



香港學術及職業資歷評審局
Hong Kong Council for Accreditation of
Academic & Vocational Qualifications



New Horizons
開創新里程

Annual Report 年報
2011-12

Vision Statement

HKCAAVQ is locally, nationally, regionally and globally recognised as an efficient, effective, innovative and accessible quality assurance agency providing academic and vocational accreditation and assessment services.

Mission Statement

To safeguard the quality of the academic and vocational qualifications available to learners within the Qualifications Framework in Hong Kong and to strengthen providers' quality assurance capability; and

To provide professional advice through assessment and consulting services and to develop, promote and disseminate good practices on quality assurance.

願景

香港學術及職業資歷評審局為本地、全國、亞太區及全球公認的高效、創新及具透明度的質素保證機構，致力提供學術和職業評審及評估服務。

使命

確保在香港資歷架構內的學術及職業資歷保持在優質水平，並致力提升營辦者的質素保證能力，及透過評估及顧問工作，提供專業意見，並積極發展、推廣及傳播質素保證的良好作業模式。





Contents

目錄

Highlights of the Year 年度剪影	03
Chairman's Message 主席序言	10
Executive Director's Report 總幹事報告	12
The Council 評審局	16
Operational Review 工作報告	
Academic Accreditation 學術資歷評審	20
Vocational Accreditation 職業資歷評審	24
Assessment 學歷及課程評核	29
Qualifications Register Authority 資歷名冊當局	37
Research, Development and Training 研發及培訓	41
External Liaison and Engagement 對外聯繫	50
Financial Report 財務報告	56
Appendices 附錄	
List of Council Members 評審局成員名單	102
Terms and References of QAC, PAC and FC 常設委員會職權範圍	104
Glossary 詞彙	106

Highlights of the Year

年度剪影

04 / 2011

New Guidelines for Qualifications Assessment

New guidelines for qualifications assessment took effect on 1 April 2011. The updated guidelines place greater emphasis on issues like the location of studies; the origins and the recognition status of transferred credits; and for non-local programmes offered in Hong Kong, the accreditation status of the Hong Kong operators.

評審局推出學歷評估申請指引修訂版

評審局於2011年4月1日推出學歷評估申請指引修訂版。新修訂的指引更詳細說明學歷評估對科目/學分豁免的申請要求，包括相關科目的修讀地點、轉移學分的性質和認受性，以及在香港開辦非本地課程的教育機構的認可地位等。

INQAAHE Conference 2011

The HKCAAVQ participated in the INQAAHE Conference 2011 in Madrid, Spain, in early April and presented two papers: one on non-local learning programme accreditation in Hong Kong and the other a case study on the capacity building model for reviewers at the HKCAAVQ.

2011 高等教育質素保證機構國際網絡會議

評審局代表赴西班牙馬德里，出席高等教育質素保證機構國際網絡會議，並發表兩份報告，分別向與會者介紹香港的非本地課程評審服務，以及講解評審局為評審人員提供的各項培訓活動。

Non-local Programme Accreditation Seminar

With the support of the British Council, the HKCAAVQ conducted a seminar in London to inform operators of the latest developments of its non-local programme (NLP) accreditation services. Issues such as the implications and cost benefits, lessons learnt from the NLP exercises in 2009 and 2010 were shared with the participants from 19 UK universities and colleges.

非本地課程評審簡介會

評審局獲英國文化協會協助，在倫敦舉辦了一場研討會，向當地19間院校代表介紹評審局非本地課程評審服務，分享本局於過去兩年進行非本地課程評審的經驗，並藉此和與會者探討非本地課程評審的意義和成本效益等議題。

05 / 2011

Qualifications Framework Seminar

A briefing seminar was held on 13 May 2011 for operators interested in learning more about the HKCAAVQ's accreditation services underpinning the Qualifications Framework (QF). Representatives from the QF Secretariat also attended the seminar and shared with participants the latest developments of the QF.

資歷架構研討會

評審局於2011年5月13日舉辦研討會，向課程營辦者講解評審局在資歷架構下的評審服務；會上資歷架構秘書處的代表亦和與會者分享資歷架構的最新發展。

**Workshop for Operators of Chinese Catering Programmes**

A workshop for operators of Chinese Catering programmes was held on 17 May 2011 to introduce to them the HKCAAVQ's newly developed accreditation tools, as well as the Qualifications Guidelines for Specifications of Competency Standards (SCS)-based programmes and the procedures for collective accreditation.

中式飲食業課程營辦者工作坊

評審局於2011年5月17日為中式飲食業課程營辦者舉辦工作坊，向他們介紹評審局新推出的評審工具，以及《能力標準說明》為本課程之「資歷指引」和群集式評審程序。

06 / 2011

Capability Building for Non-local Programme Providers

The HKCAAVQ organised a workshop and a seminar on non-local programme (NLP) accreditation for operators in the Business Management discipline on 3 and 24 June 2011. Some 70 participants from 13 operators attended to prepare themselves for Initial Evaluation and Programme Validation under the NLP accreditation framework.

非本地課程評審工作坊及研討會

評審局於2011年6月3日及24日為擬開辦非本地商業及管理學課程的營辦者舉辦工作坊及研討會，向來自13個課程營辦機構的70名代表介紹非本地課程評審架構下的「初步評估」及「課程甄審」。

2011 HEEACT International Conference

The HKCAAVQ participated in the 2011 Higher Education Evaluation and Accreditation Council of Taiwan (HEEACT) International Conference. As one of the keynote speakers, the Executive Director shared with participants the HKCAAVQ's outcome-based accreditation model and introduced to them the various capacity building and training activities the HKCAAVQ provides for specialists.

2011 台灣財團法人高等教育評鑑中心基金會國際會議

評審局代表出席2011台灣財團法人高等教育評鑑中心基金會國際會議，和與會者分享評審局「成效為本」的評審模式，並介紹本局為專家提供的各項培訓活動。



07 / 2011

Dialogue with CEOs

The HKCAAVQ organised a sharing session with representatives from the Chinese Catering industry to exchange views on human resource development, in-house training, and vocational accreditation. The gathering stimulated candid discussion and networking between representatives from the Chinese Catering industry and the HKCAAVQ.

與CEO對話

評審局舉辦分享會與中式飲食業代表就有關人力資源發展、內部培訓及職業資歷培訓等範疇交換意見。是次活動促進評審局與業界的坦誠交流，使雙方建立更緊密的聯繫。



08 / 2011

Review of New Accreditation Tools

The HKCAAVQ organised five focus group meetings in August 2011 to collect feedback on a new set of accreditation tools and the streamlined processes implemented in September 2010. Over 40 participants shared their views and provided valuable input to help us review the effectiveness of, and further improve, the accreditation tools.

檢討新評審工具

評審局於2011年8月舉辦了五次焦點小組會議，聽取持份者對本局於早前推出的新評審工具及簡化評審流程的意見。逾40名持份者出席會議向評審局提供寶貴意見，助我們優化評審工具。



09 / 2011

Workshop for Property Management Operators

The HKCAAVQ organised a workshop for operators in the Property Management industry on 9 September 2011. The briefing provided operators with an overview of the Qualifications Guidelines for SCS-based courses and outlined procedures for collective accreditation.

物業管理業課程營辦者工作坊

評審局於2011年9月9日為物業管理業課程營辦者舉辦工作坊，介紹《能力標準說明》為本課程之「資歷指引」及群集式評審程序。

10 / 2011

Presentation on Assessment for Continuing Education Fund Courses

The HKCAAVQ in partnership with the Labour and Welfare Bureau and the Federation for Continuing Education in Tertiary Institutions (FCE) delivered a presentation on the assessment service for reimbursable courses under the Continuing Education Fund to FCE member institutions on 10 October 2011. The event was well attended by around 100 participants from 16 institutions.

持續進修基金課程評核簡介會

評審局聯同勞工及福利局和香港高等院校持續教育聯盟，於2011年10月10日為聯盟之成員院校舉辦簡介會，向來自16間院校近100名代表介紹持續進修基金可獲發還款項課程的評核服務。



APQN/INQAAHE Workshop on Good Practices

The HKCAAVQ participated in the APQN/INQAAHE Workshop on Good Practices in Quality Assurance in Tokyo, Japan, on 25 October 2011 to exchange good practices as well as explore transferable practices across member agencies of the Asia-Pacific Quality Network (APQN) and the International Network for Quality Assurance Agencies in Higher Education (INQAAHE).

與亞太區質素保證機構分享良好作業模式

評審局代表於2011年10月25日赴日本東京，出席由亞太地區質素網絡和高等教育質素保證機構國際網絡合辦的「質素保證良好作業模式工作坊」，與區內其他成員機構分享經驗和知識。務求集思廣益，以推動亞太區的質素保證發展。

Transnational Education Forum

The Deputy Executive Director of the HKCAAVQ provided a progress report on the policy context to promote local accreditation of non-local courses at the Transnational Education Forum: 'The Road Ahead', jointly organised by the British Council and the FCE on 27 October 2011.

跨國教育研討會

評審局副總幹事於2011年10月27日出席由英國文化協會及香港高等院校持續教育聯盟合辦的跨國教育研討會，分享非本地課程評審的進程及探討參與評審的意義。



11 / 2011

Briefing to the Retail Sector

The HKCAAVQ joined hands with the QF Secretariat to conduct a briefing on accreditation of in-house training courses for operators in the retail industry on 9 November 2011. Participants were introduced to the procedures for collective accreditation and the accreditation tools to understand the required standards and the evidence needed to meet the standards.

零售業課程營辦者簡報會

評審局聯同資歷架構秘書處在2011年11月9日舉辦簡報會，向零售業課程營辦者介紹有關內部培訓課程的群集式評審程序和評審局的評審工具，助他們理解各項評審準則及所需提交的證明文件。



12 / 2011

INQAAHE/ENQA Seminar

The Executive Director of the HKCAAVQ gave a presentation at an international seminar jointly organised by the INQAAHE and the European Association for Quality Assurance in Higher Education in Brussels, Belgium. The event brought together QA experts from all over the world to explore the themes of global interest.

評審局代表赴比利時出席國際研討會

評審局總幹事赴比利時布魯塞爾，出席由高等教育質素保證機構國際網絡及歐洲高等教育品質保證協會合辦的國際研討會。是次活動聚集了來自世界各地的質素保證專家，探討各界共同關注的議題。

ADB International Consultative Forum

The HKCAAVQ participated in the International Consultative Forum on Skills for Inclusive and Sustainable Growth in Developing Asia-Pacific in Manila. The Forum aimed to strengthen the link between policy and practice and to enable interactions between researchers, practitioners, developing country representatives, and the private sector in the area of skills development.

亞洲開發銀行國際諮詢論壇

評審局代表出席馬尼拉一個國際諮詢論壇，探討多項有關技能提升的議題。該論壇由亞洲開發銀行舉辦，旨在加強政策的實踐，並讓研究員、從業員、發展中國家代表及私營機構代表就就業技能發展進行廣泛討論。

01 / 2012

Opening of the Hong Kong Jockey Club College

The Hong Kong Jockey Club (HKJC) established the HKJC College on 14 January 2012. A total of 14 training courses offered by the HKJC College have been accredited by the HKCAAVQ. It is the first non-tertiary institution and non-professional association in Hong Kong to be accredited to run programmes up to Level 4 in the QF.

香港賽馬會學院正式成立

香港賽馬會於2012年1月14日成立香港賽馬會學院，當中14個訓練課程通過評審局評審，成為本地大專院校及專業組織以外，首個獲准開辦資歷架構第四級課程的機構。



02 / 2012

Guidelines for Promoting Accredited Programmes

The HKCAAVQ issued Guidelines for Promoting Accredited Programmes to promote good practices among operators and qualifications granting bodies. The Guidelines took effect on 1 February 2012 and provide the industry with practical guidance on information contained in promotional material about programmes accredited by the HKCAAVQ.

推出《有關已評審課程的宣傳指引》

評審局推出《有關已評審課程的宣傳指引》，向營辦者和資歷頒授機構提倡良好作業模式。指引於2012年2月1日起生效，就通過評審局評審的課程的宣傳材料，為業界提供實務指引。

Specialists Appointment Ceremony

The Specialists Appointment Ceremony was held on 17 February 2012. More than 160 academics, professionals and experts from a range of disciplines and industries attended the Ceremony to celebrate their appointment to serve the HKCAAVQ on accreditation panels and to advise on the latest developments in their respective fields.

專家委任典禮

評審局於2012年2月17日舉辦「專家委任典禮」。超過160名學者及行業專家出席，承諾擔任評審小組成員，並對質素保證事宜及其行業的最新發展向評審局提供專業意見。



2012 APQN Conference

The HKCAAVQ participated in the 2012 APQN Conference and Annual General Meeting in Cambodia and presented a paper on accreditation of Non-local Learning Programmes in Hong Kong. The Deputy Executive Director also co-conducted a workshop with the Malaysian Qualifications Authority on the development of National Qualifications Frameworks.

2012 亞太地區質素網絡研討會

評審局副總幹事出席於柬埔寨舉行的亞太地區質素網絡研討會暨周年會員大會，介紹香港的非本地課程評審工作，並與馬來西亞質素保證機構合作主持一個工作坊，和與會者探討國家資歷架構的發展。

Staff Attachment Programme

An assessor from the Assessment and Certification Division of the Council for Private Education (CPE), Singapore, joined an attachment to the HKCAAVQ in February 2012. The programme included participation in an accreditation exercise as observer to understand the HKCAAVQ's accreditation model and its execution, and a staff forum for sharing of knowledge and practices.

工作交流計劃

評審局於2012年2月接待一位來自新加坡私立教育理事會的評估與認證署人員來港進行短期工作交流，藉觀察本局的評審工作，了解香港的評審模式及運作，並與評審局人員交流知識和經驗。



03 / 2012

HKCAAVQ Annual Dinner

The HKCAAVQ organised an Annual Dinner on 22 March 2012. With the honourable presence of the Permanent Secretary for Education, the gala event was attended by over one hundred guests and staff to celebrate and recognise the contribution of all participants in upholding the quality of education and training in Hong Kong.

評審局周年晚宴

評審局於2012年3月22日舉行周年晚宴，超過一百名嘉賓和員工出席。教育局常任秘書長致詞時，讚揚評審局和業界人士對維護香港教育及培訓質素的努力和貢獻。



Global Policy Dialogue

The HKCAAVQ participated in a Global Policy Dialogue organised by the British Council in Jakarta, Indonesia. The meeting discussed the new Higher Education Act and its implications for local and foreign education providers in Indonesia.

英國文化協會國際會議

評審局代表赴印尼雅加達出席由英國文化協會舉辦的國際會議。是次會議旨在討論印尼新推出的高等教育法案，以及該法案對印尼國內外教育服務提供者的影響。

Chairman's Message

主席序言



Martin LIAO, JP 廖長江, JP
Chairman 主席

The Hong Kong Council for Accreditation of Academic and Vocational Qualifications (HKCAAVQ) plays a unique and important role in quality assurance in Hong Kong. In my first year (2011-2012) as Chairman of the HKCAAVQ, I am pleased to report that the Council has successfully carried out its role and responsibility against a background of major changes in tertiary education ongoing in Hong Kong.

This year marks a critical juncture of the 3-3-4 Education Reform. The double cohort year has arrived amidst anticipation with the tertiary education sector becoming more diversified, vigorous and competitive. Apart from increase in numbers of operators and programmes in the self-financing post-secondary education sector and the vocational education and training sector, we have also seen a rapid expansion in education services offered by overseas operators to meet local demand for degree level places.

With this changing new landscape in education, the HKCAAVQ has put in place innovative and effective measures to meet new challenges and increasing demand for our services. We have also been leading the way in supporting the Qualifications Framework (QF) to ensure that qualifications in Hong Kong are underpinned by a robust quality assurance mechanism. With the support of our stakeholders, the year has been productive and fulfilling. The comprehensive review of HKCAAVQ's activities in this report puts our work in perspective and ensures our accountability to the community.

香港學術及職業資歷評審局(評審局)肩負維護和促進香港教育質素的重要使命。在我擔任評審局主席的首年(2011-2012)，我欣然向大家匯報，雖然香港的高等教育環境經歷各樣重大改變，評審局仍然緊守崗位，悉力以赴，切實履行我們的責任和使命。

今年是三三四教育改革的關鍵時刻。隨著「雙軌年」的來臨，我們預期高等教育界將會更多元化、更具活力、競爭更趨激烈。正當自資專上教育界別和職業教育與培訓界別的營辦者及課程數目與日俱增，我們亦同時見到越來越多海外營辦者來港開辦學位課程，以滿足本地市場的龐大需求。

面對新的教育環境，評審局推出各項創新而有效的措施，積極應付日益增加的服務需求和接踵而來的挑戰。我們秉持不斷求進的態度，力求以健全的質素保證制度支持香港資歷架構的發展。有賴各持份者的支持，去年評審局的努力取得了豐碩成果。本年報詳細載列了評審局過去一年的工作，充分體現了我們對社會的承擔。

In November 2011, the Government endorsed the overall strategies and directions recommended in the Report "Aspirations for the Higher Education System in Hong Kong" published by the University Grants Committee (UGC). In the same year, the Government also launched the improved Qualifications Framework Support Scheme for operators seeking accreditation and established the Committee on Self-financing Post-secondary Education for a macro and strategic overview of the issues of common interest to the sector. The HKCAAVQ supports the Government's initiatives to develop a more integrated approach to quality assurance, and we stand ready to undertake the mission entrusted to us. The HKCAAVQ has begun preparation work for designing a model for external quality audits on self-financed operations under the aegis of UGC-funded institutions.

At present, the HKCAAVQ is working closely with the Education Bureau on the QF Credits and Award Title projects, which will lay an important foundation to support the vertical articulation of sub-degree qualifications to undergraduate programmes. We are also in the course of reviewing the Four-Stage Quality Assurance Process developed since the launch of the QF in 2008. We believe that these projects and review will help us develop a roadmap to take us forward to meet demands and expectations, as well as more opportunities, as we approach the new horizons of education.

During the year, we bid grateful farewell to our former Chairman Dr. York Liao, who, in his eight years at the helm has built the HKCAAVQ to the dynamic, innovative and widely recognised accreditation body it is today. On a sadder note, we lament the recent passing of Professor Edmond Ko, who served with distinction as Council Member and Chairman of the Qualifications and Accreditation Committee and made invaluable contribution to the development of the robust quality assurance mechanisms in Hong Kong. To both gentlemen, we express our gratitude.

Finally, I wish to thank my fellow Council Members, our management and our staff, who have all played their essential part in helping the Council fulfil its mission and serve the community. My sincere thanks also go to our many stakeholders, in particular our institutional and industry partners, for their continued support in our work and in safeguarding the quality of education and training in Hong Kong. We look forward to closer collaboration with all as we move forward together to face more challenges and opportunities ahead.



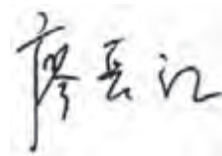
Martin LIAO
Chairman

2011年11月，政府接納大學教育資助委員會（教資會）在《展望香港高等教育體系》報告中所建議的整體策略及方向。同年，政府亦宣布了資歷架構下各項財政支援計劃的改善安排，向所有為其課程申請評審的教育及培訓機構提供資助；並成立自資專上教育委員會，討論界別共同關注的宏觀及策略性問題。評審局支持政府建立一個統一的質素保證體系，並隨時準備迎接新的使命。我們已著手研究校外質素核證的模式，準備將來為教資會資助院校所開辦的自資部門進行質素核證。

現時評審局正和教育局及資歷架構秘書處就「資歷名銜計劃」和「資歷架構學分計劃」緊密合作，為副學位銜接學士學位課程建立重要的基礎。此外，我們亦正檢討自2008年隨資歷架構推出的「四階段質素保證程序」。這些研究和檢討工作將有助我們規劃新的藍圖，帶領我們邁向新里程，把握機遇，拓展工作。

去年我們滿懷感謝地告別前主席廖約克博士。過去八年，評審局在廖博士的卓越領導下，成為一所充滿朝氣、富創新精神，並且獲得廣泛認可的評審機構。最近我們懷著沉痛的心情哀悼高彥鳴教授的逝世。高教授身兼評審局成員及資歷及評審委員會主席要職，並以超卓的才華和豐富的知識服務評審局多年，為香港建立健全的質素保證機制作出了巨大貢獻。我謹此向兩位表達由衷的感激。

最後，我要感謝評審局全體成員和秘書處上下所有員工，他們的努力讓評審局的使命得以實踐，讓社會得到優質的服務。我亦要感謝各持份者，特別是各院校和業界夥伴，對評審局各項工作的支持及確保香港教育和培訓質素的承擔。評審局期望繼續和各界攜手並進，一同迎接未來的挑戰和機遇。



主席
廖長江

Executive Director's Report

總幹事報告



Prof Yiu-Kwan FAN 范耀鈞教授, BBS, JP
Executive Director 總幹事

2011/12 was a busy and productive year for the Hong Kong Council for Accreditation of Academic and Vocational Qualifications (HKCAAVQ). Driven by the rapid expansion of the self-financing education sector under the New Academic Structure, the HKCAAVQ experienced a significant increase in the number of accreditation and assessment exercises conducted in the past year.

As the HKCAAVQ continues to expand its portfolio of quality assurance work for education and training providers, we also attach great importance to engaging stakeholders to gather their views and insights to improve the functions of the HKCAAVQ. The concerted efforts of the Council and its stakeholders are reflected in the detailed account of our activities contained in this report.

2011/12年對香港學術及職業資歷評審局(評審局)來說是忙碌而充實的一年。隨著新學制的推行，自資教育界別迅速發展，令評審局的評審與評核工作量顯著增加。

去年評審局一方面致力拓展教育與培訓課程的質素保證工作，另一方面積極與持份者保持良好溝通，務求廣納意見以提升服務質素。年內評審局與各界共同努力的成果，已詳細載列於本年報內。

Reaching New Horizons

Higher education in Hong Kong is reaching out toward new horizons. In 2012, there are two cohorts of matriculants, *i.e.* Form 7 students taking Hong Kong Advanced Level Examination (HKALE) and Senior Secondary 3 students taking Hong Kong Diploma of Secondary Education (HKDSE) examination, totalling about 100,000 students competing to enter the post-secondary education institutions. To meet the increasing needs in the double cohort year and beyond, new private post-secondary institutions are being established. We also see an increase in programmes in the existing self-financing sub-degree sector as well as the vocational education and training market.

In 2011/12, the HKCAAVQ accredited over 180 programmes in a wide spectrum ranging from local and transnational education programmes to in-house training and skills development – involving qualifications spanning from certificate to bachelor degree level. We also assessed over 3,000 qualifications, 1,500 Continuing Education Fund courses and 120 Continuing Professional Development programmes.

Enhancing Services

While our workload has increased, it did not deter us from our commitment to high standard through continuous review and improvement of our internal processes. Last year, the HKCAAVQ launched a new template for Programme Revalidation to assist operators to prepare accreditation submissions, and developed a guide to provide operators of Higher Diploma and Associate Degree programmes with basic and essential information required for Programme Validation. These measures helped speed up the process and enhance operators' understanding of the relevant standards and requirements.

To promote the quality culture, we organised over 40 capacity building activities such as training workshops, seminars and briefings to prepare our specialists, panel members, institutional partners and programme providers in the vocational sector for accreditation exercises. Through these events we also shared with stakeholders the latest developments of our services as well as the findings and follow-up actions from the Operators' Survey that we conduct annually for collecting feedback from our service users.

開創新里程

香港的高等教育正邁向一個新里程。2012年，最後一屆香港高級程度會考考生與首屆香港中學文憑試考生一同畢業，共十萬名學生一同競逐專上院校的學額。為滿足「雙軌年」及往後的龐大需求，新自資專上院校相繼成立，自資學士學位及其他職業教育與培訓課程的供應亦大幅增加。

在2011/12年，經評審局評審的課程超過180個，其中包括由證書至學士學位多個級別的本地及非本地課程，以及其他內部培訓及技能提升課程等等。同年，我們亦處理超過3,000宗學歷評估、1,500宗持續進修基金課程及120宗持續專業進修課程的評核申請。

提升服務

即使工作量大增，評審局仍堅持透過恆常檢討與改善內部程序以提供優質服務。去年我們推出了新的「課程覆審」評審文件範本，協助營辦者準備有關資料。此外，我們又制訂了副學士/高級文憑評審文件撰寫指引，向營辦者闡述申請「課程甄審」所須具備的資料，讓營辦者能更快掌握到評審的標準和要求。

年內，我們繼續積極推廣質素保證，我們舉辦了四十多個能力提升活動，包括培訓工作坊、研討會和簡報會等，協助評審局專家、評審小組成員和各院校及職業界別的課程營辦者掌握評審的程序和要求。透過這些活動，我們得以和各持份者分享評審局的最新發展，總結年度意見調查的結果和跟進工作。

Fostering Relations

The HKCAAVQ's role is both the gate-keeper and the gate-opener in education quality assurance in Hong Kong. The success of our work depends on the support and cooperation of our quality assurance partners. Last year, we continued to engage the community proactively through various liaison activities. We also reached out to the education providers and potential operators in the vocational sector such as the Retail, Property Management and Chinese Catering industries through various events, partnership, workshops and briefings.

Over the past year, we maintained close relations with quality assurance agencies worldwide through participation in international conferences and receiving delegations. We also visited the offices of the National Recognition Information Centre for the United Kingdom (UK NARIC) and the National Office of Overseas Skills Recognition of Australian Education International (AEI-NOOSR) to share knowledge and practice; and received an assessor from the Council for Private Education (CPE), Singapore, for a short-term placement at the HKCAAVQ. As transnational education continues to grow, these global networks and partnerships keep us informed and help us better carry out our mission to safeguard quality and reinforce Hong Kong's position as a regional education hub.

Planning for the Future

The education environment in Hong Kong and the rest of the world is changing fast. To maintain a robust quality assurance system, the HKCAAVQ has embarked on a review of our Four-Stage Quality Assurance Process to evaluate its effectiveness and to study whether this model needs to be modified to better meet stakeholder expectations. We are now in the course of data analysis and process development, and the consultation on a revised model is expected to take place in the last quarter of 2012. This summer, we will move our office to larger premises in Siu Sai Wan. We believe this new office will accommodate our growth and allow us to achieve better levels of service.

建立關係

評審局一向以維護和促進本地教育質素為己任。我們的成功有賴各質素保證夥伴的支持和合作。去年我們繼續透過不同的活動與各界保持緊密聯繫。我們並主動接觸各院校和業界代表，例如零售業、物業管理業和中式飲食業等，為他們舉辦工作坊和簡報會，加深他們對評審局質素保證工作的認識。

我們透過參與國際會議及接待到訪團體，與世界各地的質素保證機構建立良好關係。2011年，評審局派代表訪問英國國家學歷認可資訊中心和澳洲全國海外技能認可處，和他們分享知識，彼此學習。在2012年初我們接待了一位來自新加坡私立教育理事會的評估與認證署人員來港進行短期工作交流。隨著跨國教育越趨普及，建立良好的國際網絡與夥伴關係有助我們洞悉時勢，與時俱進，為香港發展為區域教育樞紐做好相關的工作。

計劃未來

香港及全球教育環境變化迅速，為維持一個健全的質素保證制度，評審局已展開「四階段質素保證程序」的檢討工作，以評估其成效及研究可改善的空間，務求更符合持份者的期望。有關檢討工作現正進入資料分析與程序修訂的階段，諮詢工作預計於2012年第四個季度展開。此外，評審局辦事處亦將於今年夏天遷到小西灣。新辦事處將會為我們提供更大的空間，配合評審局未來的發展，讓我們為市民大眾提供更優質的服務。

The HKCAAVQ developed its first three-year strategic plan in 2009. The time has come for us to take stock of what we have achieved and set our future direction in the next three-year strategic plan for 2013-2016. The strategic plan will be our roadmap for the journey of continuous improvement, sustainable development and advancement to new horizons and beyond.



