



The University of Hong Kong Public Opinion Programme (POP)

Questionnaire Survey on Professional Accountants' Views on Constitutional Reform

Commissioned by

The Office of Legislative Councillor Eric K.C. Li, FHKSA, JP

SURVEY REPORT

*Copyright of this report is held jointly by
the Office of Legislative Councillor Eric K.C. Li and
the University of Hong Kong*

July 2004

CONTACT INFORMATION

Research Team Members

Project Director

CHUNG Ting-yiu, Robert

Project Manager

PANG Ka-lai, Karie

Project Executive

CHAN Ka-man, Carmen

Data Analyst

CHOW Kwong-pok, Cliff

Date of survey : 20 May – 1 June 04 (main period)

: 2 June – 16 June 04 (extension period)

Target population : All existing members of the Hong Kong Society of Accountants

Survey method : Self-administered questionnaires returned by mail, fax and online submission

Sampling method : All qualified members were targeted and no sampling was adopted. The questionnaires were sent directly by the Office of Legislative Councillor Eric K.C. Li.

Sample size : 299 valid returns

Response rate : 1.33%

Standard sampling error : Less than 2.9%

Survey Report

Contents

	Page
Survey Report	2-11
1. Preamble	2
2. Research Method	3-5
3. Summary of Findings	6-9
4. Conclusion	10-11

Appendices

 Appendix I: Demographic Profile

 Appendix II: Frequency Tables

 Appendix III: Submissions to Open-ended Question

 Appendix IV: The Questionnaire

1. Preamble

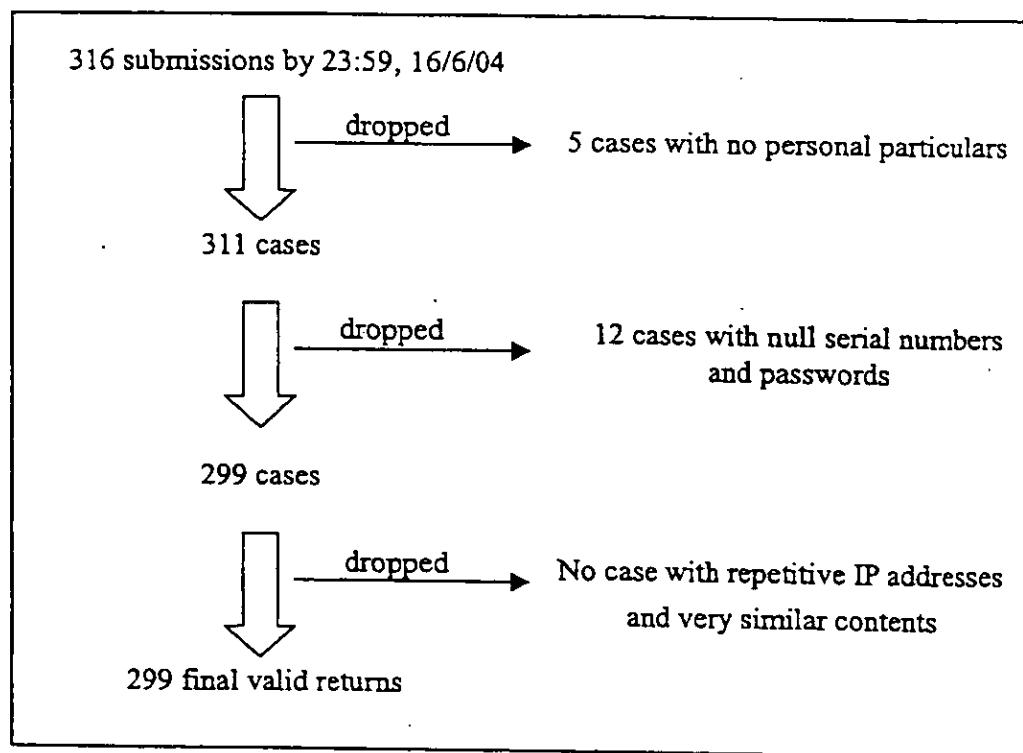
- 1.1** The Public Opinion Programme (POP) was established in June 1991 to collect and study public opinion on topics that could be of interest to academics, journalists, policy-makers, and the general public. POP was at first under the Social Sciences Research Centre, a unit under the Faculty of Social Sciences of the University of Hong Kong, and was transferred to the Journalism and Media Studies Centre in the University of Hong Kong in May 2000. In January 2002, it was transferred back to the Faculty of Social Sciences in the University of Hong Kong. Since its establishment, POP has been conducting opinion researches on various social and political issues, and provides quality survey services to a wide range of public and subvented bodies if they agree to publicize the findings to the general public, and allow the research team to design and conduct the research independently, including the sampling method, questionnaire design, fieldwork supervision, data analysis, and report writing.
- 1.2** In March 2004, the Office of Legislative Councillor Eric K.C. Li commissioned the POP Team to conduct a questionnaire survey on professional accountants' views on constitutional reform in Hong Kong. The research instrument used in this study was designed entirely by the POP Team after consulting the client, whilst fieldwork operation and data analysis were also conducted independently by the POP Team. The main period of the survey was 20 May – 1 June 2004, followed by an extension period from 2 – 16 June 2004. A total of 316 questionnaires were returned to the research team via mail, fax or online submission, but only 299 passed the subsequent verification procedures and become the final sample of this survey. Hence, the effective response rate was 1.33% and the standard error due to sampling was less than 2.9 percentage points. Due to the exceedingly low response rate, all findings in this report should not be taken as representative of professional accountants in Hong Kong.

2. Research Method

- 2.1** All existing members of the Hong Kong Society of Accountants (HKSA) were invited to participate in this survey. Access to target respondents' contacts was restricted to the Office of Legislative Councillor Eric Li, which was responsible for printing and distributing the questionnaires. Operationally, printed questionnaires were sent to all target subjects under the cover of "Eric's Bits and Bytes, May 2004", and as an insert to the monthly newsletter of HKSA. A total of 22, 400 questionnaires were sent, according to the Office of Eric Li.
- 2.2** To avoid repetitive submissions from the same respondent, one set of unique computer-generated serial number and password was printed at the beginning of each questionnaire. Such information was solely used for verification purpose, not as a means to match any individual's identity.
- 2.3** Upon receiving the questionnaire, respondents were given the liberty to choose from 3 return modes: (1) to complete the paper questionnaire and return it by post using the pre-paid postage envelope, (2) to complete the paper questionnaire and return it by fax to POP's office, or (3) to fill in the survey online by logging onto the project website at <http://hkupop.hku.hk/accountant> using the unique serial number and password printed on the questionnaire.
- 2.4** The survey questionnaire comprised two parts, the first part consisted of 7 opinion questions, of which 6 were closed-ended questions and 1 was open-ended question, while the second part consisted of 7 personal information questions.

