# Annual Report
## 2013/14 年報

# Information and Partnership for Quality Enhancement

QUALITY
VOCATIONAL
ACADEMIC

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

## 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.

## 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。

## 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.

## 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

**APQN 2013 Conference**

The HKCAAVQ participated in the Asia-Pacific Quality Network (APQN) 2013 Conference held in Taipei on 6-8 April 2013 to share its quality assurance processes and practices. During the conference, the HKCAAVQ presented a country paper about its history and contribution to quality assurance in Hong Kong. The HKCAAVQ was awarded the inaugural APQN Quality Awards in the category of International Focus at the Conference.

**2013亞太地區質素網絡研討會**

評審局代表於2013年4月6日至8日赴台北出席2013亞太地區質素網絡研討會,分享質素保證工作的程序與模式。會上評審局就本局的歷史及對香港質素保證工作的貢獻發表報告。評審局並同時獲亞太地區質素網絡頒發第一屆「亞太區質素網絡質素獎」。

**NLP Focus Group Meeting**

A focus group meeting was held in April 2013 for accredited Non-local Learning Programme (NLP) operators to share their experiences of the streamlined process for NLP accreditation. In the same session, operators provided further feedback on proposed revisions to the NLP guidelines and the associated tools.

**非本地課程聚焦小組會議**

評審局於2013年4月舉行聚焦小組會議,讓已通過評審的非本地課程營辦者分享其對簡化非本地課程評審程序的經驗。會上各代表亦對非本地課程評審指引及評審工具的建議修訂發表意見。

**Visit by the China Academic Degrees and Graduate Education Development Center**

A delegation from the China Academic Degrees and Graduate Education Development Center visited the HKCAAVQ on 23 April 2013. The meeting enhanced a greater understanding of higher education developments and the quality assurance work of both agencies. It also paved the way for future collaboration in cooperative research on qualifications frameworks.

**中國教育部學位與研究生教育發展中心到訪評審局**

中國教育部學位與研究生教育發展中心率領代表團於2013年4月23日到訪評審局。是次會面促進雙方對中港兩地高等教育發展和質素保證工作的了解,並就未來共同研究資歷框架的課題進行深入的探討。

4/2013

4/2013

4/2013

**Sharing on Use of QF Credit**

The HKCAAVQ organised a sharing session on the use of QF credit on 29 April 2013 and invited an operator to share their practical experience with staff. The fruitful exchange deepened our understanding of the practices used in the assignment of credits in different institutions.

**資歷學分的應用分享會**

評審局於2013年4月29日舉辦了一場有關應用資歷學分的專題分享會，邀請課程營辦者分享其實際經驗。是次分享會加深評審局對不同院校釐定學分的認識。

**HKCAAVQ Signed a MoC with TEQSA, Australia**

The HKCAAVQ and the Tertiary Education Quality and Standards Agency (TEQSA), Australian Government, entered into a Memorandum of Co-operation to enhance collaboration between the two agencies in quality assurance of higher education. The signing ceremony between Prof Yiu-Kwan Fan, then Executive Director of the HKCAAVQ, and Ms Dorte Kristoffersen, Commissioner of TEQSA, witnessed by Ms Michelle Li, Deputy Secretary for Education, and Mr. Paul Tighe, Australian Consul-General Hong Kong, took place at the HKCAAVQ office on 30 April 2013.

**評審局與澳洲高等教育品質與標準署簽署合作備忘錄**

評審局與澳洲高等教育品質與標準署簽署合作備忘錄，加強雙方在高等教育質素保證的合作。簽署儀式於2013年4月30日在評審局香港辦事處舉行。合作備忘錄由評審局前總幹事范耀鈞教授與澳洲高等教育品質與標準署專員Dorte Kristoffersen女士共同簽署。教育局副秘書長李美嫦女士與澳洲駐香港總領事Paul Tighe先生見證簽署儀式。

**Qualifications Framework Stakeholders Forum**

The HKCAAVQ participated in the Qualifications Framework (QF) Stakeholders Forum jointly organised by the Education Bureau (EDB) and the Qualifications Framework Secretariat (QFS) on 29 May 2013 to celebrate the 5th anniversary of the establishment of QF. The Forum provided an opportunity for stakeholders from different sectors to exchange views and comments on the development and implementation of QF.

**資歷架構跨界別論壇**

評審局參與由教育局聯同資歷架構秘書處於2013年5月29日舉辦的「資歷架構跨界別論壇」，為資歷架構五周年誌慶。是次論壇亦透過跨界別討論，集思廣益，共同探討各界別對推行資歷架構的意見及方向。

4/2013

4/2013

5/2013

**Visit by a Delegation from the Guangdong Province**
A delegation from the Guangdong Department of Education and six vocational institutions from Guangdong visited the HKCAAVQ on 24 July 2013. The meeting exchanged information on the quality assurance system for post-secondary vocational programmes and the articulation pathways to bachelor degree programmes in Mainland China and Hong Kong.

**廣東省教育廳訪問團到訪評審局**
廣東省教育廳及六所廣東職業學院組成的訪問團於2013年7月24日到訪評審局。是次會談促進雙方對中港兩地專上職業課程的質素保證制度及與學士學位課程銜接的認識。

**HKCAAVQ Annual Briefing on Accreditation**
The HKCAAVQ organised the Annual Briefing on Accreditation for operators on 30 August 2013. The event was well attended by some 100 representatives from academic and vocational operators. At the briefing, the HKCAAVQ shared with participants the action taken in response to the operators' feedback collected via the annual Operators' Survey. The event also provided a platform to exchange views on our services for continuous improvement.

**評審局年度評審簡報會**
評審局於2013年8月30日舉辦評審局年度評審簡報會,約一百名學術和職業資歷課程營辦者的代表出席。會上評審局和與會者分享評審服務意見調查結果及評審局採取的改善措施。是次活動亦促進評審局和持份者的溝通,務求持續提升評審局的服務質素。

**HKCAAVQ and HEEACT signed a MoC to strengthen collaboration**
The HKCAAVQ and the Higher Education Evaluation and Accreditation Council of Taiwan (HEEACT) signed a MoC on 5 September 2013 to establish a collaborative relationship between the two agencies. The MoC was signed by Prof William Lee, Executive Director of HKCAAVQ, and Prof Ru-Jer Wang, Executive Director of HEEACT, at HEEACT's office in Taipei.

**評審局與台灣財團法人高等教育評鑑中心基金會簽署合作備忘錄**
評審局與台灣財團法人高等教育評鑑中心基金會(以下簡稱「基金會」)於2013年9月5日簽署合作備忘錄,建立合作夥伴關係。合作備忘錄由評審局總幹事李經文教授與基金會執行長王如哲教授於基金會台北辦事處共同簽署。

**7/2013**

**8/2013**

**9/2013**

**Visit by the Finance Accreditation Agency, Malaysia**

A delegation from the Finance Accreditation Agency (FAA), Malaysia, visited the HKCAAVQ on 3 October 2013. The meeting enabled a better understanding of the role of both agencies in quality assurance and paved the way for future collaboration.

**馬來西亞財務評審機構到訪評審局**

馬來西亞財務評審機構於2013年10月3日到訪評審局。會上雙方在質素保證方面互相交流意見,為未來的合作奠下基礎。

**Study Tour to the New Zealand Qualifications Authority**

A delegation from the EDB, QF Secretariat and the HKCAAVQ visited the New Zealand Qualifications Authority (NZQA) in Wellington, New Zealand, from 21 to 23 October 2013. The study tour enhanced understanding of and confidence in each other's quality assurance and qualifications recognition processes. The delegation also explored opportunities for future cooperation between Hong Kong and New Zealand.

**評審局代表訪問紐西蘭資歷局**

由教育局、資歷架構秘書處及評審局代表組成的訪問團於2013年10月21至23日前往紐西蘭威靈頓,訪問紐西蘭資歷局並進行考察。是次考察加強雙方對兩地質素保證及資歷認證工作的了解,探討未來合作的機會。

**Visit by a Delegation from Guizhou**

A delegation from the Human Resources and Social Security Bureau of Guizhou Province visited the HKCAAVQ on 29 October 2013. The meeting introduced accreditation and assessment of vocational education and training in Hong Kong, as well as the HKCAAVQ's role in supporting manpower development in Hong Kong to the delegation.

**貴州訪問團到訪評審局**

貴州省人社廳社會保險處訪問團於2013年10月29日到訪評審局。會上評審局簡介有關香港職業教育及培訓方面的評審和評估工作,及評審局在支援香港人才發展上的角色。

**10/2013**

**10/2013**

**10/2013**







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**Visit by a Delegation of the Leadership Foundation for Higher Education**
A delegation from the Leadership Foundation for Higher Education visited the HKCAAVQ on 11 November 2013. The delegation of pro-vice chancellors and deans from UK universities, explored issues and trends in the regulation and quality assurance of transnational education in Hong Kong with HKCAAVQ staff.

**高等教育領袖基金訪問團到訪評審局**
由英國不同大學的副校長及院長組成的高等教育領袖基金訪問團於2013年11月11日到訪評審局。是次會議雙方探討香港在跨國教育管制及質素保證方面的議題和趨勢。

**QR Operators Briefing**
The HKCAAVQ, with the support of the EDB, organised a briefing for operators on 29 November 2013 on the latest developments in the QF and the Qualifications Register (QR), including the progress of implementing the Award Titles Scheme and Use of QF Credit, and the introduction of the revamped QR website. The event was well attended by over 220 representatives from both the self-accrediting and the non-self-accrediting sectors.

**資歷名冊營辦機構簡報會**
由評審局主辦及教育局協辦的資歷名冊營辦機構簡報會於2013年11月29日舉行，向超過220名來自自行評審及非自行評審界別的營辦者介紹資歷架構和資歷名冊的最新資訊，當中包括資歷名銜及學分計劃的進展及資歷名冊的全新介面。

**Sharing Session for the Retail Industry**
The HKCAAVQ shared with stakeholders the preparation for and processes of accreditation in the Sharing Session for the Retail Industry organised by the QF Secretariat, the Retail Industry Training Advisory Committee (ITAC) and the Hong Kong Retail Management Association on 4 December 2013 for launching the Specification of Competency Standards (SCS) for the Retail industry.

**零售業資歷架構分享會**
評審局參與由資歷架構秘書處、零售業行業培訓諮詢委員會及香港零售管理協會於2013年12月4日舉辦零售業資歷架構分享會，和與會者分享評審的準備及過程，加深零售業對《能力標準説明》的認識。

**11/2013**

**11/2013**

**12/2013**

### Launch of the Revamped QR Website

The HKCAAVQ participated in a press briefing organised by EDB to announce the launch of the revamped QR website and another new website, named Concourse, for the self-financing post-secondary education sector on 23 December 2013. The revamp of the QR website resulted in significant enhancements and improvements in content, functions and organisation, making the site more convenient for the public to browse and use, especially to search and save relevant information about qualifications and programmes.

### 推出更新的資歷名冊網站

評審局出席由教育局於2013年12月23日舉行的傳媒簡報會，宣佈推出更新的資歷名冊網站及自資專上教育委員會轄下的資訊網站「自資專上教育資訊平台」。更新後網站的內容、功能以及組織等方面都有顯著的提升和改善，更方便公眾人士瀏覽和使用，特別是搜尋及存取有關資歷和課程等資料。

### Specialists Appointment Ceremony 2014

The Specialists Appointment Ceremony was held on 17 January 2014. Over 50 Specialists attended the ceremony to celebrate their appointment and meet together. The Ceremony began with welcoming remarks by the Vice-Chairman Dr Alex Chan, followed by an address given by Ms Pecvin Yong, Principal Assistant Secretary (Further Education) of EDB, in recognition of the Specialists' support to the HKCAAVQ. During the ceremony, the participants were also given a presentation on the latest developments of the HKCAAVQ.

### 評審局專家委任典禮2014

評審局於2014年1月17日舉行「專家委任典禮」，超過50名專家出席，接受評審局委任成為評審局專家。評審局副主席陳兆根博士於典禮上致歡迎辭，及後由教育局首席助理秘書長（延續教育）翁佩雲女士致辭，肯定專家對評審局的支持。評審局亦向在場人士簡介評審局的最新發展。

### Sharing on Credit Assignment

The HKCAAVQ organised a sharing session on the assignment of QF credits and invited HKU SPACE to share their practical experience and views on some case studies with staff. The forum was a fruitful exchange of views and practices on how QF credit assignment should be conducted.