Prof Yiu-Kwan FAN, BBS, JP
Executive Director

評審局於2009年定下三年策略發展計劃。接下來我們會回顧和檢討成效，為2013年至2016年制訂下一個三年計劃。此計劃將會為評審局訂定長遠發展藍圖，引領我們走上不斷進步和持續發展之路，讓我們和各界攜手並進，開創新里程。



總幹事
范耀鈞教授 BBS, JP

The Council

評審局



Chairman 主席

- ① Mr Martin LIAO Cheung-kong, JP
廖長江先生, JP

Vice-Chairman 副主席

- ② Ir Dr Alex CHAN Siu-kun
陳兆根博士

Non-Local Members 非本地會員

- | | |
|------------------------|-------------------------------------|
| ③ Ms Ann DOOLETTE | ⑥ Ms Aileen PONTON |
| ④ Dr Achim HOPBACH | ⑦ Professor Andrew WALDER |
| ⑤ Professor Mala SINGH | ⑧ Professor ZHONG Bing-lin
鐘秉林教授 |

Ex-officio Members 當然成員

- | | |
|--|---|
| ⑨ Ms Michelle LI Mei-sheung, JP
李美嫦女士, JP | ⑩ Professor FAN Yiu-kwan, BBS, JP
范耀鈞教授, BBS, JP |
|--|---|



Local Members 本地會員

- | | |
|---|---|
| ⑪ Mr Charles LO Chi-hong, MH
羅志雄先生, MH | ⑯ Ms Christina CHENG Sau-yu
鄭秀如女士 |
| ⑫ Mr Albert CHOW Hing-pong
周慶邦先生 | ⑰ Professor Edmond KO, BBS, JP
高彥鳴教授, BBS, JP |
| ⑬ Ms Carrie LEUNG Ka-lai
梁嘉麗女士 | ⑱ Professor Frank FU Hoo-kin, MH, JP
傅浩堅教授, MH, JP |
| ⑭ Professor Richard HO Yan-ki
何忻基教授 | ⑲ Ir Dr David HO Chi-shing
何志盛博士工程師 |
| ⑮ Ms Winnie CHEUNG Chi-woon
張智媛女士 | ⑳ Professor Arthur MAK Fuk-tat
麥福達教授 |

The Council

The Hong Kong Council for Accreditation of Academic and Vocational Qualifications (HKCAAVQ) was formed under the HKCAAVQ Ordinance (Cap 1150). As the Accreditation Authority and Qualifications Register Authority under the Hong Kong Qualifications Framework, the HKCAAVQ provides quality assurance and assessment services to education and training institutions, course providers and the general public. In addition to its statutory roles, the HKCAAVQ also provides advisory and consultancy services in education qualifications and standards to government bureaux and professional organisations in Hong Kong and the Asia-Pacific region.

The Council is composed of members appointed by the Chief Executive of the Hong Kong Special Administrative Region. As of March 2012, the Council membership maintains its international perspective by including six overseas members and 14 local members. Its composition reflects expertise and experience in quality assurance, education and training as well as links with industry and the Education Bureau. Non-local members come primarily from countries with well-established external quality assurance systems. They provide valuable advice and views from around the world, allowing us to benchmark the HKCAAVQ's approaches with the latest international standards and good practices.

The Council meets formally twice a year with meetings of local members held between full Council meetings.

The work of the Council is supported by three committees: the Qualifications and Accreditation Committee, the Personnel and Administration Committee and the Finance Committee. Each Committee has its own terms of reference, which are detailed in the Appendix.

The Secretariat

The daily operation of the HKCAAVQ is undertaken by the Secretariat under the leadership of the Executive Director who is an ex-officio member of the Council.

As of end of March 2012, the HKCAAVQ Secretariat had 73 full-time staff, most of whom are quality assurance practitioners, seasoned trainers or education professionals. There are also two part-time consultants who provide legal advice and information technology support.

評審局

香港學術及職業資歷評審局乃根據《香港學術及職業資歷評審局條例》（第1150章）成立。作為資歷架構的評審當局及資歷名冊當局，評審局為教育及培訓機構、課程營辦者及市民大眾提供與質素保證有關的評審及評核服務；我們亦為香港政府部門和專業團體就學歷及教育標準事宜提供顧問服務。

評審局大會成員由香港特別行政區行政長官委任。截至2012年3月，評審局共有六位非本地成員及14位本地成員。大會成員的組成有助評審局匯聚質素保證、教育、培訓等界別的專業知識和寶貴經驗，同時反映評審局與不同行業及教育局的緊密聯繫。非本地成員主要來自具有完善外部質素保證制度的國家，為我們提供國際視野和意見，確保評審局的程序及慣例與時並進，讓我們的質素保證工作能與國際間的良好作業模式接軌。

評審局每年召開兩次會員大會會議，本地成員亦會於大會之間舉行會議。

評審局下設三個委員會，分別為資歷及評審委員會、人事及行政委員會和財務委員會，各按其職權範圍執行工作，詳情可見於附錄。

秘書處

評審局的日常運作由總幹事領導秘書處負責，而總幹事亦為評審局的當然成員。

截至2012年3月底，評審局秘書處共有73名全職僱員，大部分為從事質素保證的人士、資深培訓導師或教育專才。評審局另聘兩名兼職顧問，就法律及資訊科技範疇提供意見。

OPERATIONAL REVIEW

工作報告



Operational Review

工作報告

Academic Accreditation 學術資歷評審

The HKCAAVQ is empowered under the Accreditation of Academic and Vocational Qualifications Ordinance (Cap 592) to provide accreditation services to operators or assessment agencies offering education and training programmes. Our academic accreditation services cover programmes offered by post-secondary institutions at postgraduate, degree and sub-degree levels. We also provide accreditation services for non-local learning programmes that are registered or exempted from registration under the Non-local Higher and Professional Courses (Regulation) Ordinance (Cap 493) and conduct Institutional Reviews (IR) for institutions seeking registration under the Post Secondary Colleges Ordinance (Cap 320).

Local Programme Accreditation

Upon the implementation of the New Academic Structure (334), there has been a substantial increase in requests from private institutions seeking IR for registration under Cap 320 for degree-awarding status, as well as for HKCAAVQ Programme Validation (PV) of their planned degree programmes in order to be ready for the 'double cohort' of students in 2012/2013.

Requests for academic accreditation in diverse disciplines continued to increase. Apart from the more traditional programmes in Business Administration, Languages, Social Work, Media and the Arts, programmes in Health Science, Nursing, Pharmaceutical Studies, Engineering, Environmental Studies and Sports Studies began to figure prominently too.

評審局根據《學術及職業資歷評審局條例》(第592章)獲委任為資歷架構的評審當局，為提供教育及培訓課程的營辦者或評核機構進行評審。我們的學術評審服務對象涵蓋專上教育機構提供的研究生、學位及副學位課程。此外，我們同時為已根據《非本地高等及專業教育(規管)條例》(第493章)註冊或獲豁免註冊的非本地課程提供評審服務，以及為欲根據《專上學院條例》(第320章)註冊的院校進行院校評審。

本地課程評審

隨著三三四學制的推行，2012/13年新舊學制畢業生對學位課程的需求大增，促使更多自資院校申請院校評審服務，從而根據《專上學院條例》(第320章)註冊成為專上學院，以開辦學位課程。與此同時，本局亦為該等院校擬開辦的學位課程進行課程甄審。

去年評審局收到的學術評審申請持續增加，所涉及的學科亦較為廣泛。除主流學科如商業管理、語文、社會科學及媒體藝術外，一些新興學科的評審申請，如健康科學、護理學、藥劑學、工程學、環境學及體育學等亦顯著增加。





In the reporting period, the HKCAAVQ conducted two IR exercises for degree granting status, respectively for the Centennial College, a member of The University of Hong Kong (HKU) Group; and the Technological and Higher Education Institute of Hong Kong (THE-I), a member institution of the Vocational Training Council (VTC). Apart from the IR exercises, the HKCAAVQ also conducted two Initial Evaluations (IE) for two operators, one intending to register under Cap 320; and a total of 25 Programme Validation exercises and five Programme Revalidation exercises for 17 operators.

In the same period, the HKCAAVQ processed requests from 11 operators for substantial changes to 35 programmes to adapt them to the arrangements for the new Senior Secondary Education System from September 2012. We also conducted a Periodic Review of Shue Yan University in 2011, five years on from when the institution first attained university status.

Non-local Learning Programme Accreditation

Since the successful pilot exercise conducted in 2009/10, the HKCAAVQ has been accrediting Non-local Learning Programmes (NLP) registered/exempted under the Non-local Higher and Professional Education (Regulation) Ordinance (Cap 493). The NLP accreditation service quality-assures programmes offered in Hong Kong leading to awards of non-local institutions. An NLP accredited by the HKCAAVQ enjoys similar status to locally-accredited programmes, and its qualification can be recognised under the Hong Kong Qualifications Framework (QF) and placed on the Qualifications Register (QR).

在報告期內，評審局分別為香港大學轄下的明德學院及職業訓練局轄下的香港高等科技教育學院進行院校評審。年內我們亦完成了兩項初步評估，當中一個營辦者計劃註冊成為可開辦學位課程的專上學院；此外，我們亦為17個課程營辦者完成了25項課程甄審和五項課程覆審。

同期，評審局處理了11個課程營辦者為配合新學制推行而對課程作出的重大修改申請，共涉及35個課程。香港樹仁大學於五年前升格為大學，去年評審局為該校進行了首次定期覆審。

非本地課程評審

繼2009/10年度非本地課程評審先導計劃成功推行後，評審局正式推出非本地課程評審服務，為已根據《非本地高等及專業教育(規管)條例》(第493章)在香港註冊或獲豁免註冊的非本地課程進行評審，以確保這些由非本地院校開辦的課程及其頒授的資歷符合一定水平。通過評審的非本地課程會如其他本地課程一樣，獲香港資歷架構認可及載列於資歷名冊之上。





The HKCAAVQ conducts the NLP accreditation exercises by phase and by discipline to accommodate the large number of accreditation requests. The discipline covered in the reporting year was General Business, with the participation of 12 collaborations involving 17 programmes coming from the United Kingdom and Australia. The range of local operator partners included a private operator, an extension arm of a university and a publicly funded institution. The next two phases of NLP accreditation exercises for the Accounting and Finance and the Hotel/Tourism Management and Supply Chain Management disciplines have been scheduled from May to November 2012.

Streamlined Procedures for Preparing Accreditation Documents

Upon the successful launch of user-friendly templates and streamlined procedures for operators in 2010, a new template for Programme Revalidations was also designed and developed in this reporting period to assist operators to provide evidence required for revalidation and to enhance operators' understanding and efficiency in their preparation of submission documentation. The HKCAAVQ will continue to explore different ways of improving our accreditation services for both local and non-local programmes.

Looking Forward

With the implementation of the new Senior Secondary Education System, it is anticipated that there will be an even higher demand for post-secondary education and lifelong learning. As the Accreditation Authority under the QF, the HKCAAVQ will continue our long-standing commitment to uphold and improve the quality of post-secondary education in Hong Kong.

由於市場對非本地課程評審服務的需求不斷上升，評審局會分階段為不同學科的非本地課程進行評審。在報告期內進行評審的包括17個商業課程，它們分別由英國和澳洲院校開辦，其本地合作夥伴則包括有自資課程營辦者、大學附屬院校及公營學院，合共12個外海與本地營辦者組合。評審局將於2012年5月至11月期間為商業及管理與財務及會計兩個學科範疇的非本地課程進行評審。

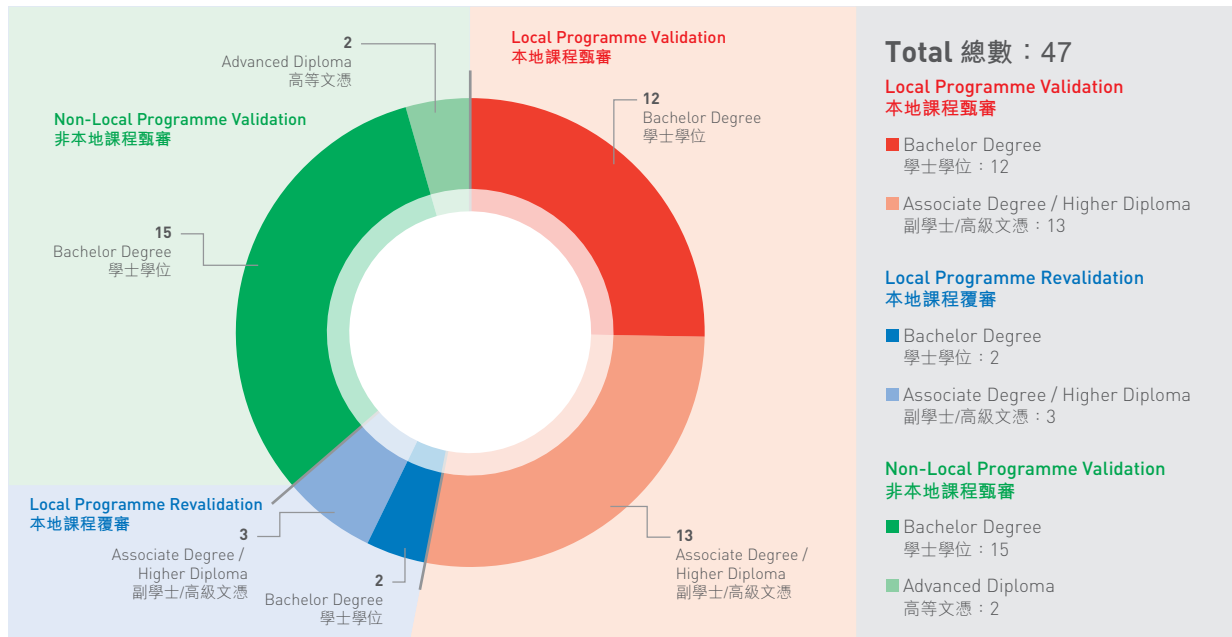
簡化預備評審文件流程

評審局於2010年為課程營辦者提供更簡易的評審文件範本和簡化評審流程，本年度更進一步推出新設計的課程覆審文件範本，協助營辦者預備覆審所需的證明文件，以提升評審效率。評審局會繼續探求不同的方法，完善我們的本地及非本地課程評審服務。

未來展望

隨著新高中學制的實施，預料市場對高等教育及持續進修的需求將會持續上升。評審局作為資歷架構下的評審當局，將繼續堅守使命，竭力維護香港高等教育的素質。

Breakdown of academic programmes validated or revalidated (1 April 2011 – 31 March 2012)
完成課程甄審或覆審的學術課程數目 (2011年4月1日至2012年3月31日)



Breakdown of local degree programmes offered by institutions with Programme Area Accreditation status (1 April 2011 – 31 March 2012)

由已獲學科範圍評審資格的院校開辦之本地學士學位課程 (2011年4月1日至2012年3月31日)

Programme Area 學科範圍	No. of Programme 數目
The Hong Kong Academy of Performing Arts 香港演藝學院	
Music 音樂	1
Dance 舞蹈	1
Film and Television 電影及電視	1
Theatre & Entertainment Arts 舞台及製作藝術	1
Drama 戲劇	1
Hong Kong Shue Yan University 香港樹仁大學	
History 歷史	1
General Business Administration 綜合工商管理	1
Economics 經濟	1
Accounting 會計	1
Chinese Language and Chinese Literature 中國語文及文學	1
English Language and English Literature 英國語文及文學	1
Journalism and Mass Communication 新聞及大眾傳播	1
Sociology 社會學	1
Psychology 心理學	1
Social Work 社會工作	1
Counselling and Psychology 輔導及心理學	1

Total 總數 16

Vocational Accreditation 職業資歷評審

In the reporting year, the HKCAAVQ continued to act and respond proactively to the increasing demand for accreditation and consultancy services in the vocational education and training (VET) sector. With the launch of the Hong Kong Diploma for Secondary Education (HKDSE), the HKCAAVQ has been conducting benchmarking studies for various qualifications and facilitating the implementation of the New Academic Structure.

Extensive Scope of Accreditation Service

In 2011/12, the HKCAAVQ conducted Initial Evaluation (IE) for 34 operators from diverse backgrounds and conducted 141 Programme Validations (PV) in a wide-range of industry sectors. These operators came from public organisations, long-established education/training institutes, non-governmental organisations and commercial corporations of different scales. Employing the fitness-for-purpose approach, we validated a wide range of programmes in areas such as pre-employment training, in-house training, in-service training and skills development. During the reporting year, 485 programmes were also operated by the Vocational Training Council (VTC) under the Programme Area Accreditation (PAA) status.

評審局於年內繼續積極回應職業教育及培訓界別對評審和顧問服務的需求。隨著香港中學文憑的實施，評審局為多項資歷進行基準研究，協助新學制的推行。

拓展評審服務

在本年度，評審局為34個營辦者完成了初步評估和114項課程甄審，當中涉及廣泛的職業界別。這些營辦者來自公營機構、歷史悠久的教育/培訓機構、非政府組織和不同界別的商业機構。評審局以切合目標的原則為不同類型的課程進行甄審，例如職前訓練、內部培訓、在職培訓和技能提升課程等。職業訓練局亦按其所取得之學科範圍評審資格，於報告期內開辦了485個指定學科範圍的課程。





The HKCAAVQ moderates the Specification of Competency Standards (SCS) developed by the respective Industry Training Advisory Committees (ITACs). The SCSs identify the specific outcome standards required for different Qualifications Framework (QF) levels for different industries. During the year, we validated 58 SCS-based programmes for the Beauty Care, Chinese Catering and Property Management industries.

Apart from accrediting programmes of specific natures, the HKCAAVQ also plays an important role in the quality assurance of Recognition of Prior Learning (RPL) under the QF. The RPL mechanism enables employees of various industries to receive formal recognition of the knowledge, skills and experience they have acquired over time. In the reporting period, the HKCAAVQ accredited RPL Assessment Agencies for the industries of Automotive, Jewellery and Logistics.

Consultancy Service and the New Academic Structure

Benchmarking study

The HKCAAVQ was commissioned by the Education Bureau (EDB) to conduct a benchmarking study for ten selected Applied Learning (ApL) courses of the New Senior Secondary Curriculum against the standards of the HKDSE. The study, which employed both quantitative and qualitative methods, was completed in July 2011.

年內，評審局繼續協助調適由各個行業培訓諮詢委員會制定之《能力標準說明》。《能力標準說明》用以為不同行業釐訂資歷架構下各級資歷的具體成效標準。在報告期內，我們已分別為美容業、中式飲食業和物業管理業共58個能力為本課程進行課程甄審。

除了為特定課程進行甄審外，評審局亦擔任資歷架構下「過往資歷認可」的質素保證工作。各行業的從業員可透過「過往資歷認可」機制讓其所具備的知識、技能和經驗，均可獲得資歷架構正式確認。過去一年，評審局已分別為汽車業、珠寶業及物流業之「過往資歷認可」評估機構進行評審。

新學制下的顧問服務

基準研究

評審局受教育局委託為新高中課程的十個應用學習課程進行基準研究，研究同時採用質化和量化方法，將應用學習課程與香港中學文憑資歷作比對。該項研究已於2011年7月完成。

The HKCAAVQ was also entrusted to conduct a similar benchmarking study for the Yi Jin Diploma (YJD), which is a new qualification under the new Senior Secondary Education System. The result of this study showed that YJD was comparable to the attainment of Level 2 in five subjects, including Chinese and English, in the HKDSE. Another benchmarking study for the Mathematics modules of YJD is underway and expected to be completed in April 2012.

Quality Assurance for Applied Learning Courses

To ensure the quality of the ApL courses, the HKCAAVQ was engaged by the EDB to conduct quality assurance (QA) visits to course providers. In the reporting period, the HKCAAVQ conducted QA visits to 11 ApL courses which were delivered by six different course providers in the post-secondary education sector.

Continuous Enhancement of Accreditation Service

The HKCAAVQ makes continuous efforts to further improve our service and to keep pace with the development of the VET sector. In August 2011, the HKCAAVQ conducted a comprehensive review to evaluate the effectiveness of the new set of accreditation tools that was implemented in September 2010.

Through the use of the tools and the associated process improvements the average processing time for vocational accreditation exercises was shortened from 20 weeks to 12 weeks. The feedback collected showed that the self-assessment checklist and the list of requisite evidence against each accreditation criterion helped operators in the preparation of accreditation documents. In response to the views collected from the stakeholders, new tools were developed for the processing of combined IE and PV exercises.

In view of the growing demand for accreditation of Higher Diploma (HD) and Associate Degree (AD) programmes, the HKCAAVQ developed a guide in February 2012 for the preparation of accreditation documents for PV of HD/AD programmes. It provides the operators with basic and essential information required for PV, as well as templates for the major items listed in this guide. Meetings with first-time potential operators were arranged to enhance their understanding of the accreditation criteria.



此外，評審局亦受委託為新毅進計劃進行類似的基準研究。新毅進計劃是新高中學制下的一個新資歷，研究結果顯示新毅進計劃課程資歷等同獲取香港中學文憑考試五個科目(包括中文和英文)的二級成績。評審局亦就新毅進計劃的數學科課程進行基準研究，預期於2012年4月完成。

應用學習課程的質素保證工作

教育局委託評審局進行實地考察，以確保應用學習課程營辦者的辦學質素。在報告期內，評審局一共為11個應用學習課程進行了實地考察，當中涉及六個專上教育界別的課程營辦者。

持續提升服務質素

評審局緊貼職業教育及培訓界別的最新發展，致力提升服務質素。在2011年8月，評審局進行了一次全面的檢討，評估於2010年9月推行的新評審工具之成效。

透過使用新評審工具，評審局處理有關職業資歷評審的時間由平均20個星期縮短至12個星期。檢討結果顯示，評審局推出的自我評估清單及其他有關評審準則及標準的參考文件，均能協助營辦者預備評審文件。評審局會根據收集得來的意見，為初步評估和課程甄審綜合評審工作制訂類似的評審工具。

Collaboration with the VET Sector

The success of the HKCAAVQ in serving the VET sector lies in mutual understanding. To this end, we are actively engaged in communication with our stakeholders in different settings and collecting their feedback for enhancing our services. During the reporting year, the HKCAAVQ continued its representation in the ITACs, which are set up by the Government for employers, employees, professional bodies and other stakeholders in particular industries.

We also reached out to key stakeholders in the VET sector through various briefing sessions or tailor-made workshops to acquaint them with the accreditation criteria and procedures. Over the past year, the HKCAAVQ, in partnership with the QF Secretariat, conducted a number of briefing sessions for potential operators in the Logistics, Property Management, Retail and Automotive industries, and introduced to them the procedures for collective accreditation and the new set of accreditation tools.

鑒於市場對高級文憑和副學士課程評審的需求上升，評審局於2012年2月推出副學士/高級文憑評審文件申請指引，向營辦者闡述申請「課程甄審」所需的基本及重要資料，並就指引內提及的幾項重點提供評審文件範本。此外，我們又與首次申請課程甄審的營辦者會面，協助他們了解相關的評審準則。

聯繫職業界別

評審局能成功服務業界，關鍵在於相互之溝通。評審局致力促進與業界的溝通，收集他們的意見以改善服務。去年評審局繼續派代表列席行業培訓諮詢委員會（諮委會）的會議。諮委會乃政府設立的一個平台，讓業內的僱主、僱員、各專業組織和特定界別的持份者保持緊密聯繫。





我們亦會透過不同類型的簡報會和工作坊，主動接觸職業教育及培訓界別的持份者，向他們介紹評審準則和程序。過去一年，評審局與資歷架構秘書處合作，舉辦多場簡介會，向物流業、物業管理業、零售業和汽車業介紹評審程序及相關評審工具，幫助他們理解各項評審準則及所需提交的證明文件。

Looking Forward

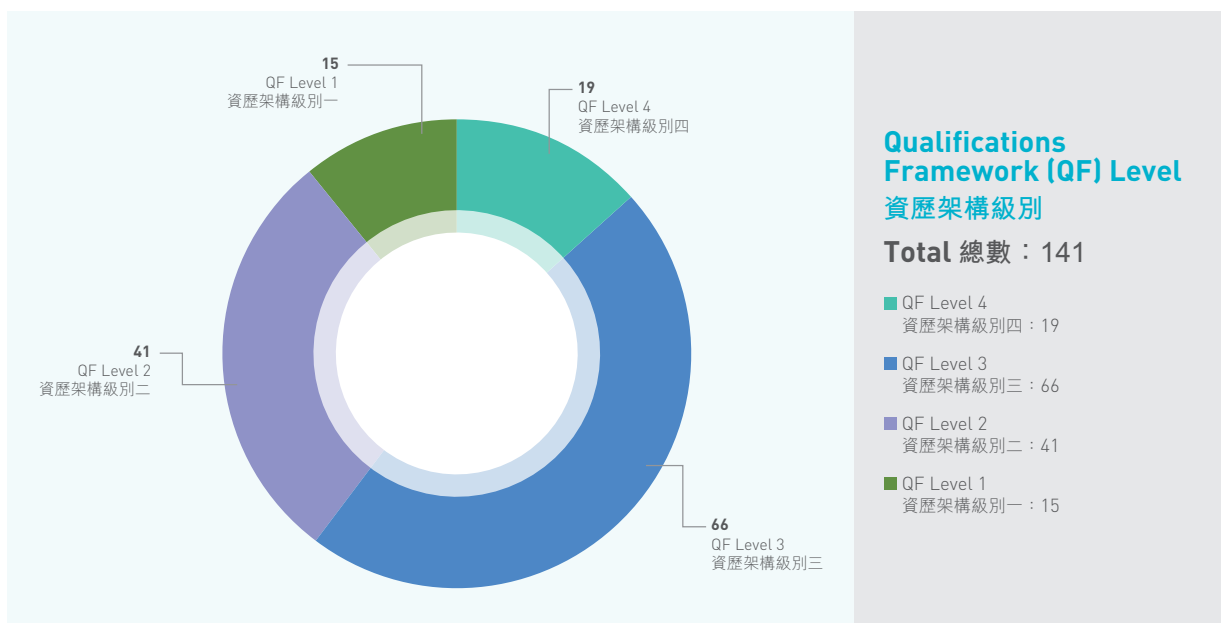
The emergence of continuing education and lifelong learning as a key strategy of Hong Kong's education and training policy has led to an increasing demand for accreditation services, in terms of diversity and quantity, from the VET sector. In response to the increasing demand, the HKCAAVQ will continue to explore ways to collaborate with our key stakeholders to extend and enhance our services to assure the quality of vocational education and training in Hong Kong.

未來展望

香港的教育及培訓政策以推動持續進修和終身學習為其中一個主要發展方向，致使職業教育及培訓界別對評審服務的範疇、質量及數量要求大大提高。因應業界對評審服務的需求日增，評審局會繼續循多方面與各持份者攜手合作，拓展及提升我們的服務，確保本地職業教育及培訓課程的質素。

Breakdown of vocational programmes validated (1 April 2011 - 31 March 2012)

完成課程甄審的職業資歷課程數目 (2011年4月1日至2012年3月31日)



Assessment 學歷及課程評核

The HKCAAVQ provides a range of qualifications and course assessment services for the general public, organisations, and government bureaux/departments. Our assessment work covers individual qualifications awarded by granting bodies outside Hong Kong, non-local courses leading to higher academic and professional qualifications for registration under the Non-local Higher and Professional Education (Regulation) Ordinance (Cap 493), Continuing Education Fund (CEF) reimbursable courses, and Continuing Professional Development (CPD) programmes for Insurance Intermediaries and Estate Agents.

Qualifications Assessment

The HKCAAVQ offers a non-binding professional opinion on whether the totality of an overseas educational qualification of an individual meets the standard of a particular level of qualification in Hong Kong. We are also engaged by the Education Bureau to provide qualifications assessment services for prospective teachers who obtain qualifications from outside Hong Kong and wish to apply for teacher registration in Hong Kong.

