

Table 1:

According to the information provided by the Hong Kong Institute of Certified Public Accountants (HKICPA), the number of persons who obtained professional qualifications in accountancy in Hong Kong through bachelors' degrees in accounting and finance-related disciplines offered by tertiary institutions, as well as other routes, in the past five years are as follows:

Academic qualifications	Year				
	2014	2015	2016	2017	2018
Degree holders	1 952	1 728	1 581	1 677	1 630
-Accounting and Finance-related Degree holders	(1 446)	(1 247)	(1 187)	(1 439)	(1 366)
-Other Degree holders	(506)	(481)	(394)	(238)	(264)
Non-Degree holders	10	10	5	7	-
Others ¹	29	31	31	28	17
Total	1 991	1 769	1 617	1 712	1 647

¹ Others include graduate/member of the Hong Kong Institute of Accredited Accounting Technicians or former members of the HKICPA who were re-admitted during the period with incomplete academic records.

Table 2:

According to the "Quarterly Survey of Employment and Vacancies" of the Census and Statistics Department (C&SD), the number of establishments engaged in accounting, auditing, bookkeeping or tax consultancy services of the private sector in Hong Kong and their total number of persons engaged in the past five years are as follows:

	Year²				
	2014	2015	2016	2017	2018
Number of establishments³	5 043	5 284	5 462	5 624	5 708
Number of persons engaged⁴	29 155	29 852	30 472	30 675	31 276

² The figures refer to the average of the four quarters of the year.

³ An establishment is defined as an economic unit which engages, under a single ownership or control, in one or predominantly one kind of economic activity at a single physical location, e.g. an individual factory, workshop, retail shop or office.

⁴ The C&SD does not have detailed breakdown on the number of accounting professionals employed by such establishments. "Persons engaged" include:

- (a) individual proprietors, partners and persons having family ties with any of the proprietors or partners and working in the establishment without regular pay, who are actively engaged in the work of the establishment for at least one hour on the survey reference date;
- (b) full-time salaried personnel/employees directly paid by the establishment and working directors of limited companies, both permanent and temporary, who are either at work (whether or not in Hong Kong) or temporarily absent from work (viz. those on sick leave, maternity leave, annual vacation or casual leave, and on strike) on the survey reference date; and
- (c) part-time employees and employees on night/irregular shifts working for at least one hour on the survey reference date.