- 2.5** A total of 316 returns were received and the verification procedures for the submissions were as follows:

Figure 1. Verification procedures for submissions



- 2.6** Out of the 299 valid returns, 178 respondents (59.5%) returned the questionnaire by local mail, 20 (6.7%) by fax, and 101 (33.8%) returned them through online submission.
- 2.7** To sum up, since 299 valid questionnaires were used for the final analysis, the effective response rate was 1.33%, as shown in the following calculation (Table 1). The standard sampling error for percentages based on this sample was less than 2.9 percentage points. In other words, the sampling error for all percentages was less than plus/minus 5.8 percentage points at 95% confidence level. However, due to the very low response rate, significant systematic bias was bound to have occurred, and the findings reported herewith would not be representative of all members of the Hong Kong Society of Accountants.

Table 1 Calculation of overall response rate

Overall response rate

= (Final valid cases / Total number of questionnaires distributed) x 100%

= (299 / 22,400) x 100%

= 1.33%

3. Summary of Findings

Please refer to Appendix II for cross-reference of the tables cited.

3.1 Quantitative Analysis on Opinion Questions

- 3.1.1** Respondents were first asked to assess, one by one, the importance to safeguard the interest of 6 different parties in the course of constitutional reform. Results revealed that more than 80% of the respondents thought it was important to safeguard the interest of the middle class, followed by that of the grassroots, the professionals, the accountants and then the business sector. Whilst around half of the respondents thought it was important to safeguard the interest of the Central Government (Table 1a-1f).
- 3.1.2** In accordance with the existing election system, after the 2004 Legislative Council Election, there will be 30 seats returned by functional constituencies and 30 by geographical constituencies. Notwithstanding this system, respondents were asked how the functional constituencies' seats and geographical constituencies' seats should be distributed for the 2008 LegCo Election. Ideally speaking, more than 40% of the respondents thought that the functional constituencies' seats should be abolished. Meanwhile, around one-fifth of them opted for the status quo, i.e. 30 seats should be allocated to the functional constituencies, whilst slightly more than 10% of them thought the number should be reduced to 20. Taking the average, the mean obtained from 282 responses was 18 seats (Table 2a). Regarding the geographical constituencies, almost two-fifths of the respondents thought that all 60 seats should be returned by geographical direct elections, and 15% would go with the existing 30 seats. Apart from these two popular answers, around one-third of the respondents wanted to have it increased to a number between 31-59, as contrast to less than 10% who opted for a number less than 30. Of the 282 respondents who could give a definite number to this question, the mean was 50 (Table 2b).

- 3.1.3** Regarding the total number of seats to be returned in the 2008 LegCo Election, nearly three-quarters of the respondents thought that the number of seats should remain at 60 (Table 2c).
- 3.1.4** Basic Law Article 68 stipulates that all members of LegCo should ultimately be returned by universal suffrage "in the light of the actual situation in the Hong Kong Special Administrative Region and in accordance with the principle of gradual and orderly progress." Despite the NPC's veto of universal suffrage in 2007/08 earlier in time, one-third of the respondents still believed this target could be achieved by 2007/08 and nearly one-fifth believed this could be achieved by 2012. On the other hand, about one-sixth of the respondents failed to have any idea and about 10% thought this could never be achieved in Hong Kong (Table 3).
- 3.1.5** One proposal on constitutional reform is to implement direct elections of all LegCo members by universal suffrage in 3 stages over a span of 20 years. The final stage would be to implement direct election of the full legislature from the seventh LegCo election onwards, i.e. from the year 2024¹. Results showed that nearly two-thirds of the respondents opposed this relatively milder proposal while about one-quarter supported it and over 10% were neutral (Table 4).
- 3.1.6** Basic Law Article 45 stipulates that the Chief Executive should ultimately be returned by universal suffrage upon nomination by a broadly representative nominating committee in accordance with democratic procedures, "in the light of the actual situation in the Hong Kong Special Administrative Region and in accordance with the principle of gradual and orderly progress." By the same token, around one-third of the respondents believed that this target could be achieved by 2007/08. Less than one-fifth believed that this could be achieved by 2012. On the other hand, about 15% failed to give a concrete answer while over 10% predicted this would never happen (Table 5).
- 3.1.7** One proposal on the election of the Chief Executive is to turn the 800-member Electoral Committee into a nomination committee which nominates a list of candidates who are broadly acceptable by the Central Government. The Chief Executive would then be elected from the

¹ The full detail of this proposal is available at http://www.ericli.org/legco/review_040104e.html.

candidates by universal suffrage. This election method could be retained until the full legislature became directly elected². This proposal was relatively more well-received when compared with the previous one on LegCo Election, with about half of the respondents showing support while 40% opposed, and about 10% had no opinion (Table 6).

3.2 Qualitative Analysis on Open-ended Submission

In spite of the difficulties in collating open-ended responses, the 105 opinions expressed by the respondents under the question "Your other opinions on constitutional reform (if any)" of the questionnaire survey were collated into four groups. For the whole set of open-ended opinions, please refer to Appendix III.

3.2.1 *A strong demand for universal suffrage* – Quite a number of respondents expressed demand for universal suffrage in Hong Kong, while some of them even wanted these direct elections to be held as soon as possible. Although the National People's Congress had vetoed universal suffrage in 2007/08 through the interpretation of the Basic Law, a significant number of respondents still insisted on this demand. Many others stressed the importance of universal suffrage, but without suggesting a timeline.

3.2.2 *Specific timetable for constitutional reforms wanted* – Many respondents wanted to see a timetable in constitutional reforms so that democratic development could be materialized step-by-step whereas universal suffrage could be achieved in a foreseeable future. Some respondents voiced out their worries over radical constitutional changes and wished to slow it down.

3.2.3 *Weak confidence on functional constituencies* – A significant number of respondents believed that the system of functional constituencies failed to perform its duties properly, and should be abolished or significantly changed.

3.2.4 *Divided opinions towards the Central Government* – While some respondents were dissatisfied and pessimistic about the Central Government's recent intervention on Hong Kong's constitutional reforms,

² The full detail of this proposal is available at http://www.ericli.org/legco/review_040104e.html.

some others claimed that it would be important to reach a consensus with the Central Government so as to make the final outcomes more acceptable to both parties.