Compared to the last financial year, the number of assessed cases in this reporting period increased from 2,546 to 3,008, representing a growth of 18%. The cases processed this year are categorised in the following areas:

- *By source of application*
- *By level of major qualifications*
- *By place of award of major qualifications*

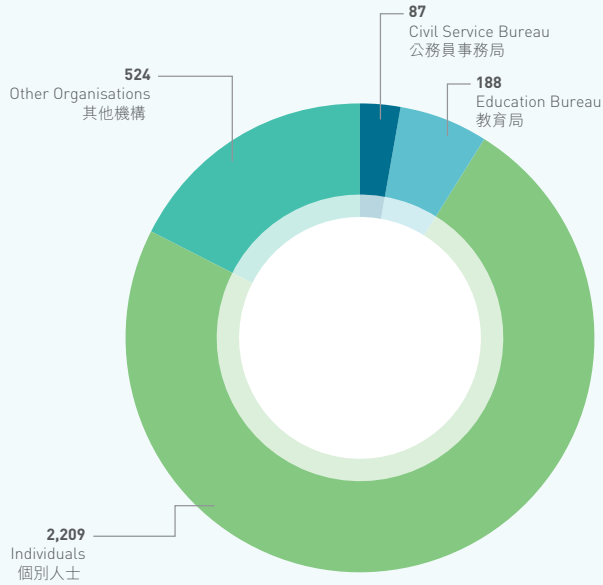
評審局為公眾人士、不同機構及政府部門提供各種學歷及課程評核服務。我們的評核服務涵蓋非本地資歷頒授機構頒授的個人學歷評估、擬根據《非本地高等及專業教育(規管)條例》(第493章)在香港註冊的非本地課程、持續進修基金可獲發還款項課程，以及專門為保險中介人和地產代理開辦之持續專業進修課程。

學歷評估

評審局會為申請人的總體學歷是否達到在香港取得某特定資歷級別的標準提供專業意見。此外，評審局獲教育局委託為持有非本地學歷而有意申請成為註冊教師的準教師提供學歷評估服務。

與上一個年度比較，評審局所處理的學歷評估個案由2,546宗增加18%至3,008宗。以下為評審局評估個案之分類：

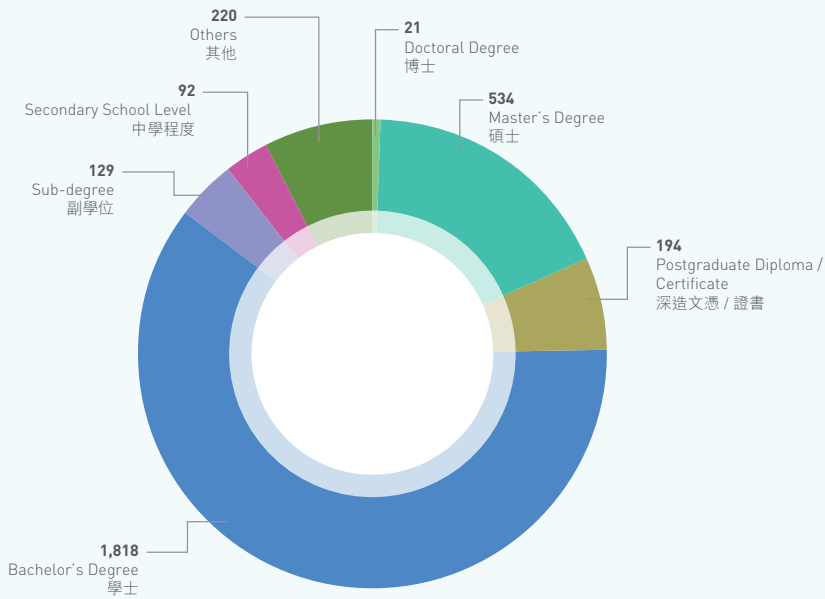
- 按申請來源分類
- 按主要學歷程度分類
- 按主要學歷的頒授地區分類



By source of application 按申請來源分類

Total 總數：3,008

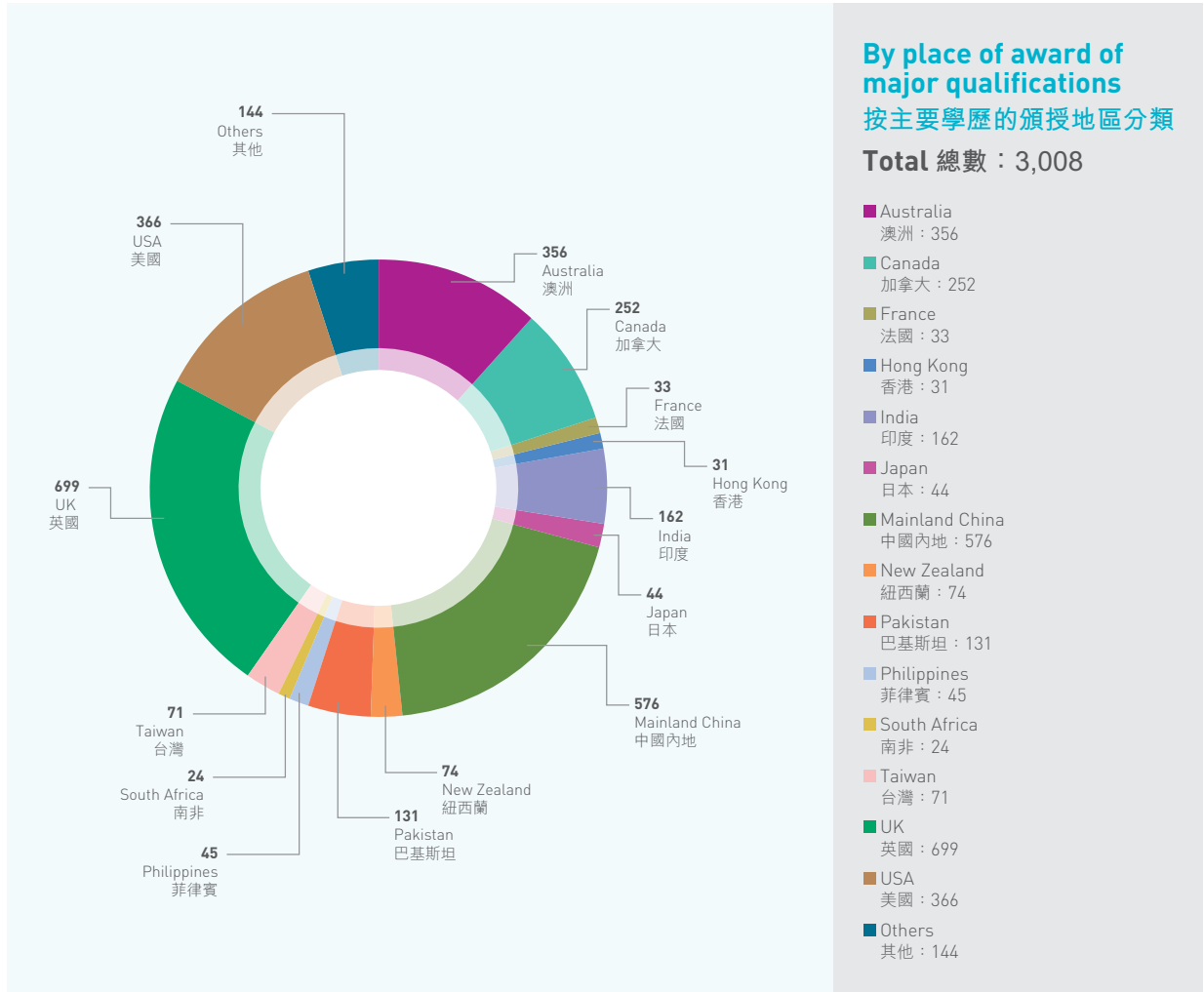
- Civil Service Bureau
公務員事務局：87
- Education Bureau
教育局：188
- Individuals
個別人士：2,209
- Other Organisations
其他機構：524



By level of major qualifications 按學歷程度分類

Total 總數：3,008

- Doctoral Degree
博士：21
- Master's Degree
碩士：534
- Postgraduate Diploma / Certificate
深造文憑 / 證書：194
- Bachelor's Degree
學士：1,818
- Sub-degree
副學位：129
- Secondary School Level
中學程度：92
- Others
其他：220



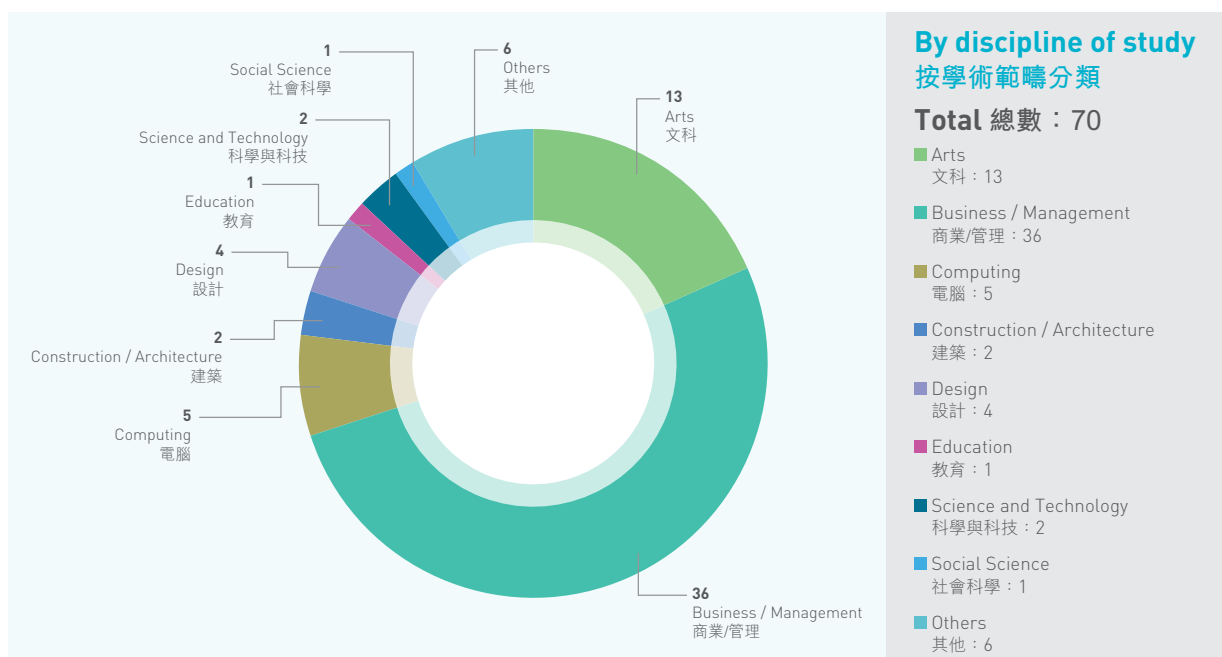
Assessment of Non-local Courses

The HKCAAVQ is appointed by the Registrar of Non-local Higher and Professional Education Courses to provide professional advice as to whether a particular course delivered in Hong Kong leading to a non-local higher and professional qualification meets the registration criteria stipulated in the Non-local Higher and Professional Education (Regulation) Ordinance (Cap 493). We also advise the Registrar whether a registered non-local course continues to meet the registration criteria through annual reassessments.

During the reporting year, the HKCAAVQ conducted an internal review of its non-local course assessment process. As a result, we streamlined the assessment approach, enhanced the transparency of our assessment criteria and improved our communications with the Non-local Courses Registry.

The demand for assessment of non-local courses remained high in the reporting period. This year, we processed 574 non-local courses assessment cases (70 new applications, 363 annual returns and 141 changes of applications), representing a 15% increase compared to the last reporting period. In particular, the number of new applications increased by 75%, while the numbers of annual return and change of applications increased by 8% and 15% respectively.

Breakdown of new applications for non-local course assessment (1 April 2011 - 31 March 2012) 非本地課程新註冊申請數字 (2011年4月1日至2012年3月31日)

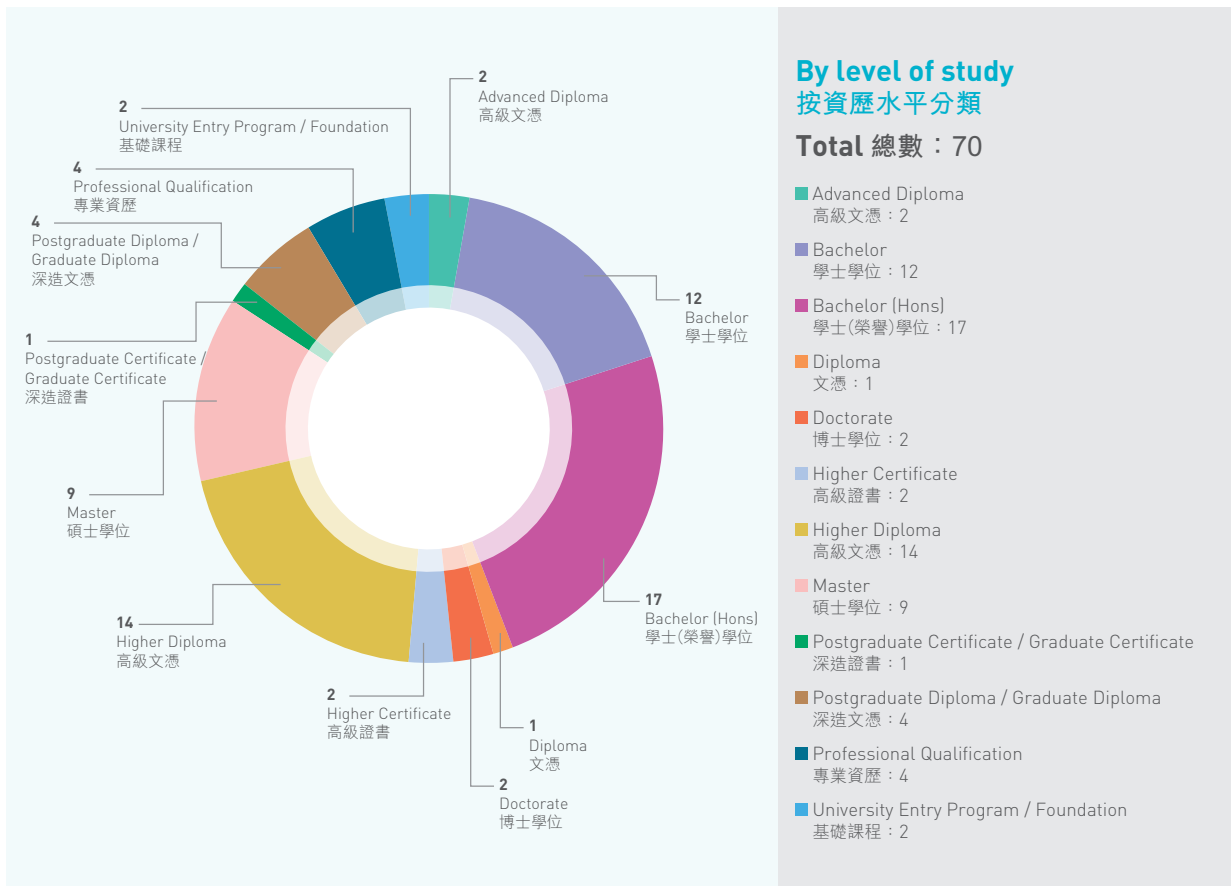
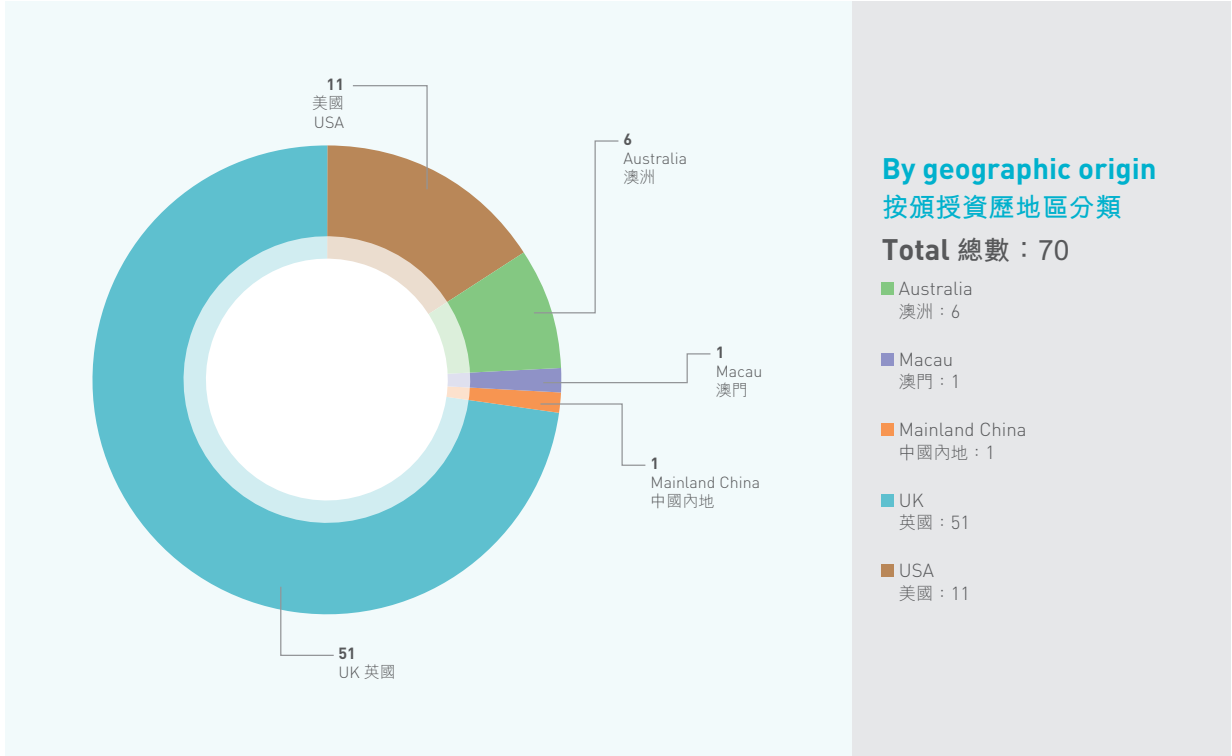


非本地課程評核

評審局受非本地課程註冊處處長委任，就課程能否符合《非本地高等及專業教育(規管)條例》(第493章)所訂定的註冊準則提供專業意見。評審局亦會評核課程的周年申報表，並向非本地課程註冊處處長建議該課程是否繼續符合註冊準則。

去年評審局就非本地課程的評核程序進行了內部檢討，制訂措施以精簡評核程序，增加評核準則的透明度，以及加強與非本地課程註冊處的溝通。

在報告期內，市場對非本地課程評核服務需求殷切。本年度經評審局評核的非本地課程達574個(包括70項新註冊申請、363項周年申報及141項改動申請)，整體數字較去年同期上升15%；其中新課程註冊申請比去年上升了75%，周年申報及改動申請則分別上升了8%和15%。



Assessment of CEF Courses

The HKCAAVQ is commissioned by the Labour and Welfare Bureau (LWB) to assess the Continuing Education Fund (CEF) reimbursable courses to ensure that these courses meet the CEF's requirements in areas such as course contents, learning activities and teaching premises. The HKCAAVQ also conducts surprise audit visits to ascertain whether the CEF courses are operated in compliance with the approved conditions determined by the LWB.

This year, the HKCAAVQ enhanced our internal procedures to shorten the assessment process. We revised the web text, introduced new guidance notes to the applicants and arranged a briefing to the CEF course providers in conjunction with the LWB to facilitate better understanding of the assessment process. The measures were found to be effective in reducing the assessment time for new applications without compromising quality of the service.

In the reporting period, the HKCAAVQ conducted 80 surprise audit visits and assessed 1,484 applications, of which 361 were new applications and 1,123 were applications for amendments to registered CEF reimbursable courses. The number of new application has increased slightly this year by 5%.

持續進修基金課程評核

評審局獲勞工及福利局(勞福局)委託為持續進修基金可獲發還款項課程進行評核，以確保有關課程在課程內容、學習模式及教學設施等方面均符合持續進修基金的要求。評審局亦應勞福局的要求，對課程營辦者進行突擊審核巡查，以確定營辦者遵從已獲審批的規格開辦持續進修基金可獲發還款項課程。

去年評審局檢討了內部行政措施，以精簡評核程序。我們更新了評審局網頁有關持續進修基金課程評核服務的內容，加載了申請指引，並與勞福局合辦簡介會，讓課程營辦者更了解評核程序。此等措施有效地縮短了新評核申請所需的評核時間，並確保了評核質素。

在報告期內評審局進行了80次突擊審核巡查，完成了1,484項持續進修基金可獲發還款項課程的評核申請，當中361項為新評核申請，1,123項為現有註冊課程的改動評核申請。與去年同期比較，新評核申請的數字輕微上升了5%。

Breakdown of the new applications for assessment of CEF reimbursable courses (1 April 2011 - 31 March 2012) 持續進修基金課程的新評核申請數字 (2011年4月1日至2012年3月31日)

Type of Courses 課程範疇	By Self-accrediting Institutions 由自行評審課程營辦者 開辦	By Non-self-accrediting Course Providers 由非自行評審課程營辦者 開辦
Business Services 商業服務	76	14
Financial Services 金融服務	59	1
Creative Industries 創意工業	38	22
Tourism 旅遊	21	0
Language 語文	4	1
Logistics 物流	1	1
Design (Product and Digital) 設計 (產品及數碼設計)	5	65
Interpersonal and Intrapersonal Skills for the Workplace 工作間的人際及個人才能	10	0
SCS-based 能力標準說明課程	2	41
Total 總數	216	145

Assessment of CPD Programmes

In the last reporting year, the HKCAAVQ continued to assess the Continuing Professional Development (CPD) programmes for the Insurance Authority (IA) and the Estate Agents Authority (EAA). The service agreement between the HKCAAVQ and IA has been renewed until May 2014.

During the reporting period, 107 new applications, 219 annual re-assessments and 206 changes of applications were processed under the Insurance Intermediaries Quality Assurance Scheme (IIQAS). Compared to the previous reporting period, there was a growth of 1% in new applications but a fall of 1% and 17% in the other two areas respectively. In the EAA's CPD Scheme, 11 new applications, 57 annual re-assessments and five changes of applications were assessed, representing a 10% rise in new applications but an 8% and 90% decrease in the other two areas as compared to figures in the previous reporting period.

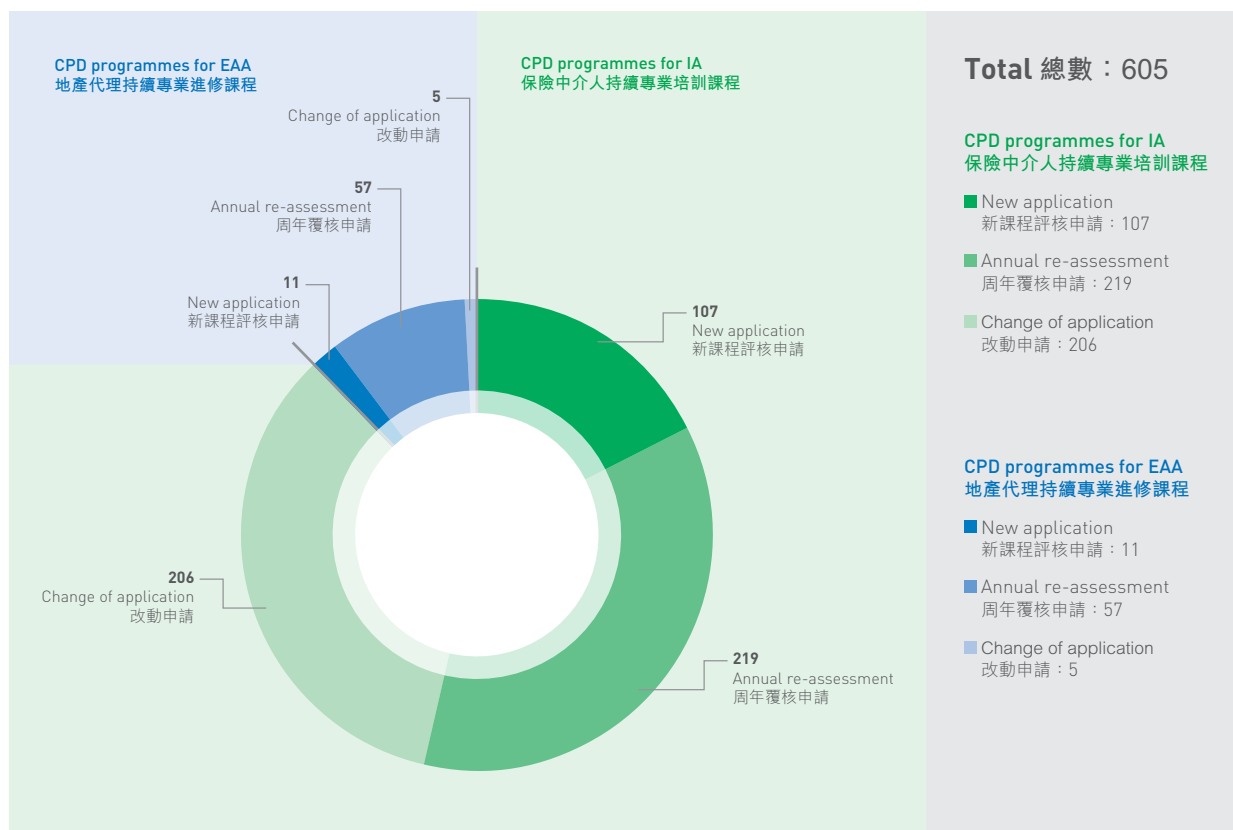
持續專業進修課程評核

年內，評審局繼續為保險業監督和地產代理監管局提供持續專業進修課程評核服務。評審局與保險業監督延續服務合約至2014年5月。

本年度，評審局為保險中介人質素保證計劃完成了107項新課程評核申請、219項周年覆核申請及206項改動申請。與去年同期比較，新課程評核申請上升了1%，而周年覆核申請及改動申請則分別下降了1%和17%。另外，評審局亦為地產代理監管局的持續專業進修計劃完成了11項新課程評核申請、57項周年覆核申請及五項改動申請；其中新課程評核申請數字較去年同期增加了10%，而同年覆核申請及改動申請則分別下降了8%和90%。

Breakdown of assessed CPD programmes for IA and EAA (1 April 2011 - 31 March 2012)

經評核的保險中介人及地產代理持續專業進修課程數目 (2011年4月1日至2012年3月31日)



Looking Forward

In 2011, staff members of the HKCAAVQ visited the National Recognition Information Centre for the United Kingdom (UK NARIC), and the National Office of Overseas Skills Recognition of Australian Education International (AEI-NOOSR), to benchmark our assessment models, policy and guiding principles in qualifications assessment with international standards and practices. We also attended the 2011 UK NARIC Annual Conference to learn about the latest developments in qualifications assessment in the international arena.

To cope with the ever rising demands for our various types of assessment services, the HKCAAVQ will continue to exchange good practices with overseas qualifications assessment agencies and explore different ways to enhance the effectiveness and efficiency of our work. One of the improvement measures planned is the enhancement of the information technology system in processing applications for qualifications assessment. We believe this initiative will help improve the quality of our assessment services and the project is expected to begin in the last quarter of 2012.

未來展望

評審局於2011年派員到訪英國國家學歷認可資訊中心和澳洲全國海外技能認可處，透過彼此交流和學習，將評審局的學歷評估模式、政策和指導原則與國際水平和良好作業模式接軌。此外，我們亦出席了英國國家學歷認可資訊中心2011年周年研討會，了解世界各地學歷評估服務的最新發展。

市場對不同評核服務的需求日益增加，評審局會繼續與國際學歷評估機構保持緊密聯繫，分享經驗，尋求各種方法以提高工作效能與效率。我們亦計劃提升資訊科技系統，以加快處理學歷評估的申請，計劃將於2012年第四季展開。



Qualifications Register Authority 資歷名冊當局

The Qualifications Register (QR) is an on-line database of qualifications recognised under the Qualifications Framework (QF). Since its official launch in May 2008, the QR has had increasing usage by operators and learners with the inclusion of a wide range of academic and vocational education and training courses in the QR.

