candidates with relevant experience and training 缺乏具相關經驗及 訓練的職位申請人	-	17	27	452	852	1	1 349
(c)	Working conditions/ remuneration package could not meet recruits' expectations 服務條件/薪酬未能 符合求職者要求	-	5	10	44	361	3	423
(d)	Other reasons 其他原因	-	-	1	18	339	1	359
Total 總計		0	22	38	514	1 557	5	2 136

Table 11.1 : Reasons of Recruitment Difficulties in the Past Twelve Months (1.1.2012 to 31.12.2012)  
(Accounting Firms)

表 11.1 : 過去十二個月內(1.1.2012 至 31.12.2012)招聘員工有困難的原因  
(會計師事務所)

Reason 原因		Partner/ Principal/ Director 合夥人/總監	Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員	Total 總計
(a)	Insufficient accountancy graduates from tertiary institutions 專上院校會計畢業 生人數不足	-	-	-	-	5	-	5
(b)	Lack of candidates with relevant experience and training 缺乏具相關經驗及 訓練的職位申請人	-	10	12	31	100	-	153
(c)	Working conditions/ remuneration package could not meet recruits' expectations 服務條件/薪酬未能 符合求職者要求	-	1	6	33	93	-	133
(d)	Other reasons 其他原因	-	-	-	13	35	-	48
Total 總計		0	11	18	77	233	0	339

Table 11.2 : Reasons of Recruitment Difficulties in the Past Twelve Months (1.1.2012 to 31.12.2012)  
(Government Departments and Subvented Organizations)

表 11.2 : 過去十二個月內(1.1.2012 至 31.12.2012)招聘員工有困難的原因  
(政府部門及資助機構)

Reason 原因		Partner/ Principal/ Director 合夥人/總監	Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員	Total 總計
(a)	Insufficient accountancy graduates from tertiary institutions 專上院校會計畢業 生人數不足	-	-	-	-	-	-	0
(b)	Lack of candidates with relevant experience and training 缺乏具相關經驗及 訓練的職位申請人	-	1	3	4	5	1	14
(c)	Working conditions/ remuneration package could not meet recruits' expectations 服務條件/薪酬未能 符合求職者要求	-	-	1	2	4	3	10
(d)	Other reasons 其他原因	-	-	-	1	1	1	3
Total 總計		0	1	4	7	10	5	27

Table 11.3 : Reasons of Recruitment Difficulties in the Past Twelve Months (1.1.2012 to 31.12.2012)  
(Commerce and Services Establishments)

表 11.3 : 過去十二個月內(1.1.2012 至 31.12.2012)招聘員工有困難的原因  
(商業及服務行業機構)

Reason 原因		Partner/ Principal/ Director 合夥人/總監	Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員	Total 總計
(a)	Insufficient accountancy graduates from tertiary institutions 專上院校會計畢業 生人數不足	-	-	-	-	-	-	0
(b)	Lack of candidates with relevant experience and training 缺乏具相關經驗及 訓練的職位申請人	-	6	12	416	676	-	1 110
(c)	Working conditions/ remuneration package could not meet recruits' expectations 服務條件/薪酬未能 符合求職者要求	-	4	3	8	258	-	273
(d)	Other reasons 其他原因	-	-	1	3	237	-	241
Total 總計		0	10	16	427	1 171	0	1 624

Table 11.4 : Reasons of Recruitment Difficulties in the Past Twelve Months (1.1.2012 to 31.12.2012)  
(Industrial Establishments)

表 11.4 : 過去十二個月內(1.1.2012 至 31.12.2012)招聘員工有困難的原因  
(工業機構)

Reason 原因		Partner/ Principal/ Director 合夥人/總監	Senior Manager 高級經理	Manager 經理	Supervisor/ Senior 主管	Clerk/ Associate 文員	Trainer/ Teacher 培訓人員	Total 總計
(a)	Insufficient accountancy graduates from tertiary institutions 專上院校會計畢業 生人數不足	-	-	-	-	-	-	0
(b)	Lack of candidates with relevant experience and training 缺乏具相關經驗及 訓練的職位申請人	-	-	-	1	71	-	72
(c)	Working conditions/ remuneration package could not meet recruits' expectations 服務條件/薪酬未能 符合求職者要求	-	-	-	1	6	-	7
(d)	Other reasons 其他原因	-	-	-	1	66	-	67
Total 總計		0	0	0	3	143	0	146

Table 12 : Number of Accounting Employees  
Required to Work in the mainland of China  
(Accountancy Sector)

表 12 : 需要在中國內地工作的會計人員人數  
(會計業)

Branch 門類	Job Level 職級	Working Mode 工作形式	No. of Employees 僱員人數	
			As at 2 January 2013 在2013年1月2日	Projection for January 2015 預測在2015年1月
Accounting Firms 會計師事務所	Partner/Principal/ Director 合夥人/總監	Stationed Basis 長駐	14	14
		Travelling Basis 非長駐	446	442
		<b>Sub-total 小計</b>	<b>460</b>	<b>456</b>
	Senior Manager 高級經理	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	155	169
		<b>Sub-total 小計</b>	<b>155</b>	<b>169</b>
	Manager 經理	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	277	305
		<b>Sub-total 小計</b>	<b>277</b>	<b>305</b>
	Supervisor/Senior 主管	Stationed Basis 長駐	52	72
		Travelling Basis 非長駐	679	741
		<b>Sub-total 小計</b>	<b>731</b>	<b>813</b>
	Clerk/Associate 文員	Stationed Basis 長駐	408	524
		Travelling Basis 非長駐	1 382	1 426
		<b>Sub-total 小計</b>	<b>1 790</b>	<b>1 950</b>
	Trainer/Teacher 培訓人員	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	29	20
		<b>Sub-total 小計</b>	<b>29</b>	<b>20</b>
	<b>Total 總計</b>	<b>Stationed Basis 長駐</b>	<b>474</b>	<b>610</b>
		<b>Travelling Basis 非長駐</b>	<b>2 968</b>	<b>3 103</b>
		<b>Total 總計</b>	<b>3 442</b>	<b>3 713</b>