4. Conclusion

- 4.1** Due to a variety of reasons not tested by the survey, the response rate of this survey was far from satisfactory. Such reasons may include:
- (i) National People's Congress' veto of universal suffrage in 2007/08 has rendered this survey unimportant;
 - (ii) The stepping down of Eric K.C. Li himself from the Legislative Council may have dampened the interest of professional accountants to express their views via this channel;
 - (iii) Accountants too busy during this time of the year;
 - (iv) Technical problems related to the distribution of the questionnaires.
- 4.2** Although our results may not be representative, we would still like to highlight that more than 80% of our respondents thought it was important to safeguard the interest of the middle class in the course of constitutional reform, followed by that of the grassroots, the professionals, the accountants, the business sector, and that of the Central Government. All percentages were over 50%.
- 4.3** Regarding the allocation of seats between the functional and geographical constituencies of LegCo by 2008, more than 40% of the respondents thought that the functional constituencies' seats should be abolished. About the same number of them believed that all 60 seats should be returned by geographical direct elections.
- 4.4** Despite the NPC's veto of universal suffrage in 2007/08 earlier in time, around one-third of the respondents still believed that all LegCo members and Chief Executive could be returned by universal suffrage by 2007/08.
- 4.5** Two specific proposals concerning the election of LegCo members and Chief Executive were discussed in this survey. Results revealed that nearly

two-thirds of the respondents opposed the 20-year-span and 3-stage proposal on the election of LegCo members, while the proposal on the election of Chief Executive was relatively more well-received, with almost half of the respondents showing support.

- 4.6** Based on the 105 open-ended submissions under the question "Your other opinions on constitutional reform (if any)", respondents' opinions could be summarized roughly into four main themes:
- (i) A strong demand for universal suffrage;
 - (ii) Specific timetable for constitutional reforms wanted;
 - (iii) Weak confidence on functional constituencies;
 - (iv) Divided opinions towards the Central Government.

Appendix I

Demographic Profile

Standard Demographic Profile of Respondents

	Frequency	Percentage
Gender		
Male	251	83.9
Female	48	16.1
Total	299	100.0
Age		
25 to 34	83	27.8
35 to 44	139	46.5
45 to 54	64	21.4
55 or above	13	4.3
Total	299	100.0
Location of normal residence		
Local	295	99.3
Overseas	2	0.7
Total	297	100.0
Missing case (s)	2	
Membership type		
Fellow	93	31.5
Associate	202	68.5
Total	295	100.0
Missing case (s)	4	
Practicing Certificate		
PC holder	70	23.5
Non PC holder	228	76.5
Total	298	100.0
Missing case (s)	1	
Service sector		
Public practice	76	25.6
Industry and commerce	177	59.6
Public bodies	29	9.8
Others (pls specify):	15	5.1
Total	297	100.0
Missing case (s)	2	

	Frequency	Percentage
Inclusion in HKU POP's platform for future accountants' survey		
Yes	128	44.8
No	158	55.2
Total	286	100.0
Missing case (s)	13	

Appendix II

Frequency Tables

Frequency Tables

Table 1a

[Q1] In the course of constitutional reform, how important do you think it is to safeguard the interest of the accountants?

	Frequency	Percentage
Very important	111)	38.0)
Quite important	74) 185	25.3) 63.4
Half-half	62	21.2
Not quite important	31)	10.6)
Not important at all	14) 45	4.8) 15.4
Total	292	100.0
Base	299	
Missing case (s)	7	

Table 1b

[Q2] In the course of constitutional reform, how important do you think it is to safeguard the interest of the professionals?

	Frequency	Percentage
Very important	110)	37.7)
Quite important	87) 197	37.7) 67.5
Half-half	57	19.5
Not quite important	23)	7.9)
Not important at all	15) 38	5.1) 13.0
Total	292	100.0
Base	299	
Missing case (s)	7	

Table 1c

[Q1] In the course of constitutional reform, how important do you think it is to safeguard the interest of the grassroots?

	Frequency	Percentage
Very important	122)	41.6)
Quite important	83) 205	28.3) 70.0
Half-half	65	22.2
Not quite important	15)	5.1)
Not important at all	8) 23	2.7) 7.8
Total	293	100.0
Base	299	
Missing case (s)	6	

Table 1d

[Q1] In the course of constitutional reform, how important do you think it is to safeguard the interest of the middle-class?

	Frequency	Percentage
Very important	143)	48.6)
Quite important	95) 238	32.3) 81.0
Half-half	43	14.6
Not quite important	9)	3.1)
Not important at all	4) 13	1.4) 4.4
Total	294	100.0
Base	299	
Missing case (s)	5	

Table 1e

[Q1] In the course of constitutional reform, how important do you think it is to safeguard the interest of the business sector?

	Frequency	Percentage
Very important	91)	31.0)
Quite important	92) 183	31.3) 62.2
Half-half	73	24.8
Not quite important	16)	5.4)
Not important at all	22) 38	7.5) 12.9
Total	294	100.0
Base	299	
Missing case (s)	5	

Table 1f

[Q1] In the course of constitutional reform, how important do you think it is to safeguard the interest of the Central Government?

	Frequency	Percentage
Very important	84)	28.7)
Quite important	63) 147	21.5) 50.2
Half-half	73	24.9
Not quite important	36)	12.3)
Not important at all	35) 71	11.9) 24.2
Don't know	2	0.7
Total	293	100.0
Base	299	
Missing case (s)	6	

Table 2a

[Q2] After the 2004 LegCo election, there will be 30 seats returned by functional constituencies and 30 by geographical constituencies. By 2008, how do you think the two types of seats should be distributed? (Note: You can set the total number of seats above or below 60 seats. If you think the functional constituencies should be abolished, please return a "0" against functional seats.)

Functional constituencies:

	Frequency	Percentage
0	117	41.5
1 - 19	34	12.1
20	35	12.4
21 - 29	10	3.5
30	54	19.1
31 - 39	6	2.1
40	14	5.0
41 - 59	6	2.1
60	3	1.1
> 60	3	1.1
Total	282	100.0
Base	299	
Missing case (s)	17	
Mean	17.9	
Std. Error of Mean	1.94	
Median	15.0	
Mode	0	
Minimum	0	
Maximum	400	

Table 2b

[Q2] After the 2004 LegCo election, there will be 30 seats returned by functional constituencies and 30 by geographical constituencies. By 2008, how do you think the two types of seats should be distributed? (Note: You can set the total number of seats above or below 60 seats. If you think the functional constituencies should be abolished, please return a "0" against functional seats.)

Geographical constituencies:

	Frequency	Percentage
0	7	2.5
1 - 19	5	1.8
20	7	2.5
21 - 29	2	0.7
30	41	14.5
31 - 39	15	5.3
40	37	13.1
41 - 59	38	13.5
60	108	38.3
> 60	22	7.8
Total	282	100.0
Base	299	
Missing case (s)	17	
Mean	50.4	
Std. Error of Mean	1.89	
Median	50.0	
Mode	60	
Minimum	0	
Maximum	400	

Table 2c

[Q2] After the 2004 LegCo election, there will be 30 seats returned by functional constituencies and 30 by geographical constituencies. By 2008, how do you think the two types of seats should be distributed? (Note: You can set the total number of seats above or below 60 seats. If you think the functional constituencies should be abolished, please return a "0" against functional seats.)

