



# 香港華人會計師公會

## The Society of Chinese Accountants & Auditors

創於1913年 Founded in 1913

AUGUST, 2014

VOLUME 4

# Newsletter

## 東莞、佛山研習班

正當學生們放暑假，畢業生努力找工作的7、8月裡，相信各會友都在埋頭為以曆年作會計年度的客戶進行核數及報稅的工作。希望大家在完成手頭上的8.15案子後，可以休息一下，與家人好好地享受一下暑假陽光的日子。

本會於7月先後協助了東莞市註冊會計師協會及佛山市會計學會在香港舉辦研習班，同時，還特別為來自東莞的學員在港學習期間安排了《香港東莞兩地事務合作前景》交流會及安排參與香港研習班的佛山市企業單位管理人員參加本會7月份會員午餐例會，使本會會員與國內的會計同業及企業的財務高級管理人員有更多直接溝通及發掘合作的機會。兩次的活動得以順利進行，反應熱烈，全賴會員們踴躍的參加及支持。

## 優化上市實體核數師監管制度的改革建議

7月22日，本會就優化上市實體核數師監管制度的改革建議舉辦了一場會員論壇，並邀請了財經事務及庫務局副秘書長(財經事務)何宗基先生及首席助理秘書長(財經事務)郭慧玲女士主講，就改革建議為會員作簡介，並聽取會員的初步意見。由於此改革建議對核數行業有著深遠的影響，本會於9月1日再就此改革建議舉辦跟進論壇，希望與會員們再作深入討論，收集大家的意見作反映。

## 探討標準工時

近日，除了優化上市實體核數師監管制度的改革建議為大家所關注外，另一個值得大家關注的議題相信是標準工時。有見及此，本會於7月30日在會址就標準工時舉辦了一場會員論壇，當晚由標準工時委員會主席梁智鴻醫生親臨領導討論。另外，參加是次論壇的標準工時委員會的委員還包括吳秋北先生、何世柱先生、劉展灝先生，以及標準工時委員會秘書何錦輝先生。會員們在一個半小時的論壇上紛紛發表意見，當中贊成立法制定標準工時的或建議對執業會計行業作豁免的支持者皆有發言，討論十分熱烈。然而，更重要的就是各會員都十分積極向標準工時委員會的委員表達他們對立法制定標準工時的一些顧慮，以及一旦立法，應予以慎重考慮的地方。在論壇舉行的翌日，本會便馬上匯總了各會員在論壇上發表的意見重點，以書面形式呈交標準工時委員會供其參考。

## 2014會員招募活動及擴大附屬會員基礎的建議

一年一度的會員招募活動今年提前於6月中開始，並於8月中完結，十分高興有不少的年輕執業會計師透過是次活動加入本會，成為華師大家庭的一分子。此外，本會為了進一步擴大附屬會員的基礎，年初理事會建議容許擁有認可會計師資格的非會計師事務所從業員申請加入本會成為附屬會員。就此建議，本會於5月下旬已舉辦了一次特別會員論壇作諮詢，與會的會員對建議也十分支持。現階段，理事會正在跟進相關草擬修改會章及舉行特別會員大會的工作。

## 會址裝修已完成、提升IT支援工作將展開

8月初，本會會址進行了一次小規模的裝修工程，主要是擴充及優化秘書處的辦公室，為職員提供足夠的工作空間，以及存檔的地方，希望從

而提升秘書處的工作效率。與此同時，本會在提升與會員服務相關的IT支援工作亦已取得進展，目前，已選定服務供應商，更新及系統改良的工作快將展開，目標在年底前完成大部分的相關工作。

今年為中華人民共和國建國六十五週年，一如往年，在多個會計專業團體的支持下，本會將與香港會計師公會於9月22日在萬豪酒店合辦香港會計界慶祝六十五週年國慶聯歡晚會，期待屆時能與會友們一齊慶祝國慶。

中秋節將至，在這個美好的節日裏，本人謹代表理事會及秘書處全人，祝大家身體健康，萬事順意，闔家平安，人月團圓！



會長 蔡寶芳

## 2014年度新一輪會員招募計劃

香港華人會計師公會成立於1913年，是香港歷史最悠久的會計師公會。我們的使命在於：

- 提高香港執業會計師專業水平、收集會員意見及向政府、其他專業會計團體及公眾反映
- 配合會員及會計專業的持續發展
- 服務社區及為香港特區政府及祖國作出貢獻

此外，我們的目標：

- 為執業會計師提供支援及協助，以配合不斷改變的會計、審計準則的要求
- 提供平台給會員彼此認識，藉著講座及工作坊讓會員討論有關新準則的課題及應用。

為繼續服務業界，新一輪的會員招募計劃已於6月19日展開。計劃期內，凡香港執業會計師申請成為華師會員，只需繳付年費HK\$700，便可享受華師所提供的優質服務及HK\$2,700等值的獎賞。