Branch 門類	Job Level 職級	Working Mode 工作形式	No. of Employees 僱員人數	
			As at 2 January 2013 在2013年1月2日	Projection for January 2015 預測在2015年1月
Government Departments and Subvented Organizations 政府部門及資助機構	Partner/Principal/ Director 合夥人/總監	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	-	-
		<b>Sub-total 小計</b>	-	-
	Senior Manager 高級經理	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	-	2
		<b>Sub-total 小計</b>	-	2
	Manager 經理	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	1	1
		<b>Sub-total 小計</b>	1	1
	Supervisor/Senior 主管	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	-	2
		<b>Sub-total 小計</b>	-	2
	Clerk/Associate 文員	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	2	5
		<b>Sub-total 小計</b>	2	5
	Trainer/Teacher 培訓人員	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	-	3
		<b>Sub-total 小計</b>	-	3
	<b>Total 總計</b>	<b>Stationed Basis 長駐</b>	-	-
		<b>Travelling Basis 非長駐</b>	3	13
		<b>Total 總計</b>	3	13

Branch 門類	Job Level 職級	Working Mode 工作形式	No. of Employees 僱員人數	
			As at 2 January 2013 在2013年1月2日	Projection for January 2015 預測在2015年1月
Commerce and Services Establishments 商業及服務行業機構	Partner/Principal/ Director 合夥人/總監	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	-	-
		<b>Sub-total 小計</b>	-	-
	Senior Manager 高級經理	Stationed Basis 長駐	46	42
		Travelling Basis 非長駐	753	753
		<b>Sub-total 小計</b>	<b>799</b>	<b>795</b>
	Manager 經理	Stationed Basis 長駐	6	3
		Travelling Basis 非長駐	1 007	1 007
		<b>Sub-total 小計</b>	<b>1 013</b>	<b>1 010</b>
	Supervisor/Senior 主管	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	1 383	1 383
		<b>Sub-total 小計</b>	<b>1 383</b>	<b>1 383</b>
	Clerk/Associate 文員	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	2 418	2 418
		<b>Sub-total 小計</b>	<b>2 418</b>	<b>2 418</b>
	Trainer/Teacher 培訓人員	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	-	-
		<b>Sub-total 小計</b>	<b>0</b>	<b>0</b>
	<b>Total 總計</b>	<b>Stationed Basis 長駐</b>	<b>52</b>	<b>45</b>
		<b>Travelling Basis 非長駐</b>	<b>5 561</b>	<b>5 561</b>
		<b>Total 總計</b>	<b>5 613</b>	<b>5 606</b>

Branch 門類	Job Level 職級	Working Mode 工作形式	No. of Employees 僱員人數	
			As at 2 January 2013 在2013年1月2日	Projection for January 2015 預測在2015年1月
Industrial Establishments 工業機構	Partner/Principal/ Director 合夥人/總監	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	-	-
		<b>Sub-total 小計</b>	-	-
	Senior Manager 高級經理	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	14	14
		<b>Sub-total 小計</b>	<b>14</b>	<b>14</b>
	Manager 經理	Stationed Basis 長駐	5	5
		Travelling Basis 非長駐	15	15
		<b>Sub-total 小計</b>	<b>20</b>	<b>20</b>
	Supervisor/Senior 主管	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	16	16
		<b>Sub-total 小計</b>	<b>16</b>	<b>16</b>
	Clerk/Associate 文員	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	21	21
		<b>Sub-total 小計</b>	<b>21</b>	<b>21</b>
	Trainer/Teacher 培訓人員	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	-	-
		<b>Sub-total 小計</b>	<b>0</b>	<b>0</b>
	<b>Total 總計</b>	<b>Stationed Basis 長駐</b>	<b>5</b>	<b>5</b>
		<b>Travelling Basis 非長駐</b>	<b>66</b>	<b>66</b>
		<b>Total 總計</b>	<b>71</b>	<b>71</b>

Branch 門類	Job Level 職級	Working Mode 工作形式	No. of Employees 僱員人數	
			As at 2 January 2013 在2013年1月2日	Projection for January 2015 預測在2015年1月
<b>All Branches</b> <b>全部門類</b>	Partner/Principal/ Director 合夥人/總監	Stationed Basis 長駐	14	14
		Travelling Basis 非長駐	446	442
		<b>Sub-total</b> <b>小計</b>	<b>460</b>	<b>456</b>
	Senior Manager 高級經理	Stationed Basis 長駐	46	42
		Travelling Basis 非長駐	922	938
		<b>Sub-total</b> <b>小計</b>	<b>968</b>	<b>980</b>
	Manager 經理	Stationed Basis 長駐	11	8
		Travelling Basis 非長駐	1 300	1 328
		<b>Sub-total</b> <b>小計</b>	<b>1 311</b>	<b>1 336</b>
	Supervisor/Senior 主管	Stationed Basis 長駐	52	72
		Travelling Basis 非長駐	2 078	2 142
		<b>Sub-total</b> <b>小計</b>	<b>2 130</b>	<b>2 214</b>
	Clerk/Associate 文員	Stationed Basis 長駐	408	524
		Travelling Basis 非長駐	3 823	3 870
		<b>Sub-total</b> <b>小計</b>	<b>4 231</b>	<b>4 394</b>
	Trainer/Teacher 培訓人員	Stationed Basis 長駐	-	-
		Travelling Basis 非長駐	29	23
		<b>Sub-total</b> <b>小計</b>	<b>29</b>	<b>23</b>
	<b>Total</b> <b>總計</b>	<b>Stationed Basis</b> <b>長駐</b>	<b>531</b>	<b>660</b>
		<b>Travelling Basis</b> <b>非長駐</b>	<b>8 598</b>	<b>8 743</b>
		<b>Total</b> <b>總計</b>	<b>9 129</b>	<b>9 403</b>

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

Table 13 : Effects of Mainland Operations on Hong Kong  
Accounting Employees  
(Accountancy Sector)

表 13 : 內地業務對本港會計人員的影響  
(會計業)