### 釐定學分分享會

評審局舉行有關釐定資歷學分分享會，邀請香港大學專業進修學院代表就實際個案分享經驗及意見。是次分享會提供一個良好交流平台，彼此討論釐定資歷學分的推行方法。

**12/2013**  **1/2014**  **3/2014**

### HKCAAVQ won the APQN Quality Award

The HKCAAVQ won the APQN Quality Award in the category of training and support of reviewers. It is the second year in a row that the HKCAAVQ was awarded a APQN Quality Award. The Award recognised the HKCAAVQ's contributions to training and support of reviewers locally and regionally and its development of sound and effective materials for training.

### 評審局榮獲亞太區質素網絡質素獎

評審局連續第二年獲頒發「亞太區質素網絡質素獎」，讚揚評審局為評審小組成員所提供的培訓和支援服務。評審委員會讚揚評審局致力為本地和非本地評審小組成員提供培訓活動及支援，並推出實用的教材，從而提升他們對質素保證工作的認識和相關能力。

### Staff Forum on the Overview of the Applicable Provisions of the Personal Data (Privacy) Ordinance

A talk entitled "An Overview of the Applicable Provisions of the Personal Data (Privacy) Ordinance" was given by HKCAAVQ internal legal consultant on 14 March 2014.

### 有關《個人資料（私隱）條例》適用條款概覽的員工論壇

評審局法律顧問於2014年3月14日主持研討會，向員工講解《個人資料（私隱）條例》適用條款。

### Quality Beyond Boundaries Forum

The HKCAAVQ attended a forum entitled 'Quality Beyond Boundaries – A Dubai Initiative for International Branch Campuses' held in Dubai on 24-25 March 2014. The forum provided an opportunity to exchange and share ideas with representatives from international quality assurance agencies on the challenges of the International Branch Campus model. The forum aimed to establish a common set of agreed principles for future international cooperation.

### 「質素無邊界」論壇

評審局於2014年3月24至25日出席於杜拜舉行的「質素無邊界–杜拜為國際分校的倡議」論壇。是次論壇旨在為未來國際合作成立協定原則，國際質素保證機構代表亦藉此機會探討國際分校的辦學模式所帶來的挑戰。

3/2014

3/2014

3/2014

# Chairman's Message

## 主席序言



**The Honourable Martin LIAO 廖長江議員, SBS, JP**
**Chairman 主席**

2013/14 was a year of consolidation for the Hong Kong Council for Accreditation of Academic and Vocational Qualifications (HKCAAVQ) where our focus has been on self-reflection and refinement.

Following a holistic review, the Council approved refinements to the Four-stage Quality Assurance Process in March 2013. A refined quality assurance model which incorporates enhancement functions identified in close consultation with the higher education sector has been developed and implementation is now underway. I have confidence that this refined model will strengthen our accreditation approach in underpinning the Qualifications Framework (QF) and help the sector to continue to raise the bar and to strive for ongoing learning and development.

Rigorous and robust quality assurance gives public confidence in the standards and quality of educational provision. This is particularly important at this time in Hong Kong when we are seeing an increased number of operators and programmes in the context of a declining student population. The sustainability of the self-financed education

2013/14年是香港學術及職業資歷評審局（評審局）鞏固實力、厚植根基的一年。在這一年裡，我們專注務實檢討，致力提升服務水平。

評審局早前透過廣泛諮詢聽取業界對「四階段質素保證程序」的意見。經過深入和全面的檢討後，我們制訂出各項修訂建議，優化現行的評審模式。有關建議於2013年3月正式獲評審局大會通過，並已開始逐步推行。我相信新修訂的「四階段質素保證程序」能強化我們的評審機制，支持資歷架構的未來發展，推動本地教育及培訓界別精益求精。

嚴謹與穩健的質素保證制度能夠建立公眾對教育質量的信心。尤其當營辦者與課程數目連年遞增，學生人數持續下跌的時候，質素保證更需彰顯其重要意義。未來自資教育界別的可持續發展，

sector will depend on how well institutions are able to maintain high institutional and academic standards. The HKCAAVQ will do its best to support the sector to provide high quality education and to promote continuous improvement through our quality assurance work.

Last year we joined the Education Bureau and other industry partners in the education and training sector to celebrate the 5th anniversary of the establishment of the QF. Since the launch of QF, the database of Qualifications Register (QR) has been increased substantially. Now it contains over 8,100 qualifications of diversified fields of study offered by over 230 operators. Among them, half of the qualifications are offered by the non self-accrediting operators and quality assured by the HKCAAVQ.

The globalisation of the world economy, coupled with the global approach to transnational education have resulted in a growing trend of internationalisation of quality assurance. To test ourselves against international standards, in 2015, the HKCAAVQ will undertake an external review against the Guidelines of Good Practice in Quality Assurance developed by the International Network for Quality Assurance Agencies in Higher Education (INQAAHE). We believe that this exercise would allow us to benchmark ourselves against world class quality assurance practitioners, to demonstrate that we adhere to the international good practices and to make sure that our approach, including to transnational education, addresses the implications of the growing internationalisation of quality assurance.

The Chief Executive, in his 2014 Policy Address, has pledged to increase the funding for higher education, strengthen vocational education and provide long-term support for the sustainable development of the QF. The recent launch of the Award Titles Scheme (ATS), Use of Credit and Credit Accumulation and Transfer (CAT) under QF has also created excellent opportunities for promoting mutual recognition and articulation among qualifications awarded by different providers. The HKCAAVQ is encouraged by these initiatives and the opportunities that lie ahead. Looking forward, we will be reviewing our vision and mission statements to ensure that they encompass the emerging trends and opportunities and guide the HKCAAVQ in pursuing continuous improvement in our service delivery to boost the competitiveness of Hong Kong's education system.

取決於院校是否能夠保持優良的教學質量及學術水平。評審局會一如既往透過質素保證工作,支持業界提供優質教育,不斷追求進步。

去年評審局與教育局及教育與培訓業界一同慶祝資歷架構成立五周年。隨著資歷架構穩步發展,資歷名冊的儲存數據亦與日俱增。目前,資歷名冊載列由超過二百三十個課程營辦者頒授的八千多項資歷,涵蓋廣泛的學習領域,當中逾半資歷由非自行評審院校開辦,並透過評審局的質素保證機制獲得認可。

全球經濟一體化與跨境教育的高速發展,促使質素保證走向國際化。為求驗證評審局的質素保證工作符合國際水平,我們將於2015年接受高等教育質素保證國際網絡的外評。是次外評將把評審局的工作模式與世界一流的質素保證機構作比對,求證明我們的評審機制,包括我們對跨境教育的質素保證工作,符合國際水準,並能在質素保證國際化的大趨勢中發揮作用。

行政長官於其2014年《施政報告》中承諾增加資助高等教育金額、強化職業訓練及長期支援資歷架構的持續發展。近期政府推出各項新政策,如資歷名銜計劃、資歷學分及學分累積及轉移等,為推動資歷互認及課程銜接營造良好的環境。評審局為政府推出的各項新猷以及面前的機會感到鼓舞。評審局將會檢視我們的願景及使命,確保我們因時制宜、抓緊機遇、反躬自省、不斷求進,鞏固香港教育的卓越地位與競爭優勢。

In closing, I would like to thank all former and serving Members of the Council whose support and contribution have been most invaluable in setting the HKCAAVQ on its way and in bringing the success it enjoys today. I would also like to thank all the staff of the HKCAAVQ for their professionalism and dedicated hard work over the years.

I believe that the HKCAAVQ will have a larger role to play in promoting and delivering quality assurance in the region in the years ahead, and I look forward to the continued support of the Council, the Education Bureau, our fellow agencies and industry partners, as we work together to shape the local education and training environment into one that is associated with high quality and standards.

**The Honourable Martin LIAO, SBS, JP**
*Chairman*

最後，我衷心感謝所有評審局大會的現任與前任成員。他們的支持和貢獻造就了評審局今天的成績。此外，我亦須感謝評審局秘書處的同事多年來悉力以赴、克盡己任，以專業的態度履行評審局的職能。

展望未來，我相信評審局在發展及推動質素保證的工作上會擔當更重要的角色。我期待繼續與評審局大會、教育局、質素保證同儕以及業界夥伴攜手合作，為香港締造一個優質的教育和培訓環境。

*主席*
**廖長江議員, SBS, JP**

# Executive Director's Report
# 總幹事報告

**Professor LEE Keng-mun, William 李經文教授**
**Executive Director 總幹事**

2013/2014 was a year of change for both the Secretariat of the Hong Kong Council for Accreditation of Academic and Vocational Qualifications (HKCAAVQ) and for me.

I was privileged to become the Executive Director of the HKCAAVQ in August 2013. The HKCAAVQ is not new to me as I was a subject specialist of the Council and have led and served on a range of accreditation panels over the years. Having worked in the quality assurance of higher education, I now have the opportunity to be fully committed to the HKCAAVQ.

HKCAAVQ's role is to safeguard the quality of education and training provision in Hong Kong, and I am honoured to have been entrusted with this mission. During this time of rapid development in the education landscape, I am confident in leading the organisation with the support of the Council Chairman, Members and my competent staff to reach new heights.

2013/2014年對香港學術及職業資歷評審局（評審局）秘書處及我本人而言是充滿改變的一年。

我很榮幸獲委任為評審局的總幹事，並於2013年8月正式履新。過去我以評審局行業專家的身分，帶領及服務多個學術評審小組，故此評審局的工作於我並不陌生。以往我一直在高等教育界從事質素保證工作，如今終於有機會全身投入評審局的工作。

評審局的使命是致力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，並提升營辦者的質素保證能力。能夠被委以如此重任，我殊感榮幸。教育環境正經歷急速轉變，憑藉評審局大會主席及眾大會成員的支持，以及秘書處同事的齊心協力，我有信心帶領評審局再創新猷。

## Gate-keeping and Gate-opening Roles

In the past year, the HKCAAVQ effectively performed its role as "gate-keeper" and "gate-opener" for education and training provision in Hong Kong. In 2013/14, we conducted over 200 accreditation exercises covering Initial Evaluation (IE), Programme Validation (PV), Revalidation, Programme Area Accreditation (PAA) and Institution Review (IR) in both academic and vocational sectors. Accredited programmes cover a wide spectrum and come from diverse operators including education and training institutes, public organisations, non-government organisations, professional bodies, trade associations, and commercial corporations of different scales.

Our accreditation services have also expanded to the school sector. The HKCAAVQ accredited Yi Jin Diploma programmes and an Applied Learning (ApL) course during the reporting year. They are now recognised under the Qualifications Framework (QF) as meeting the standard at QF Level 3. We expect a rise in demand from the school sector for our accreditation service.

As always, we continued to work closely with the Administration to support its latest education policies such as the Award Titles Scheme (ATS) and Use of Credit under QF.

## Increasing Public Accessibility

Last year, one of our major developments was increase transparency in the quality assurance process through the publication of summary accreditation reports on our website. Since September 2013, the public has been able to access the reports to know more about our accreditation decisions. As at the end of March 2014, twenty-one summary reports for accreditation of academic qualifications and vocational education and training were published. Positive feedback collected through an online survey on the publication of accreditation reports indicates that we are heading in the right direction and we shall do more to increase our transparency.