Total number of seats:

	Frequency	Percentage
< 60	19	6.7
60	207	73.4
> 60	56	19.9
Total	282	100.0
Base	299	
Missing case (s)	17	

Table 3

[Q3] Basic Law Article 68 stipulates that all members of LegCo should ultimately be returned by universal suffrage "in the light of the actual situation in the Hong Kong Special Administrative Region and in accordance with the principle of gradual and orderly progress." By which year do you think this target could be achieved?

	Frequency	Percentage
2004-06	7	2.4
2007-08	100	33.9
2009-11	8	2.7
2012	55	18.6
2013-15	3	1.0
2016	13	4.4
After 2016	28	9.5
Never be achieved	31	10.5
Don't know	48	16.3
ASAP	2	0.7
Total	295	100.0
Base	299	
Missing case (s)	4	

Table 4

[Q4] One proposal on constitutional reform is to implement direct elections of all LegCo members by universal suffrage in three stages over a span of 20 years. The first stage would be an increase of 30 directly elected seats in the first two LegCo elections starting from 2008, i.e. 60 directly elected seats plus 30 functional constituency seats. The second stage would be to turn the election of the functional constituencies into a form of direct election after the first two LegCo elections were held. The third stage would be to implement direct election of the full legislature from the seventh LegCo election onwards, i.e. from the year 2024. Do you support or oppose this suggestion?

	Frequency	Percentage
Support	67	22.6
Neutral / No opinion	38	12.8
Oppose	187	63.2
Don't know	4	1.4
Total	296	100.0
Base	299	
Missing case (s)	3	

Table 5

[Q5] Basic Law Article 45 stipulates that the Chief Executive should ultimately be returned by universal suffrage upon nomination by a broadly representative nominating committee in accordance with democratic procedures, "in the light of the actual situation in the Hong Kong Special Administrative Region and in accordance with the principle of gradual and orderly progress." By which year do you think this target could be achieved?

	Frequency	Percentage
2004-06	6	2.0
2007-08	102	34.5
2009-11	10	3.4
2012	53	17.9
2013-15	6	2.0
2016	8	2.7
After 2016	38	12.8
Never be achieved	32	10.8
Don't know	40	13.5
ASAP	1	0.3
Total	296	100.0
Base	299	
Missing case (s)	3	

Table 6

[Q6] Regarding the election of the Chief Executive, one proposal is to turn the 800-member Electoral Committee into a nomination committee which nominates a short list of candidates who are broadly acceptable by the Central Government. The Chief Executive would then be elected from the candidates by universal suffrage. This election method could be retained until the full legislature became directly elected. At that time, one-adult-one-vote universal suffrage could be implemented. Do you support or oppose this suggestion?

	Frequency	Percentage
Support	139	46.6
Neutral / No opinion	34	11.4
Oppose	119	39.9
Don't know	6	2.0
Total	298	100.0
Base	299	
Missing case (s)	1	

Appendix III

Submissions to Open-ended Question

**Unedited submissions to the following open-ended question:
"Your other opinions on constitutional reform (if any):"**

(A) Demand for universal suffrage	
1	Direct election of all legco and CE at once (now).
2	Conditional reform should ensure universal suffrage on members of the Legislative Council and the Chief Executive of the Hong Kong Special Administrative Region of the Peoples Republics of China as soon as possible.
3	One man one vote. No man more than one vote. The philosopher king worked well for in antiquity, to suggest that Hong Kong is not mature enough for democracy is to no better than suggesting our people are slaves.
4	One person on vote election system should be implemented as soon as possible.
5	UNIVERSAL SUFFRAGE (ONE-AUDIT-ONE VOTE) FOR ALL LEGCO MEMBERS AND CHIEF EXECUTIVE AS SOON AS POSSIBLE. VIEWS OF CENTRAL GOVERNMENT SHOULD BE CONSIDERED BUT ARE FAR LESS IMPORTANT THAN THE CONSENSUS VIA ONE-ADULT-ONE VOTE UNIVERSAL SUFFRAGE.
6	Universal suffrage on both CE and Legco be adopted as soon as possible, i.e. 2007 and 2008 respectively. The abolition of functional constituencies is required to see equality of people.
7	Hong Kong residents are wise enough to elect their representatives now. The more residents participate in the election, the stronger is the mandate of the administration.
8	I want to implement direct election on both election of Chief Executive and LegCo Council as soon as possible. During the past six years, the HKSAR government performs badly. Government Officials made heavy mistake (error) have not been penalized, worst still they are even get promoted. How's come HKSAR government's transparency is not high enough.
9	Universal suffrage should be implemented as soon as possible.
10	All LegCo members and the Chief Executive should be returned by universal suffrage as soon as possible.

11	One-adult-one-vote universal suffrage should be implemented immediately for the election of LegCo & Chief Executive.
12	I believe in one-adult-one-vote in election of Chief Executive and all Legislative Councilors and consider that this should take place ASAP. This is the fairest system to protect the interests of the general public as a whole.
13	UNIVERSAL SUFFRAGE SHOULD BE ADOPTED AND ENCOURAGED IN THE SOONEST POSSIBLE MANNER IN HONG KONG WITH THE LEAST UNJUSTIFIED INFLUENCE FROM ANY "SOURCE OF INFLUENTIAL POWER/AUTHORITY".
14	Universal suffrage should be held ASAP for both the Legco election and for the Chief Executive, though the 2 should be independent of each others. Should also reduce the number of functional constituencies to become geographical constituencies after 2008. Note: In Q1, I assume you are asking about the "political interest" rather than "economic" interest.
15	Full legislature and The Chief Executive directly elected in year 2004 or latest year 2008.
16	The elections for all members of LegCo and Chief Executive should be returned by universal suffrage as soon as possible (of course, after the time of 2008 & 2007 respectively.)
17	Hong Kong people are ready for universal suffrage.
18	Elections need to be made as democratic as possible as soon as possible! Functional Constituencies are simply a means for vested interests to maintain their privileged positions, and the status quo.
19	Constitutional reform in Hong Kong should be speeded up in order to maintain Hong Kong as a World Class city. It is now the right time ("in the light of the actual... orderly progress) as the society is natured with would class citizens, as given in Basic Law, and within the 50 years of high degree of autonomy prescribed in the Sino-British Joint Declaration. Let the citizens' not be polarized and march jointly hand in hand towards the goal of universal suffrage as soon as possible.
20	The Chief Executive and all members of Legco should be elected by universal suffrage in 2007 and 2008 respectively.
21	Direct election for the Chief Executive should start on 2007 and Legco on 2008. Functional constituencies should be abandoned on 2008.