Branch 門類	Effects 影響	Number of Employees 僱員人數	
		As at 2 January 2013 在2012年1月3日	Projection for January 2015 預測在2015年1月
Accounting Firms 會計師事務所	Additional accounting employees need to recruit 須增聘的會計人員數目	75	90
	Number of existing accounting employees to be trained for Mainland Operations 因處理內地業務而需要接受訓練的現職會計人員數目	1 036	1 244
Government Departments and Subvented Organizations 政府部門及資助機構	Additional accounting employees need to recruit 須增聘的會計人員數目	1	-
	Number of existing accounting employees to be trained for Mainland Operations 因處理內地業務而需要接受訓練的現職會計人員數目	3	-
Commerce and Services Establishments 商業及服務行業機構	Additional accounting employees need to recruit 須增聘的會計人員數目	-	-
	Number of existing accounting employees to be trained for Mainland Operations 因處理內地業務而需要接受訓練的現職會計人員數目	-	-
Industrial Establishments 工業機構	Additional accounting employees need to recruit 須增聘的會計人員數目	2	3
	Number of existing accounting employees to be trained for Mainland Operations 因處理內地業務而需要接受訓練的現職會計人員數目	964	724
All Branches 全部門類	Additional accounting employees need to recruit 須增聘的會計人員數目	78	93
	Number of existing accounting employees to be trained for Mainland Operations 因處理內地業務而需要接受訓練的現職會計人員數目	2 003	1 968

Table 14 : Number of Establishments Which Have Moved Their Accounting-related Functions Out of Hong Kong in the Past Twelve Months (1.1.2012 to 1.12.2012)  
(Accountancy Sector)

表 14 : 過去十二個月內(1.1.2012 至 31.12.2012)有將會計相關的工作遷離香港的機構數目  
(會計業)

Branch 門類	Accounting-related Functions moved out of Hong Kong 將會計工作遷離香港	No. of Establishments 機構數目	Percentage 百分比
Accounting Firms 會計師事務所	Yes 有	-	-
	No 沒有	2 134	97.0%
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	66	3.0%
	<b>Total 總計</b>	<b>2 200</b>	<b>100%</b>
Government Departments and Subvented Organizations 政府部門及資助機構	Yes 有	-	-
	No 沒有	32	94.1%
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	2	5.9%
	<b>Total 總計</b>	<b>34</b>	<b>100%</b>
Commerce and Services Establishments 商業及服務行業機構	Yes 有	-	-
	No 沒有	27 250	97.1%
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	821	2.9%
	<b>Total 總計</b>	<b>28 071</b>	<b>100%</b>
Industrial Establishments 工業機構	Yes 有	-	-
	No 沒有	2 720	98.1%
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	53	1.9%
	<b>Total 總計</b>	<b>2 773</b>	<b>100%</b>
All Branches 全部門類	Yes 有	-	-
	No 沒有	32 136	97.2%
	Unspecified / Refusal Cases 未有說明 / 未有提供資料	942	2.8%
	<b>Total 總計</b>	<b>33 078</b>	<b>100%</b>

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

Table 15 : Percentage of the No. of Accounting Employees  
Transferred to Work in Subsidiaries/Affiliates outside HK  
as a Result of the Moving out of the Accounting-related Functions  
(Accountancy Sector)

表 15 : 因會計相關的工作遷離香港而調職至  
港外附屬公司工作的會計僱員數目的百分比  
(會計業)

Branch 門類	Percentage of the No. of Accounting Employees Transferred to Work in Subsidiaries/Affiliates outside HK 調職至港外附屬公司工作 的會計僱員數目的百分比	No. of Establishments 機構數目			
		The mainland of China 中國內地	Macau 澳門	Taiwan 台灣	Other Places 其他地方
Accounting Firms 會計師事務所	< 10%	-	-	-	-
	10% – 30%	-	-	-	-
	>30% – 50%	-	-	-	-
	> 50%	-	-	-	-
	<b>Total 總計</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Government Departments and Subvented Organizations 政府部門及資助 機構	< 10%	-	-	-	-
	10% – 30%	-	-	-	-
	>30% – 50%	-	-	-	-
	> 50%	-	-	-	-
	<b>Total 總計</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Commerce and Services Establishments 商業及服務行業 機構	< 10%	-	-	-	-
	10% – 30%	-	-	-	-
	>30% – 50%	-	-	-	-
	> 50%	-	-	-	-
	<b>Total 總計</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Industrial Establishments 工業機構	< 10%	-	-	-	-
	10% – 30%	-	-	-	-
	>30% – 50%	-	-	-	-
	> 50%	-	-	-	-
	<b>Total 總計</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
All Branches 全部門類	Less than 10%以下	-	-	-	-
	10% – 30%	-	-	-	-
	>30% – 50%	-	-	-	-
	> 50%	-	-	-	-
	<b>Total 總計</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Table 16 : Location for which the accounting-related functions outsourced by company in Hong Kong to other company in/outside Hong Kong actually carried out (Accountancy Sector)

表 16：香港的機構外判給香港 / 港外其他公司的會計相關的工作的實際進行地點 (會計業)

Branch 門類	No. of Establishments 機構數目 (Percentage) (百分比)							Total 總計
	Hong Kong 香港	The mainland of China 中國內地	Macau 澳門	Taiwan 台灣	Other Places 其他地方	Unspecified 未有說明	Not Applicable 不適用	
Accounting Firms 會計師事務所	55 (2.6%)	26 (1.2%)	- (-)	- (-)	- (-)	- (-)	2 053 (96.2%)	<b>2 134</b> (100%)
Government Departments and Subvented Organizations 政府部門及資助機構	1 (3.1%)	1 (3.1%)	- (-)	- (-)	- (-)	- (-)	30 (93.8%)	<b>32</b> (100%)
Commerce and Services Establishments 商業及服務行業機構	1 798 (6.6%)	2 (<0.1%)	- (-)	- (-)	- (-)	444 (1.6%)	25 011 (91.8%)	<b>27 255</b> (100%)
Industrial Establishments 工業機構	77 (2.8%)	- (-)	- (-)	- (-)	- (-)	28 (1.0%)	2 615 (96.1%)	<b>2 720</b> (100%)
<b>All Branches 全部門類</b>	<b>1 931 (6.0%)</b>	<b>29 (0.1%)</b>	<b>- (-)</b>	<b>- (-)</b>	<b>- (-)</b>	<b>472 (1.5%)</b>	<b>29 709 (92.4%)</b>	<b>32 141 (100%)</b>

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

Table 17 : Estimated Percentage of Training Provided by  
External Course Providers in the Next Twelve Months  
(Accountancy Sector)

表 17：估計未來十二個月外間培訓機構提供的訓練所佔百分比  
(會計業)