華師會員成功推薦新會員入會，可同時享有HK\$100等值的獎勵。此計劃已於8月19日完結。多謝各會員及友好對華師的支持。

會員招募計劃雖暫告一段落，但本會隨時歡迎有意加入本會的朋友提交入會申請，有關會員、附屬會員及境外會員之申請表格，可瀏覽本會網址[www.scaacpa.org.hk](http://www.scaacpa.org.hk)。如有任何查詢，可致電2869 6680或電郵到 [info@scaacpa.org.hk](mailto:info@scaacpa.org.hk)與本會秘書處聯絡。

### ■ 簡介

香港華人會計師公會成立於1913年，至今已有一百年歷史。當初成立的目的，主要是聯繫當時通過學徒制度，經本會考試合格，才能從事審核中文帳目的政府認可中文帳目核數師。

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

### ■ 宗旨

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

### ■ 聯絡我們

香港灣仔駱克道八十八號六樓  
6/F., 88 Lockhart Road,  
Wanchai, Hong Kong  
電話Tel: (852) 2869 6680  
傳真Fax: (852) 2526 6434  
電郵E-mail: [info@scaacpa.org.hk](mailto:info@scaacpa.org.hk)  
網址Web site: [www.scaacpa.org.hk](http://www.scaacpa.org.hk)



## 《優化上市實體核數師監管制度的建議》

本會就財經事務及庫務局於本年6月開展有關《優化上市實體核數師監管制度的建議》的公眾諮詢，於本年7月22日舉辦一場會員論壇，邀得財經事務及庫務局副秘書長(財經事務)何宗基先生及首席助理秘書長(財經事務)郭慧玲女士出席講解有關諮詢及聽取會員意見。本會亦於9月1日再次舉辦會員論壇，與會員再作深入討論，並收集意見。本會總匯所得之意見，於9月19日向財經事務及庫務局遞交意見書。意見書全文如下：

19 September 2014

Division 4  
Financial Services Branch  
Financial Services and the Treasury Bureau  
15/F, Queensway Government Offices  
66 Queensway  
Hong Kong

Dear Sirs

Re: Proposals to Improve the Regulatory Regime for Listed Entity Auditors Consultation Paper (“Consultation Paper”)

In response to the Consultation Paper issued by the Financial Services and Treasury Bureau (“FSTB”) in June 2014, we would like to submit our comments for your consideration.

The Society of Chinese Accountants and Auditors (“SCAA”) is an incorporated body of professional accountants in Hong Kong established since 1913. Our members are practising accountants and representing a significant number of practising firms of accountants, most of which are small and medium sized, in Hong Kong. Our primary objectives include:

- to provide a professional development channel for all practising accountants in Hong Kong,
- to assist members to maintain high standards of professional conduct, and
- to provide services to its members and their members’ staff, and to advance the theory and practice of accountancy.

As a long standing and member care organisation, we realise that the Consultation Paper may have a significant impact on our members. In view of this, SCAA held a members’ forum to discuss the Consultation Paper on 22 July 2014. Mr. Patrick Ho, Deputy Secretary (Financial Secretary) for FSTB, was invited to deliver a briefing session in such forum in order to enable our members to understand the proposal thoroughly and to express their preliminary views on the Consultation Paper. Subsequent to the members’ forum held on 22 July 2014, we had organised another members’ forum on 1 September 2014 (the “Forum”) to conduct a survey (the “Survey”) by going through 21 questions selected from those as set out in the Consultation Paper. The Forum was attended by more than 50 participants. During the Forum, we distributed the form with the questions selected (the “Form”) to our members and encouraged them to complete, sign and return the Form to SCAA at the reception desk for passing the same to your office on their behalf. After the close of the Forum, 10 copies of the Form (without signature, name and membership number) were collected by SCAA. The results of the Survey are summarised in Appendix I.

Based on the results of the Survey conducted and the verbal comments collected from attendees during the Forum and consultation to other practitioners not attended the Forum, we would like to highlight the following findings and comments for your consideration:

Question	Answer
1	<p>While we do agree to the proposed objective of the reform, i.e. “to enhance the independence of the regulatory regime for auditors of listed entities”, we also highlight the Consultation Paper has suggested that such objective “continues to be appropriate in the local context”.</p> <p>In our understanding, in current local context there should be no restriction on any practising unit/practitioner to accept an audit engagement subject to the relevant requirements under the Code of Ethics for Professional Accountants issued by the HKICPA. However, the Consultation Paper has proposed that an auditor shall not be engaged for listed entity audit unless the auditor has registered with the FRC.</p> <p>We strongly oppose to the pre-registration requirement imposed on auditors prior to their taking up of any listed entity audit engagement for the following reasons:</p> <ul style="list-style-type: none"><li>• Not consistent with current practice;</li><li>• Auditors will be differentiated into two categories, i.e. Registered with the FRC and Unregistered with the FRC;</li><li>• A new set of criteria will be created by the FRC for the practising units to observe when they take up their first listed entity audit engagement; and</li><li>• Removing fair competition in the market.</li></ul>



