



Dear Assignment / News / Business Section Editor

## **Hong Kong Institute of Certified Public Accountants takes regulatory action against a certified public accountant**

(Hong Kong, 15 February 2016) — The Hong Kong Institute of Certified Public Accountants has undertaken regulatory action against a certified public accountant, So Kai Kuen (A19133), for his failure or neglect to observe, maintain or otherwise apply a professional standard issued by the Institute.

So is a certified public accountant who does not hold a practising certificate. As such, he is not allowed to carry on business in a name that includes the characters "CPA" or "會計師". So arranged four registrations of his business in a name that included those characters. He also placed online advertisements for promoting his services and recruiting staff under a business name that included "CPA" and "會計師".

The Institute concluded that So was in breach of section 420.3 of the Code of Ethics for Professional Accountants by his inclusion of the characters "CPA" and "會計師" in the name of his business.

### **Regulatory action**

Based on the foregoing and in lieu of further proceedings, the Council concluded that the following Resolution should resolve the complaint:

1. So acknowledges the facts of the case and his non-compliance with the relevant professional standard;
2. So be reprimanded; and
3. So pay an administrative penalty of HK\$20,000 and costs of HK\$10,000.

In accordance with Council powers outlined in the Professional Accountants Ordinance and as a part of the regulatory process to handle complaints, a Resolution by Agreement (RBA) may be offered to respondents in cases considered to be moderate after taking into account factors including, but not limited to, the nature and seriousness of a complaint, past disciplinary records of the respondents and any aggravating or mitigating circumstances. An RBA will not be offered in cases involving complaints of dishonesty.

Information on the Institute's complaint handling process and guidelines for Resolution is available at the Institute website under the "Compliance" section at [www.hkicpa.org.hk](http://www.hkicpa.org.hk).

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### **About the Hong Kong Institute of Certified Public Accountants**

The Hong Kong Institute of CPAs is the only body authorized by law to register and grant practising certificates to certified public accountants in Hong Kong. The Institute has more

than 39,000 members and more than 18,000 registered students. Members of the Institute are entitled to the description *certified public accountant* and to the designation CPA.

The Hong Kong Institute of CPAs evolved from the Hong Kong Society of Accountants, which was established on 1 January 1973.

The Institute operates under the Professional Accountants Ordinance and works in the public interest. The Institute has wide-ranging responsibilities, including assuring the quality of entry into the profession through its postgraduate qualification programme and promulgating financial reporting, auditing and ethical standards in Hong Kong. The Institute has responsibility for regulating and promoting efficient accounting practices in Hong Kong to safeguard its leadership as an international financial centre.

The Hong Kong Institute of CPAs is a member of the Global Accounting Alliance – an alliance of the world’s leading professional accountancy bodies, which was formed in 2005. The GAA promotes quality services, collaborates on important international issues and works with national regulators, governments and stakeholders.

**Hong Kong Institute of CPAs’ contact information:**

Stella To  
Head of Corporate Communications  
Phone: 2287 7209  
Mobile: 9027 7323  
Email: [stella@hkicpa.org.hk](mailto:stella@hkicpa.org.hk)



致：編採主任/新聞/財經版編輯

### 香港會計師公會對一名會計師作出監管行動

(香港，二零一六年二月十五日) — 香港會計師公會就一名會計師蘇繼權先生(會員編號: A19133)沒有或忽略遵守、維持或以其他方式應用公會頒布的專業準則的投訴，對他作出監管行動。

蘇先生是一位並未持有執業證書的會計師，因此不能用上一個包括「CPA」或「會計師」的字樣作為業務名稱。蘇先生曾四次安排其業務用上包括上述字樣的名稱進行註冊。他又用包括「CPA」及「會計師」字樣的業務名稱刊登網上廣告，宣傳他的服務及招聘員工。

公會認為蘇先生因採用包括「CPA」及「會計師」字樣的業務名稱，所以違反了Code of Ethics for Professional Accountants 中第420.3條的規定。

### 監管行動 (Regulatory action)

基於上文所述及為省卻進一步的程序，公會理事會決定以下列的方案解決這宗投訴：

1. 蘇先生承認此個案中的事實及他所違反的專業準則；
2. 蘇先生被譴責；及
3. 蘇先生受命繳交行政罰款二萬港元及費用合共一萬港元。

根據《專業會計師條例》對公會理事會權力的概述，以及作為處理投訴的監管程序之一，如公會經考慮答辯人涉及投訴的性質及嚴重程度、答辯人過往的處分紀錄、各種加重和寬減的情況等等之後，認為個案屬輕微的，便可藉解決方案處理。如個案涉及不誠實行為的投訴，則不可藉解決方案處理。

有關公會投訴處理程序及解決方案的指引，可於公會網頁內Compliance部份查閱，網頁為 [www.hkicpa.org.hk](http://www.hkicpa.org.hk)。

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### 關於香港會計師公會

香港會計師公會是香港唯一獲法例授權負責專業會計師註冊兼頒授執業證書的組織，會員人數超過三萬九千，註冊學生人數逾一萬八千。公會會員可採用「會計師」稱銜 (英文為 certified public accountant，簡稱 CPA)。

公會(Hong Kong Institute of Certified Public Accountants)於一九七三年一月一日成立，當時的英文名稱為 Hong Kong Society of Accountants。

公會根據《專業會計師條例》履行職責，以公眾利益為依歸。其職能廣泛，包括開辦專業資格課程(Qualification Programme)以確保會計師的入職質素，以及頒布香港的財務報告、審計及專業操守準則。此外，公會亦負責在香港監管和推動優良而有效的會計實務，以鞏固香港作為國際金融中心的領導地位。

香港會計師公會是全球會計聯盟 (Global Accounting Alliance, GAA) 的成員之一。全球會計聯盟於二零零五年成立，聯合了全球頂尖的專業會計團體，推動優質服務，並積極與各地監管機構、政府及關連人士就國際重要議題共同合作。

### 香港會計師公會聯絡資料

杜幼儀

傳訊部主管

直線電話：2287 7209

手提電話：9027 7323

電子郵箱：[stella@hkicpa.org.hk](mailto:stella@hkicpa.org.hk)