Branch 門類	Job Level 職級	Number of Establishments 機構數目					
		0%	>0% – 24%	>24% – 49%	>49% – 74%	>74% – <100%	100%
Accounting Firms 會計師事務所	Partner/Principal/ Director/ Senior Manager/ Manager 合夥人/總監/ 高級經理/經理	1 177	183	15	65	35	480
	Supervisor/Senior 主管	339	130	9	31	2	108
	Clerk/Associate 文員	744	184	14	65	7	176
	Trainer/Teacher 培訓人員	30	4	-	-	-	-
	<b>Total 總計</b>	<b>2 290</b>	<b>501</b>	<b>38</b>	<b>161</b>	<b>44</b>	<b>764</b>
Government Departments and Subvented Organizations 政府部門及資助機構	Partner/Principal/ Director/ Senior Manager/ Manager 合夥人/總監/ 高級經理/經理	7	8	8	2	2	3
	Supervisor/Senior 主管	5	9	9	1	4	3
	Clerk/Associate 文員	7	10	7	-	4	3
	Trainer/Teacher 培訓人員	6	4	2	-	-	-
	<b>Total 總計</b>	<b>25</b>	<b>31</b>	<b>26</b>	<b>3</b>	<b>10</b>	<b>9</b>
Commerce and Services Establishments 商業及服務行業機構	Partner/Principal/ Director/ Senior Manager/ Manager 合夥人/總監/ 高級經理/經理	5 863	186	56	65	5	213
	Supervisor/Senior 主管	7 683	179	453	102	14	217
	Clerk/Associate 文員	16 158	232	579	99	216	700
	Trainer/Teacher 培訓人員	191	-	-	-	-	118
	<b>Total 總計</b>	<b>29 895</b>	<b>597</b>	<b>1 088</b>	<b>266</b>	<b>235</b>	<b>1 248</b>
Industrial Establishments 工業機構	Partner/Principal/ Director/ Senior Manager/ Manager 合夥人/總監/ 高級經理/經理	467	10	25	1	-	89
	Supervisor/Senior 主管	716	10	6	1	1	5
	Clerk/Associate 文員	1 903	15	71	1	-	196
	Trainer/Teacher 培訓人員	-	-	-	-	-	-
	<b>Total 總計</b>	<b>3 086</b>	<b>35</b>	<b>102</b>	<b>3</b>	<b>1</b>	<b>290</b>
All Branches 全部門類	Partner/Principal/ Director/ Senior Manager/ Manager 合夥人/總監/ 高級經理/經理	7 514	387	104	133	42	785
	Supervisor/Senior 主管	8 743	328	477	135	21	333
	Clerk/Associate 文員	18 812	441	671	165	227	1 075
	Trainer/Teacher 培訓人員	227	8	2	-	-	118
	<b>Total 總計</b>	<b>35 296</b>	<b>1 164</b>	<b>1 254</b>	<b>433</b>	<b>290</b>	<b>2 311</b>

Table 18 : Information on Training Expenses in 2012  
Compared with Those in 2011  
(Accountancy Sector)

表 18 : 2012年的訓練開支與2011年訓練開支的比較  
(會計業)

Branch 門類	The Training Expenses in 2012 as compared with those in 2011 2012年與2011年訓練開支的比較		No. of Establishments 機構數目 (Percentage) (百分比)	
			In-house Training 內部訓練	External Training 外間訓練
Accounting Firms 會計師事務所	No Change 沒有改變		1 916 (92.7)	1 789 (86.6)
	Increase by 增加	> 50%	- (-)	14 (0.7)
		> 20% - 50%	10 (0.5)	12 (0.6)
		> 10% - 20%	- (-)	32 (1.5)
		5% - 10%	41 (2.0)	102 (4.9)
		< 5%	14 (0.7)	15 (0.7)
	Decrease by 減少	> 50%	- (-)	13 (0.6)
		> 20% - 50%	- (-)	1 (<0.1)
		> 10% - 20%	- (-)	- (-)
		5% - 10%	- (-)	3 (0.1)
		< 5%	- (-)	- (-)
	Unspecified / Refusal Cases 未有說明 / 未有提供資料		86 (4.2)	86 (4.2)
	<b>Total 總計</b>		<b>2 067 (100)</b>	<b>2 067 (100)</b>
Government Departments and Subvented Organizations 政府部門及資助機構	No Change 沒有改變		27 (79.4)	19 (55.9)
	Increase by 增加	> 50%	- (-)	3 (8.8)
		> 20% - 50%	- (-)	1 (2.9)
		> 10% - 20%	- (-)	- (-)
		5% - 10%	2 (5.9)	3 (8.8)
		< 5%	1 (2.9)	5 (14.7)
	Decrease by 減少	> 50%	- (-)	- (-)
		> 20% - 50%	1 (2.9)	- (-)
		> 10% - 20%	- (-)	- (-)
		5% - 10%	- (-)	- (-)
		< 5%	- (-)	- (-)
	Unspecified / Refusal Cases 未有說明 / 未有提供資料		3 (8.8)	3 (8.8)
	<b>Total 總計</b>		<b>34 (100)</b>	<b>34 (100)</b>

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

Branch 門類	The Training Expenses in 2012 as compared with those in 2011 2012年與2011年訓練開支的比較		No. of Establishments 機構數目 (Percentage) (百分比)	
			In-house Training 內部訓練	External Training 外間訓練
Commerce and Services Establishments 商業及服務行業機構	No Change 沒有改變		21 043 (93.8)	21 022 (93.7)
	Increase by 增加	> 50%	- (-)	2 (<0.1)
		> 20% - 50%	- (-)	2 (<0.1)
		> 10% - 20%	5 (<0.1)	4 (<0.1)
		5% - 10%	287 (1.3)	48 (0.2)
		< 5%	19 (0.1)	73 (0.3)
	Decrease by 減少	> 50%	- (-)	- (-)
		> 20% - 50%	- (-)	- (-)
		> 10% - 20%	- (-)	1 (<0.1)
		5% - 10%	- (-)	- (-)
		< 5%	- (-)	- (-)
	Unspecified / Refusal Cases 未有說明 / 未有提供資料		1 070 (4.8)	1 272 (5.7)
	Total 總計		22 424 (100)	22 424 (100)
Industrial Establishments 工業機構	No Change 沒有改變		2 352 (97.3)	2 260 (93.5)
	Increase by 增加	> 50%	1 (<0.1)	19 (0.8)
		> 20% - 50%	- (-)	- (-)
		> 10% - 20%	- (-)	3 (0.1)
		5% - 10%	- (-)	6 (0.2)
		< 5%	2 (0.1)	66 (2.7)
	Decrease by 減少	> 50%	- (-)	1 (<0.1)
		> 20% - 50%	- (-)	- (-)
		> 10% - 20%	- (-)	- (-)
		5% - 10%	- (-)	- (-)
		< 5%	- (-)	- (-)
	Unspecified / Refusal Cases 未有說明 / 未有提供資料		63 (2.6)	63 (2.6)
	Total 總計		2 418 (100)	2 418 (100)
All Branches 全部門類	No Change 沒有改變		25 338 (94.0)	25 090 (93.1)
	Increase by 增加	> 50%	1 (<0.1)	38 (0.1)
		> 20% - 50%	10 (<0.1)	15 (0.1)
		> 10% - 20%	5 (<0.1)	39 (0.1)
		5% - 10%	330 (1.2)	159 (0.6)
		< 5%	36 (0.1)	159 (0.6)
	Decrease by 減少	> 50%	- (-)	14 (0.1)
		> 20% - 50%	1 (<0.1)	1 (<0.1)
		> 10% - 20%	- (-)	1 (<0.1)
		5% - 10%	- (-)	3 (<0.1)
		< 5%	- (-)	- (-)
	Unspecified / Refusal Cases 未有說明 / 未有提供資料		1 222 (4.5)	1 424 (5.3)
	Total 總計		26 943 (100)	26 943 (100)