Question	Answer
	Currently, Big Four firms take up most of the audit engagements in the market while only a small portion of listed entities are audited by non-Big Four firms. If pre-registration prior to taking up audit engagement for listed entity is imposed, small-and-medium sized practising unit newcomers will probably be restricted to enter into the market. We expect that any change as suggested by the Consultation Paper should not eliminate any auditors from the listed entity audit market as under current practice. We agree that the FRC should only take actions against auditors after they have been appointed as auditor of the listed entity under the new regime. Furthermore, should registration be enforced, it should allow practitioners, who wish to be registered, to do so without preset conditions other than that “he has to be a fit and proper person to be registered as a listed entity auditor” as set out in paragraph 3.19.
2 and 3	We propose that public interest entities (PIEs) should not be mentioned in the legislation. The proposal should cover listed entities only.
4	Yes.
5(a) and (b)	Yes.
6 to 11	Please see Answer to Question 1.
12 to 15	No comment.
16	Agree.
17 and 18	No. Under current practice, the HKICPA has been performing its statutory functions and exercising its statutory powers. If the FRC exercises its oversight power, it may also have impact on the non-listed entity auditors. Our concern is that if the FRC introduces some measurements to regulate the listed entity and its auditors, these may inevitably be applied to non-listed entities and its auditors unless the measurements introduced by the FRC will only be specifically applicable to the listed entities only.
19 to 21	Yes.
22	No comment.
23	Further elaboration on certain contents, such as “reasonable time” and “within the time”, as set out in paragraph 6.17 of the Consultation Paper is required.
24 to 27	Yes.
28	Please define in details the scope of “all audit and assurance engagements undertaken by listed entity auditors with listed entities” and clarify that this does not include internal control review, corporate finance work and financial due diligence etc.
29	Yes.
30	No. For fairness, the body who initiates the investigation and prosecution should not be the same body to make judgment whether the listed entity auditor is guilty or not. A third party who is not involved in the investigation should handle the judgement to ensure fairness to all parties concerned.
31	We strongly disagree with the disciplinary action outlined in paragraph 7.27(g) as the ‘real’ punishment is not the penalty but civil action of such mistake. Therefore, we suggest the maximum penalty should not exceed the amount which is the lower of HK\$5,000,000 or three times of the fee received.
32 to 41	Yes.
42	The change in the regulatory system is designed to enhance investor confidence and protection and, therefore, it should be more appropriate to source future funding for the FRC through transaction levies, which are market cap based. Moreover, to give sufficient comfort over accountability and prudent financial management of the FRC, the government, if not continuing as a funding party, should have a representative on the Council of the FRC in addition to the FRC’s annual budget being approved by the Secretary for FSTB.
43(a) and (b)	Yes but subject to our comment on Question 42 above.
43(c)	Subject to our comment on Question 42 above, we consider that levies for listed entity auditors should be directly proportional to the fee income arising from listed entity audit engagements in the previous calendar year, as fee charged varied substantially from firm to firm.
44 and 47	Yes.

We should be pleased to discuss with you in further details if so necessary. Please contact the undersigned via email at [info@scaacpa.com.hk](mailto:info@scaacpa.com.hk), fax at (852) 2526 6434 or telephone at (852) 2869 6680. You may also contact our Mr Philip Fung, Practice Management Committee Chairman of SCAA, via email at [philip.fung@lak-associates-cpa.com](mailto:philip.fung@lak-associates-cpa.com), fax at (852) 2810 7555 or telephone at (852) 2526 5511.