Increased Entries on the QR

The QR publishes a full spectrum of qualifications ranging from academic to vocational and continuing education. All qualifications registered on the QR are quality-assured through robust accreditation processes. As at March 2012, the QR contained a total of 7,043 qualifications, including new entries from the Joint University Programmes Admissions System (JUPAS) institutions and qualifications obtained through the Recognition of Prior Learning (RPL) mechanism by the Appointed Assessment Agencies. To assist the JUPAS institutions to upload their qualifications onto the QR accurately and smoothly, the HKCAAVQ arranged discussions with individual institutions on a needs basis.

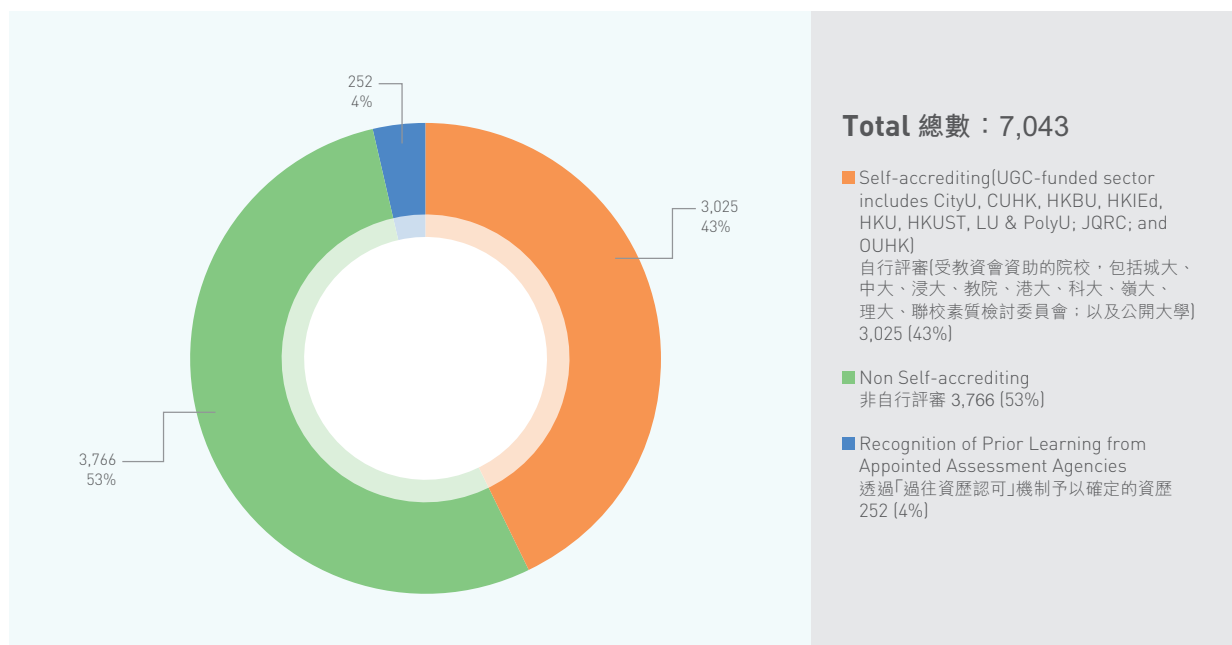
資歷名冊是一個公開的網上資料庫，載列資歷架構認可資歷的資料。資歷名冊自2008年5月推出後，資料庫內有關學術及職業資歷課程的資料獲不斷豐富和更新，為營辦者及進修人士廣泛使用。

資歷名冊資歷數目增加

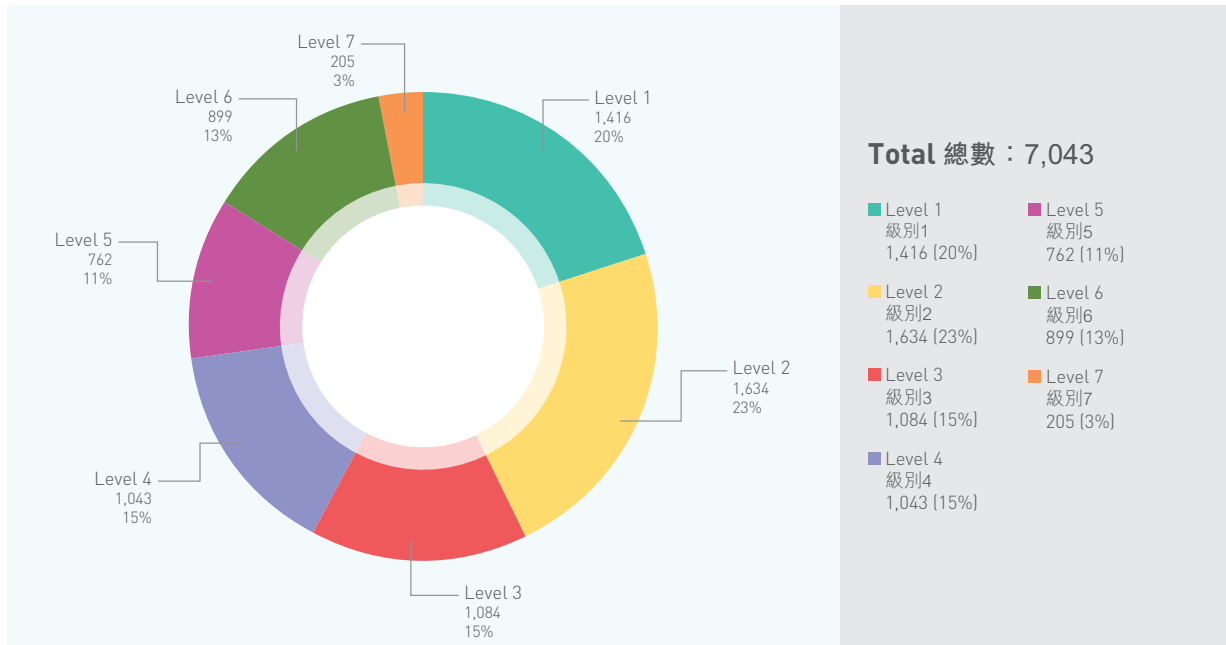
資歷名冊載列一系列有關學術、職業訓練和持續進修課程的資料。資料庫內的所有資歷均已通過質素保證。截至2012年3月，資歷名冊載列的資歷總數達7,043個，新加入的資歷包括有來自「大學聯合招生辦法」參與院校的資歷，以及透過「過往資歷認可」機制予以確認的資歷。評審局並因應需要與個別院校商討有關上載資料到資歷名冊的事宜，以確保上載的資料準確無誤。

Number of current qualifications on QR by accreditation body / qualification type (March 2012)

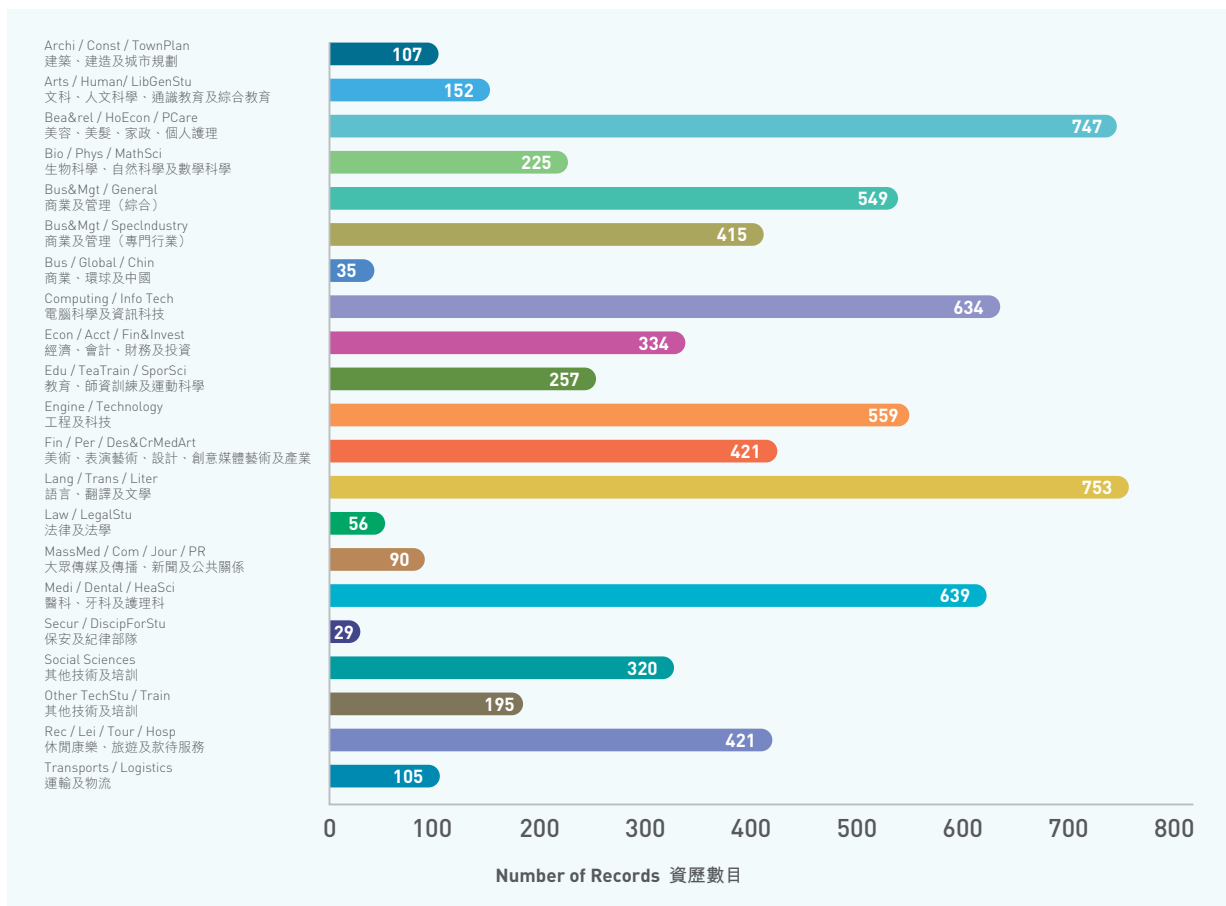
資歷名冊現有的資歷數目(按評審機構或資歷的類別劃分)(2012年3月)



Number of current qualifications on QR by level (March 2012)
 資歷名冊現有的資歷數目(按資歷級別劃分)(2012年3月)



Number of current qualifications on QR by area of study / training (March 2012)
 資歷名冊現有的資歷數目(按學習 / 培訓範疇劃分)(2012年3月)



Enhancement of the QR System

Computer Hardware Upgrade

In order to cope with the growing demand for uploading qualifications onto the QR, the HKCAAVQ upgraded the existing computer equipment in 2011 to pave the way for growth and to meet future expectations. The new QR system computer hardware and software commenced operation in February 2012.

QR Usability Analysis

The HKCAAVQ conducted a comprehensive analysis of the QR website in 2011. The analysis, which comprised a heuristic evaluation, focus groups and an online survey, engaged a wide range of stakeholders including the Education Bureau (EDB), education and training providers, learners and members from the Industry Training Advisory Committees (ITACs). The findings and recommendations arising from this analysis will form the basis of the system enhancement for further improvement of the QR website.

Billing and Refund

On 1 August 2011, the EDB announced improvements to the Qualifications Framework Support Scheme (QFSS). All qualifications published in the QR, irrespective of the profit-making status of providers and the funding source of their qualifications are now eligible for full registration and hosting fee subsidies. In response to the Government's initiative, the HKCAAVQ embarked on a QR system enhancement project that included the modification of billing and the development of a refund module. The enhancement is targeted for completion in the fourth quarter of 2012.

Advertising Monitoring

To maintain the integrity of the QR and ensure that the public get accurate information about quality-assured qualifications offered in Hong Kong, the HKCAAVQ monitors the advertisements and promotional materials relating to QF-recognised qualifications. Over the past year we maintained close communication with programme providers to ensure that they have a clear understanding of the prevailing guidelines for advertisements relating to the QF and comply with the requirements stipulated in the Accreditation of Academic and Vocational Qualifications Ordinance [Cap 592].

資歷名冊系統提升

提升電腦系統

鑒於上載到資歷名冊的資料日益增加，評審局於2011年提升了有關電腦系統，以應付未來的增長；新系統已於2012年2月開始啟用。

資歷名冊網站效能體驗分析

評審局於2011年展開一項資歷名冊網站效能體驗分析，透過啟發式評估、焦點小組和網上問卷調查向不同持份者收集意見，包括教育局、教育及培訓機構、學生和持續進修人士，以及資歷架構下行業培訓諮詢委員會的代表。研究結果和建議將用以改善資歷名冊網站及提升搜尋系統。

收費及退款安排

教育局於2011年8月1日宣布資歷架構支援計劃的改善安排。所有教育及培訓機構，不論是否屬於非牟利機構，均可獲得資歷名冊登記及續存費用之全數津貼。為配合政府的政策，評審局正進行資歷名冊系統提升，更改有關收費及退款安排。整項系統提升工程預計於2012年第四季完成。

廣告監察

評審局不時監察資歷架構認可資歷的廣告及宣傳資料內容，以維護資歷架構的認受性，確保市民大眾掌握有關香港各項資歷的準確資料。過去一年，我們與營辦者保持緊密聯繫，確保他們理解有關資歷架構的宣傳指引，並遵守《學術及職業資歷評審條例》(第592章)所訂明的要求。

Looking Forward

In the reporting period, we recorded 509,512 'hits' on the QR website, which is an increase of 31% when compared to the figure of the previous reporting year. The QR website recorded the highest number of users in July and August 2011 when the results of the public examinations were released.

With the implementation of the "334" New Academic Structure, we anticipate an even higher usage of the QR in the 2012/13 academic year for school leavers looking for multiple pathways that are quality assured under the QF. As the QR Authority, the HKCAAVQ will continue to perform its statutory functions to administer the QR and to ensure all the information on it is accurate, reliable and up to date.

未來展望

截至2012年3月，資歷名冊網站錄得超過509,512的「點擊率」，較去年同期增加31%，其中以2011年7月和8月公開考試放榜時期的增幅尤為明顯。

隨著三三四新學制的推行，我們預期2012/13年將有更多離校生透過資歷名冊尋找資歷架構認可的多元進修途徑。評審局作為資歷名冊的管理當局，會確保名冊提供最新、準確和可靠的資料。

Research, Development and Training 研發及培訓

The HKCAAVQ conducts research to inform practice and to support policy development. It also runs training events to build up the capacity of programme providers, specialists / panel members and staff in preparation for accreditation processes. As a leading quality assurance agency in the region, it maintains best practice in quality enhancement through internal review and monitoring of its services as well as dissemination of research findings and practices locally and overseas.

評審局致力於研發工作，以推動局內事務和政策發展。我們亦不時為課程營辦者、評審局專家和職員舉辦各式培訓活動，以助他們參與評審工作。評審局乃亞太區佔領導地位的質素保證機構，透過內部檢討、並於海內外發表研究報告和交流經驗，樹立質素提升的楷模。

Four-stage QA Process Review

In March 2011, the HKCAAVQ embarked on a review of the Four-stage Quality Assurance (QA) Process, an accreditation model introduced in May 2008 to underpin the Qualifications Framework (QF). The purpose of the Review is to evaluate the effectiveness of the current approach, particularly in vocational accreditation, taking into account local quality requirements, the current situation in the education and training sector in Hong Kong and international developments in quality assurance.

「四階段質素保證程序」檢討

自2008年5月資歷架構推行以來，用以確立資歷架構水平的「四階段質素保證程序」，沿用至今。為了吐故納新，評審局就此評審模式，尤其是職業資歷評審方面的成效，於2011年3月起，進行全面檢討。



The Review is conducted under the leadership of a Steering Committee, which comprises local and non-local HKCAAVQ Council Members, expert members as well as representatives from the Education Bureau (EDB) and the QF Secretariat. The Review has five phases: fact finding, data analysis and development, consultation, pilot test and implementation.

In the reporting period, the HKCAAVQ conducted a wide range of activities for the first phase of the Review. A total of 19 focus group meetings were arranged, involving 126 stakeholders including programme providers, panel and staff members of the HKCAAVQ. Apart from face-to-face consultation, we also conducted an online survey to gather views from overseas panel members and invited members of the Steering Committee to observe some of our accreditation exercises. The findings were supplemented by internal analysis of the accreditation reports, review of international practices, as well as proposals received from two groups of local higher education institutions.

The data analysis and process development will be presented to the HKCAAVQ Council for consideration in the third quarter of 2012, and further consultation is expected to take place in the last quarter of 2012 followed by a pilot programme.

檢討在督導委員會的領導下，因應本地對質素保證的要求、香港教育和培訓界別的情況，以及全球質素保證工作的最新發展，分五個階段進行，包括資料搜集、程序修訂、業內人士諮詢、先導研究及落實推行。督導委員會成員包括本地及非本地評審局成員、專家，及教育局和資歷架構秘書處代表。

第一階段檢討工作於去年進行，涵蓋19個焦點小組訪談，參與者包括課程營辦者、評審小組成員和評審局職員，合共126位；網上問卷調查，以收集非本地評審小組成員的意見；評審報告分析；國際作業模式檢視和督導委員會成員觀察評審工作。此外，承蒙本地高等教育界的支持，我們收到兩份建議書，以作參考。

數據分析和檢討結果將於2012年第三季呈交評審局大會考慮。修訂方案預期可於同年第四季進行諮詢，為隨後的先導研究鋪路。

Focus groups meeting for Four-stage QA Process Review organised in 2011/12

2011/12年度舉行的「四階段質素保證程序」焦點小組訪談

	No. of meetings 訪談次數	No. of participants 參與人數
Programme providers 課程營辦者	9	61
Panel members 評審小組成員	7	49
Staff members 評審局職員	3	16
total 總數	19	126

Continuous Support to Non-local Programme (NLP) Accreditation Services

The HKCAAVQ conducted a seminar in London in April 2011 with the support of the British Council to inform non-local programme providers about the latest developments in our Non-local Programme (NLP) Accreditation Services. Issues such as the implications and cost benefits and lessons learnt from the NLP exercises in 2009 and 2010 were shared with participants from 19 universities and colleges in the United Kingdom.

At the overseas NLP seminar in April 2011 and in two local workshops held in September 2011 and February 2012, the HKCAAVQ conducted demand forecast surveys with participants so as to plan the forthcoming accreditation schedule. The surveys covered non-local learning programmes in the Accounting and Finance Discipline, the Hotel / Tourism Management Discipline, the Supply Chain Management Disciplines and the other remaining disciplines that were not covered in 2009 and 2010. It is anticipated that the first NLP accreditation cycle will come to an end in 2013.



推動非本地課程評審服務

承蒙英國文化協會協助，評審局於2011年4月在倫敦舉辦非本地課程評審服務簡介會，向當地19間院校的代表分享本局在2009年與2010年內進行非本地課程評審的經驗，並藉此和與會者探討非本地課程評審的意義和成本效益等議題。

為了解非本地課程評審服務的需求，我們分別於上述研討會，和於2011年9月及2012年2月在港舉行的工作坊上，向出席者發放問卷，了解他們參與評審的意向，從而為2009至2010年間進行評審以外之學科，如會計及財務、酒店/旅遊業管理、供應鏈管理等，制訂評審時間表。預計首輪非本地課程評審將於2013年完成。

Gauging Feedback for Continuous Enhancement of Services

The HKCAAVQ collects feedback from panel members and programme providers on our accreditation services, as well as from individuals and institutions using other HKCAAVQ services. The surveys, conducted primarily through an online platform, form part of our internal quality assurance process for continuous enhancement.

Reports of the surveys are reviewed by the Council; findings and follow-up actions are shared with respondents during activities such as training workshops or through written reports circulated to respondents. In 2012, we have commissioned a professional agency to undertake the annual Operators' Survey. Data collected from the surveys are kept in strictest confidence and are used for improvement purposes only. The findings have also been considered by the Steering Committee when reviewing the Four-stage QA Process.

Consultancy Services

The HKCAAVQ has been commissioned by the Agriculture, Fisheries and Conservation Department (AFCD) to conduct a three-year Comparative Study of Veterinary Qualifications. In the reporting period, the HKCAAVQ conducted three on-site visits to the China Agricultural University in November 2011, the Huazhong Agricultural University in December 2011 and the Nanjing Agricultural University in January 2012. The remaining visits to other selected universities in Mainland China, Taiwan and Europe have been scheduled for 2012/13.



收集意見、提升服務

為了提升服務質素，評審局設有內部質素保證機制，例如透過網上意見調查，向曾經參與評審工作的專家、課程營辦者及其他服務使用者收集意見。

調查結果和跟進工作，定期向評審局大會匯報，並透過不同渠道，例如培訓工作坊和簡介會，與相關人士分享。2012年，我們委託了專業機構向服務使用者收集意見，以作年度意見調查之用。所有收集的資料，只用作改善各項服務，絕對保密，而與「四階段質素保證程序」有關的意見，亦已呈交督導委員會作檢討之用。

顧問服務

評審局受漁農自然護理署委託，進行一項為期三年的「獸醫資歷比較研究」。我們於2011年11月、2011年12月及2012年1月，分別到中國農業大學、華中農業大學及南京農業大學進行考察。而餘下的實地考察工作，已安排於2012/13年度於中國大陸、台灣及歐洲的大學進行。

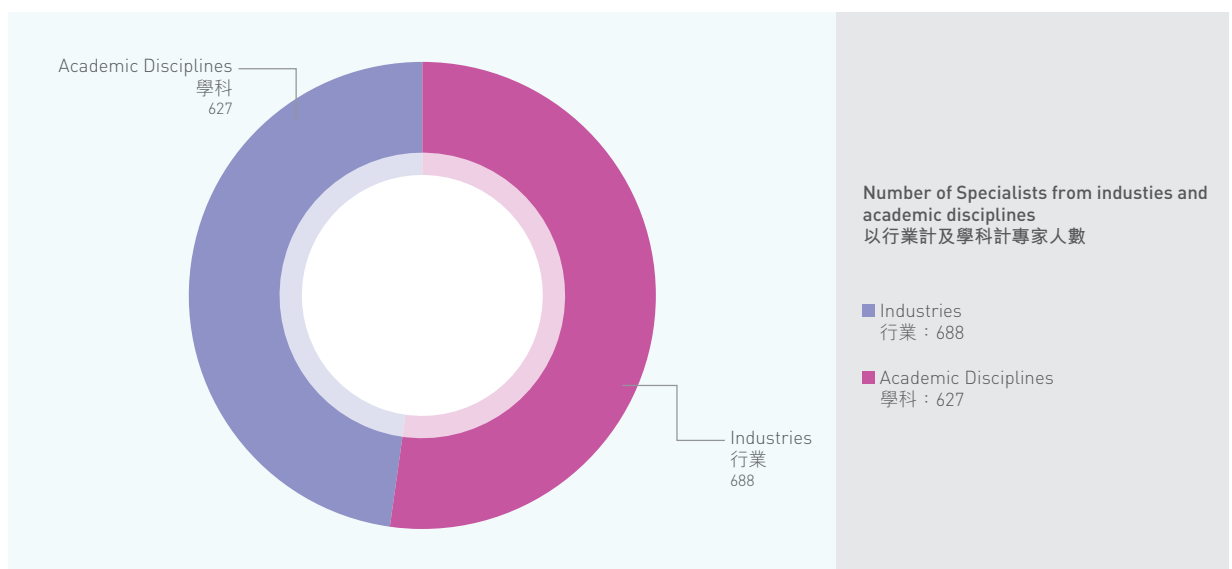
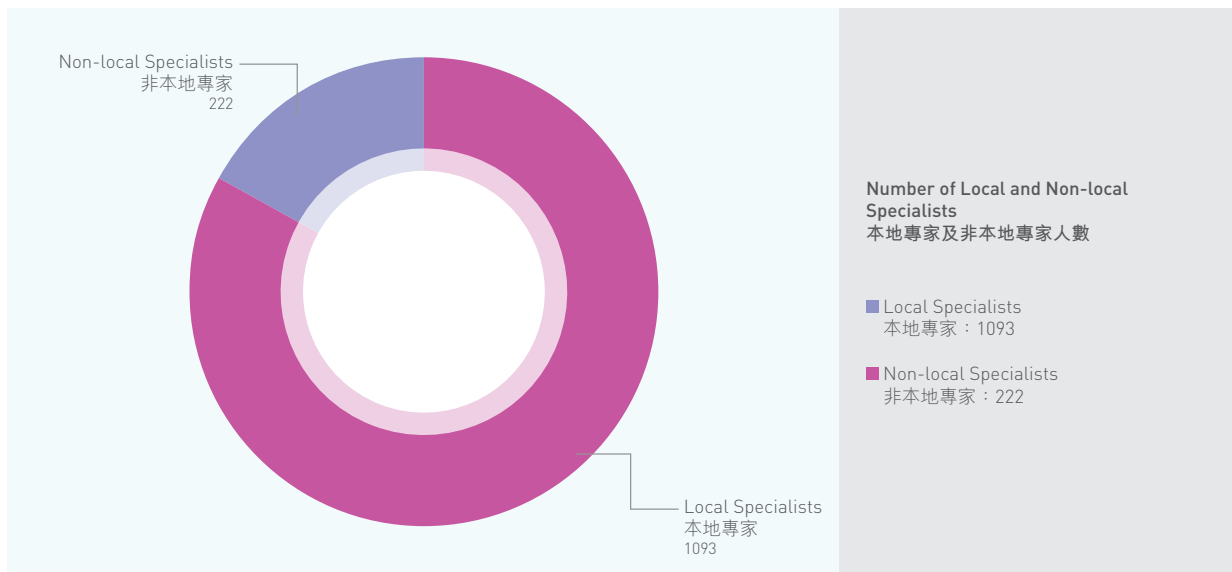


Training and Capacity Building

As of February 2012, there were 1,315 Specialists on the specialists register. The range of Specialists is indicated in the following figures.

培訓活動

截至2012年2月，評審局專家名冊上共有1,315位專家，他們的組成如下：



The HKCAAVQ offers various types of capacity building activities to prepare programme providers, specialists and staff for accreditation exercises. These include training workshops, briefings, seminars and the production of information documents such as the Training Manual and e-newsletter QALink for its Specialists. Apart from the bi-monthly training workshops for operators, the HKCAAVQ also runs tailor-made in-house training for programme providers. In the reporting year, three workshops of this kind were arranged, involving 97 participants.

To provide better support to panel members, especially those not residing in Hong Kong, to participate in training workshops prior to the on-site visit, the HKCAAVQ initiated a pilot test of online training in December 2011. The training module comprises 12 sessions on questioning techniques at on-site visit meetings with operator representatives. The outcome from the pilot will form part of the review for further development of the online training platform.