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

Table 19 : Comparison of the Training Budget for 2013  
with Training Expenses in 2012  
(Accountancy Sector)

表 19 : 2013年的訓練開支預算與2012年的訓練開支比較  
(會計業)

Branch 門類	The Training Budget for 2013 as compared with Training Expenses in 2012 2013年的訓練開支預算與2012年的訓練開支比較		No. of Establishments 機構數目 (Percentage) (百分比)	
			In-house Training 內部訓練	External Training 外間訓練
Accounting Firms 會計師事務所	No Change 沒有改變		1 897 (91.8)	1 797 (86.9)
	Increase by 增加	> 50%	- (-)	- (-)
		> 20% - 50%	10 (0.5)	10 (0.5)
		> 10% - 20%	17 (0.8)	76 (3.7)
		5% - 10%	34 (1.6)	64 (3.1)
		< 5%	17 (0.8)	14 (0.7)
	Decrease by 減少	> 50%	- (-)	13 (0.6)
		> 20% - 50%	- (-)	- (-)
		> 10% - 20%	4 (0.2)	4 (0.2)
		5% - 10%	- (-)	- (-)
		< 5%	2 (0.1)	3 (0.1)
	Unspecified / Refusal Cases 未有說明 / 未有提供資料		86 (4.2)	86 (4.2)
	<b>Total 總計</b>		<b>2 067 (100)</b>	<b>2 067 (100)</b>
Government Departments and Subvented Organizations 政府部門及資助機構	No Change 沒有改變		26 (76.5)	23 (67.6)
	Increase by 增加	> 50%	1 (2.9)	1 (2.9)
		> 20% - 50%	- (-)	- (-)
		> 10% - 20%	2 (5.9)	1 (2.9)
		5% - 10%	1 (2.9)	2 (5.9)
		< 5%	1 (2.9)	4 (11.8)
	Decrease by 減少	> 50%	- (-)	- (-)
		> 20% - 50%	- (-)	- (-)
		> 10% - 20%	- (-)	- (-)
		5% - 10%	- (-)	- (-)
		< 5%	- (-)	- (-)
	Unspecified / Refusal Cases 未有說明 / 未有提供資料		3 (8.8)	3 (8.8)
	<b>Total 總計</b>		<b>34 (100)</b>	<b>34 (100)</b>

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

Branch 門類	The Training Budget for 2013 as compared with Training Expenses in 2012 2013年的訓練開支預算與2012年的訓練開支比較		No. of Establishments 機構數目 (Percentage) (百分比)	
			In-house Training 內部訓練	External Training 外間訓練
Commerce and Services Establishments 商業及服務行業機構	No Change 沒有改變		21 040 (93.8)	20 975 (93.5)
	Increase by 增加	> 50%	- (-)	202 (0.9)
		> 20% - 50%	2 (<0.1)	4 (<0.1)
		> 10% - 20%	2 (<0.1)	6 (<0.1)
		5% - 10%	295 (1.3)	56 (0.2)
		< 5%	17 (0.1)	111 (0.5)
	Decrease by 減少	> 50%	- (-)	- (-)
		> 20% - 50%	- (-)	- (-)
		> 10% - 20%	- (-)	- (-)
		5% - 10%	- (-)	- (-)
		< 5%	- (-)	1 (<0.1)
	Unspecified / Refusal Cases 未有說明 / 未有提供資料		1 068 (4.8)	1 069 (4.8)
	Total 總計		22 424 (100)	22 424 (100)
Industrial Establishments 工業機構	No Change 沒有改變		2 349 (97.1)	2 278 (94.2)
	Increase by 增加	> 50%	1 (<0.1)	1 (<0.1)
		> 20% - 50%	4 (0.2)	- (-)
		> 10% - 20%	- (-)	5 (0.2)
		5% - 10%	- (-)	4 (0.2)
		< 5%	2 (0.1)	68 (2.8)
	Decrease by 減少	> 50%	- (-)	- (-)
		> 20% - 50%	- (-)	- (-)
		> 10% - 20%	- (-)	- (-)
		5% - 10%	- (-)	- (-)
		< 5%	- (-)	- (-)
	Unspecified / Refusal Cases 未有說明 / 未有提供資料		62 (2.6)	62 (2.6)
	Total 總計		2 418 (100)	2 418 (100)
All Branches 全部門類	No Change 沒有改變		25 312 (93.9)	25 073 (93.1)
	Increase by 增加	> 50%	2 (<0.1)	204 (0.8)
		> 20% - 50%	16 (0.1)	14 (0.1)
		> 10% - 20%	21 (0.1)	88 (0.3)
		5% - 10%	330 (1.2)	126 (0.5)
		< 5%	37 (0.1)	197 (0.7)
	Decrease by 減少	> 50%	- (-)	13 (<0.1)
		> 20% - 50%	- (-)	- (-)
		> 10% - 20%	4 (<0.1)	4 (<0.1)
		5% - 10%	- (-)	- (-)
		< 5%	2 (<0.1)	4 (<0.1)
	Unspecified / Refusal Cases 未有說明 / 未有提供資料		1 219 (4.5)	1 220 (4.5)
	Total 總計		26 943 (100)	26 943 (100)