22	Legco & the Chief Executive should be elected by universal suffrage in 2007. There should be any functional constituencies from 2007 onwards.
23	I am in favour of one-adult-one-vote universal suffrage of the Chief Executive in Year 2007, and one-adult-one vote universal suffrage of all LegCo members in Year 2008.
24	The LegCo should be fully directly elected by 2008 and the Chief Executive should be elected by one-adult-one-vote by 2007.
25	Universal suffrage is the best of the worst options. Those who say that Hong Kong is not ready are pretending to be more knowledgeable than other common Hong Kong people and are only interested in safeguarding their privileged positions.
26	The principle that the constitutional reform should be carried out in the light of the actual situation in the Hong Kong Special Administrative Region and in accordance with the principle of gradual and orderly progress was hotly debated and accepted in mid 1980's. The voice of the general public is not as clear as that at present. It is incomprehensible that Hong Kong is stagnant for 20 years in the constitutional development. Further delay of introduction of universal suffrage is really not responding the demand by the general public that has been clearly spelt out in the demonstration on 1st July 2003. One argument is that universal suffrage may result in welfarism and Hong Kong cannot afford any economic disturbances. However, the present system also cannot guarantee the quality of the leadership which is so evident by the performance of the government in the past few years. The present system, nevertheless, cannot make the Chief Executive and the Legislative Councilors responsive to the opinion of the general public. To ease the worries of the central government, general election of the Chief Executive from candidates that are acceptable by it is a reasonable compromise. After all, the central government has to appoint the elected candidate at last. If someone who is unacceptable gets elected, it will only cause a serious constitutional crisis. Regarding the Legislative Council, it is very difficult to define a functional constituency and functional constituency may deter the representative to think in a wider perspective of whole Hong Kong. I think the geographical constituency should be as large as possible (3 - 4 for the whole Hong Kong). Parties earn seats proportional to the number of votes they get from the election. This will encourage the representative to

- have a wider perspective and pay less attention to the district interest. Proportional representation can also allow different views are accepted in the Legco. Being a middle-class grown up in Hong Kong, I have never thought of emigration until recently. In 1980's, I could see that Mainland China had been opening up and Hong Kong could be an important gateway for Mainland China. Central government does have the resolve to maintain the "One Country, Two Systems" for Hong Kong so as to ensure its continued prosperity. Now, it is the failure of Hong Kong local government and mis-representation of some Hong Kong people to the central government that lead the central government change the policy towards Hong Kong. Housing Policy, SARS, the distortion of the interpretation of the demonstration on 1st July 2003, the criticism against Martin Lee's trip to US' Congress, change of Basic Law through interpretation, Harbour Festival and so on really suffocate me. Although Martin Lee praised the present leadership of central government, he was severely criticized that he always tells lies and never says the truth. Personal attack without really listening like this surely is not what we want in Hong Kong. Without the freedom and the spirit of law, this is not the Hong Kong that I get used to. Because of the cultural differences between Mainland China and Hong Kong, without a democratic government, I can't see we can withhold these basic principles that we treasure.
- 27 On question, I support any proposal that progressing to universal suffrage, though I'm not satisfied with the schedule and the increasing number of legco members. We need quality lawmakers rather than quantity. As a transition period, I accept increasing seats for geographical constituencies but then the functional constituency should be faded out/eliminated gradually. We should build a transparent and level-playing system for all interest groups to compete for the public power. Now, "pro-government" pal get the seats and "pro-democracy" get the votes. All of them are enjoying political free lunch. IIK should study the progress on Mainland's political reform. Some regional governments have started direct election. It is a strong argument for HK to have a step ahead.

28	If there were no universal suffrage or similar means of election, there would be no way to improve the communication between government and public, hence no way to achieve a fair performance evaluation. Human behavior is always tied with rewards, irrespective of the environment (business, government, academic, etc). Whoever gives you the rewards (salary, authority, marks, etc) is your boss. And the objective of your work is to achieve what is set by your boss. Painful, but true. Under the current system or a similar system, the Chief Executive and the Government would always be the follower of Central Government. Just like the Chinese saying, "One Mr. Tung gone. Thousands of Mr. Tung are waiting!"
(B) Demand for a step-by-step and progressive democratic development	
29	There should be an agreed timetable for the universal suffrages. Once the timetable is clear, interested parties can then prepare themselves for the elections. In this case, we will then have an environment to develop our political leaders.
30	Once a realistic timetable and the mechanism is set, Hong Kong people should be able to manage the transition to full and true democracy.
31	A constant stream of late arrivals during the warm-up band and coming and going during the main band totally blocked my view (Yes, I can still the large screen but I came to see the performer in person not on TV). To see I had to stand on my chair. Late arrivals should only be allowed during appropriate breaks in the performance (as happens at City Hall concerts). Or walkways to access seating could be lower level than level of seats.
32	(1) A definite timetable would be needed for the reform in Legco election and Chief Executive election. (2) 2008 would be one preferred year for the conduction of Legco election and Chief Executive election. The next preferred year would be 2012.
33	(1) A timetable for reform must be established. (2) Functional constituencies: A member of all functional constituencies should elect by all members of the trade not the business is owner. This can meet partial need of the citizen.

34	The constitutional reform shall be implemented as soon as possible with detailed plan and preparation. The progress of the reform shall be reported to public on a regular basis and seek public consultation by stages as appropriate. Different political parties shall be invited to the reform committee in order to consider full and wide range of public interest.
35	1. Reform should be step-by-step and carried out gradually. 2. No immediate need for universal suffrage at the moment. A lot more education about citizenship required before universal suffrage being carried out.
36	While people are claiming their rights to vote (to have their representatives in LegCo), it is more important to educate the voters or future / potential voters on not only their rights but also their obligations. If our voters are not mature enough, the constitutional reform for more direct election would only be a disaster.
37	RUDICAL REFORM WILL HURT INVESTOR CONFIDENCE IN HONG KONG.
38	1. Constitutional reform should be progressed steadily and in pace with the reform in PRC. 2. The election system is the developed shall not be blindly followed as Hong Kong could never/should never politically independent. The direct election of LegCo members and the Chief Executive might eventually provoke the independence of HKSAR.
39	The constitutional reform should not be proceeded too quickly without considering the political situation of Hong Kong. The enactment of national security law is closely linked to the constitutional reform. Without the fulfillment of Article 23 legislation, no universal suffrage is feasible.
40	Not right time for election by universal suffrage until after 2020.
41	There should be no hurry to reform. Constitutional reform is not a priority compared to political maturity. There're no political parties in HK now that are mature enough to run HK, not even the government itself. Let's get some political maturity before giving power to constitutional reform.
42	Political reform shall not be too aggressive and shall neglect the opinion of the aggressive political parties, - central government shall respect the hope of Hong Kong citizens of ultimate suffrage of Chief Executive, - Central government shall organize... (incomplete submission)
43	Those support "quick" constitutional reform teach to ignore the "costs" of democracy.