評審局不時為課程營辦者、評審局專家和職員舉辦各類型培訓活動和提供資訊，如工作坊、簡介會、研討會，及評審局專家培訓手冊和電子刊物《品語》等，以助他們參與評審工作。除了每兩個月為課程營辦者舉辦一次的工作坊外，我們亦可按個別營辦者的需要，提供內部培訓工作坊。在報告期內，我們共舉辦了三場內部培訓工作坊，參與的營辦者代表共有97人。

為進一步加強對評審小組成員(尤其是非本地成員)的支援，以便他們出席實地考察前能夠作好充足準備，我們於2011年12月試行網上培訓，就實地考察時的發問技巧提供12節課。試驗的成效將作為評審局考慮發展網上培訓平台之用。



Breakdown of briefings and workshops (1 April 2011 - 31 March 2012)
 評審局舉辦簡介會及工作坊數目 (2011年4月1日至2012年3月31日)

Targets 對象	Types of activities 活動類型	Number of Sessions 舉辦節數	Number of Participants 參與人數	Number of Programme Providers 參與的課程營辦者數目
Programme providers 課程營辦者	Briefing 簡介會	5	198	84
	Overseas briefing 海外簡介會	1	23	19
	Workshop 工作坊	8	253	119
	Tailor-made In-house Training Workshop / Seminar 營辦者內部培訓工作坊/研討會	3	97	3
Specialists 專家	Appointment Ceremony 委任典禮	1	166	NA 不適用
	Meeting / Briefing 會議/簡介會	2	8	NA 不適用
	Workshop 工作坊	4	66	NA 不適用
	On-line Training 網上培訓	NA 不適用	8	NA 不適用
Staff 職員	Forum 論壇	3	88	NA 不適用

In addition to the above training activities, the HKCAAVQ also held another 14 specific workshops and briefings for operators in the vocational sector to introduce them to the procedures for collective accreditation and accreditation criteria and processes. The events were well attended by organisations and operators from the following industries and associations:

- Automotive
- Chinese Catering
- Dairy Farm Group
- Hong Kong Productivity Council
- Jewellery
- Logistics
- Property Management Sector
- Retail
- Scout Association of Hong Kong

我們亦為以下行業的課程營辦者和組織，舉辦了14場專題講座和簡介會，向他們介紹評審的步驟和準則，以及集體評審的程序。

- 汽車業
- 中式飲食業
- 牛奶公司集團
- 香港生產力促進局
- 珠寶業
- 物流業
- 物業管理業
- 零售業
- 香港童軍總會

Looking Forward

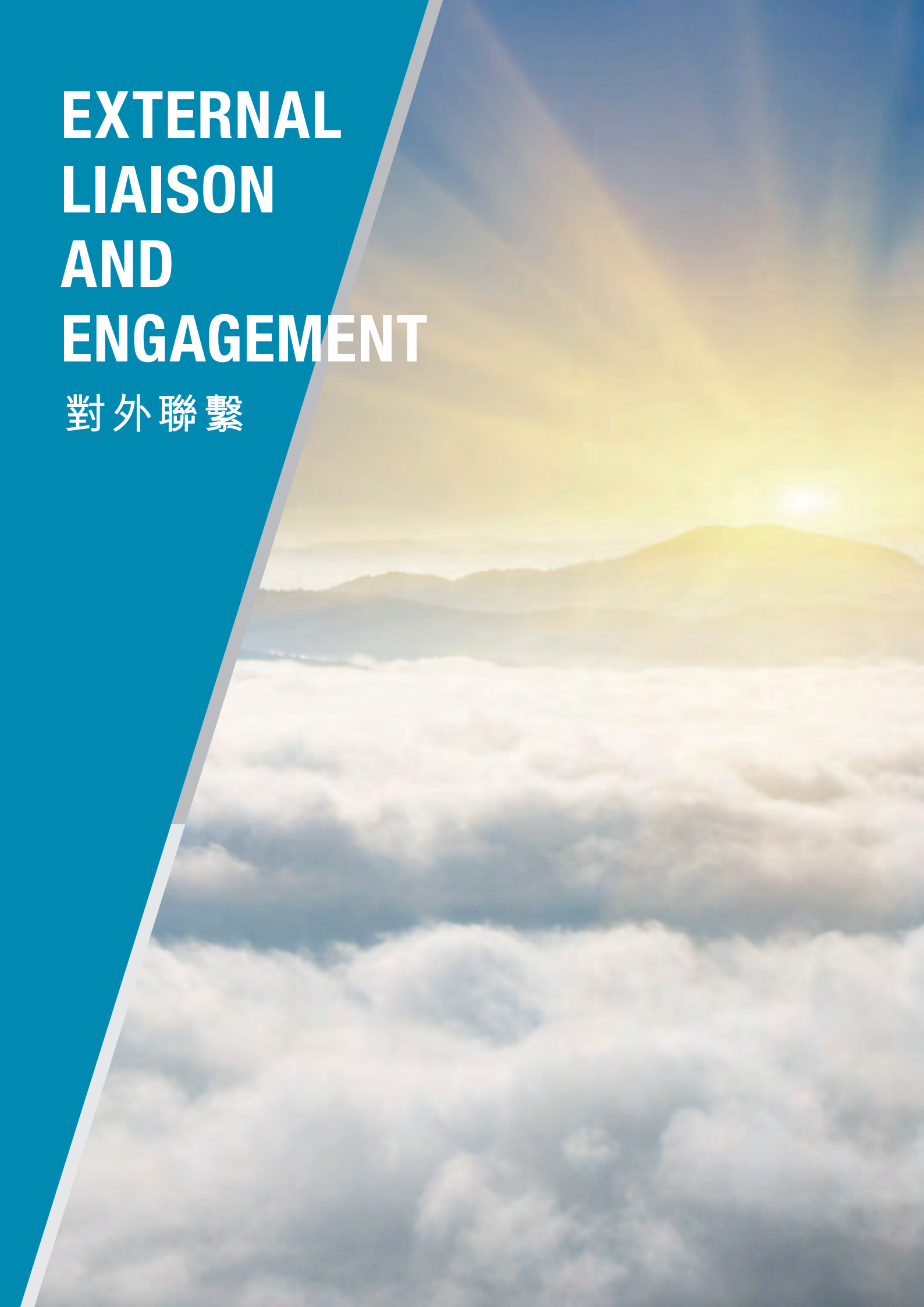
The HKCAAVQ will continue to explore ways to better meet the needs and expectations of the education sector, and to work closely with our stakeholders to enhance their quality assurance capacities. The HKCAAVQ will begin the consultation and pilot tests of the Refined Model of the Four-stage QA Process Review in the last quarter of 2012. For continuous enhancement of our quality assurance work and services, we will also embark on an external review in 2014.

未來展望

評審局將竭盡所能，繼續與教育和培訓界別緊密合作，提升各方的質素保證能力，以滿足各界期望和需要。我們將於2012年第四季展開「四階段質素保證程序」修訂版的諮詢工作，為隨後的先導研究鋪路；並計劃於2014年進行外評，從而進一步提升評審局的服務質素和水平。

EXTERNAL LIAISON AND ENGAGEMENT

對外聯繫



External Liaison and Engagement

對外聯繫



The HKCAAVQ attaches great importance to communication with our stakeholders – programme operators, professional bodies and authorities, other quality assurance agencies worldwide and the general public. To facilitate exchanges and information sharing, the HKCAAVQ organises different activities from time to time; we also actively engage in activities both locally and overseas to share knowledge and best practices.

Facilitating Local Exchange

The HKCAAVQ holds seminars, workshops and briefings to inform our stakeholders about the latest developments in our services and local and international quality assurance standards and practices. We also arrange various kinds of training to build the capacity of programme providers, specialists and panel members. During the reporting period, over 40 activities of these kinds were organised, involving institutional stakeholders as well as others in the vocational sector from the Automobile, Logistic, Retail, Property Management and Chinese Catering industries.

評審局十分重視與持份者的溝通，他們包括課程營辦者、專業團體、政府部門、世界各地的質素保證機構以及市民大眾。我們不時舉辦活動，促進和各界人士的交流，並積極參與海內外活動，分享質素保證知識和良好作業模式。

促進本地交流

評審局透過舉辦研討會、工作坊和簡報會，向持份者介紹評審局服務及海內外質素保證工作的最新發展。我們又為課程營辦者、評審局專家和評審小組成員舉辦各類型培訓活動。在報告期內，我們舉辦了超過40場同類型活動，邀請院校及業界持份者，例如汽車、物流、零售、物業管理和中式飲食等行業代表出席。

Over the past year, the HKCAAVQ maintained its representation in the Industry Training Advisory Committees (ITACs) and their sub-committees. These regular dialogues kept us abreast of the industries' developments and demands. In August 2011, we organised five focus group meetings to collect feedback from operators and panel members on our newly developed accreditation tools with a view to evaluate their effectiveness and enhance our streamlined processes. The HKCAAVQ also conducts an annual online survey to gauge feedback from panel members and programme providers on its services.

To enhance public understanding of our services, the HKCAAVQ reaches out to its stakeholders through presentations at various events organised by other local education and training bodies. In 2011, we were invited by the Education Bureau to give a talk to local career teachers on our qualifications assessment service, and by the Federation of Continuing Education in Tertiary Institutions (FCE) to give a presentation to its member institutions on our assessment of Continuing Education Fund (CEF) courses. We also participated in the Transnational Education Forum organised by the British Council to introduce to participants our Non-local Learning Programme (NLP) accreditation service.



過去一年，評審局繼續派代表列席行業培訓諮詢委員會及其小組委員會之會議，了解各行各業的發展及其對人力資源的需求。在2011年8月，我們舉辦了五次焦點小組會議，收集營辦者和評審小組成員對新評審工具的意見，評估其成效和進一步簡化流程。我們又透過年度意見調查，收集營辦者對評審局各項服務的意見。

年內，我們亦積極參與由其他本地教育團體和培訓機構組織的活動，以主動接觸持份者，向他們推廣質素保證工作，加深公眾對評審局服務的認識。2011年，我們獲教育局邀請向本地升學就業輔導老師介紹學歷評估服務；同年我們又獲香港高等院校持續教育聯盟邀請向他們的成員院校介紹持續進修基金可獲發還款項課程評核服務。此外，我們亦參加了英國文化協會的跨國教育研討會，向與會者介紹非本地課程評審服務。



Building International Networks

The HKCAAVQ continues to maintain strong networks with other quality assurance agencies around the world by participating and presenting in international conferences, visiting and receiving delegations and arranging staff exchange programme. These activities enable us to benchmark our approaches against international good practice, leading to continuous enhancement in our work and services.

In the reporting period, the HKCAAVQ received 12 delegations from other quality assurance agencies and education authorities around the world, such as the Knowledge and Human Development Authority (KHDA) of the Dubai Government, the Macau Tertiary Education Services Office (GAES), the Higher Education Evaluation and Accreditation Council of Taiwan (HEEACT) and the European Qualifications Framework (EQF) Advisory Group. Last year, we also visited the offices of the National Recognition Information Centre for the United Kingdom (UK NARIC) and the National Office of Overseas Skills Recognition of Australian Education International (AEI-NOOSR) to share practices and explore areas of mutual interest.



鞏固國際網絡

評審局致力維繫與世界各地質素保證機構的友好合作關係。年內，我們繼續參與多個國際會議並發表報告，我們亦透過接待到訪團體及安排員工作到海外機構進行交流，加強我們的國際網絡。透過這些活動，我們將評審局的工作方式與國際間的良好作業模式和標準接軌，不斷提升我們的工作和服務水準。

在本年度，評審局接待了12個到訪團體，例如杜拜知識與人力資源開發管理局、澳門高等教育輔助辦公室、台灣財團法人高等教育評鑑中心基金會和歐洲資歷架構諮詢團體等。此外，我們又派員訪問英國國家學歷認可資訊中心和澳洲全國海外技能認可處，彼此交流經驗，探討大家共同關注的議題。

To foster more in-depth exchange of knowledge and perspectives with relevant international organisations, we took part in the HEEACT's academic reviews of all English taught programmes in Taiwan universities in June 2011. We also received an assessor from the Assessment and Certification Division of the Council for Private Education (CPE), Singapore, for a short attachment in February 2012. The exchange enabled both sides to gain a better understanding of the quality assurance frameworks, accreditation / assessment models and execution in the two regions.

During the reporting year, the HKCAAVQ participated in 14 international conferences, and delivered papers and presentations in six of them, including the International Network for Quality Assurance Agencies in Higher Education (INQAAHE) Conference in April 2011, HEEACT International Conference in June 2011, the Asia Pacific Quality Network (APQN) Conference in February 2012 and the British Council Global Policy Dialogue in March 2012. Through these activities the HKCAAVQ exchanged knowledge and best practices with practitioners from around the world and laid the groundwork for future collaboration.

為進一步了解其他海外質素保證機構的工作模式，評審局應台灣財團法人高等教育評鑑中心基金會邀請，於2011年6月派代表參與台灣大學英語課程的評鑑活動。在2012年2月，我們接待了一位來自新加坡私立教育理事會的評估與認證署人員來港進行短期工作交流。是次交流促進雙方對兩地質素保證機制的認識，並加深大家對兩地評審/評核模式和執行政程序的了解。

在報告期內評審局參與了14個國際會議，並在其中六個會議上發表報告，例如2011年4月的高等教育質素保證機構國際網絡會議、2011年6月的台灣財團法人高等教育評鑑中心基金會國際會議、2012年2月的亞太地區質素網絡研討會和2012年3月由英國文化協會舉辦的國際會議等。透過這些活動，我們得以和世界各地從事質素保證的人士分享知識和經驗，並為未來合作奠定基礎。



Looking Forward

Effective communication brings transparency and accountability. To facilitate better understanding and communication, we will continue to explore more effective and innovative ways to engage our many stakeholders. We will also work in close collaboration with institutions and industry partners to ensure that the quality and standard of our services meets their needs and expectations.



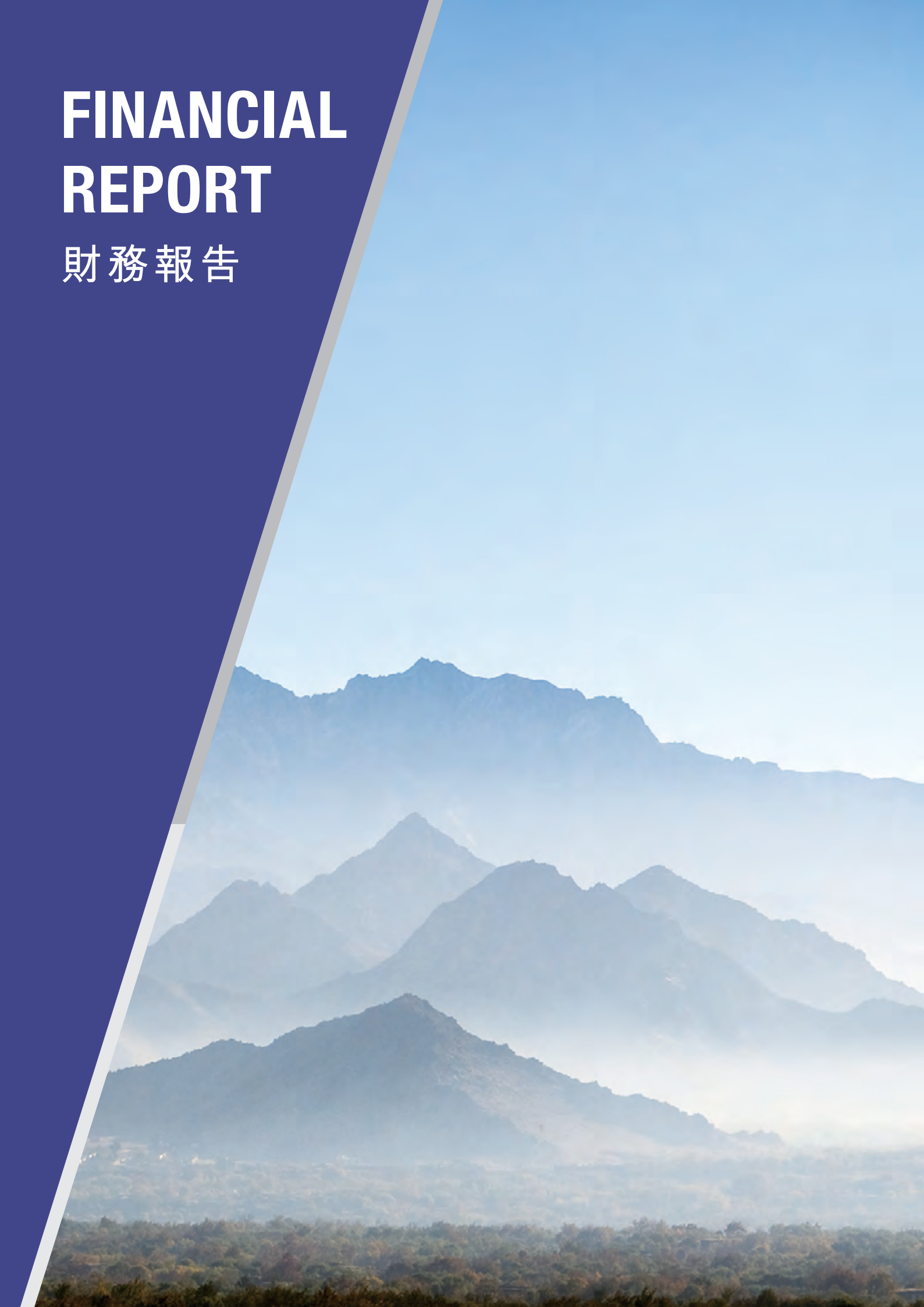
未來展望

良好的溝通有助提高透明度和問責性，為此評審局會繼續以各種有效和創新的途徑接觸持份者。我們亦會與各院校和業界夥伴保持緊密合作，確保評審局的服務能夠滿足各界的需要和期望。



FINANCIAL REPORT

財務報告



Financial Report

財務報告

Independent auditor's report to

Hong Kong Council for Accreditation of Academic and Vocational Qualifications

(Established under the Hong Kong Council for Accreditation of Academic and Vocational Qualifications Ordinance)

We have audited the financial statements of Hong Kong Council for Accreditation of Academic and Vocational Qualifications (the "Council") set out on pages 58 to 101, which comprise the balance sheet as at 31 March 2012, statement of comprehensive income, statement of changes in reserves and cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory information.

The Council's responsibility for the financial statements

The Council is responsible for the preparation of financial statements that give a true and fair view in accordance with Hong Kong Financial Reporting Standards issued by the Hong Kong Institute of Certified Public Accountants and for such internal control as the Council determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. This report is made solely to you, as a body, in accordance with section 15 of the Hong Kong Council for Accreditation of Academic and Vocational Qualifications Ordinance (Cap.1150), and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

We conducted our audit in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

獨立核數師報告書

致香港學術及職業資歷評審局

(按照《香港學術及職業資歷評審局條例》成立)

本核數師(以下簡稱「我們」)已審計列載於第58至101頁香港學術及職業資歷評審局(以下簡稱「貴局」)的財務報表，此財務報表包括於二零一二年三月三十一日的資產負債表，截至該日止年度的全面收益表、儲備變動表和現金流量表以及主要會計政策概要及其他附註解釋資料。

貴局就財務報表須承擔的責任

貴局須負責根據香港會計師公會頒佈的《香港財務報告準則》編製財務報表，以令財務報表作出真實而公平的反映及落實其認為編製財務報表所必要的內部控制，以使財務報表不存在由於欺詐或錯誤而導致的重大錯誤陳述。

核數師的責任

我們的責任是根據我們的審計對該等財務報表作出意見。我們是按照《香港學術及職業資歷評審局條例》(第1150章)第15條的規定，僅向貴局報告。除此以外，我們的報告不可用作其他用途。我們概不就本報告的內容，對任何其他人士負責或承擔法律責任。

我們已根據香港會計師公會頒佈的《香港審計準則》進行審計。該等準則要求我們遵守道德規範，並規劃及執行審計，以合理確定財務報表是否不存在任何重大錯誤陳述。

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements give a true and fair view of the state of affairs of the Council as at 31 March 2012 and of its surplus and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards.

KPMG

Certified Public Accountants

8th Floor, Prince's Building
10 Chater Road
Central, Hong Kong

30 October 2012

審計涉及執行情序以獲取有關財務報表所載金額及披露資料的審計憑證。所選定的程序取決於核數師的判斷，包括評估由於欺詐或錯誤而導致財務報表存在重大錯誤陳述的風險。在評估該等風險時，核數師考慮與貴局編製財務報表以作出真實而公平的反映相關的內部控制，以設計適當的審計程序，但目的並非對貴局內部控制的有效性發表意見。審計亦包括評價貴局所採用會計政策的合適性及作出會計估計的合理性，以及評價財務報表的整體列報方式。

我們相信，我們所獲得的審計憑證能充足和適當地為我們的審計意見提供基礎。

意見

我們認為，該等財務報表已根據《香港財務報告準則》真實而公平地反映貴局於二零一二年三月三十一日的事務狀況及截至該日止年度的盈餘及現金流量。

畢馬威會計師事務所

執業會計師

香港中環
遮打道10號
太子大廈8樓

二零一二年十月三十日

Statement Of Comprehensive Income

全面收益表

for the year ended 31 March 2012 (Expressed in Hong Kong dollars) 截至二零一二年三月三十一日止年度(以港幣列示)

	NOTE 附註	2012 HK\$	2011 HK\$
Income 收入			
Accreditation fees 評審費		40,142,924	32,528,652
Advisory and consultancy fees 諮詢和顧問費		21,467,083	13,940,060
Qualifications assessment fees 資歷評估費		6,642,736	5,616,079
Qualifications Registry fees 資歷註冊費		3,850,603	2,410,200
Government grants 政府補助	11	559,854	5,644,025
Investment income 投資收入	3	1,239,761	1,003,743
Other income 其他收入	4	19,101	59,685
		73,922,062	61,202,444
Expenditures 支出			
Staff costs 員工成本	5(a)	40,608,199	30,837,714
Administrative expenses 行政費用		10,645,397	9,608,774
Direct accreditation/consultancy costs 直接評審/顧問成本		7,041,106	9,592,462
Council meeting and committee expenses 本局會議及委員會支出		1,072,657	833,969
Impairment loss on available-for-sale equity securities 可供出售股本證券減值虧損		763,582	-
		60,130,941	50,872,919
Surplus for the year 本年度盈餘	5	13,791,121	10,329,525
Other comprehensive income 其他全面收益			
Available-for-sale securities: 可供出售股本證券:			
- Changes in fair value recognised during the year 本年度已確認公允價值的變動		(1,452,066)	2,425,948
- Reclassification adjustment for impairment losses transferred to surplus or deficit 已轉入盈餘或赤字的減值虧損重新分類調整		763,582	-
Other comprehensive income for the year 本年度其他全面收益		(688,484)	2,425,948
Total comprehensive income for the year 本年度全面收益		13,102,637	12,755,473

The notes on pages 64 to 99 form part of these financial statements.
列載於第 64 至第 99 頁的附註為本財務報表的一部分。

Balance sheet**資產負債表**

as at 31 March 2012 (Expressed in Hong Kong dollars) 二零一二年三月三十一日 (以港幣列示)

	NOTE 附註	2012 HK\$	2011 HK\$
Non-current assets 非流動資產			
Fixed assets 固定資產	7	6,768,812	1,244,555
Investments 投資	8	15,434,343	19,790,527
		22,203,155	21,035,082
Current assets 流動資產			
Investments 投資	8	3,903,246	2,000,000
Accounts receivable and deposits 應收賬款及按金	9	16,389,295	8,628,221
Bank deposits and cash 銀行存款及現金	10	54,420,557	42,023,041
		74,713,098	52,651,262
Current liabilities 流動負債			
Deferred government grants 遞延政府補助	11	13,241,433	3,748,690
Receipts in advance 預收款	12	7,283,771	9,777,596
Other payables and accruals 其他應付賬款及應計費用		4,611,272	1,161,667
Provision for staff gratuities 員工約滿酬金準備	13	2,474,605	3,094,645
Provision for office reinstatement cost 辦公室重修成本準備		2,077,558	-
		29,688,639	17,782,598
Net current assets 流動資產淨值		45,024,459	34,868,664
Total assets less current liabilities 資產總值減流動負債		67,227,614	55,903,746
Non-current liabilities 非流動負債			
Provision for staff gratuities 員工約滿酬金準備	13	1,340,841	1,042,052
Provision for office reinstatement cost 辦公室重修成本準備		-	2,077,558
		1,340,841	3,119,610
NET ASSETS 資產淨值		65,886,773	52,784,136

Balance sheet**資產負債表**

as at 31 March 2012 (continued) (Expressed in Hong Kong dollars) 二零一二年三月三十一日 (續) (以港幣列示)

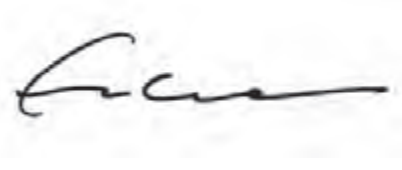
	NOTE 附註	2012 HK\$	2011 HK\$
RESERVES 儲備	14		
Accumulated surpluses 累計盈餘		63,786,176	49,995,055
Investment revaluation reserve 投資重估儲備		2,100,597	2,789,081
		65,886,773	52,784,136

Approved and authorised for issue by the Council on 30 October 2012

本局於二零一二年十月三十日批准及授權發表此財務報表



Chairman 主席



Executive Director 總幹事

Statement of changes in reserves

儲備變動表

for the year ended 31 March 2012 (Expressed in Hong Kong dollars) 截至二零一二年三月三十一日止年度 (以港幣列示)

	Accumulated surpluses 累計盈餘 HK\$	Investment revaluation reserve 投資重估儲備 HK\$	Total 合計 HK\$
Balance at 1 April 2010 於2010年4月1日的結餘	39,665,530	363,133	40,028,663
Changes in equity for 2010/2011: 2010年 / 2011年儲備變動：			
Surplus for the year 本年度盈餘	10,329,525	-	10,329,525
Other comprehensive income for the year 本年度其他全面收益	-	2,425,948	2,425,948
Total comprehensive income 全面收益合計	10,329,525	2,425,948	12,755,473
Balance at 31 March 2011 and 1 April 2011 於2011年3月31日和2011年4月1日的結餘	49,995,055	2,789,081	52,784,136
Changes in equity for 2011/2012: 2011年 / 2012年儲備變動：			
Surplus for the year 本年度盈餘	13,791,121	-	13,791,121
Other comprehensive income for the year 本年度其他全面收益	-	(688,484)	(688,484)
Total comprehensive income 全面收益合計	13,791,121	(688,484)	13,102,637
Balance at 31 March 2012 於2012年3月31日的結餘	63,786,176	2,100,597	65,886,773

The notes on pages 64 to 99 form part of these financial statements.
列載於第64至第99頁的附註為本財務報表的一部分。

Cash flow statement

現金流量表

for the year ended 31 March 2012 (Expressed in Hong Kong dollars) 截至二零一二年三月三十一日止年度 (以港幣列示)

	NOTE 附註	2012 HK\$	2011 HK\$
Surplus for the year 本年度盈餘		13,791,121	10,329,525
Adjustments for: 調整項目:			
Depreciation 折舊		912,236	1,037,655
Dividend income 股息收入		(348,632)	(297,335)
Interest income 利息收入		(891,128)	(706,408)
Gain on disposal of fixed assets 處置固定資產盈利		-	(1,000)
Impairment loss on available-for-sale equity securities 可供出售股本證券減值虧損		763,582	-
Operating surplus before changes in working capital 營運資金變動前經營盈餘		14,227,179	10,362,437
Increase in accounts receivable and deposits 應收賬款及按金增加		(7,761,074)	(5,963,975)
Increase/(decrease) in deferred government grants 遞延政府補助增加 / (減少)		9,492,743	(1,030,271)
(Decrease)/increase in receipts in advance 預收款 (減少) / 增加		(2,493,825)	3,971,167
Increase/(decrease) in other payables and accruals 其他應付賬款及應計費用增加 / (減少)		3,449,605	(580,683)
(Decrease)/increase in provision for staff gratuities 員工約滿酬金準備 (減少) / 增加		(321,251)	616,806
Cash generated from operating activities 經營活動所產生的現金流量淨額		16,593,377	7,375,481
Investing activities 投資活動			
Payment for purchase of fixed assets 購入固定資產付款		(6,436,493)	(154,185)
Proceeds from maturity of held-to-maturity debt securities 持有至到期債務證券到期所得款項		2,000,000	4,000,000
Payment for purchase of available-for-sale securities 持有至到期債務證券到期所得款項		(999,751)	-
Investment in bank deposits with maturity of more than three months at acquisition 在購入後三個月以上到期的銀行存款投資		(2,873,473)	-
Interest received 已收利息		891,751	702,057
Dividends received 已收股息		348,632	297,335
Net cash (used in)/generated from investing activities 投資活動 (所用) / 產生的現金流量淨額		(7,069,334)	4,845,207

Cash flow statement**現金流量表**

for the year ended 31 March 2012 (continued) (Expressed in Hong Kong dollars)
截至二零一二年三月三十一日止年度(續)(以港幣列示)

	NOTE 附註	2012 HK\$	2011 HK\$
Net increase in cash and cash equivalents 現金及現金等價物增加淨額		9,524,043	12,220,688
Cash and cash equivalents at the beginning of the year 年初現金及現金等價物		42,023,041	29,802,353
Cash and cash equivalents at the end of the year 年末現金及現金等價物	10	51,547,084	42,023,041

The notes on pages 64 to 99 form part of these financial statements.
列載於第 64 至第 99 頁的附註為本財務報表的一部分。

Notes to the financial statements

財務報表附註

(Expressed in Hong Kong dollars) (以港幣列示)

1 Status of the Council

Hong Kong Council for Accreditation of Academic and Vocational Qualifications (the "Council") is a body corporate established under the Hong Kong Council for Accreditation of Academic and Vocational Qualifications Ordinance. Under the Accreditation of Academic and Vocational Qualifications Ordinance (Cap. 592) (the "Ordinance") the Council assumes its statutory role as the Accreditation Authority and QR Authority under the Qualifications Framework ("QF"). As the Accreditation Authority, the Council is responsible for developing and implementing the standards and mechanisms for accreditation of academic and vocational qualifications to underpin the QF and for organising the accreditation exercises for the purposes as specified in the Ordinance. The Council also provides advice to the Government of the Hong Kong Special Administrative Region (the "HKSAR Government") on the registration of non-local academic and professional courses, the assessment on non-local qualifications and also on educational standards and qualifications generally. The Chairman, Vice Chairman, all other Members and Executive Director of the Council are appointed by the Chief Executive of the HKSAR Government. Also, the determination of accreditation fees, the financial budget and other operating policies of the Council are approved by the HKSAR Government. Therefore the Council considered itself to be a government-related entity.