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

Table 20 : The Top Five Types/Topics of Training  
Mostly Chosen by Respondents for Manpower Development  
(Accountancy Sector)

表 20 : 對會計人力培訓最多被選擇的五項訓練類別/課題  
(會計業)

Job Level 職級	Frequency to be Chosen (1 to 5, 1 is chosen by companies most frequently) 1 至 5, 1 為最多公司選擇	Topics of Training 訓練課題
Partner/Principal Director 合夥人/總監	1	Updates of Accounting Standards 最新會計準則
	2	Auditing 審計學
	3	PRC Taxation System 內地稅務制度
	4	Tax Compliance and Planning 遵從稅規和稅務策劃
	5	Financial Accounting 財務會計
Senior Manager 高級經理	1	Principles & Practice of Management 管理理論與實務
	2	Marketing Management 市場管理
	3	Problem Solving & Decision Making 解決問題及決策
	4	Strategic Management 策略管理
	5	Risk Management 風險管理
Manager 經理	1	Updates of Accounting Standards 最新會計準則
	2	Financial Management 財務管理
	3	Risk Management 風險管理
	4	Principles & Practice of Management 管理理論與實務
	5	Strategic Management 策略管理
Supervisor/Senior 主管	1	Updates of Accounting Standards 最新會計準則
	2	Financial Accounting 財務會計
	3	Cost and Management Accounting 成本和管理會計
	4	Financial Management 財務管理
	5	Accrued-based Accounting 應計制會計
Clerk/Associate 文員	1	Updates of Accounting Standards 最新會計準則
	2	Financial Accounting 財務會計
	3	Cross-exposure to Other Accounting Functions 其他會計軟件的相互使用
	4	Cost and Management Accounting 成本和管理會計
	5	Accrued-based Accounting 應計制會計
Trainer/Teacher 培訓人員	1	Cross-exposure to Other Accounting Functions 其他會計軟件的相互使用
	2	Updates of Accounting Standards 最新會計準則
	3	Public Relations 公共關係
	3	Effective Influencing and Negotiation Skills 發揮影響力及談判技巧
	5	Presentation Skills 演說技巧

Table 20.1: The Top Five Types/Topics of Training  
Mostly Chosen by Respondents for Manpower Development  
(Accounting Firms)

表 20.1: 對會計人力培訓最多被選擇的五項訓練類別/課題  
(會計師事務所)

Job Level 職級	Frequency to be Chosen (1 to 5, 1 is chosen by companies most frequently) 1 至 5, 1 為最多公司選擇	Topics of Training 訓練課題
Partner/Principal Director 合夥人/總監	1	Updates of Accounting Standards 最新會計準則
	2	Auditing 審計學
	3	PRC Taxation System 內地稅務制度
	4	Tax Compliance and Planning 遵從稅規和稅務策劃
	5	Financial Accounting 財務會計
Senior Manager 高級經理	1	Updates of Accounting Standards 最新會計準則
	2	Human Resources Management 人力資源管理
	3	PRC Taxation System 內地稅務制度
	4	Financial Management 財務管理
	5	PRC Accounting System 內地會計制度
Manager 經理	1	Updates of Accounting Standards 最新會計準則
	2	Auditing 審計學
	3	Financial Accounting 財務會計
	4	Tax Compliance and Planning 遵從稅規和稅務策劃
	5	Team Building 團隊之建立
Supervisor/Senior 主管	1	Updates of Accounting Standards 最新會計準則
	2	Auditing 審計學
	3	Tax Compliance and Planning 遵從稅規和稅務策劃
	4	Financial Accounting 財務會計
	5	PRC Taxation System 內地稅務制度
Clerk/Associate 文員	1	Updates of Accounting Standards 最新會計準則
	2	Auditing 審計學
	3	Financial Accounting 財務會計
	4	Tax Compliance and Planning 遵從稅規和稅務策劃
	5	English Writing 英文書寫

Job Level 職級	Frequency to be Chosen (1 to 5, 1 is chosen by companies most frequently) 1 至 5，1 為最多公司選擇	Topics of Training 訓練課題
Trainer/Teacher 培訓人員	1	Updates of Accounting Standards 最新會計準則
	2	Presentation Skills 演說技巧
	3	Principles & Practice of Management 管理理論與實務
	3	Problem Solving & Decision Making 解決問題及決策
	3	Strategic Management 策略管理
	3	Quality Management 優質服務管理
	3	Human Resources Management 人力資源管理

Table 20.2: The Top Five Types/Topics of Training  
Mostly Chosen by Respondents for Manpower Development  
 (Government Departments and Subvented Organizations)

表 20.2: 對會計人力培訓最多被選擇的五項訓練類別/課題  
 (政府部門及資助機構)

Job Level 職級	Frequency to be Chosen (1 to 5, 1 is chosen by companies most frequently) 1 至 5, 1 為最多公司選擇	Topics of Training 訓練課題
Senior Manager 高級經理	1	Leadership 領導才能
	2	Internal Control, Compliance and Corporate Governance 內部監察、條例執行和企業管治
	3	Strategic Management 策略管理
	4	Problem Solving & Decision Making 解決問題及決策
	4	Risk Management 風險管理
	4	Human Resources Management 人力資源管理
	4	Updates of Accounting Standards 最新會計準則
Manager 經理	1	Internal Control, Compliance and Corporate Governance 內部監察、條例執行和企業管治
	2	Problem Solving & Decision Making 解決問題及決策
	2	Leadership 領導才能
	4	Updates of Accounting Standards 最新會計準則
	5	Team Building 團隊之建立
	5	Coaching & Counseling 訓練及輔導下屬
	5	Management Information System 管理資訊系統
	5	Effective Influencing and Negotiation Skills 發揮影響力及談判技巧
Supervisor/Senior 主管	1	Internal Control, Compliance and Corporate Governance 內部監察、條例執行和企業管治
	1	Updates of Accounting Standards 最新會計準則
	3	English Writing 英文書寫
	4	Coaching & Counseling 訓練及輔導下屬
	5	Team Building 團隊之建立
	5	Financial Accounting 財務會計
Clerk/Associate 文員	1	English Writing 英文書寫
	2	Interpersonal Skills 人際關係技巧
	3	Updates of Accounting Standards 最新會計準則
	4	Financial Accounting 財務會計
	4	Accrued-based Accounting 應計制會計