## 堅守重任　確保質素

評審局以維護和促進本地教育質素為己任，過去一年，評審局繼續謹守崗位，透過優質及高效率的工作履行其法定職能。在2013/14年，評審局為學術及職業資歷課程營辦者完成逾二百項評審服務，評審範圍包括初步評估、課程甄審、課程覆審、學科範圍評審及院校評審。經評審的課程涵蓋不同領域，而課程營辦者的性質亦非常廣泛，當中包括有教育/培訓機構、公營機構、非政府組織、專業團體、商會及各大小型商業機構。

我們的評審服務亦進一步擴展至學界。報告期內，評審局分別完成對毅進文憑課程及應用學習課程的評審工作。如今這些課程已獲資歷架構認可，達到資歷架構第三級的標準，我們預期學界對評審服務的需求將會更趨殷切。

評審局會一如既往和政府緊密合作，支持各項在資歷架構下推行的措施，包括資歷名銜計劃及資歷學分。

## 開放訊息　公開透明

為增加質素保證程序的透明度，評審局於去年9月起開始於網上發布評審報告摘要。公眾可以透過評審局網頁瀏覽評審報告摘要，從而了解我們所作的各項評審決定。截至2014年3月底，評審局共公布21份學術及職業資歷的評審報告。我們並透過網上意見調查，收集公眾人士對網上發布評審報告的回饋，調查結果顯示公眾支持公開評審報告的做法，評審局會繼續致力提高評審工作的透明度。

As of March 2014, the HKCAAVQ recorded over 10,500 qualifications on the Qualifications Register (QR), a sharp rise of 39% compared to 2012/13. Meanwhile, the hit rate on the QR website reached a peak last July when the results of the Hong Kong Diploma of Secondary Education (HKDSE) Examination were released. To support the QF development and the rising number of users, we revamped the QR website to enhance its usability and functions. With the launch of a refreshed QR website in December 2013, the public now have a more convenient way to search for relevant information about qualifications and programmes.

截至2014年3月，載列於資歷名冊的資歷數目已超過10,500個，比去年大幅增加39%。2013年7月香港中學文憑考試發放成績時，資歷名冊網站的「點擊率」更錄得新高。為配合資歷架構的未來發展，及應付資歷名冊日益增加的瀏覽人數，評審局於2013年12月更新資歷名冊網站，提升網站功能，讓公眾人士能更方便快捷地搜尋資歷及課程資料。

## International Partnership for Quality Enhancement

## 加強合作　精益求精

The HKCAAVQ has a strong presence in the international community and has a long history of involvement in different quality assurance networks. To build on this legacy and further strengthen our international partnerships, I visited seven quality assurance agencies in Europe in 2013 including the National Recognition Information Centre (NARIC) in the United Kingdom, Quality and Qualifications Ireland (QQI) and the European Association for Quality Assurance in Higher Education (ENQA) in Belgium. Through these visits, we have widened our horizons on the practices of overseas quality assurance bodies as well as established relationships for future collaboration. These relationships will enable us to continue to strengthen our quality assurance processes and align with international good practice.

評審局長久以來積極與海外質素保證機構保持良好關係，建立強大的國際網絡。為加強對外聯繫，去年我代表評審局訪問七所歐洲質素保證機構，包括英國國家學歷認可資訊中心、愛爾蘭質量及學歷保證機構及歐洲高等教育品質保證協會等。透過這些外訪活動，得以增進對各地質素保證制度和規例的認識，加強協作，確保我們的質素保證工作與國際間的良好作業模式接軌。

In addition to visiting overseas quality assurance agencies, we built partnerships with the Tertiary Education Quality and Standards Agency (TEQSA) in Australia, the Higher Education Evaluation and Accreditation Council of Taiwan (HEEACT) and the Council for Private Education (CPE) Singapore by signing Memoranda of Co-operation in 2013 and 2014.

除訪問海外質素保證機構外，我們亦分別於2013年及2014年與澳洲高等教育品質與標準署、台灣財團法人高等教育評鑑中心基金會及新加坡私立教育理事會簽署合作備忘錄，加強彼此在高等教育質素保證的合作。

The HKCAAVQ takes pride in sharing its good practice with other quality assurance agencies. Our efforts in providing training and support to reviewers were recognised by the Asia-Pacific Quality Network (APQN) in its 2014 APQN Awards.

評審局樂於與其他質素保證機構分享知識和經驗。2014年，評審局獲亞太區質素網絡頒發「亞太區質素網絡質素獎」，對評審局為評審小組成員提供培訓和支援服務予以肯定。

## Into the Future

While keeping the best from our current practices, we continuous explore the latest developments in education and training to ensure that our services whether in academic accreditation, vocational accreditation or qualifications assessment meet the needs of operators, students, employers and the community. As part of this process we have reviewed the Council's vision and mission, and a new strategic plan from 2015 to 2019 is currently being crafted.

## Acknowledgement

Last but not least, I would like to express my sincere thanks to Professor Yiu-Kwan Fan who made valuable contributions in the past five years and carried on a proud tradition at the HKCAAVQ. I am also thankful to the Council for its guidance and support, under its leadership the HKCAAVQ has opened up new dimensions in its quality assurance services particularly in vocational education and has helped to build public confidence in the Qualifications Framework. I will do my utmost to extend his accomplishments and look forward to leading the HKCAAVQ to embark on new directions and going on this journey together with all our stakeholders.
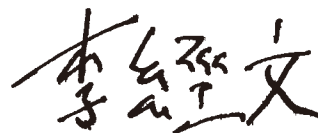
**Professor LEE Keng-mun, William**
*Executive Director*

## 展望未來

在力求保持優質與高效服務的同時,我們亦會不時檢視現行教育與培訓的最新發展,以確保我們的學術評審、職業資歷評審及評核服務等各項服務,均符合營辦者、學生、僱主及社會大眾的期望和需要。為此,評審局正重新檢視我們的願景及使命,準備制定2015至2019年的策略發展計劃,以勾劃未來數年的發展藍圖。

## 道謝

最後,我謹向評審局上任總幹事范耀鈞教授致以謝忱。范教授在任五年間,為評審局的發展作出重大貢獻。我亦衷心感謝評審局大會的指導和支持,在評審局大會的領導下,評審局的質素保證工作,特別是職業資歷評審得以大大拓展,並且建立公眾對資歷架構的信心。展望將來,我會竭盡所能帶領評審局開拓新的方向,並期望與持份者在質素保證的旅途上並肩前行。

*總幹事*
**李經文教授**

# The Council

## 評審局



### Chairman 主席

① The Honourable Martin LIAO Cheung-kong, SBS, JP
廖長江議員, SBS, JP

### Vice-Chairman 副主席

② Ir Dr Alex CHAN Siu-kun
陳兆根博士工程師

### Non-local Members 非本地成員

③ Dr Achim HOPBACH
（until 30 September 2013 至2013年9月30日）

④ Ms Aileen PONTON

⑤ Professor Mala SINGH

### Ex-officio Members 當然成員

⑥ Ms Michelle LI Mei-sheung, JP
李美嫦女士, JP

⑩ Professor FAN Yiu-kwan, BBS, JP (until 31 July 2013)
范耀鈞教授, BBS, JP（至2013年7月31日）

⑦ Professor Andrew WALDER

⑧ Professor ZHONG Bing-lin (until 30 September 2013)
鐘秉林教授（至2013年9月30日）

⑨ Ms Ann DOOLETTE

⑪ Professor William LEE Keng-mun (Since 1 August 2013)
李經文教授（由2013年8月1日開始）

### Local Members 本地成員

⑪ Ms Christina CHENG Sau-yu (until 3 March 2014)
鄭秀如女士（至2014年3月3日）

⑫ Mr Roger Thomas BEST, JP
（since 1 October 2013　由2013年10月1日開始）

⑬ Mr Albert CHOW Hing-pong
周慶邦先生

⑭ Professor Frank FU Hoo-kin, MH, JP
傅浩堅教授, MH, JP

⑮ Professor HAU Kit-tai, BBS, MH, JP
(since 1 October 2013)
侯傑泰教授, BBS, MH, JP（由2013年10月1日開始）

⑯ Ir Dr David Ho Chi-shing, JP
何志盛博士工程師, JP

⑰ Professor Richard HO Yan-ki (until 30 September 2013)
何炘基教授（至2013年9月30日）

⑱ Dr LAM Ching-choi, BBS, JP (since 1 October 2013)
林正財醫生, BBS, JP（由2013年10月1日開始）

⑲ Professor Paul LAM Kwan-sing, SBS, JP
(since 1 October 2013)
林群聲教授, SBS, JP（由2013年10月1日開始）

⑳ Ms Carrie LEUNG Ka-lai
梁嘉麗女士

㉑ Mr Charles LO Chi-hong, MH (until 30 September 2013)
羅志雄先生, MH（至2013年9月30日）

㉒ Professor Arthur MAK Fuk-tat
麥福達教授

㉓ Ms Winnie CHEUNG Chi-woon (until 30 September 2013)
張智媛女士（至2013年9月30日）

Professor Amy TSUI Bik-may (since 1 October 2013)
徐碧美教授（由2013年10月1日開始）

## 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.

The Council is composed of members appointed by the Chief Executive of the Hong Kong Special Administrative Region. As of 31 March 2014, the Council membership of 18 includes four non-local members and 14 local members. Its local membership reflects expertise and experience in quality assurance, education and training as well as links with industry and the Education Bureau. The non-local members come primarily from countries with well-established external quality assurance systems. They provide valuable advice and global views, allowing us to ensure that the HKCAAVQ's approaches are in line 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 standing 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 2014, the HKCAAVQ Secretariat had 90 full-time staff, most of whom are quality assurance practitioners, seasoned trainers or education professionals. There are also three part-time staff including one consultant who provides legal advice.

## 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2014年3月31日，評審局共有18位成員，當中包括四位非本地成員及14位本地成員。大會本地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經驗，同時反映評審局與工商各界及教育局緊密的聯繫。非本地成員主要來自具有完善外部質素保證制度的國家，為我們提供寶貴的意見和國際視野，確保評審局的程序及慣例與時並進與國際接軌。

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本地成員會議。

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，詳請可見於附錄。

## 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。

於2014年3月底，評審局秘書處共有90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。評審局另聘三名兼職僱員，當中包括一位法律顧問。

## Organisation Chart of the Secretariat
## 秘書處行政架構

**Executive Director 總幹事**

**Deputy Executive Director 副總幹事**

| Academic Accreditation and Audit 學術評審 及核證 | Vocational Accreditation and Development 職業資歷評審 及拓展 | Qualifications Assessment 學歷評估 | Qualifications Framework and Qualifications Register 資歷架構 及資歷名冊 | Research, Consultancy and Training 研究、顧問服務 及培訓 | Corporate Services 行政事務 |

# 工作報告
## Operational Review

# Academic Accreditation and Audit
## 學術評審及核證

The HKCAAVQ provides a wide range of academic accreditation services to operators. Our academic accreditation services cover programmes offered by post-secondary institutions at postgraduate, degree and sub-degree levels. We also offer accreditation services for non-local learning programmes (NLP) 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) for degree-awarding status.

## Local Programme Accreditation

In 2013/14, the HKCAAVQ conducted Programme Validation (PV) for a total of 20 programmes and Revalidation for 11 programmes, with the participation of 12 operators. Besides the traditional programmes in Computer, Finance, Hospitality, Languages and Nursing, we also accredited programmes in less conventional fields such as Cantonese Opera and Business Intelligence at Qualifications Framework (QF) level 5.

In the year under review, we conducted two Programme Area Accreditation (PAA) exercises for an institution seeking to develop and operate learning programme(s) within an approved scope of a programme area at the specified QF level; and processed requests from nine operators for substantial changes to 24 programmes. We also conducted an IR exercise for an institution seeking registration under Cap 320 for degree-awarding status.

評審局為營辦者提供廣泛的學術評審服務，涵蓋專上教育機構的研究生課程、學士課程及副學士課程。我們同時為根據《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

在2013/14年，評審局為12個課程營辦者完成了20項課程甄審和11項課程覆審。除主流學科如電腦、金融、酒店服務、語文和護理外，我們亦為一些達到資歷架構第五級的非主流課程如粵劇和商業情報課程進行評審。

同年，我們亦為一所院校完成了兩項學科範圍評審，讓該院校於指定學科範圍及資歷級別發展與開辦課程。此外，我們處理了九個課程營辦者就24個課程作出重大修改的申請；亦為一所院校進行院校評審，該院校準備根據《專上學院條例》（第320章）註冊，獲註冊後可頒受學士名銜。

## Non-local Programme Accreditation

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 QF and placed on the Qualifications Register (QR).