Since the Council is not profit-oriented and is not subject to any externally imposed capital requirements, its primary financial and capital management objectives are to maintain a balance between annual income and expenditure, so that it has the ability to operate as a going concern and perform its statutory roles and functions.

1 香港學術及職業資歷評審局的背景

香港學術及職業資歷評審局（「本局」）是按照《香港學術及職業資歷評審局條例》成立的法人團體。在《學術及職業資歷評審條例》（第592章）下，本局被指定為法定的評審當局及資歷名冊當局。作為評審當局，本局就《學術及職業資歷評審條例》發展及實施學術或職業資歷評審的標準及機制，以作為資歷架構的基礎及進行評審考核。此外，本局亦負責就香港非本地學術及專業課程的註冊，以及整體教育水平和資歷，向香港特別行政區政府（「政府」）提供具權威性的意見。本局主席、副主席、所有成員和總幹事均由政府行政長官委任。另外，本局所制訂的評審收費、財政預算和其他營運政策均須由政府核准。因此，本局認為本局屬於政府相關實體。

由於本局是非牟利和並無受制於任何外來的資本要求，因此本局財務及資本管理的主要目標是維持每年收支平衡，以確保能夠持續經營並務求能夠滿足其法定角色與對公眾履行法定職能。

Notes to the financial statements

財務報表附註

(Expressed in Hong Kong dollars) (以港幣列示)

1 Status of the Council (continued)

The Council is primarily financed through the charging of fees for academic and vocational accreditation services rendered which include validations, revalidations, institutional reviews, qualifications assessments and advisory/consultancy services. Any operating surplus shall be carried forward to the following financial year to meet future expenditure required for the operations of the Council.

1 香港學術及職業資歷評審局的背景 (續)

本局的資金主要來自就提供的學術及職業資歷評審服務收取的費用，有關服務包括甄審、重新甄審、院校檢討、資歷評估以及諮詢/顧問服務。本局可累積儲備，以減少或免卻向政府要求額外撥款。任何營運盈餘須結轉至隨後的財政年度，以應付未來本局營運所需的開支。

Notes to the financial statements

財務報表附註

(Expressed in Hong Kong dollars) (以港幣列示)

2 Significant accounting policies

(a) Statement of compliance

These financial statements have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards (“HKFRSs”), which collective term includes all applicable individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards (“HKASs”) and Interpretations issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”) and accounting principles generally accepted in Hong Kong. A summary of the significant accounting policies adopted by the Council is set out below.

The HKICPA has issued a number of amendments to HKFRSs and one new Interpretation that are first effective for the current accounting period of the Council. Of these, the following developments are relevant to the Council’s financial statements:

- HKAS 24 (revised 2009), Related party disclosures
- Improvements to HKFRSs (2010)

2 主要會計政策

(a) 合規聲明

本財務報表是按照香港會計師公會頒佈的所有適用的《香港財務報告準則》，此統稱包含所有適用的個別《香港財務報告準則》、《香港會計準則》和詮釋和香港普遍採納的會計原則而編製。以下是本局採用的主要會計政策概要。

香港會計師公會頒佈了多項《香港財務報告準則》的修訂和一項新詮釋。這些修訂和詮釋在本局的當前會計期間首次生效。當中與本局財務報表相關的變動如下：

- 《香港會計準則》第24號 (2009年修訂本) ——「關聯方披露」
- 《香港財務報告準則》的改進 (2010年)

Notes to the financial statements

財務報表附註

(Expressed in Hong Kong dollars) (以港幣列示)

2 Significant accounting policies (continued)

(a) Statement of compliance (continued)

The impacts of these developments are discussed below:

- HKAS 24 (revised 2009) revises the definition of a related party. As a result, the Council has re-assessed the identification of related parties and concluded that the revised definition does not have any material impact on the Council's related party disclosures in the current and previous period. HKAS 24 (revised 2009) also introduces modified disclosure requirements for government-related entities. The relevant information is disclosed in note 17.
- Improvements to HKFRSs (2010) omnibus standard introduce a number of amendments to the disclosure requirements in HKFRS 7, Financial instruments: Disclosures. The disclosures about the Council's financial instruments in note 15 have been conformed to the amended disclosure requirements. These amendments do not have any material impact on the classification, recognition and measurements of the amounts recognised in the financial statements in the current and previous periods.

The Council has not applied any new standard or interpretation that is not yet effective for the current accounting period (note 19).

2 主要會計政策 (續)

(a) 合規聲明 (續)

其他變動的影響論述如下：

- 《香港會計準則》第24號 (2009年修訂本) 修訂了「關聯方」一詞的定義。因此，本局重新評估了關聯方的身份，總結是以上定義修訂並無嚴重影響本局在當前和過往期間所作的關聯方披露事項。《香港會計準則》第24號 (2009年修訂本) 也修訂了有關政府實體的披露要求。有關資料載於附註17。
- 「《香港財務報告準則》的改進 (2010年)」綜合準則對《香港財務報告準則》第7號——「金融工具：披露」的披露要求實施多項修訂。本局就金融工具所作的披露事項 (參見附註15) 符合了經修訂的披露要求。這些修訂並無嚴重影響在當前和過往期間已於財務報表確認的金額的分類、確認和計量。

本局沒有提早採用任何於本年度已發表但仍未生效的新會計準則或詮釋 (參閱附註19)。

Notes to the financial statements

財務報表附註

(Expressed in Hong Kong dollars) (以港幣列示)

2 Significant accounting policies (continued)

(b) Basis of preparation of the financial statements

The measurement basis used in the preparation of the financial statements is the historical cost basis except that the investments in equity securities are stated at fair value as explained in the accounting policies set out below.

The preparation of financial statements in conformity with HKFRSs requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Judgement made by the Council in the application of HKFRSs that have significant effect on the financial statements is discussed in note 18.

2 主要會計政策(續)

(b) 財務報表編製基準

如下文所載的會計政策所解釋，股本證券投資是以公允價值列賬。除此以外，編製本財務報表時是以歷史成本作為計量基準。

本局需在編製符合《香港財務報告準則》的財務報表時作出對會計政策應用，以及資產、負債、收入和支出的報告數額構成影響的判斷、估計和假設。這些估計和相關假設是根據以往經驗和本局因應當時情況認為合理的多項其他因素作出的，其結果構成了本局在無法依循其他途徑即時得知資產與負債的賬面值時所作出判斷的基礎。實際結果可能有別於估計數額。

本局會不斷審閱各項估計和相關假設。如果會計估計的修訂只是影響某一期間，其影響便會在該期間內確認；如果修訂對當前和未來期間均有影響，則在作出修訂的期間和未來期間確認。

本局於附註18詳述對於應用《香港財務報告準則》所作出判斷而導致財務報告的重大影響。

Notes to the financial statements

財務報表附註

(Expressed in Hong Kong dollars) (以港幣列示)

2 Significant accounting policies (continued)

(c) Investments in debt and equity securities

Investments are recognised/derecognised on the date the Council commits to purchase/sell the investments or they expire. Investments in debt and equity securities are initially stated at fair value, which is their transaction price unless fair value can be more reliably estimated using other valuation techniques. Cost includes attributable transaction costs. These investments are subsequently accounted for as follows, depending on their classification:

(i) Held-to-maturity debt securities

Dated debt securities that the Council has the positive ability and intention to hold to maturity are classified as held-to-maturity securities. Held-to-maturity securities are stated in the balance sheet at amortised cost less impairment losses.

Impairment losses for held-to-maturity securities are recognised when there is objective evidence of impairment and are measured as the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the asset's original effective interest rate (i.e. the effective interest rate computed at initial recognition of the asset). Objective evidence of impairment includes observable data that comes to the attention of the Council about events that have an impact on the asset's estimated future cash flows such as:

- significant financial difficulty of the debtor; or

2 主要會計政策 (續)

(c) 債務及股本證券投資

本局會在承諾購入/出售投資或投資到期當日確認/終止確認有關的投資。除非債務和股本證券投資的公允價值能夠採用估值技術更可靠地估計，否則，這些投資是以公允價值（即交易價格）初始列賬。成本包括應佔交易成本。這些投資其後按所屬分類以下列方式入賬：

(i) 持有至到期債務證券

本局有明確的能力和意願持有至到期的有期債務證券，劃歸為「持有至到期證券」。持有至到期證券是以攤銷成本減去減值虧損後記入資產負債表。

持有至到期證券的減值虧損會在有客觀的減值跡象時予以確認。減值虧損是以資產的賬面金額與其初始實際利率（即在初始確認有關資產時計算的實際利率）折現的預計未來現金流量現值之間的差額計量（如果折現會造成重大的影響）。減值的客觀跡象包括本局注意到可影響該資產的預計未來現金流量的事件的可觀察數據，例如：

- 債務人出現重大的財務困難；或

Notes to the financial statements

財務報表附註

(Expressed in Hong Kong dollars) (以港幣列示)

2 Significant accounting policies (continued)

(c) Investments in debt and equity securities (continued)

- significant changes in the technological, market, economic or legal environment that have an adverse effect on the debtor.

If in a subsequent period the amount of an impairment loss decreases and the decrease can be linked objectively to an event occurring after the impairment loss was recognised, the impairment loss is reversed through surplus or deficit. A reversal of an impairment loss shall not result in the asset's carrying amount exceeding that which would have been determined had no impairment loss been recognised in prior years.

(ii) Available-for-sale securities

Other investments in securities, being those held for non-trading purposes, are classified as available-for-sale securities. At the balance sheet date the fair value is remeasured, with any resultant gain or loss being recognised in other comprehensive income and accumulated separately in equity in the investment revaluation reserve, except foreign exchange gains and losses resulting from changes in the amortised cost of monetary items such as debt securities which are recognised directly in surplus or deficit.

Dividend income from these investments is recognised in accordance with the policy set out in note 2(l)(vii) and, where these investments are interest-bearing, interest calculated using the effective interest method is recognised in surplus or deficit in accordance with the policy set out in note 2(l)(vi). When these investments are derecognised, the cumulative gain or loss is reclassified from equity to surplus or deficit.

2 主要會計政策(續)

(c) 債務及股本證券投資(續)

- 技術、市場、經濟或法律環境出現對債務人構成負面影響的重大變動。

如果減值虧損在其後的期間減少，而且客觀上與減值虧損確認後發生的事件有關，則應通過盈餘或赤字轉回減值虧損。減值虧損的轉回不應使資產的賬面金額超過其在以往年度沒有確認任何減值虧損而應已釐定的數額。

(ii) 可供出售證券

其他並非持作交易用途的證券投資劃歸為可供出售證券。本局會在結算日重新計量公允價值，由此產生的任何收益或虧損均在其他全面收益中確認，並且在權益中的投資重估儲備分開累計；但債務證券等貨幣項目的攤銷成本變動所產生的匯兌收益與虧損則直接在盈餘或赤字中確認。

從這些投資賺取的股息收入已按照附註2(l)(vii)所載列的政策確認。如為帶息投資，以實際利率法計算的利息會按照附註2(l)(vi)所載列的政策在盈餘或赤字中確認。這些投資在終止確認時，累計收益或虧損會由權益重新分類為盈餘或赤字。

Notes to the financial statements

財務報表附註

(Expressed in Hong Kong dollars) (以港幣列示)

2 Significant accounting policies (continued)

(c) Investments in debt and equity securities (continued)

When there is objective evidence that available-for-sale securities are impaired, the cumulative loss that has been recognised in the investment revaluation reserve is reclassified to surplus or deficit. The amount of the cumulative loss that is recognised in surplus or deficit is the difference between the acquisition cost (net of any principal repayment and amortisation) and current fair value, less any impairment loss on that asset previously recognised in surplus or deficit. Objective evidence of impairment includes observable data that comes to the attention of the Council concerning the underlying financial stability of the investee as well as a significant or prolonged decline in the fair value of an investment below its cost.

Impairment losses recognised in surplus or deficit in respect of available-for-sale equity securities are not reversed through surplus or deficit. Any subsequent increase in the fair value of such assets is recognised directly in other comprehensive income.

Impairment losses in respect of available-for-sale debt securities are reversed if the subsequent increase in fair value can be objectively related to an event occurring after the impairment loss was recognised. Reversals of impairment losses in such circumstances are recognised in surplus or deficit.

2 主要會計政策 (續)

(c) 債務及股本證券投資 (續)

當有客觀的跡象顯示可供出售證券減值時，已直接在投資重估儲備內確認的累計虧損會重新分類為盈餘或赤字。在盈餘或赤字中確認的累計虧損是以購買成本（扣除任何本金償還和攤銷額）與當時公允價值之間的差額，並減去以往就該資產在盈餘或赤字中確認的任何減值虧損後計算。減值的客觀跡象包括本局注意到的可觀察數據，例如被投資方的財務穩定狀況以及投資的公允價值大幅或長期低於成本。

可供出售股本證券已在盈餘或赤字中確認的減值虧損不會通過盈餘或赤字轉回。這些資產公允價值其後的任何增額會直接在其他全面收益中確認。

如果可供出售債務證券公允價值其後的增額客觀上與減值虧損確認後發生的事件有關，則應轉回減值虧損。在此情況下轉回的減值虧損均在盈餘或赤字中確認。

Notes to the financial statements

財務報表附註

(Expressed in Hong Kong dollars) (以港幣列示)

2 Significant accounting policies (continued)

(d) Fixed assets

Fixed assets are stated in the balance sheet at cost less accumulated depreciation and impairment losses.

Depreciation is calculated to write off the cost of items of fixed assets, less their estimated residual value, if any, using the straight line method over their estimated useful lives as follows:

- | | |
|---------------------------|--------------------------------------|
| - Leasehold improvements | Over the remaining term of the lease |
| - Furniture and equipment | 5 years |

Both the useful life of an asset and its residual value, if any, are reviewed annually.

The carrying amounts of fixed assets are reviewed for indications of impairment at the balance sheet date. An impairment loss is recognised in surplus or deficit if the carrying amount of an asset, or the cash-generating unit to which it belongs, exceeds its recoverable amount. The recoverable amount of an asset, or of the cash-generating unit to which it belongs, is the greater of its fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of time value of money and the risks specific to the assets. An impairment loss is reversed if there has been a favourable change in estimates used to determine the recoverable amount.

Gains or losses arising from the retirement or disposal of an item of fixed assets are determined as the difference between the net disposal proceeds and the carrying amount of the item and are recognised in surplus or deficit on the date of retirement or disposal.

2 主要會計政策(續)

(d) 固定資產

固定資產按照成本值減累計折舊及減值虧損在資產負債表報值。

固定資產項目的折舊是以直線法在以下預計可用期限內沖銷其成本(已扣除估計殘值(如有))計算：

- | | |
|---------|--------|
| - 租賃改善 | 租賃尚餘年期 |
| - 傢具和設備 | 5年 |

本局會每年審閱資產的可用期限和殘值(如有)。

本局會在結算日審閱固定資產賬面金額的減值跡象。當資產或所屬現金產出單元的賬面金額高於其可收回數額時，減值虧損便會在盈餘或赤字中確認。資產的可收回數額是其公允價值(已扣除銷售成本)與使用價值兩者中的較高額。在評估使用價值時，預計未來現金流量會按照能反映當時市場對貨幣時間值和資產特定風險的評估的稅前折現率，折現至其現值。如果用以釐定可收回數額的估計數額出現正面的變化，有關的減值虧損便會轉回。

報廢或清理固定資產項目所產生的損益以清理所得款項淨額與資產項目賬面金額之間的差額釐定，並於報廢或清理日在盈餘或赤字中確認。

Notes to the financial statements

財務報表附註

(Expressed in Hong Kong dollars) (以港幣列示)

2 Significant accounting policies (continued)

(e) Leased assets

An arrangement, comprising a transaction or a series of transactions, is or contains a lease if the Council determines that the arrangement conveys a right to use a specific asset or assets for an agreed period of time in return for a payment or a series of payments. Such a determination is made based on an evaluation of the substance of the arrangement and is regardless of whether the arrangement takes the legal form of a lease.

(i) Classification of assets leased to the Council

Assets that are held by the Council under leases which transfer to the Council substantially all the risks and rewards of ownership are classified as being held under finance leases. Leases which do not transfer substantially all the risks and rewards of ownership to the Council are classified as operating leases.

(ii) Operating lease charges

Where the Council has the use of assets under operating leases, payments made under the leases are charged to surplus or deficit in equal instalments over the accounting periods covered by the lease term, except where an alternative basis is more representative of the pattern of benefits to be derived from the leased asset. Lease incentives received are recognised in surplus or deficit as an integral part of the aggregate net lease payment made.

2 主要會計政策 (續)

(e) 租賃資產

如果本局把一項安排 (包括一項交易或一系列交易) 確定為在一段商定期間轉讓一項或一些特定資產的使用權，以換取一筆或多筆付款，則這項安排便包含租賃。確定時是以對有關安排的實質所作評估為準，而不管這項安排是否涉及租賃的法律形式。

(i) 本局租賃資產的分類

對於本局以租賃持有的資產，如果租賃使所有權的絕大部分風險和回報轉移至本局，有關的資產便會劃歸為以融資租賃持有；如果租賃不會使所有權的絕大部分風險和回報轉移至本局，則劃歸為經營租賃。

(ii) 經營租賃費用

如果本局是以經營租賃獲得資產的使用權，則根據租賃作出的付款會在租賃期所涵蓋的會計期間內，以等額在盈餘或赤字中列支；但如有其他基準能更清楚地反映租賃資產所產生的收益模式則除外。租賃所涉及的激勵措施均在盈餘或赤字中確認為租賃淨付款總額的組成部分。

Notes to the financial statements

財務報表附註

(Expressed in Hong Kong dollars) (以港幣列示)

2 Significant accounting policies (continued)

(f) Trade and other receivables

Trade and other receivables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less allowance for impairment of doubtful debts, except where the receivables are interest-free loans made to related parties without any fixed repayment terms or the effect of discounting would be immaterial. In such cases, the receivables are stated at cost less allowance for impairment of doubtful debts.

Impairment losses for bad and doubtful debts are recognised when there is objective evidence of impairment and are measured as the difference between the carrying amount of the financial asset and the estimated future cash flows, discounted at the asset's original effective interest rate where the effect of discounting is material. Objective evidence of impairment included observable data that comes to the attention of the Council about events that have an impact on the asset's estimated future cash flows such as significant financial difficulty of the debtor.

Impairment losses for trade and other receivables whose recovery is considered doubtful but not remote are recorded using an allowance account. When the Council is satisfied that recovery is remote, the amount considered irrecoverable is written off against trade and other receivables directly and any amounts held in the allowance account relating to that debt are reversed. Subsequent recoveries of amounts previously charged to the allowance account are reversed against the allowance account. Other changes in the allowance account and subsequent recoveries of amounts previously written off directly are recognised in surplus or deficit.

2 主要會計政策(續)

(f) 應收賬款和其他應收款

應收賬款和其他應收款先按公允價值確認，其後以實際利率法按攤銷成本減去呆壞賬減值虧損撥備後所得數額入賬；但向關聯方提供的免息且不設固定還款期貸款的應收款，或折現影響並不重大則除外。在此情況下，應收款會按成本減去呆壞賬減值虧損撥備後所得數額入賬。

呆壞賬的減值虧損在有客觀的減值跡象時予以確認。減值虧損是以金融資產的賬面金額與其初始實際利率折現的預計未來現金流量之間的差額計量（如果折現會造成重大的影響）。減值的客觀跡象包括本局注意到可影響該資產的預計未來現金流量的事件的可觀察數據，例如債務人出現重大的財務困難。

就應收賬款和其他應收款的減值損失而言，其可收回性被視為可疑，但不是可能性極低，則採用準備賬來記錄。當本局認為收回的可能性極低時，被視為不可收回的數額便會直接沖銷應收賬款和其他應收款，與該債項有關而在準備賬內持有的任何數額也會轉回。其後收回早前計入準備賬的數額會在準備賬轉回。準備賬的其他變動和其後收回早前直接沖銷的數額均在盈餘或赤字中確認。

Notes to the financial statements

財務報表附註

(Expressed in Hong Kong dollars) (以港幣列示)

2 Significant accounting policies (continued)

(g) Trade and other payables

Trade and other payables are initially recognised at fair value and thereafter stated at amortised cost unless the effect of discounting would be immaterial, in which case they are stated at cost.

(h) Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other financial institutions, and short-term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value, having been within three months of maturity at acquisition.

(i) Employee benefits

Salaries, annual bonuses, paid annual leave, contributions to defined contribution retirement plans and the cost of non-monetary benefits are accrued in the year in which the associated services are rendered by employees. Where payment or settlement is deferred and the effect would be material, these amounts are stated at their present values.

2 主要會計政策 (續)

(g) 應付賬款和其他應付款

應付賬款和其他應付款先按公允價值確認，其後按攤銷成本入賬；但如折現影響並不重大，則按成本入賬。

(h) 現金及現金等價物

現金及現金等價物包括銀行存款及現金、存放於銀行和其他財務機構的活期存款，以及短期和高流動性的投資。這些投資可以隨時換算為已知的現金額、價值變動方面的風險不大，並在購入後三個月內到期。

(i) 員工福利

薪金、年度獎金、有薪年假、界定供款退休計劃供款及各項非貨幣福利成本等，在本局員工提供相關服務的年度內累計。如果延遲付款或結算會造成重大的影響，則這些數額會以現值列賬。

Notes to the financial statements

財務報表附註

(Expressed in Hong Kong dollars) (以港幣列示)

2 Significant accounting policies (continued)

(j) Income tax

The Council is exempted from Hong Kong Profits Tax by virtue of section 87 of the Inland Revenue Ordinance.

(k) Provisions and contingent liabilities

Provisions are recognised for liabilities of uncertain timing or amount when the Council has a legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Where the time value of money is material, provisions are stated at the present value of the expenditure expected to settle the obligation.

Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Possible obligations, whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events are also disclosed as contingent liabilities unless the probability of outflow of economic benefits is remote.

2 主要會計政策(續)

(j) 所得稅

本局根據《稅務條例》第87條獲豁免繳納香港利得稅。

(k) 準備及或有負債

如果本局須就已發生的事件承擔法律或推定義務，因而預期會導致含有經濟效益的資源外流，在可以作出可靠的估計時，本局便會就該時間或數額不定的負債計提準備。如果貨幣時間值重大，則按預計清償債務所需支出的現值計提準備。

如果含有經濟效益的資源外流的可能性較低，或是無法對有關數額作出可靠的估計，便會將該義務披露為或有負債，但資源外流的可能性極低則除外。如果本局的義務須視乎某宗或多宗未來事件是否發生才能確定是否存在，亦會披露為或有負債，但資源外流的可能性極低則除外。

Notes to the financial statements

財務報表附註

(Expressed in Hong Kong dollars) (以港幣列示)

2 Significant accounting policies (continued)

(1) Income recognition

Income is measured at the fair value of the consideration received or receivable. Provided it is probable that the economic benefits will flow to the Council and the income and costs, if applicable, can be measured reliably, income is recognised in surplus or deficit as follows:

- (i) fees for rendering of accreditation services to institutions are recognised in the period to the extent the accreditation work is completed;
- (ii) advisory fees and consultancy fees are recognised in the period in which such services are rendered;
- (iii) fees for rendering of qualifications assessment services are recognised in the period in which such assessment work is completed;
- (iv) qualifications registry fees are recognised in the period in which such services are rendered;
- (v) government grants are recognised in the balance sheet initially as deferred income when there is reasonable assurance that they will be received and that the Council will comply with conditions attached to them. Grants that compensate the Council for expenses incurred are recognised as income in surplus or deficit on a systematic basis in the same periods in which the expenses are incurred;
- (vi) interest income is recognised as it accrues using the effective interest method; and
- (vii) dividend income from listed investments is recognised when the share price of the investment goes ex-dividend.

2 主要會計政策 (續)

(1) 收入確認

收入以已收或應收的收費的公允價值計量。如果經濟效益可能會流入本局，而收入和成本（如適用）又能夠可靠地計算時，收入便會根據下列基準在盈餘或赤字內確認：

- (i) 向機構提供評審服務的收費在評審工作完成的期間內確認；
- (ii) 諮詢和顧問費在服務提供的期間內確認；
- (iii) 提供資歷評估服務的收費在評估工作完成的期間內確認；
- (iv) 資歷名冊費用在登記工作完成的期間內確認；
- (v) 當可以合理確定本局將會收到政府補助並會履行該補助的附帶條件時，便會初次在資產負債表將政府補助確認為遞延收入。用於彌補本局已產生支出的補助，會在支出產生的期間有系統地在盈餘或赤字中確認為收入；
- (vi) 利息收入以實際利率法累計；及
- (vii) 上市投資的股息收入在投資項目的股價除息時確認。

Notes to the financial statements

財務報表附註

(Expressed in Hong Kong dollars) (以港幣列示)

2 Significant accounting policies (continued)

(m) Related parties

- (1) A person, or a close member of that person's family, is related to the Council if that person:
- (i) has control or joint control over the Council;
 - (ii) has significant influence over the Council; or
 - (iii) is a member of the key management personnel of the Council.
- (2) An entity is related to the Council if any of the following conditions applies:
- (i) The entity and the Council are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
 - (ii) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).
 - (iii) Both entities are joint ventures of the same third party.
 - (iv) One entity is a joint venture of a third entity and the other entity is an associate of the third entity.

2 主要會計政策(續)

(m) 關聯方

- (1) 如屬以下人士，即該人士或該人士的近親是本局的關聯方：
- (i) 控制或共同控制本局；
 - (ii) 對本局有重大影響力；或
 - (iii) 是本局的關鍵管理人員。
- (2) 如符合下列任何條件，即企業實體是本局的關聯方：
- (i) 該實體與本局隸屬同一集團（即各母公司、附屬公司和同系附屬公司彼此間有關聯）。
 - (ii) 一家實體是另一實體的聯營公司或合營企業（或另一實體所屬集團旗下成員公司的聯營公司或合營企業）。
 - (iii) 兩家實體是同一第三方的合營企業。
 - (iv) 一家實體是第三方實體的合營企業，而另一實體是第三方實體的聯營公司。

Notes to the financial statements

財務報表附註

(Expressed in Hong Kong dollars) (以港幣列示)

2 Significant accounting policies (continued)

(m) Related parties (continued)

- (v) The entity is a post-employment benefit plan for the benefit of employees of either the Council or an entity related to the Council.
- (vi) The entity is controlled or jointly controlled by a person identified in (1).
- (vii) A person identified in (1)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).

Close members of the family of a person are those family members who may be expected to influence, or be influenced by, that person in their dealings with the entity.