	Frequency to be Chosen (1 to 5, 1 is chosen by companies most frequently) 1 至 5，1 為最多公司選擇	Topics of Training 訓練課題
Trainer/Teacher 培訓人員	1	Quality Management 優質服務管理
	1	Updates of Accounting Standards 最新會計準則
	1	Presentation Skills 演說技巧
	4	Internal Control, Compliance and Corporate Governance 內部監察、條例執行和企業管治
	4	Tax Compliance and Planning 遵從稅規和稅務策劃
	4	Management Information System 管理資訊系統
	4	Accrued-based Accounting 應計制會計
	4	Spoken English 英語會話
	4	Putonghua 普通話

Table 20.3: The Top Five Types/Topics of Training  
Mostly Chosen by Respondents for Manpower Development  
 (Commerce and Services Establishments)

表 20.3: 對會計人力培訓最多被選擇的五項訓練類別/課題  
 (商業及服務行業機構)

Job Level 職級	Frequency to be Chosen (1 to 5, 1 is chosen by companies most frequently) 1 至 5, 1 為最多公司選擇	Topics of Training 訓練課題
Senior Manager 高級經理	1	Principles & Practice of Management 管理理論與實務
	2	Marketing Management 市場管理
	3	Problem Solving & Decision Making 解決問題及決策
	4	Strategic Management 策略管理
	5	Risk Management 風險管理
Manager 經理	1	Updates of Accounting Standards 最新會計準則
	2	Risk Management 風險管理
	3	Principles & Practice of Management 管理理論與實務
	4	Strategic Management 策略管理
	5	Financial Management 財務管理
Supervisor/Senior 主管	1	Financial Accounting 財務會計
	2	Updates of Accounting Standards 最新會計準則
	3	Cost and Management Accounting 成本和管理會計
	4	Financial Management 財務管理
	5	Accrued-based Accounting 應計制會計
Clerk/Associate 文員	1	Updates of Accounting Standards 最新會計準則
	2	Cross-exposure to Other Accounting Functions 其他會計軟件的相互使用
	3	Financial Accounting 財務會計
	4	Cost and Management Accounting 成本和管理會計
	5	Accrued-based Accounting 應計制會計
Trainer/Teacher 培訓人員	1	Public Relations 公共關係
	1	Effective Influencing and Negotiation Skills 發揮影響力及談判技巧
	3	Updates of Accounting Standards 最新會計準則
	4	Financial Accounting 財務會計
	4	Information Systems Application Skills 資訊系統應用技巧

Table 20.4: The Top Five Types/Topics of Training  
Mostly Chosen by Respondents for Manpower Development  
(Industrial Establishments)

表 20.4: 對會計人力培訓最多被選擇的五項訓練類別/課題  
(工業機構)

Job Level 職級	Frequency to be Chosen (1 to 5, 1 is chosen by companies most frequently) 1 至 5, 1 為最多公司選擇	Topics of Training 訓練課題
Senior Manager 高級經理	1	Problem Solving & Decision Making 解決問題及決策
	2	Cost and Management Accounting 成本和管理會計
	3	Financial Accounting 財務會計
	4	Updates of Accounting Standards 最新會計準則
	5	Principles & Practice of Management 管理理論與實務
Manager 經理	1	Financial Management 財務管理
	2	Auditing 審計學
	3	Updates of Accounting Standards 最新會計準則
	4	PRC Accounting System 內地會計制度
	5	Company Law and Practice 公司法和實務
Supervisor/Senior 主管	1	Updates of Accounting Standards 最新會計準則
	2	Cost and Management Accounting 成本和管理會計
	3	Tax Compliance and Planning 遵從稅規和稅務策劃
	4	Financial Accounting 財務會計
	5	Cross-exposure to Other Accounting Functions 其他會計軟件的相互使用
Clerk/Associate 文員	1	Financial Accounting 財務會計
	2	Updates of Accounting Standards 最新會計準則
	3	Accrued-based Accounting 應計制會計
	4	Cross-exposure to Other Accounting Functions 其他會計軟件的相互使用
	5	English Writing 英文書寫
Trainer/Teacher 培訓人員	1	Cross-exposure to Other Accounting Functions 其他會計軟件的相互使用
	2	Coaching & Counseling 訓練及輔導下屬
	2	Dealing with Conflict 處理衝突
	2	Time Management 時間管理
	2	Presentation Skills 演說技巧

Table 21 : The Incentives to Encourage Employers  
to Provide Training to Their Employees  
(Accountancy Sector)

表 21 : 有效鼓勵僱主提供訓練予僱員的方法  
(會計業)

Branch 門類	Incentives to Encourage Employers to Provide Training to Their Employees 有效鼓勵僱主提供訓練予僱員的方法	No. of Establishments 機構數目	Percentage 百分比
Accounting Firms 會計師事務所	Reimbursement of course fees to employers 向僱主退還僱員學費	1 288	40.7%
	Provision of subsidy to employers 提供僱員訓練津貼予僱主	917	29.0%
	Government loan/grant to employers 政府給予僱主貸款/補助金	496	15.7%
	Others 其他	42	1.3%
	Not Applicable / Unspecified / Refusal Cases 不適用 / 未有說明 / 未有提供資料	419	13.3%
	<b>Total 總計</b>	<b>3 162</b>	<b>100%</b>
Government Departments and Subvented Organizations 政府部門及資助機構	Reimbursement of course fees to employers 向僱主退還僱員學費	19	33.9%
	Provision of subsidy to employers 提供僱員訓練津貼予僱主	19	33.9%
	Government loan/grant to employers 政府給予僱主貸款/補助金	8	14.3%
	Others 其他	1	1.8%
	Not Applicable / Unspecified / Refusal Cases 不適用 / 未有說明 / 未有提供資料	9	16.1%
	<b>Total 總計</b>	<b>56</b>	<b>100%</b>
Commerce and Services Establishments 商業及服務行業機構	Reimbursement of course fees to employers 向僱主退還僱員學費	11 282	33.7%
	Provision of subsidy to employers 提供僱員訓練津貼予僱主	9 434	28.2%
	Government loan/grant to employers 政府給予僱主貸款/補助金	5 218	15.6%
	Others 其他	746	2.2%
	Not Applicable / Unspecified / Refusal Cases 不適用 / 未有說明 / 未有提供資料	6 794	20.1%
	<b>Total 總計</b>	<b>33 474</b>	<b>100%</b>
Industrial Establishments 工業機構	Reimbursement of course fees to employers 向僱主退還僱員學費	1 052	29.0%
	Provision of subsidy to employers 提供僱員訓練津貼予僱主	1 015	28.0%
	Government loan/grant to employers 政府給予僱主貸款/補助金	681	18.8%
	Others 其他	3	0.1%
	Not Applicable / Unspecified / Refusal Cases 不適用 / 未有說明 / 未有提供資料	877	24.2%
	<b>Total 總計</b>	<b>3 628</b>	<b>100%</b>
All Branches 全部門類	Reimbursement of course fees to employers 向僱主退還僱員學費	13 641	33.8%
	Provision of subsidy to employers 提供僱員訓練津貼予僱主	11 385	28.2%
	Government loan/grant to employers 政府給予僱主貸款/補助金	6 403	15.9%
	Others 其他	792	2.0%
	Not Applicable / Unspecified / Refusal Cases 不適用 / 未有說明 / 未有提供資料	8 099	20.1%
	<b>Total 總計</b>	<b>40 320</b>	<b>100%</b>