During the reporting year, the HKCAAVQ conducted IE for seven partnerships, PV for a total of 30 NLPs and Revalidation for four NLPs, with the participation of seven local operators and 14 overseas partners. In addition, we processed requests for substantial changes to 46 programmes involving seven local operators and 13 overseas partners.
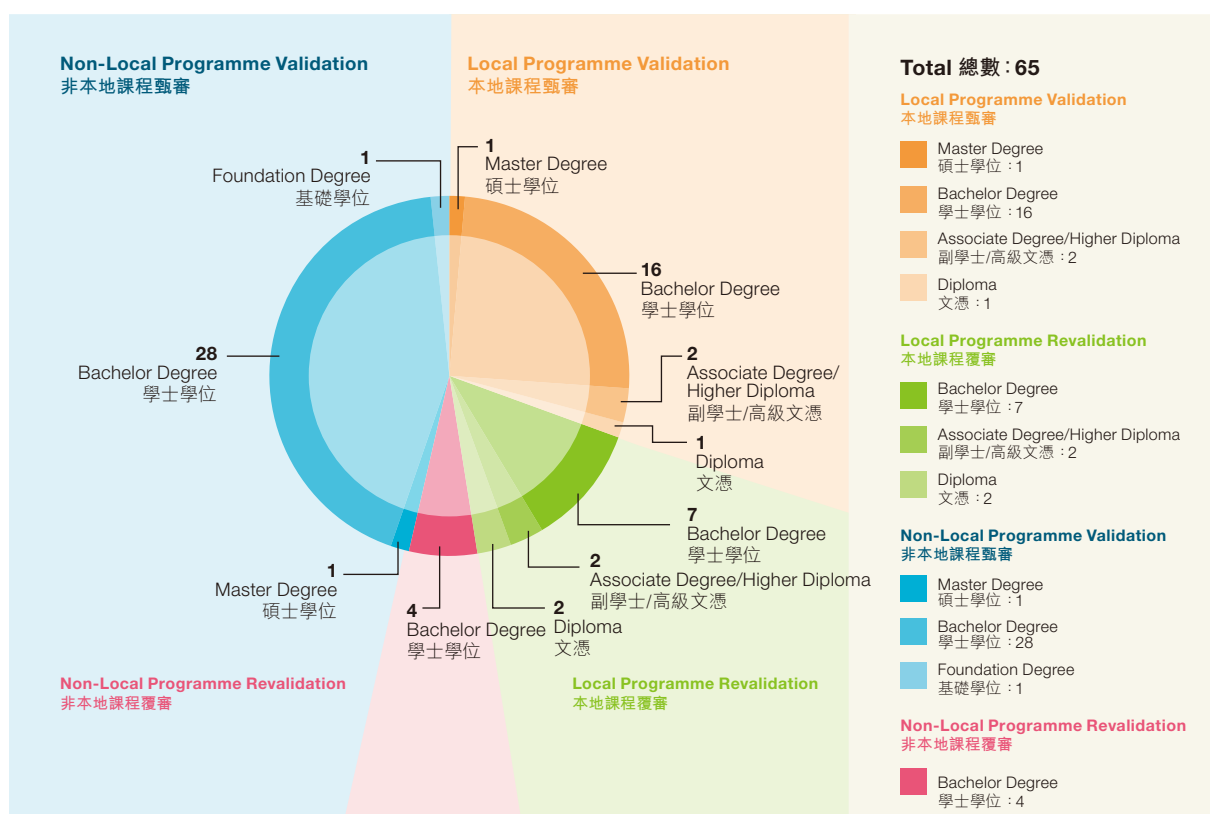
## 非本地課程評審

在香港開辦的非本地課程，學員完成課程後由非本地院校頒受名銜，評審局的非本地課程評審服務就是確保該等課程的質素。跟本地認可課程一樣，通過評審的非本地課程，其資歷獲資歷架構認可，並載列於資歷名冊上。

在報告期內，評審局為七個本地營辦者及14個海外營辦者，完成了七項夥伴關係的初步評估、甄審了30個及覆審了四個非本地課程。此外，我們處理了由七個本地營辦者和13個海外營辦者就46個合辦課程作出重大修改的申請。

**Breakdown of Academic Programmes Validated or Revalidated (1 April 2013 – 31 March 2014)**
完成課程甄審或覆審的學術課程數目（2013年4月1日至2014年3月31日）



**Non-Local Programme Validation**
非本地課程甄審

**Local Programme Validation**
本地課程甄審

**Total 總數：65**

**Local Programme Validation**
本地課程甄審
- Master Degree 碩士學位：1
- Bachelor Degree 學士學位：16
- Associate Degree/Higher Diploma 副學士/高級文憑：2
- Diploma 文憑：1

**Local Programme Revalidation**
本地課程覆審
- Bachelor Degree 學士學位：7
- Associate Degree/Higher Diploma 副學士/高級文憑：2
- Diploma 文憑：2

**Non-Local Programme Validation**
非本地課程甄審
- Master Degree 碩士學位：1
- Bachelor Degree 學士學位：28
- Foundation Degree 基礎學位：1

**Non-Local Programme Revalidation**
非本地課程覆審
- Bachelor Degree 學士學位：4

**1** Foundation Degree 基礎學位

**1** Master Degree 碩士學位

**16** Bachelor Degree 學士學位

**2** Associate Degree/Higher Diploma 副學士/高級文憑

**1** Diploma 文憑

**28** Bachelor Degree 學士學位

**7** Bachelor Degree 學士學位

**2** Associate Degree/Higher Diploma 副學士/高級文憑

**2** Diploma 文憑

**1** Master Degree 碩士學位

**4** Bachelor Degree 學士學位

**Non-Local Programme Revalidation**
非本地課程覆審

**Local Programme Revalidation**
本地課程覆審

## Enhancement of Academic Accreditation Services

Last year, the HKCAAVQ continued its efforts to enhance its accreditation service. In April 2013, we organised a focus group meeting with operators to share our proposed revisions to the guidelines and the new templates developed for NLP accreditation. Following the feedback received in the focus group meeting, the refined NLP guidelines and the associated tools were published on our website in July 2013. In addition, to better define the scope of substantial change and enhance the efficiency of assessing substantial changes, revised guidelines on substantial change to accreditation status were published in the same period.

## 提升評審服務質素

去年，評審局繼續努力提升評審服務。我們於2013年4月舉辦聚焦小組會議，與營辦者分享本局擬定的非本地課程評審指引之修訂和新的評審文件範本。我們歸納聚焦小組的意見，修訂了相關的指引及評審工具，並於2013年7月上載到本局網頁。此外，我們亦修訂了重大修改評審資格指引，務求更清楚界定重大改修的範圍，提高處理效率。修訂指引亦於同期上載到本局網頁。

The HKCAAVQ strives to facilitate operators to undertake accreditation. We organised briefings for operators to help them better understand our accreditation criteria and processes. We also offered tailor-made workshops to enable operators to prepare self-contained accreditation documents and evaluate their own readiness for undertaking accreditation.

To facilitate mutual understanding, we regularly have experience sharing sessions with operators. To promote the use of QF credit, we organised a sharing session with an operator in April 2013 to share their practical experience on the use of QF credit. In March 2014, we also invited an operator to share with us their views on some authentic cases in relation to assignment of QF credit. These fruitful exchanges deepened our understanding of the assignment of credits in different institutions.

評審局致力協助營辦者進行課程評審。我們舉辦簡介會，讓營辦者更了解評審的準則和程序。此外，我們亦會按個別營辦者的需要設計工作坊，協助營辦者準備全面的評審文件，以及進行自我評估，了解是否準備妥當接受評審。

我們定期與營辦者舉辦經驗分享會，以加強雙方的了解。為推廣資歷學分的應用，評審局於2013年4月舉辦了一場有關應用資歷學分的專題分享會，邀請營辦者分享其實際經驗。我們亦於2014年3月，邀請了營辦者以真實個案分享對應用資歷學分的意見。透過這些有成效的交流，讓我們進一步了解不同院校應用資歷學分的情況。

## Review of the Four-stage Quality Assurance Process

## 四階段質素保證程序檢討

The HKCAAVQ employs the Four-Stage Quality Assurance Process (the Process) to accredit providers and their learning programmes under the QF. The four stages are Initial Evaluation (IE), Programme Validation (PV), Programme Area Accreditation (PAA) and Periodic Review (PR).

在資歷架構下，評審局根據「四階段質素保證程序」，為營辦者及其課程進行評審。四個階段為「初步評估」、「課程甄審」、「學科範圍評審」及「定期覆審」。

Following the 2011 review, and consultation with stakeholders in 2012, the Council approved the following refinements to the Process and its implementation progressively from 1 June 2013:

根據2011年開展的檢討和2012年進行的諮詢結果，評審局大會於2013年3月通過了以下有關「四階段質素保證程序」的修訂建議，並同意於同年6月1日起逐步推行：

(i) Highlighting the learner-centred philosophy to guide implementation

(i) 執行方向依循「學生為本」之理念

(ii) Renaming Stage 2 from Programme Validation (PV) to Learning Programme Accreditation (LPA) to align with international practice

(ii) 第二階段易名為「課程評審」，以符合國際慣例

(iii) Formalising the combined exercise of Stage 1 Initial Evaluation (IE) and Stage 2 LPA as a standard route while keeping a stand alone Stage 1 or Stage 2 as an option for operators

(iii) 把綜合首、二階段的評審模式訂為常規程序，同時保留讓營辦者選擇獨立進行首、二階段評審的安排

(iv) Formalising the enabling approach via the establishment of a Facilitating Phase in Stage 1 and Stage 2

(iv) 把首、二階段的「輔助期」訂為常規程序

(v)　Refining the eligibility criteria for proceeding to Stage 3 Programme Area Accreditation (PAA)

(vi)　Adding to and aligning the PAA criteria

(vii)　Establishing a Standing Panel on PAA Scope

(viii)　Standardising validity periods for Stages 2-4

(ix)　Refining QF level-linked accreditation status (Initial Evaluation, Programme Area Accreditation, Periodic Review)

(x)　Introducing annual reporting and regular monitoring via a central repository

(xi)　Refining PAA scope

During the year, we conducted a pre-test on the Facilitating Phase to seek comments from operators on the proposed work models and their associated processes. Operators were also invited to test run the facilitating models in a pilot study. Apart from the Facilitating Phase, the HKCAAVQ established a Standing Panel on PAA Scope to facilitate the processing of PAA case review and better define the PAA scope.

## 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 non-local course delivered in Hong Kong leading to the award of a non-local academic qualification or professional qualification meets the registration criteria as stipulated in Cap 493. We also advise the Registrar whether a registered non-local course continues to meet the registration criteria through annual assessments.

In the reporting year, the HKCAAVQ continued to work collaboratively with the Non-local Courses Registry to revise the form for annual return and develop a form for course changes in order to improve the efficiency of the assessment service.