2 主要會計政策 (續)

(m) 關聯方 (續)

- (v) 該實體是為本局或作為本局關聯方的任何實體的僱員福利而設的離職後福利計劃。
- (vi) 該實體受到上述第 (1) 項內所認定人士控制或共同控制。
- (vii) 上述第 (1)(i) 項內所認定人士對該實體有重大影響力或是該實體 (或該實體母公司) 的關鍵管理人員。

一名個人的近親是指與有關實體交易並可能影響該個人或受該個人影響的家庭成員。

Notes to the financial statements**財務報表附註**

(Expressed in Hong Kong dollars) (以港幣列示)

3 Investment income**3 投資收入**

	2012 HK\$	2011 HK\$
Interest income 利息收入	891,128	706,408
Dividend income 股息收入	348,632	297,335
	1,239,760	1,003,743

4 Other income**4 其他收入**

	2012 HK\$	2011 HK\$
Review of non-QF Accreditation 非資歷評估服務審閱費	11,459	18,000
Consultancy fee from external activities 外部活動的顧問費	-	20,843
Gain on disposal of fixed assets 處置固定資產盈利	-	1,000
Miscellaneous income 其他收入	7,642	19,842
	19,101	59,685

Notes to the financial statements 財務報表附註

(Expressed in Hong Kong dollars) (以港幣列示)

5 Surplus for the year

Surplus for the year is arrived at after charging/(crediting):
本年度盈餘已扣除 / (計入) :

	2012 HK\$	2011 HK\$
(a) Staff costs 員工成本		
Salaries, wages and other benefits 薪金、工資及其他福利	39,774,090	30,261,409
Contributions to Mandatory Provident Funds 強制性公積金供款	834,109	576,305
	40,608,199	30,837,714

For the year ended 31 March 2011, the above staff costs did not include salaries, wages and other benefits of \$4,575,483 and contributions to Mandatory Provident Funds of \$124,429 relating to the Qualifications Framework project, which were included in direct accreditation/consultancy costs in the statement of comprehensive income.

於截至二零一一年三月三十一日止年度，以上員工成本並不包括薪金、工資和其他福利共4,575,483元以及強制性公積金供款124,429元，而這些都是資歷架構計劃相關的金額，並計入全面收益表中「直接評審 / 顧問成本」一項。

	2012 HK\$	2011 HK\$
(b) Other items 其他項目		
Auditor's remuneration 核數師酬金	122,000	99,000
Depreciation 折舊	912,236	1,037,655
Operating lease charges in respect of properties 物業經營租賃費用	5,436,508	5,115,352
Interest income from held-to-maturity debt securities 持有至到期債務證券的利息收入	[469,824]	[600,278]

Notes to the financial statements

財務報表附註

(Expressed in Hong Kong dollars) (以港幣列示)

6 Taxation

No provision for Hong Kong Profits Tax is required to be made in these financial statements as the Council is exempted from taxation pursuant to section 87 of the Inland Revenue Ordinance.

6 稅項

按照《稅務條例》第87條，本局獲豁免繳稅，因此毋須在財務報表計提香港利得稅。

7 Fixed assets

7 固定資產

	Leasehold improvements 租賃改善 HK\$	Furniture and equipment 傢具和設備 HK\$	Total 總額 HK\$
Cost: 成本：			
At 1 April 2011 於2011年4月1日	4,907,593	3,481,645	8,389,238
Additions 添置	4,600,310	1,836,183	6,436,493
	9,507,903	5,317,828	14,825,731
Accumulated depreciation: 累計折舊：			
At 1 April 2011 於2011年4月1日	4,105,039	3,039,644	7,144,683
Charge for the year 本年度折舊	648,656	263,580	912,236
	4,753,695	3,303,224	8,056,919
Net book value: 賬面淨值：			
At 31 March 2012 於2012年3月31日	4,754,208	2,014,604	6,768,812

Notes to the financial statements 財務報表附註

(Expressed in Hong Kong dollars) (以港幣列示)

7 Fixed assets (continued)

7 固定資產 (續)

	Leasehold improvements 租賃改善 HK\$	Furniture and equipment 傢具和設備 HK\$	Total 總額 HK\$
Cost: 成本 :			
At 1 April 2010 於2010年4月1日	4,146,403	3,395,528	7,541,931
Additions 添置	761,190	93,995	855,185
Disposal 報廢	-	(7,878)	(7,878)
At 31 March 2011 於2011年3月31日	4,907,593	3,481,645	8,389,238
Accumulated depreciation: 累計折舊 :			
At 1 April 2010 於2010年4月1日	3,454,412	2,660,494	6,114,906
Charge for the year 本年度折舊	650,627	387,028	1,037,655
Written back on disposals 報廢轉回	-	(7,878)	(7,878)
At 31 March 2011 於2011年3月31日	4,105,039	3,039,644	7,144,683
Net book value: 賬面淨值 :			
At 31 March 2011 於2011年3月31日	802,554	442,001	1,244,555

Included within the cost of leasehold improvements is estimated cost of \$1,876,485 (2011: \$1,876,485) relating to office reinstatement.

租賃改善成本包括辦公室重修相關的估計成本1,876,485元(2011年: 1,876,485元)。

Notes to the financial statements

財務報表附註

(Expressed in Hong Kong dollars) (以港幣列示)

8 Investments

8 投資

	2012 HK\$	2011 HK\$
Unlisted held-to-maturity debt securities, at amortised cost 非上市持有至到期債務證券 (按攤銷成本)	7,885,519	9,886,142
Available-for-sale equity securities listed in Hong Kong, at market value 在香港上市的可供出售股本證券 (按市值)	11,452,070	11,904,385
	19,337,589	21,790,527
Less: Unlisted held-to-maturity debt securities, at amortised cost - classified as current asset 減：非上市持有至到期債務證券 (按攤銷成本) - 分類為流動資產	(3,903,246)	(2,000,000)
	15,434,343	19,790,527
Fair value of held-to-maturity debt securities 持有至到期債務證券的公允價值	8,081,275	10,554,911
Fair value of individually impaired available-for-sale equity securities 個別減值的可供出售股本證券的公允價值	2,164,805	-

As at 31 March 2012, the Council's available-for-sale equity securities were individually determined to be impaired on the basis of significant or prolonged decline in their fair value below cost. Impairment losses on these investments were recognised in surplus or deficit in accordance with the policy set out in note 2(c)(ii).

於二零一二年三月三十一日，本局的可供出售股本證券因應其公允價值大幅或長期下跌至低於成本而已個別釐定為減值。這些投資的減值虧損根據附註2(c)(ii)所載列的會計政策在盈餘或赤字中確認。

Notes to the financial statements

財務報表附註

(Expressed in Hong Kong dollars) (以港幣列示)

9 Accounts receivable and deposits

Accounts receivable 應收賬款
Deposits and other receivables 按金及其他應收款
Interest receivable 應收利息

All of the accounts receivable and deposits, apart from rental and utility deposits of \$1,670,371 (2011: \$1,670,371), are expected to be recovered within one year.

Accounts receivables are due on presentation of billings. Further details on the Council's credit policy is set out in note 15(a).

The ageing analysis of accounts receivable is as follows:

Current 未逾期
Less than 1 month past due 逾期1個月內
More than 1 month past due 逾期1個月以上

All of the Council's accounts receivable are not impaired as at 31 March 2012 and 2011. Based on past experience, management believes that no impairment allowance is necessary in respect of these balances as there was no recent history of default and there has not been a significant change in credit quality of the customers. The Council does not hold any collateral over these balances.

9 應收賬款及按金

	2012 HK\$	2011 HK\$
Accounts receivable 應收賬款	13,251,315	6,709,707
Deposits and other receivables 按金及其他應收款	2,911,765	1,718,741
Interest receivable 應收利息	226,215	199,773
	16,389,295	8,628,221

除 1,670,371 元 (2011 年 : 1,670,371 元) 的租金及水電費按金外，所有應收賬款及按金被視為可在 1 年內悉數收回。

應收賬款在交單時須即支付。本局的信貸政策列載於附註 15(a)。

應收賬款的賬齡分析如下：

	2012 HK\$	2011 HK\$
Current 未逾期	4,613,797	4,888,766
Less than 1 month past due 逾期1個月內	134,300	514,600
More than 1 month past due 逾期1個月以上	8,503,218	1,306,341
	8,637,518	1,820,941
	13,251,315	6,709,707

於二零一二年及二零一一年三月三十一日，本局的應收賬款並無作出減值撥備。根據過往經驗，本局認為無需就該等餘額作出減值撥備，原因是客戶近期並無拖欠記錄及其信貸質量一直並無重大變動，而該等餘額仍被視為可悉數收回。本局並無持有有關該等餘額的任何抵押。

Notes to the financial statements

財務報表附註

(Expressed in Hong Kong dollars) (以港幣列示)

10 Cash and cash equivalents

	2012 HK\$	2011 HK\$
Deposits with banks 銀行存款	44,163,201	33,344,524
Cash at bank and in hand 銀行及手頭現金	10,257,356	8,678,517
Bank deposits and cash in the balance sheet 資產負債表所示的銀行存款及現金	54,420,557	42,023,041
Less: Bank deposits with maturity of more than three months at acquisition 減：在購入後三個月以上到期的銀行存款	(2,873,473)	-
<i>Cash and cash equivalents in the cash flow statement</i> 現金流量表所示的現金及現金等價物	51,547,084	42,023,041

11 Deferred government grants

	2012 HK\$	2011 HK\$
Balance as at 1 April 於4月1日的結餘	3,748,690	4,778,961
Grants received and receivable 已收及應收補助	10,000,000	4,599,600
Interest thereon 應計利息	52,597	14,154
Recognised as income during the year 年內已確認為收入	(559,854)	(5,644,025)
Balance as at 31 March 於3月31日的結餘	13,241,433	3,748,690

The grants are for meeting development costs of the Qualifications Framework project and relocation costs of the new office of the Council.

10 現金及現金等價物

11 遞延政府補助

補助用於支付資歷架構計劃的初期發展成本，以及本局新辦事處的搬遷成本。

Notes to the financial statements

財務報表附註

(Expressed in Hong Kong dollars) (以港幣列示)

12 Receipts in advance

Receipts in advance represent amounts received for programme accreditation, advice on the registration of non-local courses and qualifications assessment, less amounts recognised as income during the year.

12 預收款

預收款為年內就課程評審，以及非本地課程註冊和資歷評估提供意見已收的金額減已確認的收入。

13 Provision for staff gratuities

13 員工約滿酬金準備

	2012 HK\$	2011 HK\$
At 1 April 於4月1日	4,136,697	3,519,891
Provision made 提撥準備	3,656,212	2,902,285
Provision utilised 已用準備	(3,977,463)	(2,285,479)
At 31 March 於3月31日	3,815,446	4,136,697
Less: Amount included in "current liabilities" 減：「流動負債」項下所包括的金額	(2,474,605)	(3,094,645)
Amount included in "non-current liabilities" 「非流動負債」項下所包括的金額	1,340,841	1,042,052

Notes to the financial statements

財務報表附註

(Expressed in Hong Kong dollars) (以港幣列示)

14 Reserves

(a) Components of the Council's reserves

The opening and closing balances of each component of the Council's reserves and a reconciliation between these amounts are set out in the statement of changes in reserves.

(b) Investment revaluation reserve

The investment revaluation reserve comprises the cumulative net change in the fair value of available-for-sale securities held at the balance sheet date and is dealt with in accordance with the accounting policies in note 2(c)(ii).

14 儲備

(a) 本局儲備的類別

儲備變動表列示本局每一類別儲備的年初數、年末數和本年變動。

(b) 投資重估儲備

投資重估儲備根據附註2(c)(ii)的會計政策於資產負債表日可供出售股本證券的累計盈餘。

Notes to the financial statements

財務報表附註

(Expressed in Hong Kong dollars) (以港幣列示)

15 Financial risk management and fair values

Exposure to credit and liquidity risks arises in the normal course of the Council's operations. The Council is also exposed to equity price risk arising from its equity investments in other entities.

The Council's exposure to these risks and the financial risk management policies and practices used by the Council to manage these risks are described below.

(a) Credit risk

The Council's credit risk is primarily attributable to bank deposits, accounts receivables and investments in debt securities. Management has a credit policy in place and the exposures to these credit risks are monitored on an ongoing basis.

In respect of accounts receivables, individual credit evaluations are performed on all customers requiring credit over a certain amount. These take into account the customer's past payment history, financial position and other factors. These receivables are due on presentation of billings. Normally, apart from certain customers with good credit ratings, advances are requested from customers to cover the service fee before rendering of services by the Council.

The Council's exposure to credit risk is influenced mainly by the individual characteristics of each customer. At the balance sheet date, the Council had a certain concentration of credit risk as 72% and 91% (2011: 84% and 100%) of the total accounts receivables were due from the largest customer and the four largest customers.

15 金融風險管理和公允價值

本局在日常業務當中可能承受信貸及流動資金風險。此外，本局亦因為投資其他公司的股本證券而面對證券價格風險。

本局的金融管理及措施已將此等風險監管在可接受範圍內，各項主要風險詳列如下。

(a) 信貸風險

本局所面對的信貸風險主要來自銀行存款、應收賬款和債務證券，管理層已制訂相關政策來減少及監控金融資產相關的信貸風險。

至於應收賬款，本局對所有要求超出一定數額信貸的客戶，都實施信貸評估。這些應收款在交單時須即支付。一般而言，除個別信貸紀錄良好的客戶外，本局於提供服務前均要求客戶預付服務費用。本局客戶通常無須提交抵押品。

本局面臨的信貸風險主要受到每名客戶的個人特徵所影響。於結算日，本局面對一定集中程度的信貸風險，即72%及91% (2011年：84%及100%) 的總應收賬款是分別來自最大及四大客戶。

Notes to the financial statements

財務報表附註

(Expressed in Hong Kong dollars) (以港幣列示)

15 Financial risk management and fair values (continued)

(a) Credit risk (continued)

Bank deposits are normally placed with financial institutions which have good credit ratings. Investments in debt securities are with counterparties of sound credit ratings. Given their high credit ratings, management does not expect any investment counterparty to fail to meet its obligations.

The maximum exposure to credit risk is represented by the carrying amount of each financial asset in the balance sheet. The Council does not provide any other guarantees which would expose it to credit risk.

Further quantitative disclosures in respect of the Council's exposure to credit risk arising from accounts receivable are set out in note 9.

(b) Liquidity risk

The Council's policy is to regularly monitor its liquidity requirements to ensure that it maintains sufficient reserves of cash and readily realisable marketable securities and adequate committed lines of funding from major financial institutions to meet its liquidity requirements in the short and long term.

The earliest settlement dates of the Council's financial liabilities at the balance sheet date are all within one year or on demand and the contractual amounts of the financial liabilities are all equal to their carrying amounts.

15 金融風險管理和公允價值(續)

(a) 信貸風險(續)

銀行存款通常存放於具備良好信貸評級的財務機構。本局全數的債務證券均投資於具備良好信貸評級的機構。基於其良好的信貸評級，管理層並不認為這些機構會不履行其償付責任。

本局所承受的最大信貸風險相當於資產負債表內各項金融資產的賬面金額。本局並無提供須冒信貸風險的其他擔保。

本局面對來自應收賬款的信貸風險的量化資料列載於附註9。

(b) 流動資金風險

本局之政策乃定期監控當前及預期流動資金需求之情況，以確保持有足夠現金儲備、可隨時變現的可轉讓證券投資及於主要財務機構備有足夠承諾之融資額度，以滿足對流動資金短期及長期之要求。

於資產負債表日，本局的金融負債的最早結算日均在一年內或按要求償還，金融負債的合約金額均等同其賬面價值。

Notes to the financial statements

財務報表附註

(Expressed in Hong Kong dollars) (以港幣列示)

15 Financial risk management and fair values (continued)

(c) Equity price risk

The Council is exposed to equity price changes arising from equity investments classified as available-for-sale equity securities (see note 8).

The Council's equity investments are blue-chip companies listed on the Stock Exchange of Hong Kong. These equity investments have been chosen based on their longer term growth potential and are monitored regularly for performance against expectations.

At 31 March 2012, it is estimated that an increase/(decrease) of 10% (2011: 10%) in the market price of the Council's available-for-sale equity securities, with all other variables held constant, would not affect the Council's surplus or deficit unless there are impairments. The Council's total reserves would have increased/decreased by \$1,145,207 (2011: \$1,190,439).

The sensitivity analysis above indicates the instantaneous change in the Council's surplus for the year (and accumulated surpluses) and investment revaluation reserve that would arise assuming that changes in the market value had occurred at the balance sheet date and had been applied to re-measure those financial instruments held by the Council which expose the Council to equity price risk at balance sheet date. It is also assumed that none of the Council's available-for-sale equity securities would be considered impaired as a result of a decrease in the prices of respective equity securities and that all other variables remain constant. The analysis is performed on the same basis for 2011.

15 金融風險管理和公允價值(續)

(c) 證券價格風險

本局需要就可供出售股本證券(參閱附註8)承擔價格變動風險。

本局的股本證券投資乃是於香港聯合交易所上市並列為藍籌股份公司的股本權益。本局在挑選這些投資時會考慮投資的長期增長潛力及回報，並定期監察其表現。

於二零一二年三月三十一日，假設其他所有因素維持不變，除非出現減值，本局估計可供出售股本證券的市值上升/(下跌)10%(2011: 10%)不會影響本局的盈餘或赤字。本局的儲備總額會上升/下跌1,145,207元(2011: 1,190,439元)。

假設股本證券的市值於結算日的變動已發生並已被應用於重新計量在結算日本局所持有的可暴露本局於權益價格風險的金融工具，上述敏感度分析顯示本局本年度盈餘(及累計盈餘)和投資重估儲備的即時影響。此外，本局亦假設無需因為可供出售股本證券的市值下跌而計提減值虧損及所有其他可變因素維持不變。二零一一年的分析是以相同基礎計算。

Notes to the financial statements

財務報表附註

(Expressed in Hong Kong dollars) (以港幣列示)

15 Financial risk management and fair values (continued)

(d) Fair values

(i) Financial instruments carried at fair value

HKFRS 7, Financial instruments: Disclosures, requires disclosures relating to fair value measurements of financial instruments across three levels of a “fair value hierarchy”. The fair value of each financial instrument is categorised in its entirety based on the lowest level of input that is significant to that fair value measurement. The levels are defined as follows:

- Level 1 (highest level): fair values measured using quoted prices (unadjusted) in active markets for identical financial instruments
- Level 2: fair values measured using quoted prices in active markets for similar financial instruments, or using valuation techniques in which all significant inputs are directly or indirectly based on observable market data
- Level 3 (lowest level): fair values measured using valuation techniques in which any significant input is not based on observable market data

15 金融風險管理和公允價值(續)

(d) 公允價值

(i) 以公允價值列賬的金融工具

《香港財務報告準則第7號》——「金融工具：披露」要求金融工具公允價值的計量按照「公允價值層級」中的三個層級披露。這些金融工具的公允價值分類是完全根據對公允價值計量有重大影響的輸入數據的最低層級決定的。這些層級的定義如下：

- 第一層級(最高層級)：公允價值以同一類別的金融工具的活躍市場報價(未經調整)進行計量。
- 第二層級：公允價值以相類似的金融工具的活躍市場報價，或根據可直接或間接觀察的市場數據作為重要輸入的估值方法進行計量。
- 第三層級(最低層級)：公允價值計量所使用的估值方法，其重要輸入並不能從可觀察的市場數據取得。

Notes to the financial statements

財務報表附註

(Expressed in Hong Kong dollars) (以港幣列示)

15 Financial risk management and fair values (continued)

(d) Fair values (continued)

At 31 March 2012, the only financial instruments of the Council carried at fair value were available-for-sale equity securities of \$11,452,070 (2011: \$11,904,385) listed on the Stock Exchange of Hong Kong (see note 8). These instruments fall into Level 1 of the fair value hierarchy described above.

During the year, there were no transfers among instruments in Level 1, Level 2 or Level 3.

- (ii) Fair values of financial instruments carried at other than fair value

The carrying amounts of the Council's financial instruments carried at cost or amortised cost are not materially different from their fair values as at 31 March 2012 and 2011 except as follows:

15 金融風險管理和公允價值(續)

(d) 公允價值(續)

於二零一二年三月三十一日，本局以公允價值列賬的金融工具為於香港聯合交易所上市的可供出售股本證券其市場公允價值為11,452,070元(2011: 11,904,385元)(參閱附註8)。這些金融工具全部被分類為公允價值層級中的第一層級。

於本年度，並無金融工具在公允價值層級的第一、第二與第三層級之間作出重大轉移。

- (ii) 非以公允價值列賬的金融工具的公允價值

除下述者外，本局按成本或攤銷成本入賬的金融工具的賬面金額，與其於二零一二年和二零一一年三月三十一日的公允價值數額分別不大。

	2012 Carrying amount 賬面金額 HK\$	2012 Fair value 公允價值 HK\$	2011 Carrying amount 賬面金額 HK\$	2011 Fair value 公允價值 HK\$
Held-to-maturity debt securities 持有至到期債券證券	7,885,519	8,081,275	9,886,142	10,554,911

Notes to the financial statements

財務報表附註

(Expressed in Hong Kong dollars) (以港幣列示)

15 Financial risk management and fair values (continued)

(e) Estimation of fair values

The fair value of available-for-sale equity securities held by the Council is based on quoted market prices at the balance sheet date. The quoted market price used for available-for-sale equity securities held by the Council is the current bid price.

16 Commitments

(a) Capital commitments

Capital commitments outstanding at 31 March 2012 in respect of leasehold improvements not provided for in the financial statements were as follows:

15 金融風險管理和公允價值(續)

(e) 公允價值的估計

本局所持有可供出售股本證券的公允價值是以於結算日的報列市價為準。本局所持有可供出售股本證券的報列市價是現時的買價。

16 承擔

(a) 資本承擔

於二零一二年三月三十一日涉及租賃改善而又未在財務報表內提撥準備的資本承擔如下：

	2012 HK\$	2011 HK\$
Authorised but not contracted for 已授權但未訂約	23,503,902	-

Notes to the financial statements**財務報表附註**

(Expressed in Hong Kong dollars) (以港幣列示)

16 Commitments (continued)**(b) Operating lease commitments**

At 31 March 2012, the total future minimum lease payments under non-cancellable operating leases in respect of properties are payable as follows:

	2012 HK\$	2011 HK\$
Within 1 year 1年內	2,318,370	5,453,848
After 1 year but within 5 years 1年後但5年內	-	2,318,370
	<u>2,318,370</u>	<u>7,772,218</u>

The Council leases its office premises under operating leases. The lease runs for an initial period of five to six years, with an option to renew the lease when all terms are renegotiated. The lease does not include contingent rentals.

16 承擔(續)**(b) 經營租賃承擔**

於二零一二年三月三十一日，根據不可解除的物業經營租賃在日後應付的最低租賃付款額總數如下：

本局以經營租賃租用辦公室。該租賃初步為期五至六年，並且有權選擇在到期日後續期，屆時所有條款均可重新商定。租賃不包含或有租金。

Notes to the financial statements

財務報表附註

(Expressed in Hong Kong dollars) (以港幣列示)

17 Related party transactions

Except as disclosed in (iv), all transactions related to the procurement of goods and services involving organisations in which a member of the Council, key management personnel and the HKSAR Government may have an interest are conducted in the normal course of business and in accordance with the Council's financial obligations and normal procurement procedures.

All transactions related to the provision of accreditation services to organisations in which a member of the Council, key management personnel and the HKSAR Government may have an interest are conducted in the normal course of business and in accordance with the Council's fee charging policy and fee schedule as prescribed by the Ordinance.

In addition to the transactions and balances disclosed elsewhere in these financial statements, the Council had the following related party transactions:

- (i) Honorarium paid to Council members in the capacity of

Non-local Council members 非本地成員

Local Council members are not remunerated.

17 關聯方交易

除 (iv) 所披露者外，所有與本局董事會成員、關鍵管理人員和政府有利益的機構進行的貨品和服務交易，均屬正常業務運作並已按照本局的財務規則及正常採購程式下進行。

所有與本局董事會成員、關鍵管理人員和政府有利益的機構進行的評審活動交易，均屬正常業務運作並已按照本局的費用徵收政策及條例訂明的費用一覽表徵收費用。

除本財務報表所披露的交易和結餘外，本局還有以下關聯方交易：

- (i) 本局成員以以下職分所收到的酬金

	2012 HK\$	2011 HK\$
Non-local Council members 非本地成員	312,000	312,000

本局董事會本地成員並不收取酬金。

Notes to the financial statements

財務報表附註

(Expressed in Hong Kong dollars) (以港幣列示)

17 Related party transactions (continued)

(ii) Key management personnel remuneration

	2012 HK\$	2011 HK\$
Salaries and other emoluments 薪金及其他酬金	6,848,553	6,012,654
Retirement scheme contributions 退休計劃供款	25,000	24,959
	6,873,553	6,037,613

Key management personnel comprise of the Executive Director, Deputy Executive Director, Director of Accreditation and Assessment, Director of Corporate Services and Financial Controller. The above remuneration is included in "staff costs" (see note 5(a)).

(iii) During the year ended 31 March 2012, approximately 33% (2011: 25%) of the Council's total income are derived from services provided to the HKSAR Government, and approximately 21% (2011: 28%) of it are derived from services provided to other government-related entities. All the services are conducted in the normal course of business and in accordance with the Council's fee charging policy and fee schedule as prescribed by the Ordinance.

(iv) Effective 1 September 2011, the Council has entered into a lease with the HKSAR Government and rented a vacant school premises in Siu Sai Wan Estate, Chai Wan, Hong Kong at a charge of \$1 per month as its new office for an initial term of five years. The Council completed the relocation of its office in July 2012. The HKSAR Government also provided \$10 million funding support for conversion and renovation of the new office of the Council (see note 11).

17 關聯方交易 (續)

(ii) 關鍵管理人員酬金

關鍵管理人員包括總幹事、副總幹事、評審及評核總監、行政事務總監和財務總監。上述酬金計入「員工成本」(參閱附註5(a))內。

(iii) 截至二零一二年三月三十一日止年度，在本局的總收入中，約33% (二零一一年：25%) 來自向政府提供服務，約21% (二零一一年：28%) 來自向其他政府相關實體提供服務。所有服務均屬正常業務運作並已按照本局的費用徵收政策及條例訂明的費用一覽表徵收費用。

(iv) 由二零一一年九月一日起，本局與政府簽訂了一項租賃協議，以每月1元向政府租用香港柴灣小西灣邨一塊空置學校校舍，作為新的辦公室，初始租賃年期為五年。本局於二零一二年七月完成搬遷。政府還提供了1,000萬元資金，資助本局變更校舍為辦公室及相關裝修費用 (參閱附註 11)。

Notes to the financial statements

財務報表附註

(Expressed in Hong Kong dollars) (以港幣列示)

18 Critical accounting judgement

Certain critical accounting judgement in applying the Council's accounting policies is described below.

Impairment of held-to-maturity financial assets and available-for-sale financial assets

The Council follows the guidance of HKAS 39 in determining when an investment is other-than-temporarily impaired. This determination requires significant judgment. In making this judgement, the Council evaluates, among other factors, the duration and extent to which the fair value of an investment is less than its cost; and the financial health of and near-term business outlook for the investee, including factors such as industry and sector performance, changes in technology and operational and financing cash flow.

18 關鍵會計判斷

以下為應用本局會計政策時作出的關鍵判斷：

持有至到期金融資產及可供出售金融資產的減值

本局遵循《香港會計準則》第39號的指引，以釐定一項投資存在非暫時性減值。然而此需要重大的判斷。在作出該等判斷時，本局評估的因素包括但並不限於下列幾項：該投資公允價值低於成本的幅度和持續的時間；被投資方的財務狀況和近期發展前景，包括業界表現、技術改變以及營運性及融資性現金流。

Notes to the financial statements

財務報表附註

(Expressed in Hong Kong dollars) (以港幣列示)

19 Possible impact of amendments, new standards and interpretations issued but not yet effective for the year ended 31 March 2012

Up to the date of issue of these financial statements, the HKICPA has issued a number of amendments and new standards which are not yet effective for the year ended 31 March 2012 and which have not been adopted in these financial statements. These include the following which may be relevant to the Council.