44	1. Legco election: 2012 - 10 functional +50 geographical coast = 602016 - 0 functional +60 geographical coast = 602. Chief Executive: universal suffrages by 2007.	(C) Opposition to further democratic reforms
45	It would be ten years or so since Chris Patten introduced docent elected constituencies and IJK because a place of not pot. The IJK society keeps on disintegration since then and spends too much energy on debates, briefing unrest to the HK society. Any constitutional reform should be achiedro to bring the unrest to an end.	
46	The current LEGCO structure does not have sufficient representatives to safeguard the interest of the professionals and the middle-class. This results in unfair and inefficient distribution of social resources." One-adult-one-vote" universal suffrage under current political circumstances in Hong Kong is unfavorable to the middle-class. "One-adult-one-vote" would further damage HK's economics & political structure and bring us unbearable political uncertainty, which ultimately would hamper our economic soundness. The constitutional reform should come up with a well-balanced structure which apply weighting according to "social importance". I strongly against the simple "one-adult-one-vote" mode of universal suffrage for election of LEGCO members and Chief Executive.	
47	It would not be good for the people of Hong Kong to ask "too much" the so-called "Democracy" while the general public could not fully comprehend the subject. It would also have the effect to vote out the "Good currency by the bad currency".	
48	Stability is most desirable in HK, see Taiwan & US Presidency Election.	
49	Economic development is much more important than political reform.	
50	DON'T WASTE TIME ON SOMETHING THAT IS LESS IMPORTANT THAN LIVELIHOOD!	

(D) Evaluation on the system of functional constituencies	
51	1. LegCo members should be of one kind. There should not exist functional constituency seats will only protect a small group of people. Instead there should exist mechanism to consult professional bodies advice regarding matters influencing them. 2. Separate Votes of directly elected seats and functional constituency seats are ridiculous. Why representatives of small scale of population can influence the result. 3. In consideration of Central Government's concern, proposal mentioned in Q6 is acceptable for a certain periods, say 8 year more.
52	Functional constituencies cannot carry out their "functions". Rather, they focus very much on the ultimate benefits they belong to. Therefore, their decisions are very conservative and are most likely to be influenced by HK government or Central government in China because these functional constituencies require to work with them. They don't want to have any decisions which are may be opposed to HK government or Central government. HK government is working for people of HK, for not particular groups of people in HK. I cannot see any reason why direct election is of no good to HK. Chief Executive makes (either directly or indirectly) many wrong decisions which adversely affect HK but is still able to "manage" HK. Why this can be continued? There must be a channel to express views of HK people and to control HK government. Democratic parties may not have concrete objectives. However, I have no way but to elect their representatives as they are the only people I can trust. Reform must be made so that HK people can restore their belief that government can help and work for the benefit of people of HK, not Central government.
53	Functional constituencies only entrench sectorial interests instead of wider interests. Although I can vote in functional constituencies, I still regard this system as unfair and unacceptable in a developed society as Hong Kong.
54	Vote for cancellation of functional constituencies in 2004 Legco election.
55	Functional constituencies should be abolished as soon as possible. - Constitutional reform should be carried out with the ultimate goal of attracting competent persons to participate in Legco election, instead of "reserving" the Legco seats for so many.

56	I accept that constitutional reform may at least try to balance the interest of all parties concerned. However, functional constituencies cannot be absolved because they are representing the ultimate interests of the so-called "middle-class" people.
57	1. 60 seats is quite enough legislators for a city its size of Hong Kong - the idea of 90 (94) is chaotic and wasteful. Functional constituencies are great and democratic - no geographical legislator ever asks for any opinion! 3. More fundamental than universal suffrage is finding ways/creating an atmosphere, that encourage its sent people in HK to want to participate in government.
58	HK should maintain the seats returned from functional constituencies as those group stand for more than half of the wealth of HK and their respective interests should be protected. The characteristics of these groups are small populations and quiet working groups and educated. Whatever constitutional reform needs to recognize the fact that HK is currently a part of PRC and we are not a colony or an independent territory.
59	1. There should be a change in functional constituencies, from group to individual or corporate. 2. Members in the 800-member Electoral Committee should be elected by the general public (translated).
60	1. Seats by functional constituencies should be maintained only for the professional bodies - This would generate a representative from the prot. (I.e. the knowledge sector). 2. Seats by geographical constituencies should be varied according to the population's size of that district - This would generate a % of representation.
61	The LegCo be eventually structured as 10 members from Functional & 50 members from Geographical Constituencies. Functional Constituencies are: --(1) Retails (2) Industry & Commerce--Non-SME (3) Industry & Commerce--SME (4) Engineering (5) Accounting (6) Legal (7) Medical & Health (8) Information Technology (9) Finance & Insurance (10) Building Management. The above Reform could be achieved by Year 2012 or 2016 as the latest.
62	I believe that more emphasis should be put on expanding or developing the functional constituencies rather than the direct election. The key to electoral reform should be to establish a system to ensure the best leaders are selected as legislators of the Chief Executive. Universal suffrage is unlikely to be the solution for such a system. Universal suffrage will only

	ensure the "most popular" person(s) be elected but not necessarily the "best person for the job" to be elected.
(E) Views' on Central Government's role in constitutional reforms	
63	Central govt should not intervene HK's constitutional reform.
64	Direct elections of all Legco members and the Chief Executive by universal suffrage. But will CCP ever allow this to happen?
65	In my opinion, central government will NEVER permit Hong Kong People to have direct election of chief Executive and all Legco members. This is because central government still needs to retain some parties who support central government to exert influence on the Hong Kong government's Policy implementation. Businessmen will still play and important role in managing Hong Kong in the foreseeable future. Therefore, constitutional reform is just a "DREAM" which is never achievable. Central government allows "ONE COUNTRY TWO SYSTEM" economically but not politically.
66	I am upset by the recent interference by the central government.
67	I am disappointed by the recent NPC's interpretation on Basic Law of 2007 & 2008 (partially translated).
68	No NPC's interpretation on Basic Law! No Central Government's intervention! (translated)
69	Regarding the election of the Chief Executive, it is better to be broadly acceptable by BOTH Hong Kong general public and the Central Government.
70	Chief Executive is the most important role in the constitutional reform, this person must be acceptable by the Central government. However, in my opinion, LegCo should have broadly support by the public and be elected in direct vote (i.e. not proportional voting system, nor geographical), the highest vote of 30 candidates would be LegCo member.
71	We can never achieve universal suffrage... due to the fact that we are now under communist rule.