(v)　修訂階段三學科範圍評審的申請資格

(vi)　統整學科範圍評審準則

(vii)　成立「常設學科範圍委員會」

(viii)　統一階段二至四的有效期

(ix)　修訂評審資格與資歷級別掛鈎的安排（初步評估、學科範圍評審及定期覆審）
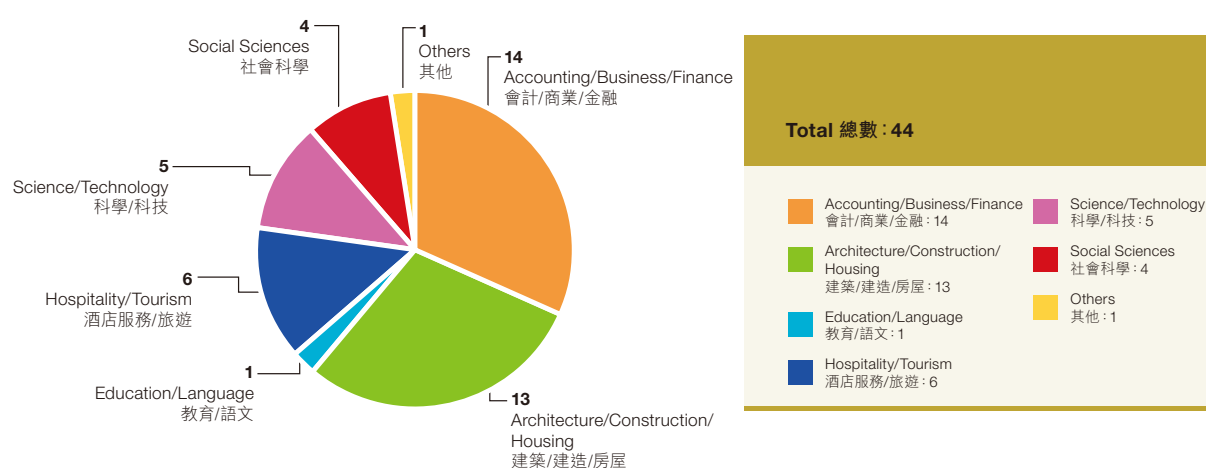
(x)　設立中央數據庫，引進周年報告及定期監察機制

(xi)　修訂學科範圍

我們於本年度就「輔助期」進行預先測試，聽取營辦者對擬定的模式及相關程序的意見。我們亦邀請了營辦者參與先導研究。除了「輔助期」的測試及研究，評審局亦成立「常設學科範圍委員會」，以便進行學科範圍評審的個案檢討及更明確界定有關學科的範圍。
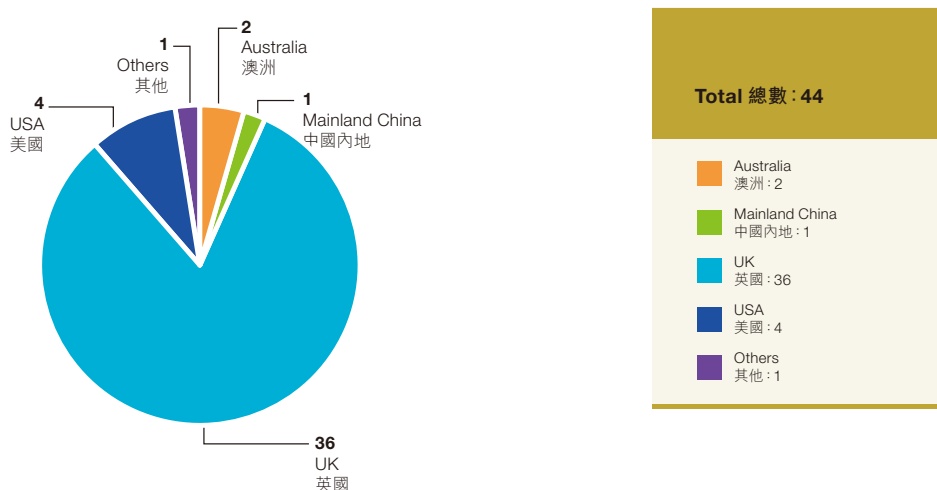
## 非本地課程評核

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，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。

在報告期內，評審局繼續與非本地課程註冊處緊密合作，更新周年申報表和制定修改課程資料的表格，提高處理課程評核的效率。

**Breakdown of new applications for non-local course assessment (1 April 2013 – 31 March 2014) by discipline of studying**
按學術範疇分類非本地課程新註冊申請數字（2013年4月1日至2014年3月31日）

4
Social Sciences
社會科學

1
Others
其他

14
Accounting/Business/Finance
會計/商業/金融

5
Science/Technology
科學/科技

6
Hospitality/Tourism
酒店服務/旅遊

1
Education/Language
教育/語文

13
Architecture/Construction/
Housing
建築/建造/房屋

**Total 總數：44**

Accounting/Business/Finance
會計/商業/金融：14

Architecture/Construction/
Housing
建築/建造/房屋：13

Education/Language
教育/語文：1

Hospitality/Tourism
酒店服務/旅遊：6

Science/Technology
科學/科技：5

Social Sciences
社會科學：4

Others
其他：1

**Breakdown of new applications for non-local course assessment (1 April 2013 – 31 March 2014) by geographic origin**
按頒授資歷地區分類非本地課程新註冊申請數字（2013年4月1日至2014年3月31日）

2
Australia
澳洲

1
Others
其他

4
USA
美國

1
Mainland China
中國內地

36
UK
英國

**Total 總數：44**

Australia
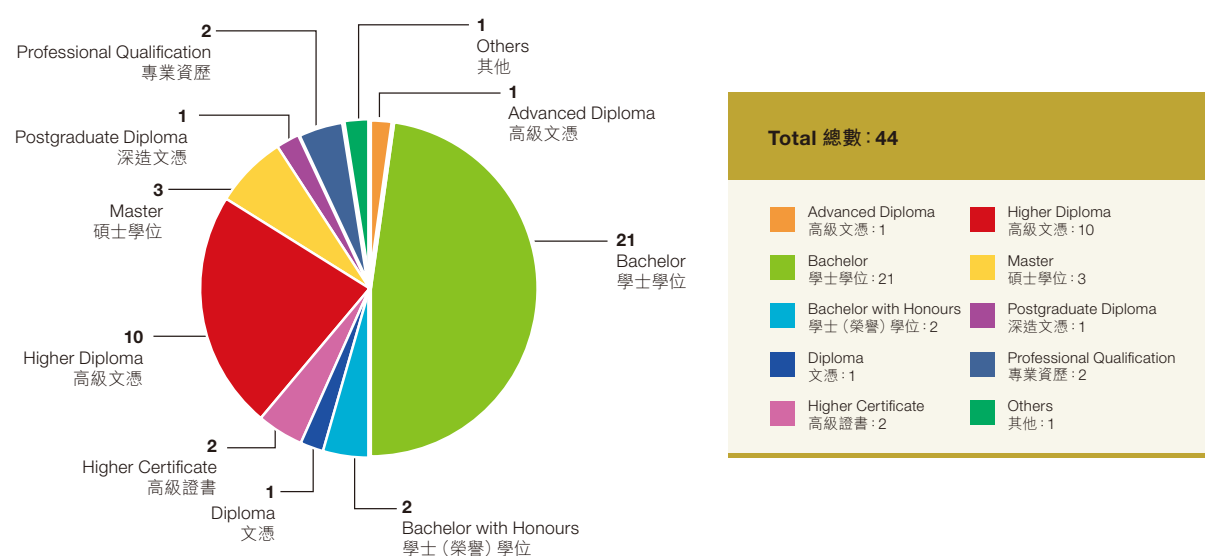澳洲：2

Mainland China
中國內地：1

UK
英國：36

USA
美國：4

Others
其他：1

**Breakdown of new applications for non-local course assessment (1 April 2013 – 31 March 2014) by level of study**
按資歷水平分類非本地課程新註冊申請數字（2013年4月1日至2014年3月31日）



2
Professional Qualification
專業資歷

1
Others
其他

1
Advanced Diploma
高級文憑

1
Postgraduate Diploma
深造文憑

3
Master
碩士學位

21
Bachelor
學士學位

10
Higher Diploma
高級文憑

2
Higher Certificate
高級證書

1
Diploma
文憑

2
Bachelor with Honours
學士（榮譽）學位

**Total 總數：44**

| | | |
|---|---|---|
| Advanced Diploma 高級文憑：1 | Higher Diploma 高級文憑：10 | |
| Bachelor 學士學位：21 | Master 碩士學位：3 | |
| Bachelor with Honours 學士（榮譽）學位：2 | Postgraduate Diploma 深造文憑：1 | |
| Diploma 文憑：1 | Professional Qualification 專業資歷：2 | |
| Higher Certificate 高級證書：2 | Others 其他：1 | |

## Assessment of CEF Courses

Since the inception of the Continuing Education Fund (CEF) in June 2002, the HKCAAVQ has been commissioned by the Government to provide advisory services in regard to the quality assurance of the CEF courses. The HKCAAVQ works closely with the Labour and Welfare Bureau (LWB) and the Office of the Continuing Education Fund through regular tripartite meetings, advises the Government on the suitability of courses to be included in the list of reimbursable courses under the CEF, and assesses proposed amendments to existing CEF courses. 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.
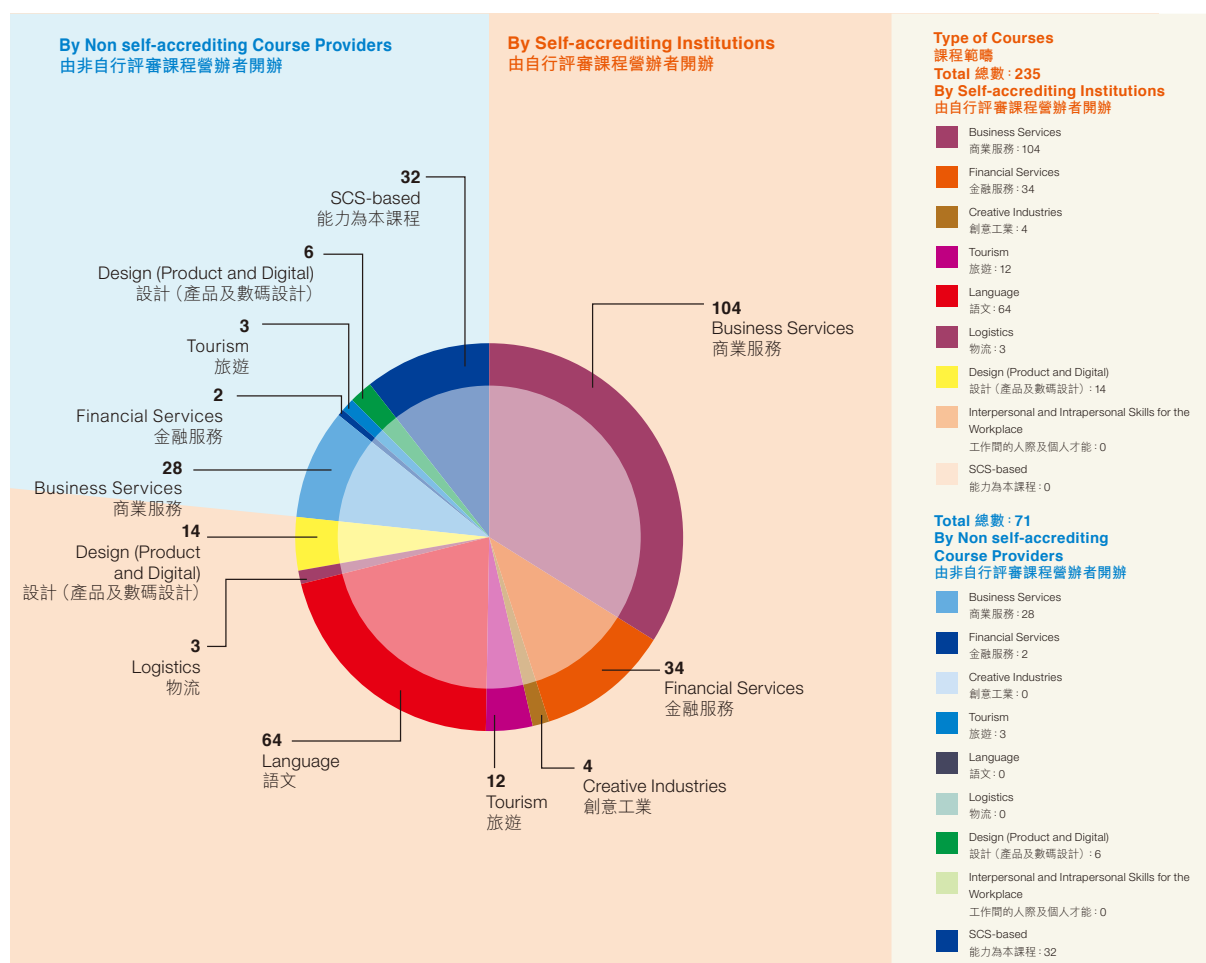
In the reporting period, the HKCAAVQ has conducted 85 surprise audit visits and assessed 1,201 applications, which included 306 new applications and 844 applications for amendments to registered CEF reimbursable courses.