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

## **Manpower Projection for Accountancy Sector 2014-2018**

### Methodology

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

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

### Manpower Projection for Accountancy Sector

4. For Accountancy Sector, 7 determinants below have been identified and grouped into PCs.
  - 1) Gross Domestic Fixed Capital Formation [GDFCF]
  - 2) Composite Consumer Price Index [CCPI]
  - 3) Export of Services [XSER]
  - 4) Loans and Advance [LA]
  - 5) Retails Sales in Volume Index [RSVOL]

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

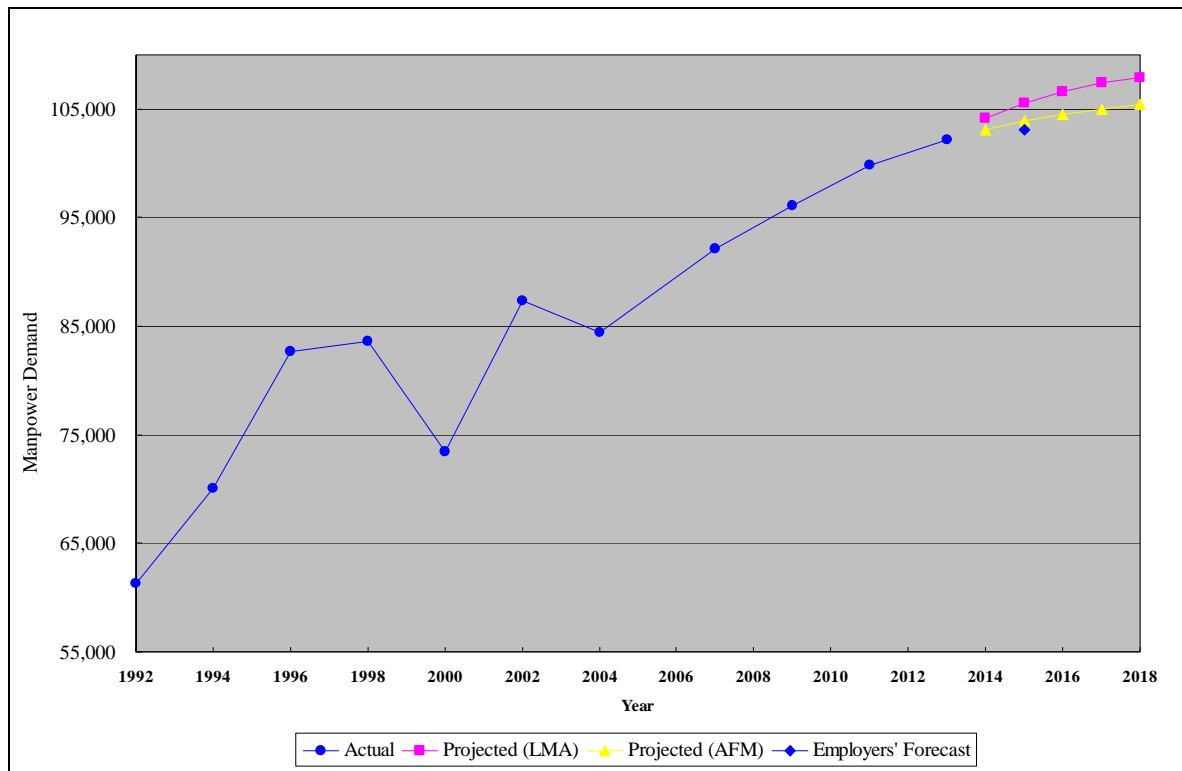
5. At the “Diagnostic” step, Principal Component Analysis (PCA) is used to group these determinants into Principal Components (PCs). It is found that about 98.9% of the total variation can be explained by these PCs and thus they can be safely used to project the manpower requirements in the near future. At the second “Prognostic” step, Principal Component Regression (PCR) is applied to build the statistical model. The model indicates that there is a strong positive correlation between the actual manpower data and the PCs. The adjusted R-square worked out to be 0.92, indicating that about 92% of the variation of the manpower requirements can be explained by the model.

6. The manpower demand for Accountancy Sector in 2014-2018 is projected using 3 methods, namely Labour Market Analysis (LMA), Adaptive Filtering Method (AFM) and Employers’ Forecast (EF). A summary table is provided as below.

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

Year	Manpower Demand	Projected (LMA)	Projected (AFM)	Projected (EF)
2013	102 220			
2014		104 200 (+1.9%*)	103 127 (+0.9%*)	
2015		105 603 (+1.3%**)	103 877 (+0.7%**)	103 104 (+0.9%*)
2016		106 661 (+1.0%**)	104 491 (+0.6%**)	
2017		107 421 (+0.7%**)	104 992 (+0.5%**)	
2018		107 952 (+0.5%**)	105 402 (+0.4%**)	
* as percentage change vs manpower demand in 2013 ** as percentage change vs projected manpower in previous year  LMA: Labour Market Analysis AFM: Adaptive Filtering Method EF: Employers’ Forecast at the date of the survey				

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



7. Both LMA and AFM methods show an increasing manpower trend for 2014-2018. The LMA approach has the advantage of objectivity and allows interim manpower projection updates when economic indicators become available, whereas the AFM approach is based on historical pattern in manpower series to extrapolate the future assuming all other variables remain unchanged. Finally, EF which is based on personal guess and industry experience of the respondents predicts a mild growth in 2015.