72	Any constitutional reform should ensure the prosperity of Hong Kong. Any constitutional reform should to be acceptable by the Central Government as it is not practicable without the support from the Central Government. Universal suffrage should only be implemented as and when Hong Kong people have attained a reasonable level of understanding of the reform and the implication of this political change.
73	Constitutional reform is not utmmostly important item on HKSAR government agenda. When evaluating the elements in the reform, HKSAR should look into the political development of the central government as well. Walking far away from the pace of the central government is not wise or workable.
74	CENTRAL & LOCAL GOVERNMENTS MUST RESPECT THE WILL OF HONG KONG PEOPLE AND INTRODUCE DEMOCRACY TO HONG KONG WITHOUT DELAY.
(F) Comments on the questionnaire	
75	Q3 and Q5 asked by which year I think the target of universal suffrage could be achieved. I really don't know what's the purpose of these two questions. You should rather ask by which year I prefer to see the universal suffrage being implemented. In this case, I would support 2007 for election of CE and 2008 for election of LegCo.
76	Your question 6 does makes little sense and is badly worded. The CE has to be directly elected by the people of Hong Kong to have any credibility and therefore to be able to achieve anything. The present CE is not fit for a post in the Government. The method of his election gives him no base and no support. The present system in Hong Kong represents institutionalized incompetence. The PRC Government and the Hong Kong Government have shown themselves by their actions to be untrustworthy. Who can believe that they will implement any proposals such as a phased 20-year move to full direct election in the Legislative Council? The functional constituency system is politically and morally bankrupt! Accountants do not deserve a reserved seat for them in the Legislative Council. The Hong Kong Government and the Chief Executive has failed the people of Hong Kong. After 1 July 2003 there was an opportunity for them to win back the trust of the Hong Kong people and make some meaningful reforms. By being unable or unwilling to represent Hong

	Kong people's views to the PRC Government they have destroyed hope for better governance in Hong Kong and have largely created the present impasse. Mr Tung is unpatriotic. If he were a patriot he would have resigned long ago.
77	These questions are all conceived. The problem is not with direct election. It is about how last the electorate is expanded. It is also not about running the election committee into a nomination committee. It is more about how large the election committee. Should be and how far it should expand! Don't see how one can draw proper conclusion from this survey!
78	I think the questions are set out not simple enough for people to quickly understand and complete the questionnaire. For example, Q6, the question is not clearly as what subject is being asked. It is a bit confusing. Please note that a lot of professional accountants are too busy to read the questionnaire and then complete it. Further, when the questionnaire was sent to me, I thought it was one of the junk mail. As such, I have thrown it in the bin until someone told me this before I realized this. I suggest that in future the questions should be raised in a simple language. Otherwise, your result may be distorted. Thank you for your attention.
79	What are you trying to get at from Q3 and Q5? Shouldn't you be asking whether these SHOULD be achieved as a matter of principle rather than whether these could be achieved!
(G) Others	
80	Chief Executive Tung's resignation is the best way for the constitutional reform.
81	In the overall interest of HK, it is better for Mr Tung to resign from his office and let Beijing to appoint an officer to take up the post of Chief Executive, rather than ruining HK's economy in the coming three years.
82	Tung should step down immediately.
83	Add 6 seats for geographical constituencies after 2008 election for chief executive and legislative council elections.
84	The geographical constituencies should change from specific region/district to the whole Hong Kong. If the geographical area is increased, the election fee would be increased significantly. Probably, the election fee would be donated from business sector. It would be more balance on the interest of business sector and the grassroots who held the

	majority of the vote.
85	There should be a slight increase in the geographical constituencies in 2008. We are progressing towards "all seats by universal suffrage". It is hard to believe that there is no change in the proportion of geographical constituencies/total seats.
86	Hong Kong should be independent!
87	Our society could have fully accountable Gov't which penalized wrong-doing act, if Mr Tung was more competent.
88	For the Legco election, there should be more seats returned by geographical constituencies than functional constituencies. This should be take place not later than the 2008 election. Regarding the election of Chief Executive, expansion of the nomination committee is a must for the next election.
89	1. I have totally lost confidence in the 800-member electoral committee which, as a whole, should be held responsible for the widely criticized disgraceful performance in 2002 in the election of the 2nd term CEO of the SAR. 2. The constitutional system was also not tested before, but it was adopted without full consultation. Unless the SAR government confirms that this system has totally failed, it has no grounds to argue that HK cannot have universal suffrage just because it has not been tested before.
90	It is not necessary to elect Chief Executive by universal suffrage – his / her party should win election + then agree who it should be. Functional constituencies should be abolished. Leading industrialists are should have NO say in anything political.
91	I see the biggest obstacle within HK in developing democracy here is the political free lunch that long enjoyed by the members of the Business Sector. Unless they can turn to the HK people instead of the central Government for power, no constitutional reform could have been proceeded and this is definitely an all-less situation.
92	I remembered there was a man coming to the Tiananman Square and said to the student "I am sorry, I come here so late". We don't like to see we talk to our children, " our democracy comes so late!"
93	For Q6, should Q5 not be achieved by 2007, the proposal in Q6 could be considered.

94	We need a "two houses" system to act as check and balance, particularly against politician abusing the welfare policies and system for gaining votes from general public. We need to expand the nominating committee for the chief Executive to better represent the ruinous interest parties (as in Q1), one way may be is by the functional / geographical constituencies.
95	The Legco's voting system for bills introduced by a Member should be amended.
96	None
97	Hong Kong is a part of China, China belongs to all Chinese not Communist. It is questionable Communist represents the best interest of all Chinese. Chinese, especially those who are living in Hong Kong, should carefully think who can represent their best interest in Hong Kong as well as China as a whole.
98	Personally, I feel HK is worse than Taiwan now for Taiwan can at least elect their own President. The "50 years" Promise has shortened into "5 years" Simply Pathetic!
99	To have a widespread consultation before making the final direction on constitutional reform.
100	1. ABOLISH HKSAR, 2. ESTABLISH HK AS A DIRECTLY ADMINISTERED CITY OF THE PRC, 3. APPOINT A PARTY SECRETARY AS HEAD OF HK BY THE CENTRAL GOVT, 4. APPOINT A CITY MAYOR TO REPLACE THE CHIEF EXECUTIVE, 5. REPLACE HK'S COMMON LAW SYSTEM BY CONTINGNTAL LAW SYSTEM, 6. REPLACE ALL HK COURTS BY PEOPLES COURTS, 7. APPOINT A CITY PEOPLE'S COMMITTEE TO REPLACE LEGCO & EXTCO.
101	The proposal under Q4 on election of Legco member is too slow! Why in 3 stages over a spare of 20 years. The proposal under Q6 is slow and time killing!