## 持續進修基金課程評核

自持續進修基金於2002年6月成立以來，評審局獲政府委託為持續進修基金可獲發還款項課程進行質素保證。評審局與勞工及福利局（勞福局）及持續進修基金辦事處緊密合作，定期舉行三方會議，就有關課程是否符合持續進修基金的要求及現有課程的改動評核申請，提出建議。評審局亦對課程營辦者進行突擊審核巡查，以確定有關營辦者遵從由勞福局批准的條件，開辦持續進修基金可獲發還款項課程。

在報告期內，評審局進行了85次突擊審核巡查，處理了1,201項持續進修基金可獲發還款項課程的評核申請，當中306項為新評核申請，844項為現有註冊課程的改動評核申請。

**Breakdown of the new applications for assessment of CEF reimbursable courses (1 April 2013 – 31 March 2014)**
持續進修基金課程的新評核申請數字（**2013年4月1日至2014年3月31日**）

**By Non self-accrediting Course Providers**
由非自行評審課程營辦者開辦

**By Self-accrediting Institutions**
由自行評審課程營辦者開辦

SCS-based
能力為本課程
**32**

Design (Product and Digital)
設計（產品及數碼設計）
**6**

Tourism
旅遊
**3**

Financial Services
金融服務
**2**

Business Services
商業服務
**28**

Design (Product
and Digital)
設計（產品及數碼設計）
**14**

Logistics
物流
**3**

Language
語文
**64**

Tourism
旅遊
**12**

Creative Industries
創意工業
**4**

**104**
Business Services
商業服務

**34**
Financial Services
金融服務

**Type of Courses**
**課程範疇**
**Total 總數：235**
**By Self-accrediting Institutions**
**由自行評審課程營辦者開辦**

Business Services
商業服務：104

Financial Services
金融服務：34

Creative Industries
創意工業：4

Tourism
旅遊：12

Language
語文：64

Logistics
物流：3

Design (Product and Digital)
設計（產品及數碼設計）：14

Interpersonal and Intrapersonal Skills for the Workplace
工作間的人際及個人才能：0

SCS-based
能力為本課程：0

**Total 總數：71**
**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：28

Financial Services
金融服務：2

Creative Industries
創意工業：0

Tourism
旅遊：3

Language
語文：0

Logistics
物流：0

Design (Product and Digital)
設計（產品及數碼設計）：6

Interpersonal and Intrapersonal Skills for the Workplace
工作間的人際及個人才能：0

SCS-based
能力為本課程：32

## Professional Development Initiatives

To prepare the HKCAAVQ for new responsibilities in the future and enhance the professional knowledge of our staff, we invited overseas and local subject specialists to conduct workshops and seminars on a wide range of themes such as "quality audit and accreditation", "effective questioning techniques" and "balancing costs and quality". We also invited professional bodies and licensing authorities to speak on accreditation-related topics and share with us their experience in accreditation. These exposures have advanced the expertise of our staff and extended our local and international networks.

## Looking Forward

With the increase in internationalisation of higher education, the HKCAAVQ will continue to explore opportunities to collaborate with institutions and other quality assurance agencies in different parts of the world. Further, the HKCAAVQ will evaluate its quality assurance practices against the International Network for Quality Assurance Agencies in Higher Education (INQAAHE) *Guidelines of Good Practice for QA Agency*. The HKCAAVQ will continue to consolidate its knowledge and experience in academic accreditation and work closely with stakeholders to further enhance its services.

## 提升員工專業水平

為配合評審局將來的新職能和提升員工的專業水平，我們舉辦工作坊和研討會，邀請海外及本地的學科專家就不同的主題，如「質素核證與評審」、「有效發問技巧」和「平衡成本與品質」，發表演說。我們還邀請了專業團體和發牌機構就評審相關的題材演講及分享他們的評審經驗。透過這些活動，不單提升了員工的專業水平，亦擴闊了我們在本地及國際的網絡。

## 未來展望

隨著高等教育日漸國際化，評審局繼續與世界各地的院校和質素保證機構尋求合作機會。此外，評審局將按「高等教育品質保證機構國際網絡」的《優良評鑑準則》來評價評審局的質素保證工作。評審局亦會繼續鞏固課程評審的知識和經驗，與持份者攜手合作，進一步加強我們的服務。

# Vocational Accreditation and Development
## 職業資歷評審及拓展

The demand for accreditation and assessment service to the vocational education and training (VET) sector has been growing steadily. There has been increase both in number and diversity in terms of operators and programmes during the reporting period.

社會對職業教育及培訓界別的評審及評核服務需求持續上升,在報告期內,使用這些服務的課程營辦者及經評審的課程不但數目上升,種類亦越趨繁多。

## Accreditation Service for the VET sector

In the reporting year, the number of new programme operators increased significantly. The HKCAAVQ completed 38 Initial Evaluation (IE) for new operators under the Qualification Register (QR) and 120 Programme Validations (PV) for VET operators including public organisations, education/training institutes, professional bodies, non-governmental organisations, trade associations, and commercial corporations of different scales.
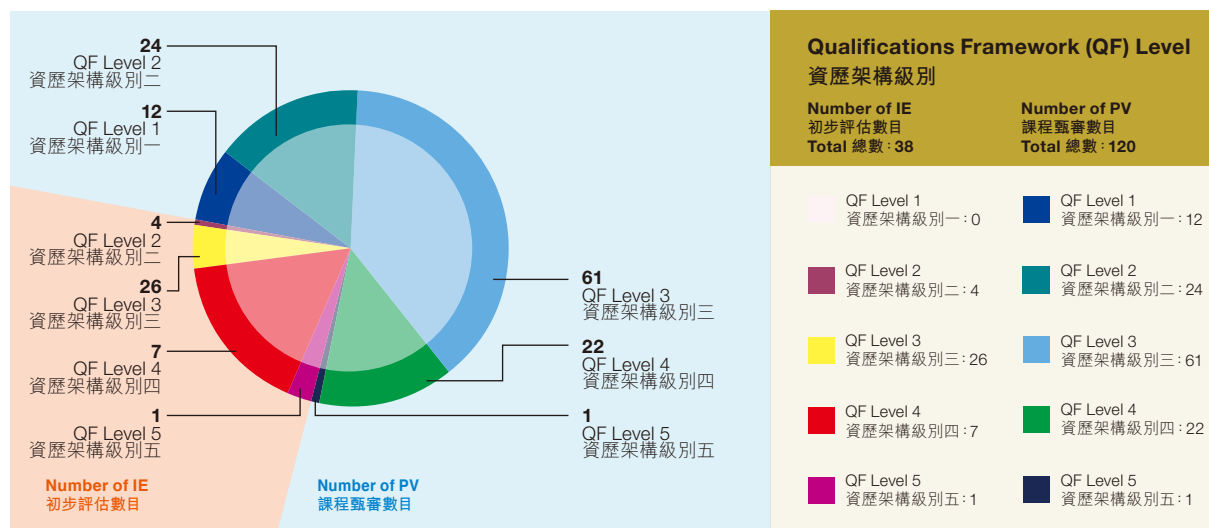
## 職業資歷評審

在報告期內,課程營辦者的數目顯著增加。期內評審局為新的課程營辦者完成了38項初步評估,亦為職業教育及培訓課程營辦者完成了120項課程甄審,這些營辦者來自公營機構、教育/培訓機構、專業團體、非政府組織、商會、工會及各大小商業機構。

**Breakdown of vocational programmes validated (1 April 2013 – 31 March 2014)**
**完成課程甄審的職業資歷課程數目(2013年4月1日至2014年3月31日)**



**Qualifications Framework (QF) Level**
**資歷架構級別**

| Number of IE 初步評估數目 Total 總數:38 | Number of PV 課程甄審數目 Total 總數:120 |
|---|---|
| QF Level 1 資歷架構級別一:0 | QF Level 1 資歷架構級別一:12 |
| QF Level 2 資歷架構級別二:4 | QF Level 2 資歷架構級別二:24 |
| QF Level 3 資歷架構級別三:26 | QF Level 3 資歷架構級別三:61 |
| QF Level 4 資歷架構級別四:7 | QF Level 4 資歷架構級別四:22 |
| QF Level 5 資歷架構級別五:1 | QF Level 5 資歷架構級別五:1 |

The HKCAAVQ accredited a wide spectrum of programmes such as pre-employment training, in-house training, in-service training and professional development programmes, catering for the manpower development and advancement in major industries in Hong Kong.

評審局為不同類型的課程進行評審,如職前訓練、內部培訓、在職培訓及專業進修計劃等,以配合本港各個主要行業在發展及提升人力資源的需要。

There has been continuous support from industries and public organisations. During the reporting year, the Council accredited 18 in-house training programmes operated by companies belonging to various industrial sectors, such as banking and retail, as well as the Hong Kong Jockey Club and the Hong Kong Police Force.

In 2013/14, the accreditation service expanded to include the school sector. Yi Jin Diploma (YJD), which provides an alternate pathway for Secondary Six school-leavers as well as adult learners to obtain a formal qualification for the purposes of employment and further study, undertook accreditation in June 2013, and is now recognised under the Qualifications Framework (QF) as meeting the accreditation standards at QF level 3.

The Education Bureau also launched a pilot project for accrediting Applied Learning (ApL) courses, which are recognised as subjects in the Hong Kong Diploma of Secondary Education (HKDSE). In December 2013, one ApL course was successfully accredited by the HKCAAVQ as meeting the standards at QF level 3.

本港多個行業及公營機構一直積極支持評審工作。在報告期內，評審局為合共18項來自不同行業的商業機構及政府與公營機構所舉辦的內部培訓課程進行了評審。商業機構涵蓋銀行業及零售業等多個行業，政府與公營機構則包括香港賽馬會及香港警務處等。

在2013/14年度，評審服務進一步擴展至學界。專為中六離校生和成年學員提供另一學習途徑，從而獲取正式資歷以投身就業市場或繼續進修的毅進文憑課程，已於2013年6月完成了課程評審。毅進文憑課程現已在資歷架構下獲得認可，達到資歷架構第三級的標準。

教育局亦展開了一項評審應用學習課程的先導計劃，應用學習課程為香港中學文憑認可的選修科目。在2013年12月，其中一項應用學習課程已通過了評審局的評審，獲確認為達到資歷架構第三級的標準。

In October 2013, the HKCAAVQ accredited a vocational training programme offered by a secondary school for providing students with basic vocational skills to enter the job market after graduation.

The positioning of the YJD, ApL courses and school-based programmes under the QF established a major reference point for learners, parents, institutions, and employers to examine and benchmark the learning outcomes at senior secondary level.

## Quality Assurance Services

Since the implementation of the QF in 2008, the Education Bureau has formed 19 ITACs for various industries with a view to developing industry-based Specification of Competency Standards (SCS). In the development of the SCSs, the HKCAAVQ acts as the moderator. During the year, the HKCAAVQ moderated the draft SCSs for the Watch and Clock, Retail, Insurance, Testing, Inspection and Certification industries, we also revised SCSs for the Hairdressing industry.

Operators are encouraged to develop SCS-based programmes by adopting the relevant Units of Competencies specified in the SCS. In the reporting period, the number of SCS-based training programmes on the QR has increased from 178 to 235.

2013年10月，評審局又為一所中學開辦的職業培訓課程完成了評審工作，該課程旨在為學生提供基本的就業技巧訓練，幫助學生畢業後投身就業市場。

毅進文憑課程、應用學習課程及校本課程先後在資歷架構下確立定位，有助學員、家長、院校及僱主以此為據作為參考要點，從而檢視及衡量高中水平的學習成效。

## 質素保證服務

資歷架構自2008年推出以來，教育局至今已成立了19個行業培訓諮詢委員會（諮委會），橫跨不同行業，並為這些行業制訂了《能力標準說明》。在制訂過程中，評審局專門負責調適有關的標準。報告期內，我們調適了鐘錶業、零售業、保險業、檢測及認證業草擬的《能力標準說明》，亦對美髮業的《能力標準說明》作出了修訂。

評審局一向鼓勵營辦者根據《能力標準說明》中的「能力單元」開發能力為本的課程。在報告期內，上載至資歷名冊的能力為本課程已由178個增至235個。

**Breakdown of SCS-based programmes (QF levels 1-4) on the QR (1 April 2013 – 31 March 2014)**
上載於資歷名冊的能力為本課程（資歷架構第一至四級）數目（2013年4月1日至2014年3月31日）

| Industry<br>行業類別 | QF Level<br>資歷架構級別 | | | |
|---|---|---|---|---|
| | 1 | 2 | 3 | 4 |
| Automatic 汽車業 | - | 1 | - | 1 |
| Banking 銀行業 | - | - | 1 | - |
| Beauty 美容業 | 3 | 21 | 30 | 2 |
| Chinese Catering 中式餐飲業 | 7 | 3 | 11 | - |
| Electrical & Mechanical Service 機電業 | - | 2 | 1 | 10 |
| Hairdressing 美髮業 | 18 | 31 | 19 | - |
| Information & Communication Technology 資訊科技及通訊業 | - | - | - | 3 |
| Jewellry 珠寶業 | - | 5 | 1 | 3 |
| Printing & Publishing 印刷及出版業 | 1 | 6 | 6 | - |
| Property Management 物業管理業 | 8 | 16 | 7 | 4 |
| Watch & Clock 鐘錶業 | - | 1 | 3 | 10 |
| **Total 總和** | **37** | **86** | **79** | **33** |

In the school sector, the HKCAAVQ continues to be commissioned by the Education Bureau to conduct the quality assurance (QA) study to ensure the quality of the Applied Learning (ApL) courses. During the reporting period, QA visits were conducted to six ApL courses which were delivered by five different institutions in the Post-secondary education sector.