19 已頒佈但尚未生效的會計準則修訂、新會計準則及詮釋對於二零一二年三月三十一日止的會計年度的可能影響

截至本財務報表發出日期，香港會計師公會已頒佈多項在截至二零一二年三月三十一日止年度尚未生效，亦沒有在本財務報表採用的修訂和新準則。這些準則變化包括下列可能與本局有關的項目。

Effective for accounting periods beginning on or after
在以下日期或之後開始的會計期間生效

Amendments to HKFRS 7, Financial instruments: Disclosures - Transfers of financial assets 《香港財務報告準則》第7號修訂 – 「金融工具：披露 – 金融資產的轉讓」	1 July 2011 2011年7月1日
Amendments to HKAS 1, Presentation of financial statements - Presentation of items of other comprehensive income 《香港會計準則》第1號修訂 – 「財務報表的列報 – 其他全面收益項目的列報」	1 July 2012 2012年7月1日
HKFRS 13, Fair value measurement 《香港財務報告準則》第13號 – 「公允價值的計量」	1 January 2013 2013年1月1日
HKFRS 9, Financial instruments 《香港財務報告準則》第9號 – 「金融工具」	1 January 2015 2015年1月1日

The Council is in the process of making an assessment of what the impact of these amendments is expected to be in the period of initial application. So far it has concluded that the adoption of them is unlikely to have a significant impact on the Council's results of operations and financial position.

本局正在評估這些修訂對初始採用期間的影響。截至目前為止，本局相信，採納這些修訂不大可能會嚴重影響本局的經營業績和財務狀況。

Analysis of expenditure

支出分析

for the year ended 31 March 2012 (Expressed in Hong Kong dollars) 截至二零一二年三月三十一日止年度(以港幣列示)

	2012 HK\$	2011 HK\$
Staff costs 員工成本		
Salaries 薪金	35,991,787	26,989,232
Allowances and other staff costs 津貼及其他員工成本	4,616,412	3,848,482
	40,608,199	30,837,714
Administrative expenses 行政費用		
Auditor's remuneration 核數師酬金	122,000	99,000
Bank charges 銀行手續費	19,239	18,067
Cleaning 清潔費	118,471	109,493
Community relations 社區關係	27,722	32,926
Consultancy fees 顧問費	154,751	122,058
Depreciation 折舊	912,236	1,007,655
Incidental expenses 雜項支出	4,909	29,329
Insurance 保險費	194,736	109,522
Legal advisory fees 法律諮詢費	498,567	36,544
Light and power 電費	182,440	161,523
Membership fee 會費	61,966	66,827
Overseas visits and conferences 海外詢問和會議	163,444	139,052
Periodicals, newspapers and books 期刊、報紙和書本	35,199	38,339
Photocopying 影印	30,950	27,359
Postage 郵費	39,974	72,994
Printing 印刷費	141,848	151,850
Publicity 宣傳費	194,607	276,118
Recruitment and training 招聘和培訓	137,550	81,433
Rent and rates 租金和差餉	6,786,363	6,435,723
Repairs and maintenance 維修及保養費	62,743	84,308
Securities transaction charges 證券買賣費用	13,110	7,448
Stationery and consumables 文具和消耗品	203,123	179,260
Telephone and facsimile 電話和傳真費用	201,561	222,131
Tools and equipment 工具和設備	317,385	67,437
Translation expenses 翻譯費	1,379	14,473
Transport and travelling 交通費	19,124	16,855
Work compensation 勞工賠償福利	-	1,050
	10,645,397	9,608,774

Analysis of expenditure

支出分析

for the year ended 31 March 2012 (continued) (Expressed in Hong Kong dollars)
截至二零一二年三月三十一日止年度(續)(以港幣列示)

	2012 HK\$	2011 HK\$
Direct accreditation/consultancy costs 直接評審 / 顧問成本		
Accreditation costs 評審費用	5,612,712	3,565,067
Qualifications Register costs 資歷名冊費用	1,278,247	383,370
Qualifications Framework project costs 資歷架構計劃費用	150,147	5,644,025
	7,041,106	9,592,462
Council meeting and committee expenses 本局會議及委員會支出		
Air passages 機票	549,599	312,842
Honorarium payments 酬金付款	312,000	312,000
Hotel accommodation 酒店住宿費	80,784	55,044
Working lunches and dinners 公務午飯和晚飯支出	79,952	115,444
Subsistence allowance 零用金	35,100	29,250
Transport and miscellaneous expenses 交通費和雜費	15,222	9,389
	1,072,657	833,969
Others 其他		
Impairment loss on available-for-sale equity securities 可供出售股本證券減值虧損	763,582	-
	763,582	-
Total expenditure 支出總額	60,130,941	50,872,919

Appendices

附錄

List of Council Members 評審局成員名單

Chairman 主席

Mr Martin LIAO Cheung-kong, JP
Barrister
Martin Liao Barrister

廖長江先生, JP
廖長江大律師事務所
大律師

Vice-Chairman 副主席

Ir Dr Alex CHAN Siu-kun
Managing Director
Applied Technology Integration Limited

陳兆根博士
應科有限公司
董事總經理

Non-Local Members 非本地會員

Ms Ann DOOLETTE
Executive Director
Australian Qualifications Framework Council
AUSTRALIA

Dr Achim HOPBACH
Managing Director
German Accreditation Council
GERMANY

Ms Aileen PONTON
Chief Executive
Scottish Credit & Qualifications Framework
UK

Professor Mala SINGH
Professor of International Higher Education Policy
Center for Higher Education Research and Information
The Open University
UK

Professor Andrew WALDER
Professor of Sociology and Senior Fellow
Department of Sociology
Stanford University
USA

Professor ZHONG Bing-lin
President
Beijing Normal University
CHINA

鐘秉林教授
中國北京師範大學
校長

Local Members 本地會員**Ms Christina CHENG Sau-yu**

Cluster General Manager (Finance Kowloon Central Cluster cum
General Manager (Finance) Queen Elizabeth Hospital
Hospital Authority

Ms Winnie CHEUNG Chi-woon

Chief Executive and Registrar
Hong Kong Institute of Certified Public Accountants

Mr Albert CHOW Hing-pong

Director of Qualifications
The Hong Kong Institution of Engineers

Professor Frank FU Hoo-kin, MH, JP

Chairman
Joint Quality Review Committee
Associate Vice-President
Hong Kong Baptist University

Ir Dr David HO Chi-shing

Group General Manager
Hong Kong Ferry (Holdings) Company Limited

Professor Richard HO Yan-ki

Chair Professor of Finance
Department of Economics and Finance
City University of Hong Kong

Professor Edmond KO, BBS, JP

Senior Advisor to Provost and
Adjunct Professor of the Department of Chemical and Biomolecular
Engineering
The Hong Kong University of Science and Technology

Ms Carrie LEUNG Ka-lai

Chief Executive Officer
The Hong Kong Institute of Bankers

Mr Charles LO Chi-hong, MH

Advisor
Sino United Publishing (Holdings) Ltd

Professor Arthur MAK Fuk-tat

Adjunct Professor
Department of Electronic Engineering
Faculty of Engineering
The Chinese University of Hong Kong

鄭秀如女士

醫院管理局
九龍中聯網總經理(財務)暨
伊利沙伯醫院總經理(財務)

張智媛女士

香港會計師公會
行政總裁兼註冊主任

周慶邦先生

香港工程師學會
資歷審核總監

傅浩堅教授, MH, JP

聯校素質檢討委員會主席
香港浸會大學協理副校長

何志盛博士工程師

香港小輪(集團)有限公司
集團總經理

何忻基教授

香港城市大學
經濟及金融系
金融學講座教授

高彥鳴教授, BBS, JP

香港科技大學
首席副校長資深顧問暨
化學工程及生物分子工程學系兼任教授

梁嘉麗女士

香港銀行學會
行政總裁

羅志雄先生, MH

聯合出版(集團)有限公司
顧問

麥福達教授

香港中文大學工程學院
電子工程學系客座教授

Ex-officio Members 當然成員**Ms Michelle LI Mei-sheung, JP**

Deputy Secretary for Education
(Representing the Permanent Secretary for Education)

Professor FAN Yiu-kwan, BBS, JP

Executive Director
Hong Kong Council for Accreditation of Academic and Vocational
Qualifications

李美嫦女士, JP

教育局副秘書長
(教育局常任秘書長代表)

范耀鈞教授, BBS, JP

香港學術及職業資歷評審局
總幹事

Terms of Reference of Committees 常設委員會職權範圍

Qualifications and Accreditation Committee

- 1) To consider and make recommendations to the Council on accreditation policies, criteria and procedures relevant to the HKCAAVQ's statutory role as the Accreditation Authority under the QF and those relevant to non-QF-related services.
- 2) To consider and make recommendations to the Council on policies and procedures for maintaining the Qualifications Register (QR) in fulfillment of the HKCAAVQ's statutory role as the QR Authority.
- 3) To consider/review and endorse for the Council's approval the policies, procedures and criteria for undertaking assessments in regard to
 - Non-local courses
 - CEF courses
 - CPD courses
 - Qualifications Assessment
 - Any other relevant activities
- 4) To consider and advise on any other matters concerning or affecting the Council's accreditation and assessment work.

Personnel and Administration Committee

- 1) To keep under review the staffing structure of the Council.
- 2) To monitor human resources policies and practices of the Council and to recommend changes when necessary, paying particular attention to staff development and training, the remuneration package and matters of staff welfare.
- 3) To keep under review the administrative efficiency of the Secretariat.
- 4) To make such other recommendations within its remit, as it thinks fit, to the Council.

資歷及評審委員會

- 1) 研究評審政策、準則及程序，並向評審局大會提出建議，以履行評審局作為資歷架構下評審當局的法定職能，及評審局的其他服務。
- 2) 研究有關管理資歷名冊的政策及程序，並向評審局大會提出建議，以履行評審局作為資歷名冊當局的法定職能。
- 3) 研究、檢討及審批下列評核服務的政策、程序及準則，並提交評審局大會通過：
 - 非本地課程評核
 - 持續進修基金課程評核
 - 持續專業培訓計劃的課程評核
 - 學歷評估
 - 其他相關工作
- 4) 就任何其他有關或影響評審局評審及評核工作的事宜進行研究及提交建議。

人事及行政委員會

- 1) 適時檢討評審局的人事架構。
- 2) 監察評審局的人力資源政策及制度，尤其關注員工的發展和培訓、薪酬及福利事宜，並在必要時提出修改建議。
- 3) 適時檢討秘書處的行政效率。
- 4) 在其職權範圍內適當地就其他事宜向評審局大會提交建議。

Finance Committee

- 1) To consider, and recommend for the Council's approval, the annual budget of the Council, including any subsequent adjustments thereof.
- 2) To consider the medium and long term financial plans of the Council.
- 3) To keep under review the financial position of the Council, in particular its return on investment and fee charging policy, and make recommendations to the Council as appropriate.
- 4) To receive, consider and recommend for Council's approval the audited financial statement.
- 5) To recommend, for the Council's approval, the appointment of Auditors.

Fund Management Sub-committee (Sub-committee of the Finance Committee)

- 1) To set the investment strategy with a view to achieving the investment objectives approved by the Council.
- 2) To make major investment decisions and to monitor the results

財務委員會

- 1) 商討評審局的年度預算，包括隨後的調整，並提交評審局大會審批。
- 2) 研究評審局的中期和長期財務計劃。
- 3) 適時檢討評審局的財務狀況，特別是投資回報和收費政策，並恰當地向評審局大會提交建議。
- 4) 接收及討論核數師審核的財務報表，並向評審局大會提出審批建議。
- 5) 就委任核數師事宜向評審局大會提交建議。

資金管理小組委員會 (財務委員會轄下小組委員會)

- 1) 制訂投資策略，以實現評審局的投資目標。
- 2) 作出主要投資決策及監察投資結果。

Glossary 詞彙

Accreditation

Accreditation is an authoritative and impartial evaluation of the quality of learning programmes or the ability of an institution/organisation in delivering such learning programmes by the HKCAAVQ. As the HKCAAVQ is the Accreditation Authority under the QF, qualifications of the programmes accredited by the HKCAAVQ are eligible for entering into the QR.

Accreditation Authority

HKCAAVQ is specified in Part 1 of Schedule 1 of the Accreditation of Academic and Vocational Qualifications Ordinance (Cap 592) as the Accreditation Authority to develop and implement the standards and mechanism for academic and vocational qualification accreditation to underpin the QF. It is also entrusted with the responsibility of assuring the quality of appointed assessment agencies, qualifications recognised under the QF and their associated learning programmes.

Accreditation Panel

An accreditation panel consists of specialists with the expertise to conduct relevant accreditation exercises. A HKCAAVQ staff member plays the dual role of a Panel Member and Secretary to the Panel.

Accreditation Report

It is the report the HKCAAVQ issues to the agency/programme provider on completion of an accreditation exercise. It will contain the determination of that accreditation exercise; and state the validity period, QF level and conditions and restrictions (if any). It will also provide the observations and recommendations of the accreditation panel, as well as the rationale for arriving at the accreditation determination.

評審

是評審局就進修課程的水平或機構營辦課程的能力，提供具效力、不偏不倚的評審服務。由於評審局是資歷架構下的評審當局，通過評審局評審的課程可以納入資歷名冊內。

評審當局

香港學術及職業資歷評審局根據《學術及職業資歷評審條例》(第592章)附表1第1部出任評審當局，為資歷架構發展及實施學術及職業資歷評審的標準及機制。評審當局的質素保證工作亦涵蓋受委評估機構、資歷架構下認可的資歷及相關的課程。

評審小組

相關評審工作而組成的評審小組，成員包括具備所需專業才能的專家。評審局會委派一位職員擔任小組成員兼秘書。

評審報告

在完成評審後，評審局向評估機構或課程營辦者發出的報告。報告列明評審決定，以及有效期、資歷級別、附帶條件和限制(如有)。報告亦包括評審小組的觀察所得及建議，以及達致有關評審決定的理據。

Applied Learning (ApL) Courses

ApL is an integral part of the senior secondary curriculum to offer diverse learning programmes for students with interests and inclinations in areas other than those provided by the academic school curriculum. ApL courses are provided by various course providers including tertiary institutions and professional bodies. The Education Bureau has introduced a three-stage quality assurance process to ensure that the learning outcomes and standards of the ApL subjects are comparable to other subjects of the existing and the new secondary school curriculum. The HKCAAVQ is responsible for examining the delivery aspects of the ApL courses – the second stage of the quality assurance process.

Appointed Assessment Agency (AAA)

An Appointed Assessment Agency can be a person, school, institution, organisation or other body appointed by the Secretary for Education under the Accreditation of Academic and Vocational Qualifications Ordinance [Cap 592] to assess the skills, knowledge or experience acquired by individuals and to grant qualifications in recognition of such assessed skills, knowledge or experience. Prior to appointment by the Secretary for Education, the agency first needs to be successfully accredited by the HKCAAVQ under the same ordinance.

Assessment

Assessment is a service delivered by the HKCAAVQ. It is an impartial evaluation of programmes, schemes or individual qualifications based on a set of assessment criteria developed for a particular purpose. The assessment result forms an independent opinion on the standard of the programme, scheme or individual qualifications being assessed, but does not constitute any recognition of the quality of the programme, scheme or similar qualifications.

Collective Approach

It is a methodology for a streamlined accreditation service in which a number of accreditation requests from the same industry / discipline / provider will be processed concurrently by a single accreditation panel.

應用學習課程

應用學習課程是高中課程的一部分，旨在為不同興趣和取向的學生提供學校課程以外的多元學習平台。應用學習課程由不同的課程營辦者提供，包括專上院校及專業團體。教育局推出一個三階段的質素保證程序，以確保應用學習課程的成效及水平相當於其他現行的中學及新高中的課程。評審局負責程序中第二階段的質素保證，主要監察課程教與學的質素。

受委評估機構

受委評估機構負責評估個人的技能、知識或經驗，並在評估及確認此等技能、知識或經驗後，授予資歷。受委評估機構是根據《學術及職業資歷評審條例》（第592章）獲教育局局長委任，可以是個別人士、學校、組織、機構或其他團體。受委評估機構在被委任前，必須根據該條例成功通過評審局之評審。

評核

評核是評審局提供的服務之一，是根據特定的評核準則就某特定目的，對課程、計劃或個人的資歷作獨立的評核。評核結果屬於評審局對該課程、計劃或個人學歷水平不偏不倚的意見，但並不構成對該課程、計劃或類似的學歷質素的任何認可地位。

群集形式

提高評審服務效率的一種方法，由一個評審小組同時兼評來自同一行業或學科或課程營辦者的多個評審項目。

Evidence-based

It is one of the principles of accreditation. It means that accreditation decisions will be made based on the evidence provided by the providers to demonstrate that they meet the accreditation standards stipulated by the HKCAAVQ.

Fitness for Purpose

It is one of the principles of accreditation. It means that programme providers or programmes are accredited based on their stated objectives.

Four-stage Quality Assurance Process

It is a mechanism developed by the HKCAAVQ to conduct accreditation according to a structured process to underpin the QF. The stages of the process include IE, PV, PAA and PR. Through them, the HKCAAVQ evaluates learning programmes and the education or training capabilities of programme providers under the QF.

Industry Training Advisory Committee (ITAC)

ITAC is an advisory body comprising representatives from employers, employees and professional bodies of an industry to develop, maintain and update the SCS, and formulate an RPL mechanism for that industry. It also helps promote the QF within the industry.

Initial Evaluation (IE)

IE is the first stage of the Four-stage Quality Assurance Process. It is an evaluation of whether a programme provider has the organisational competency to effectively manage and provide adequate resources to the development, delivery, assessment and quality assurance of its learning programmes and educational/training services.

證據為本

評審的其中一個原則，即課程營辦者需提供證據，證明能夠達到評審局訂定的評審標準。評審決定會以此為基礎。

切合目標

評審的其中一個原則。評審局會以課程營辦者所訂的目標為基礎，對課程營辦者或其課程進行評審。

四階段質素保證程序

評審局為確保資歷架構下的資歷質素而制訂的程序。四階段質素保證程序包括「初步評估」、「課程甄審」、「學科範圍評審」及「定期覆審」。評審局透過四階段質素保證程序評審課程營辦者的辦學能力及其課程的質素。

行業培訓諮詢委員會 (諮委會)

由相關行業的僱主、僱員及專業團體的代表組成的諮詢組織，負責開發、管理及更新「能力標準說明」、為行業制訂過往資歷認可機制，以及在業界推廣資歷架構。

初步評估

初步評估是四階段質素保證程序的第一階段，是為課程營辦者進行評估，以審核營辦者是否有能力、有效地管理，並為其發展、教學課程/教育服務的評估及質素保證工作，提供足夠的資源。

Institutional Review (IR)

IR is an evaluation of the overall academic environment of an institution in delivering its intended learning programmes. An IR exercise examines an institution's governance, institutional structure, academic plans, staffing, quality assurance and resources. If the IR is conducted for registration under the Post Secondary Colleges Ordinance (Cap 320), it will also ascertain whether the institution meets the academic requirements of the ordinance.

Learning Outcome

Learning outcome refers to a student's attained knowledge, skills and application as a result of completing a learning programme.

Non-local Course/Learning Programme

Non-local course/learning programme refers to courses registered (or exempted from registration) under the Non-local Higher and Professional Education (Regulation) Ordinance (Cap 493).

Outcome-based

Refers to an approach which focuses on the empirical measurement of learners' performance (outcomes), rather than emphasising the resources available to the learners (inputs).

Peer Review

It is one of the principles of accreditation. It means that academic and professional experts with relevant expertise and experience are involved as panel members in the accreditation process.

Periodic Review (PR)

PR is the fourth stage of the Four-stage Quality Assurance Process. Programme providers granted a PAA status have to undertake PR in order to maintain their PAA status. PR is repeated at regular intervals according to the validity period of the PAA status. PR is used to ascertain whether the internal quality assurance processes of the provider continue to be effective and sound.

院校評審

評審一所院校的整體學術環境和條件是能否夠營辦計劃中的進修課程，評審範圍包括院校的管治、架構、學術計劃、人事體制、質素保證及資源。若院校尋求評審是為根據《專上學院條例》(第320章)註冊，則過程亦會同時評審院校是否符合該條例的學術規定。

學習成效

學習成效是學員在完成進修課程後可獲取的知識、技能，以及應用方法。

非本地課程

非本地課程是根據《非本地高等及專業教育(規管)條例》(第493章)註冊(或獲豁免註冊)的課程。

成效為本

成效為本指以量度學員實際的表現(成效)為主的方法，而非以灌輸給學員的內容為重點。

同行評估

評審的其中一個原則，即由具備相關專業及經驗的專家擔任評審小組成員。

定期覆審

定期覆審是四階段質素保證程序的第四階段。已通過學科範圍評審的課程營辦者需接受定期覆審，以維持其學科範圍評審資格。定期覆審是一項按學科範圍評審的有效期而進行的定期評審活動，目的是確保已通過學科範圍評審的課程營辦者繼續維持有效和良好的內部質素保證機制。

Programme Area Accreditation (PAA)

PAA is the third stage of the Four-stage Quality Assurance Process. It is conferred on programme providers with sufficient quality assurance competency and maturity at the organisational level and a good track record in their validated programme(s). Upon gaining PAA, a provider may develop and operate learning programmes within an approved scope of programme area(s) at specified QF Level(s) for an approved period of time (validity period), and have the qualifications of its learning programmes entered into the QR for QF recognition without going through programme validation or revalidation by the HKCAAVQ.

Programme Validation (PV) and Revalidation

PV is the second stage of the Four-stage Quality Assurance Process. It is an overall evaluation of the learning programme to determine whether its planning and management, syllabuses, delivery arrangements and assessment methods, are able to achieve its claimed objectives and deliver its intended learning outcomes. Programme revalidation is the re-accreditation of programmes before the expiry date of their programme validation period.

Qualifications Framework (QF)

The QF in Hong Kong is a seven-level cross-sectoral hierarchy to clearly define the standards of qualifications in the academic, vocational and continuing education sectors. It was set up by the Government on 5 May 2008 to promote lifelong learning and to enhance the capabilities and competitiveness of the Hong Kong workforce to meet the needs of a knowledge-based economy.

QF Level

Refers to the seven levels of the QF. Learning programmes undergoing accreditation will be pitched at one of the seven levels.

Qualifications Register (QR)

QR is an online register (www.hkqr.gov.hk) containing qualifications recognised under the QF. It was set up by the Government under the QF on 5 May 2008. It provides free information to the public about QF-recognised qualifications, associated programmes and programme providers.

學科範圍評審

學科範圍評審是四階段質素保證程序的第三階段，可賦予課程營辦者在有效期內於指定學科範圍及資歷級別，發展及開辦課程，而個別課程無須事先通過評審局評審，便能夠納入資歷名冊並獲資歷架構認可。能夠取得這項資格的營辦者必須具備歷經經驗證的質素保證機制及相關能力，並且於課程甄審得到良好的往績。

課程甄審及課程覆審

課程甄審是四階段質素保證程序的第二階段。課程甄審全面評估課程的策劃及管理、課程綱要、教學安排及評核方法等，以確保課程能達到其目標及擬定的學習成效。課程覆審是在已通過課程甄審的課程有效期屆滿前為課程再評審。

資歷架構

資歷架構是一個分為七級的資歷級別制度，用以明確界定主流教育、職業教育、持續教育資歷的標準。資歷架構於2008年5月5日由政府成立，旨在推廣終身學習，提升香港勞動人口的能力和競爭力，以配合社會邁向知識型經濟的需要。

資歷級別

指資歷架構的七個級別。學習課程在評審時會編訂為七個級別其中一級。

資歷名冊

載列資歷架構認可資歷的網上資料庫 (www.hkqr.gov.hk)，是政府於2008年5月5日設立，為公眾人士提供免費途徑，可以隨時查閱資歷架構認可的資歷、相關的課程及課程營辦者的資料。

QR Authority

The HKCAAVQ is specified in Part 2 of Schedule 1 of the Accreditation of Academic and Vocational Qualifications Ordinance (Cap 592) as the QR Authority to maintain the QR.

Recognition of Prior Learning (RPL)

RPL is a mechanism under the QF to give formal recognition of the knowledge, skills and experience of people from different industries. The operation of RPL will be based on the SCSs formulated by the respective industries through their ITACs.

Self-accrediting Operators/Institutions/Providers

Under Schedule 2 of the Accreditation of Academic and Vocational Qualifications Ordinance (Cap 592), self-accrediting operators in Hong Kong are The Chinese University of Hong Kong, City University of Hong Kong, Hong Kong Baptist University, The Hong Kong Institute of Education (for learning programmes in teacher education only), The Hong Kong Polytechnic University, The Hong Kong University of Science and Technology, Lingnan University, The Open University of Hong Kong and The University of Hong Kong.

Specification of Competency Standards (SCS)

The SCS represent the industry benchmarks for the skills, knowledge and attributes required to perform tasks in that industry at a certain QF level. SCS are developed by the ITAC of the relevant industry.

SCS-based Programmes

SCS-based programmes are programmes designed in accordance with the SCS.

Threshold Standard

It is one of the principles of accreditation. It refers to the minimum quality requirements stipulated by the HKCAAVQ.

資歷名冊當局

香港學術及職業資歷評審局根據《學術及職業資歷評審條例》(第 592 章)附表 1 第 2 部出任資歷名冊當局，負責管理資歷名冊。

過往資歷認可

資歷架構下設立的機制，為不同行業的人士就其獲取的知識、技能及經驗提供正式的認可途徑。過往資歷認可機制的運作根據相關行業諮委會訂立的「能力標準說明」進行。

自行評審營辦者/機構/院校

根據《學術及職業資歷評審條例》(第 592 章)附表 2，自行評審營辦者包括：香港中文大學、香港城市大學、香港浸會大學、香港教育學院(不包括師範教育進修計劃以外的進修計劃)、香港理工大學、香港科技大學、嶺南大學、香港公開大學及香港大學。

能力標準說明

由相關行業的諮委會制定，有關行業內某項工作需具備相關資歷級別的技能、知識及經驗的基準。

「能力標準說明」為本課程

根據「能力標準說明」編訂的課程。

基本標準

評審的其中一個原則，指評審局訂明的最低限度質素要求。

Validity Period

It represents the period of time in which an approved accreditation status is effective as stipulated in the accreditation report. For the QR, a validity period refers to the registered period of a qualification. Within the validity period, the qualification will be recognised by the QF.

This glossary aims to provide a general elaboration of the terms used in this report or by the HKCAAVQ to readers from all walks of life. It is by no means an academic or philosophical attempt to analyse the concepts or connotations for any particular purpose, and is not exhaustive in its elaboration and in the list of terms.

有效期

評審報告內訂明獲批評審資格的有效期限。在資歷名冊內，則指資歷於名冊內的註冊有效期限，在有效期內，資歷將會獲得資歷架構認可。

本「詞彙」旨在就本報告內或評審局慣用的詞彙，為不同層面的讀者提供概括的釋義，並不是就學術或哲理層面對各種概念或詞義作出分析，也非就特定目的而作出詮釋。本「詞彙」並未包含有關詞語的全部釋義。



Hong Kong Council for Accreditation of Academic and Vocational Qualifications
香港學術及職業資歷評審局

10 Siu Sai Wan Road, Chai Wan, Hong Kong
香港柴灣小西灣道10號

Tel 電話 : (852) 3658 0000

Fax 傳真 : (852) 2845 9910

E-mail 電郵 : info@hkcaavq.edu.hk

Website 網頁 : <http://www.hkcaavq.edu.hk>



This annual report is printed on recycled paper 本年報採用環保紙印製

Copyright © 2012 Hong Kong Council for Accreditation of Academic and Vocational Qualifications (HKCAAVQ). All rights reserved. No part of this publication may be reproduced, stored in a retrieval system, or transmitted, in any form or by any means, electronic, mechanical, photocopying, recording or otherwise, without the prior written permission of the HKCAAVQ.

©2012香港學術及職業資歷評審局版權所有。未得香港學術及職業資歷評審局事先書面批准，不得以電子、機械、影印、錄音或任何其他形式或方法，將本刊物的任何部份複製、傳送或儲存於檢索系統之內。