102	The focus of the people including politicians in HK should be improving the economy and livelihood. But I observe the politicians particularly the so-called democrats are just using the democratic flags to seek political powers and lust more than improving the well-beings of HK people. They stimulate and aggravate the conflicts between the Central Chinese Government and the HK people, by over-emphasizing the TWO SYSTEMS. But I did not see the Chinese Government has actively controlling or intervening the affairs of HK. Since China is a vast country with billion of people, intervening HK is not her priority. We must educate the people of HK to use our brains, rather than being misled by POLITICIANS OR SO CALLED DEMOCRATS. I also support democracy, but I hate people using democracy for their own purpose.
103	Stand up, walk for our right, ... fight a good fight.
104	I support Q4 and Q6 as there is no other better option available. The process is way too slow in the direction of universal suffrage.
105	Regarding Q6, the acceptability of the proposal depends largely on what candidates are shortlisted by the Electoral Committee. Those "broadly acceptable by the Central Government" will likely be yesmen or die hard conservatives. In this respect, there may be no real choice at all. In addition, this election method may be retained for an unreasonably long period. The anti-democrats may claim that this is already a universal suffrage election, thereby delaying reforms.

Appendix IV

The Questionnaire

**For verification by HKU POP only, and
not for matching individual's opinion**

Serial number: _____ (6 digits)
Password assigned: _____ (6 digits)

Questionnaire Survey on Professional Accountants' Views on Constitutional Reform

The Public Opinion Programme (POP) at the University of Hong Kong and Mr Eric K C Li have come to agreement to conduct an independent survey to gauge the views of professional accountants on constitutional reform, under the following conditions:

- i. POP will be fully responsible for designing the questionnaire and analysis of the survey data.
- ii. The data collected from the survey will be open for further academic studies, after the findings are published.
- iii. The survey will be conducted by self-administrated questionnaires (in English), and all members of the Hong Kong Society of Accountants will be invited to participate.

How to fill in the questionnaire:

- i. For every question below, please mark a in the box or fill in a number that best reflects your opinion.
- ii. Please send us your views before 1 June 2004 in one of the following ways:
 - (a) by post using the pre-paid postage envelop;
 - (b) by fax to POP's office at 2517-6951;
 - (c) by logging onto our website <http://hkupop.hku.hk/accountant> using the unique serial number and password both printed at the beginning of this document. Such information will only be used for networking and chasing questionnaires, if necessary. It will not be matched with any opinion you provide to us.
- iii. Any enquiries please contact Mr Cliff Chow at 2857-8334 or cliff.chow@hkupop.hku.hk.

Part A – Opinion Questions

Q1. In the course of constitutional reform, how important do you think it is to safeguard the interest of the following parties?

	Very important	Quite important	Half-half	Not quite important	Not important at all	Don't know
(i) Accountants	1	2	3	4	5	6
(ii) Professionals	1	2	3	4	5	6
(iii) Grassroots	1	2	3	4	5	6
(iv) Middle-class	1	2	3	4	5	6
(v) Business sector	1	2	3	4	5	6
(vi) Central Government	1	2	3	4	5	6

Q2. After the 2004 LegCo election, there will be 30 seats returned by functional constituencies and 30 by geographical constituencies. By 2008, how do you think the two types of seats should be distributed? (Note: You can set the total number of seats above or below 60 seats. If you think the functional constituencies should be abolished, please return a "0" against functional seats.)

Functional constituencies	+)	1
Geographical constituencies		2
<hr style="border-top: 1px solid black;"/>		
Total number of seats		3

Q3. Basic Law Article 68 stipulates that all members of LegCo should ultimately be returned by universal suffrage "in the light of the actual situation in the Hong Kong Special Administrative Region and in accordance with the principle of gradual and orderly progress." By which year do you think this target could be achieved?

Year	1
Never be achieved	2
Don't know	3

Q4. One proposal on constitutional reform is to implement direct elections of all LegCo members by universal suffrage in three stages over a span of 20 years. The first stage would be an increase of 30 directly elected seats in the first two LegCo elections starting from 2008, i.e. 60 directly elected seats plus 30 functional constituency seats. The second stage would be to turn the election of the functional constituencies into a form of direct election after the first two LegCo elections were held. The third stage would be to implement direct election of the full legislature from the seventh LegCo election onwards, i.e. from the year 2024. Do you support or oppose this suggestion?

Support
Neutral / No opinion
Oppose
Don't know

	1
	2
	3
	4

Q5. Basic Law Article 45 stipulates that the Chief Executive should ultimately be returned by universal suffrage upon nomination by a broadly representative nominating committee in accordance with democratic procedures, "in the light of the actual situation in the Hong Kong Special Administrative Region and in accordance with the principle of gradual and orderly progress." By which year do you think this target could be achieved?

Year
Never be achieved
Don't know

	1
	2
	3

Q6. Regarding the election of the Chief Executive, one proposal is to turn the 800-member Electoral Committee into a nomination committee which nominates a short list of candidates who are broadly acceptable by the Central Government. The Chief Executive would then be elected from the candidates by universal suffrage. This election method could be retained until the full legislature became directly elected. At that time, one-adult-one-vote universal suffrage could be implemented. Do you support or oppose this suggestion?

Support
Neutral / No opinion
Oppose
Don't know

	1
	2
	3
	4

Q7. Your other opinions on constitutional reform (if any):

Part B - Personal Information

The following information is collected solely for demographic analysis, and will only be presented in aggregate form.

D1. Gender

- | | | |
|--------|--------------------------|---|
| Male | <input type="checkbox"/> | 1 |
| Female | <input type="checkbox"/> | 2 |

D2. Age

- | | | |
|-------------|--------------------------|---|
| Below 25 | <input type="checkbox"/> | 1 |
| 25 to 34 | <input type="checkbox"/> | 2 |
| 35 to 44 | <input type="checkbox"/> | 3 |
| 45 to 54 | <input type="checkbox"/> | 4 |
| 55 or above | <input type="checkbox"/> | 5 |

D3. Location of normal residence

- | | | |
|----------|--------------------------|---|
| Local | <input type="checkbox"/> | 1 |
| Overseas | <input type="checkbox"/> | 2 |

D4. Membership type

- | | | |
|-----------|--------------------------|---|
| Fellow | <input type="checkbox"/> | 1 |
| Associate | <input type="checkbox"/> | 2 |

D5. Practicing Certificate (PC)

- | | | |
|---------------|--------------------------|---|
| PC holder | <input type="checkbox"/> | 1 |
| Non PC holder | <input type="checkbox"/> | 2 |

D6. Service sector

- | | | |
|-----------------------------|--------------------------|---|
| Public practice | <input type="checkbox"/> | 1 |
| Industry and commerce | <input type="checkbox"/> | 2 |
| Public bodies | <input type="checkbox"/> | 3 |
| Others (pls specify: _____) | <input type="checkbox"/> | 4 |

D7. Do you want to be included in HKU POP's platform for accountants' survey? If yes, you will be entitled to initiate and participate in future opinion surveys of accountants.

- Yes Your name: _____
 Your email contact: _____
 Your telephone contact: _____
- No

~ End of questionnaire ~

Kindly return your completed questionnaire to HKU POP's office by one of the modes available, on or before 1 June 2004. Data analysis of this survey is expected to commence in early June, and the results to be released by end of June. Thank you for your participation in this survey.