學界方面，評審局繼續獲教育局委託為應用學習課程進行質素保證的工作。在報告期內，我們便為五個來自專上教育界別的課程營辦者所舉辦的六項應用學習課程進行了實地考察。
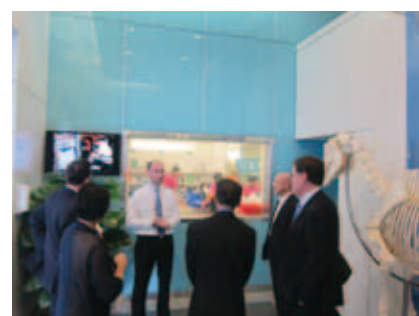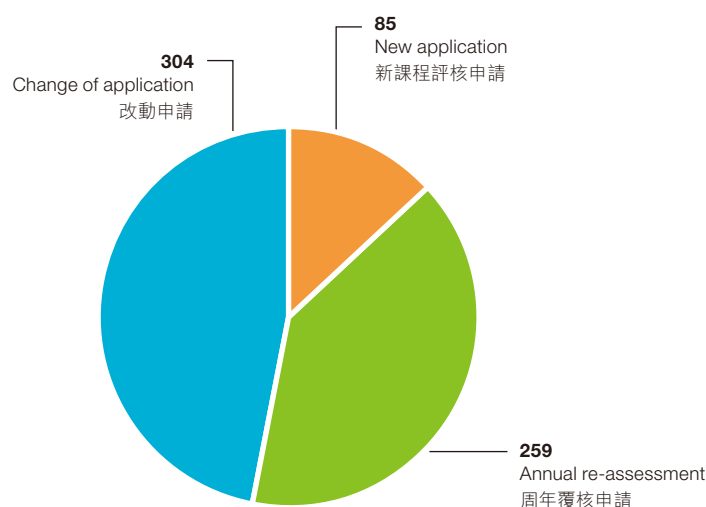
## Assessment of CPD Programmes

To increase the transparency and improve the efficiency of assessment, the HKCAAVQ acted upon the feedback collected from the Year-end Evaluation of HKCAAVQ's Assessment Service for the Insurance Intermediaries and amended the CPD application forms for the Insurance Intermediaries Quality Assurance Scheme (IIQAS). The updated forms were implemented in March 2014.

During the reporting period, 85 new, 259 annual re-assessment and 304 changes of applications were processed under the IIQAS. Compared to the previous reporting period, there was a growth of 5% and 62% for the annual re-assessment and change applications respectively but a fall of 5% in new application.

For the Estate Agents Authority CPD Scheme, 15 new, 72 annual re-assessment and 29 changes of applications were assessed, which represented an annual increase of 67% and 24% for the new and annual re-assessment applications respectively compared with the previous reporting period.
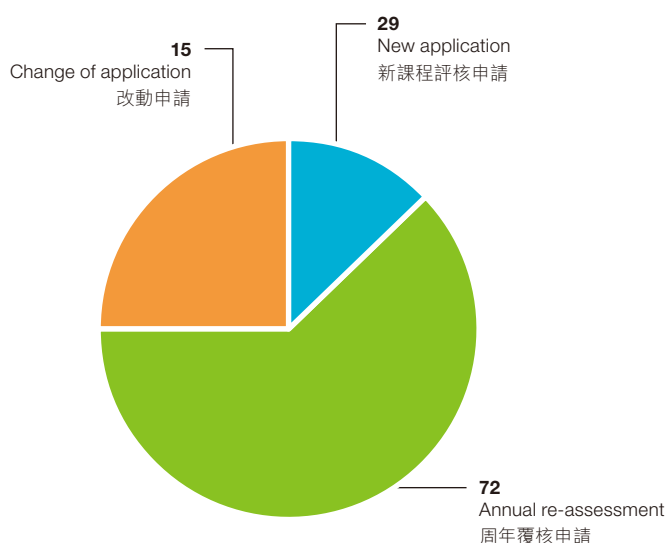
## 持續專業進修課程評核

為了提高評核服務的透明度與效率，評審局根據保險中介人界別於局方評核服務年終意見調查中所提出的意見，修改了保險中介人素質保證計劃下使用的持續專業進修課程申請表，新表格已於2014年3月開始使用。

報告期內，評審局為保險中介人素質保證計劃完成了85項新課程評核申請、259項周年覆核申請及304項改動申請。與去年同期比較，周年覆核申請及改動申請的數量分別上升了5%及62%，新課程評核申請的數量則下降了5%。

此外，評審局亦為地產代理監管局的持續專業進修課程完成了15項新課程評核申請、72項周年覆核申請及29項改動申請，其中新課程評核申請較去年增加了67%，周年覆核申請亦同期增加了24%。

**Breakdown of assessed CPD programmes for IA (1 April 2013 – 31 March 2014)**
**經評核的保險中介人持續專業進修課程數目（2013年4月1日至2014年3月31日）**

**304**
Change of application
改動申請

**85**
New application
新課程評核申請

**259**
Annual re-assessment
周年覆核申請

**CPD programme for IA**
保險中介人持續專業進修課程
**Total no. of cases**
總數：**648**

New application
新課程評核申請：85

Annual re-assessment
周年覆核申請：259

Change of application
改動申請：304

**Breakdown of assessed CPD programmes for EAA (1 April 2013 – 31 March 2014)**
經評核的地產代理持續專業進修課程數目（2013年4月1日至2014年3月31日）



15
Change of application
改動申請

29
New application
新課程評核申請

72
Annual re-assessment
周年覆核申請

**CPD programme for EAA**
地產代理持續專業進修課程
**Total no. of cases**
總數：**116**

New application
新課程評核申請：15

Annual re-assessment
周年覆核申請：72

Change of application
改動申請：29

## Enhancement of Services

The Facilitating Phase was introduced as a result of the Four-Stage Quality Assurance process review. Two facilitating models were designed and pre-tested in accordance with the aims of the Facilitating Phase to help operators who are new to the process to be aware of the accreditation requirements; and to bring together information about the track records of accredited operators to facilitate the identification of accreditation focus(es) for accreditation exercise. Three VET operators have been invited to participate in the pilot study of the two facilitating models. A review will then be conducted for fine-tuning the Facilitating Phase before its full implementation.

## Looking Forward

With the rapid development and growing public recognition of the QF, together with the new initiatives and support schemes introduced by the government, it is expected that the demand for accreditation service in the vocational sector will continue to increase.

## 提升服務質素

評審局已就「四階段質素保證程序」的檢討結果開始試行「輔助期」。我們共設計了兩個「輔助期」方案，並進行了先導研究，以評估「輔助期」的推行能否幫助未熟悉評審程序的課程營辦者為申請評審作準備，及能否將已獲評審資格的營辦者的過往紀錄彙集，為評審工作訂定評審焦點。兩個「輔助期」方案的先導研究計劃共有三間職業教育及培訓課程營辦者參與，評審局將於稍後展開檢討，於全面實行「輔助期」前，進一步完善安排。

## 未來展望

隨著資歷架構的快速發展，公眾認知度日益提升，加上政府相繼推出相關的新措施及支援計劃，預期社會對職業資歷評審服務的需求勢必越加殷切。

# Qualifications Assessment
# 學歷評估

The HKCAAVQ provides assessment services to the general public, organisations, and government bureaux/departments on qualifications awarded by granting bodies outside Hong Kong. The assessment is conducted on a person's educational attainments in totality by comparing the learning outcomes achieved through their learning path against a particular level of qualification in Hong Kong. We are also engaged by the Education Bureau to provide qualifications assessment services for prospective teachers with overseas qualifications who wish to apply for teacher registration in Hong Kong.

評審局為公眾人士、不同機構和政府部門提供非本地資歷頒授機構頒授的學歷評估服務。學歷評估服務以個別人士的總體學歷為基礎,並將其在學習歷程中獲取的學習成效與在香港取得某特定資歷級別的標準作比對。我們亦受教育局委託,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。

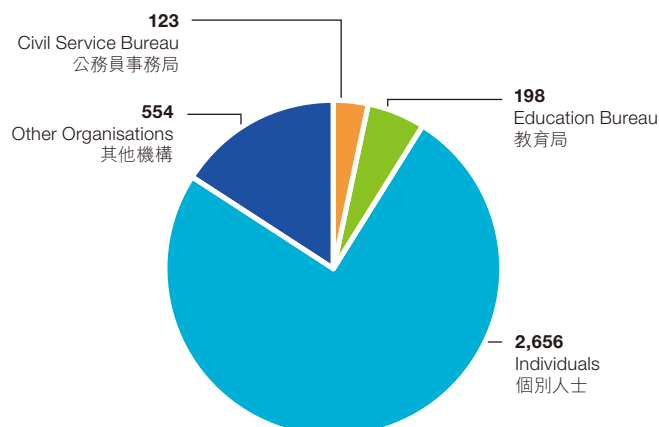## Rising Demand for Assessment Service

## 服務需求上升

In 2013/14, the HKCAAVQ processed 3,531 qualifications assessment cases, a 6% rise when compared to the figure in the previous year. This year, more qualifications pitched at the Postgraduate level as well as Secondary level have been assessed. The United Kingdom and Mainland China remained the two major sources of demand for assessment services. During the year, we also witnessed significant drop in applications for assessment of qualifications originating from Canada, France, Pakistan and India. The reduction of applications from these countries was related to staff recruitment practices of international schools and fewer applications received from the Quality Migrant Admission Scheme (QMAS) of the Immigration Department.