Yours faithfully

**Stella Choy**

President

The Society of Chinese Accountants and Auditors

*Remarks: For Appendix I, please refer to [www.scaacpa.org.hk/submission.htm](http://www.scaacpa.org.hk/submission.htm)*



# 活動花絮



1 本會聯同11個專業會計團體舉辦WeCare活動，透過一系列的壓力管理講座，關懷會計師的精神健康及協助他們舒緩壓力。7月12日，於本會舉辦第二場講座“Creating a Happy Workplace”，由註冊催眠治療師Ms. Pinky Lam主講。



2 7月15日，法律教育基金代表團一行50多位代表及內地大學法律系學生到本會拜訪，本會為其舉辦「香港會計行業職業道德與專業操守」研討會，由會長蔡寶芳主持及講解。



3 7月15至17日，東莞市註冊會計師協會於本會會址舉辦「2014年第1期業務骨幹培訓班」。



4 7月22日，本會就「優化上市實體核數師監管制度的改革建議」舉辦會員論壇，並邀請了財經事務及庫務局副秘書長(財經事務)何宗基先生及首席助理秘書長(財經事務)郭慧玲女士主講，就改革建議為會員作簡介，並聽取會員的初步意見。



5 7月29至31日，佛山市會計學會與廣東省會計學會於本會會址舉辦「2014年企業單位香港學習班」。

6 7月30日，由翹晉電子商務有限公司資訊科技總監鍾國傑先生於7月午餐例會講解「電子支票—劃時代付款工具」。



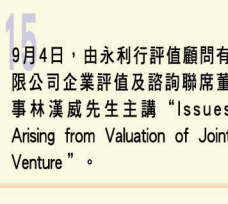
7 8月6日，二十多位內地大學會計系學生到訪本會。本會為其準備一場研討會，簡介香港會計行業概況與發展。



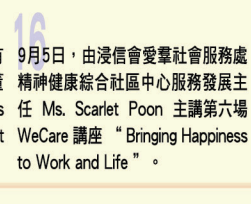
8 8月21日，由Kaplan Financial — Accountancy董事Mr Taky Lo, Kaplan Financial 稅務講師Ms. Christine Ling, 香港執業大律師Ms. Foster Yim及Ms. Marie Li講解“Training for Professional Accountants”。



9 9月1日，本會再就「優化上市實體核數師監管制度的改革建議」舉辦跟進論壇。



10 9月4日，由永利行評估顧問有限公司企業評估及諮詢聯席董事林漢威先生主講“Issues Arising from Valuation of Joint Venture”。



11 9月5日，由浸信會愛羣社會服務處精神健康綜合社區中心服務發展主任 Ms. Scarlet Poon 主講第六場WeCare講座“Bringing Happiness to Work and Life”。



12 8月23、30日、9月6日及13日，本會舉辦“Training Workshop for Audit Semi-seniors and Seniors”，由RSM Nelson Wheeler代表 Ms. Rachel Tsang, Mr. Frankie Li, Mr. Dennis Mok及Mr. Robin Szeto主講。

13 8月28日，由畢威馬會計師事務所首席合夥人(華南)龔永德先生於8月午餐例會講解“對於在內地工作的港人需要注意的中國個人所得稅事宜”。

14 8月28日，由Boardroom Corporate Services (HK)企業秘書部主管Mr. Seaman Kwok及大學講師Dr. Albert Lung講解“如何妥善處理年度股東大會及處理難關會議”。

15 8月29日，由浸信會愛羣社會服務處精神健康綜合社區中心服務發展主任Ms. Scarlet Poon主講第五場WeCare講座“Understanding and Managing Stress”。

16 9月1日，本會再就「優化上市實體核數師監管制度的改革建議」舉辦跟進論壇。

17 9月4日，由永利行評估顧問有限公司企業評估及諮詢聯席董事林漢威先生主講“Issues Arising from Valuation of Joint Venture”。

## 新加入會友名單

### 新加入會員 New Members

CHAN KWAN YING 陳坤瑩  
CHAN WAI KWONG, JOEL 陳惠光  
CHEUNG MAN FUNG 張文峰  
HUNG LAI FAI 洪麗輝  
LAM SIU HONG 林小康  
LAM WAI KEI 林偉基  
LAU CHAM SUM, JUSTIN 劉湛深  
LEE MAN PO 李文甫

LO KIT YEE 盧潔儀  
LUNG WING HUNG, DAVID 龍永雄  
MAK KA NI 麥嘉莉  
MAN WAI FUNG 文偉鋒  
NAM KIN YI, BELINDA 藍健儀  
NGAN HING HON 顏興漢  
OR CHING CHEUNG, RICKY 柯程翔  
PANG HON CHUNG 彭漢忠

TAM HOI YEE 譚凱怡  
TANG YIN LING 鄧燕玲  
TING SHUK KAM, CINDY 丁淑琴  
TSUI PUI LING 徐佩玲  
WONG CHI KONG 王志剛  
WONG MAN WAI 王敏慧  
YEUNG CHEUK KWONG 楊卓光

### 新加入 Affiliates

CHOW YIU MAN 周耀民  
HUI TUNG CHING 許東澄

PO MEI CHI 蒲美芝  
WONG KAM CHUEN 黃錦全

WONG YUEN WAN YEE, BETTY 黃袁蕓頤

## 編印統籌



宣傳事務委員會主席  
楊志偉