評審局在2013/14度共處理3,531宗學歷評估個案,較上一個年度增加6%;當中要求評估研究生程度及中學程度學歷的個案顯著增加。在本局處理的個案中,英國和中國內地繼續是兩大主要學歷頒授地區,而加拿大、法國、巴基斯坦和印度學歷持有人的申請卻顯著下降。下降原因與國際學校招聘員工的措施及入境事務處優秀人才入境計劃的申請減少有關。
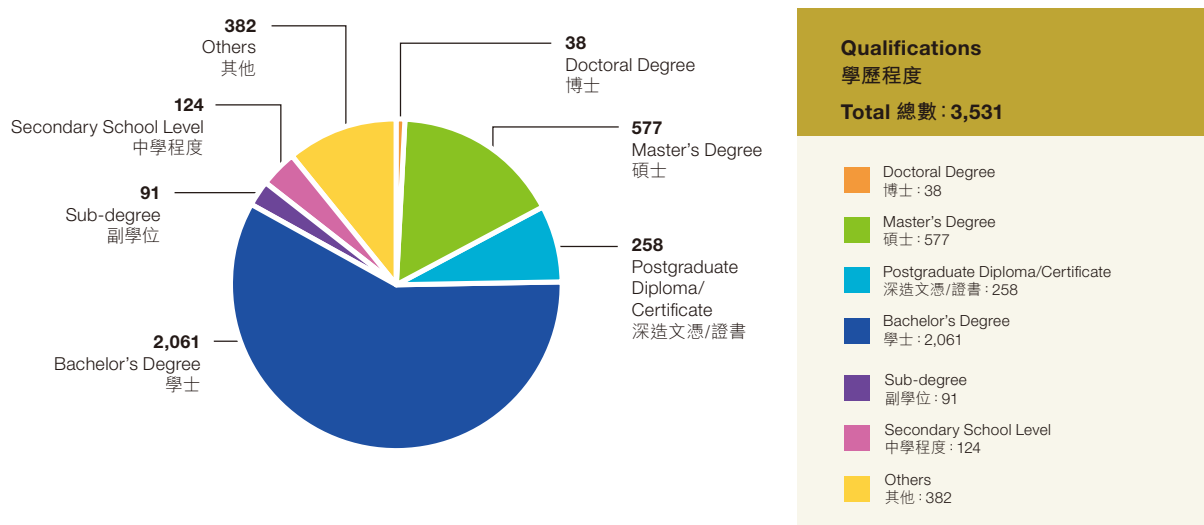
**Qualifications Assessment Cases by source of application (1 April 2013 – 31 March 2014)**
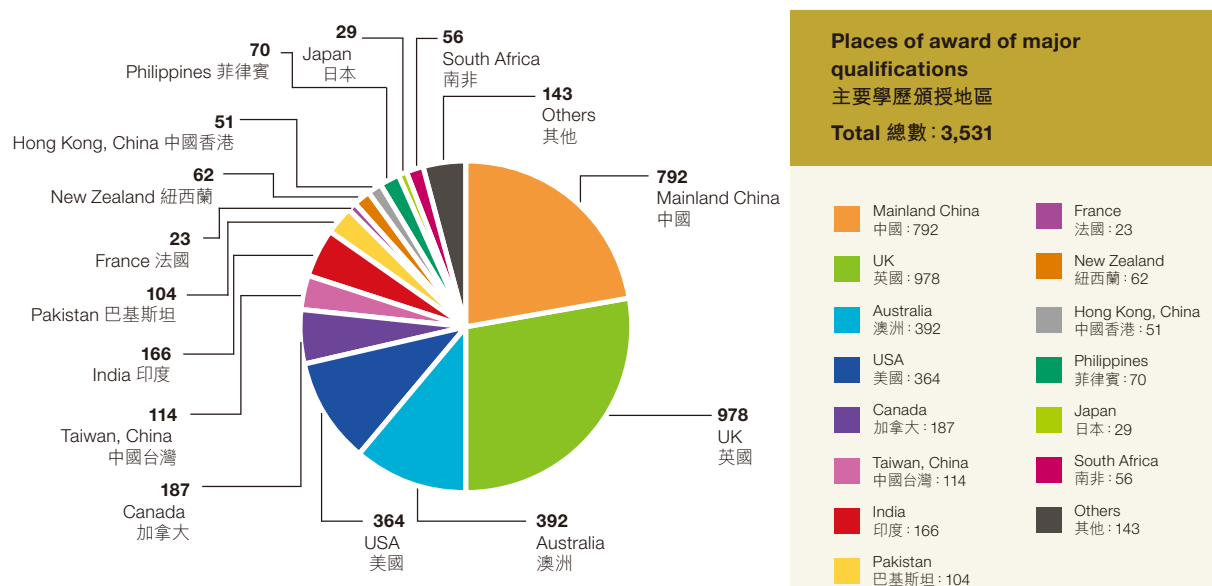**學歷評估個案申請來源(2013年4月1日至2014年3月31日)**

123
Civil Service Bureau
公務員事務局

554
Other Organisations
其他機構

198
Education Bureau
教育局

2,656
Individuals
個別人士

**Sources of application**
**申請來源**
**Total 總數:3,531**

Civil Service Bureau
公務員事務局:123

Education Bureau
教育局:198

Individuals
個別人士:2,656

Other Organisations
其他機構:554

**Level of Major Qualifications held by Applicants (1 April 2013 – 31 March 2014)**
**申請人學歷程度（2013年4月1日至2014年3月31日）**

382
Others
其他

38
Doctoral Degree
博士

577
Master's Degree
碩士

124
Secondary School Level
中學程度

91
Sub-degree
副學位

258
Postgraduate
Diploma/
Certificate
深造文憑/證書

2,061
Bachelor's Degree
學士

**Qualifications**
**學歷程度**
**Total 總數：3,531**

- Doctoral Degree
  博士：38
- Master's Degree
  碩士：577
- Postgraduate Diploma/Certificate
  深造文憑/證書：258
- Bachelor's Degree
  學士：2,061
- Sub-degree
  副學位：91
- Secondary School Level
  中學程度：124
- Others
  其他：382

**Places of Award of the Major Qualifications held by Applicants (1 April 2013 – 31 March 2014)**
**申請人主要學歷頒授地區（2013年4月1日至2014年3月31日）**

70
Philippines 菲律賓

29
Japan
日本

56
South Africa
南非

143
Others
其他

51
Hong Kong, China 中國香港

62
New Zealand 紐西蘭

23
France 法國

104
Pakistan 巴基斯坦

166
India 印度

114
Taiwan, China
中國台灣

187
Canada
加拿大

364
USA
美國

392
Australia
澳洲

792
Mainland China
中國

978
UK
英國

**Places of award of major qualifications**
**主要學歷頒授地區**
**Total 總數：3,531**

- Mainland China
  中國：792
- UK
  英國：978
- Australia
  澳洲：392
- USA
  美國：364
- Canada
  加拿大：187
- Taiwan, China
  中國台灣：114
- India
  印度：166
- Pakistan
  巴基斯坦：104
- France
  法國：23
- New Zealand
  紐西蘭：62
- Hong Kong, China
  中國香港：51
- Philippines
  菲律賓：70
- Japan
  日本：29
- South Africa
  南非：56
- Others
  其他：143

# Engaging Local and International Communities

To keep abreast of the development of international practices in qualifications assessment, we attended the Annual Conference held by the UK's National Recognition Information Centre (UK NARIC) in London in November 2013. In addition, we were invited to deliver talks to school principals, career masters and the general public about our work and procedures in qualification assessment on different occasions such as the sharing session organised by the Education Bureau and the education and career exposition. These exchanges of views and experiences will help the HKCAAVQ to continually refine its assessment models, policy and guiding principles in qualifications assessment.

# Internal Review

In 2013, the HKCAAVQ continued with its internal review of qualifications assessment and has incorporated recent local educational developments such as the Award Titles Scheme (ATS) and the Use of Credits under the Qualifications Framework into the QA Service. We have developed our first Country/Area Profile for the United Kingdom as a platform for sharing knowledge on its education systems and qualifications as well as serving as an efficient tool for assessing U.K. qualifications cases.

# Looking Forward

With the experience gained in the development of our first Country/Area Profile, the HKCAAVQ will continue to develop profiles of other countries/areas which together will cover 80% of all qualifications assessment cases.

# 參與本地及國際社區活動

緊隨國際學歷評估服務的最新發展，我們參加了由英國國家學歷認可資訊中心於2013年11月在倫敦舉行的週年大會。另外，我們亦獲邀出席不同場合，例如教育局舉辦的分享會及教育與職業博覽會，為各校的校長、職業輔導教師及公眾人士演講，解釋我們的工作及評估的程序。這些意見及經驗交流將有助於我們不斷完善評估模式和指引原則。

# 內部檢討

評審局在2013年繼續對學歷評估進行內部檢討，並納入本港近期的教育發展，例如資歷名銜計劃及資歷架構下的資歷學分於評估服務之中。我們亦建立了首個國家/地區資料庫－英國，作為分享有關英國教育制度及學歷的知識平台，使我們能更有效率地評估英國的學歷個案。

# 未來展望

有了建立首個的國家/地區資料庫的經驗後，評審局會繼續建立更多的國家/地區資料庫，務求能涵蓋八成以上的學歷評估個案。

# Qualifications Register
## 資歷名冊



The Qualifications Register (QR) is a centralised web-based register established under the Accreditation of Academic and Vocational Qualifications Ordinance (Cap 592) for qualifications recognised under the Qualifications Framework (QF). The HKCAAVQ has been designated in the Ordinance as the authority for developing and maintaining the QR.

As the public face of the QF, the QR is a free online database for students, parents, employers, employees, education/training operators, appointed assessment agencies and the general public with an aim to facilitate local learners to plan their study paths and continuing education.

資歷名冊是根據《學術及職業資歷評審條例》(第592章) 而設立的一個中央網上資料庫,載列獲資歷架構認可的資歷。根據該條例,評審局被指定為資歷名冊當局以發展和管理資歷名冊。

資歷名冊可供學生、家長、僱主、僱員、教育及培訓機構、受委評估機構和公眾人士免費查閱,以協助本地學員制定個人進修路徑,持續進修。

## Qualifications on the QR

## 載列在資歷名冊的資歷

As of March 2014, the number of qualifications on QR has increased to over 10,589 representing a substantial rise of 39% when compared to the previous year. This increase was mainly due to the inclusion of 2,577 new records from the Employees Retraining Board (ERB) and new titles arising from early compliance with the Award Titles Scheme (ATS) introduced by the Education Bureau (EDB). Effective from 1 January 2014, all new programmes at QF levels 1 to 7 should adopt titles which confirm to the requirement of ATS before they can be registered in the QR. At the same time, all new programmes at QF levels 1 to 4 should show QF credit values in the QR.

In the reporting year, there was a steady increase in the usage of the QR and the QR hit rates have recorded an annual growth of 45%, with the highest weekly increase of over 11,000 hits in the middle of July 2013 following the release of the Hong Kong Diploma of Secondary Education (HKDSE) Examination results.

截至2014年3月,載列於資歷名冊的資歷數目超過10,589個,較去年增加高達39%。大幅增長主要來自僱員再培訓局2,577個新增以提前採納教育局所推行的「資歷名銜計劃」的資歷。由2014年1月1日起,所有資歷架構第一至第七級的新課程須採用符合「資歷名銜計劃」的名銜,才可載列於資歷名冊。同時,所有資歷架構第一至第四級的新課程,須在資歷名冊上一併顯示課程的資歷學分。

在報告期內,資歷名冊網站錄得的「點擊率」較去年增加45%;而在2013年7月中,即香港中學文憑考試發放成績後,網站更錄得超過11,000次「點擊率」的新高。

## Vetting of QR Records

The HKCAAVQ continues to vet operators' uploading activities to ensure that qualifications published on the QR is accurate. Briefings were provided to operators on a need basis to maintain effective communication in order to facilitate the vetting process. Of the 613 QR batches uploaded on the QR during the reporting period, the average vetting time per batch was 1 working day.

## Advertisement Monitoring

During the reporting period, a total of 14 cases of misleading claims involving 12 operators were detected and/or reported. Most of these cases concerned QF-recognition claims before publishing the programmes on the QR, and the omissions of required information in the publicity materials. These cases were satisfactorily resolved through an educative approach which aimed to help operators to publish and promote their QF-recognised learning programmes in a timely and proper manner.

In consultation with EDB, the "Guidelines for Advertisements relating to the QF" were revised in tandem with the launch of the revamped QR website in December 2013. The purpose of the guidelines is to provide guidance and advice to operators and qualification granting bodies in promoting their programmes under the QF. The HKCAAVQ will continue to provide guidance and on-going support to operators and qualifications granting bodies for the timely listing of QR entries and marketing relating to qualifications being recognised under the QF.

## Award Titles Scheme and Use of QF Credit

The HKCAAVQ works in concert with EDB to ensure that our work and processes align with the latest policies and developments in the QF. During the reporting period, the HKCAAVQ supported the EDB's initiatives in the introduction of the Award Titles Scheme (ATS) and Use of Credit under QF.

## 檢視上載於資歷名冊的資歷

評審局會繼續檢視營辦者上載資歷的情況，確保載列於資歷名冊的資料的準確性。為了與營辦者保持良好的溝通，評審局亦會因應需要與個別營辦者講解有關上載資料到資歷名冊的事宜，以促進資歷檢視程序。報告期內上載的數據組總數量為613組，每一數據組檢視時間平均為一個工作天。

## 廣告檢視

在報告期內，我們檢測及/或接獲14項有關12個營辦者就其資歷的宣傳資料作出誤導陳述的報告，主要包括就未載列於資歷名冊的資歷作出有關資歷架構認可的誤導陳述，以及宣傳廣告沒有清楚列明所需資料。評審局就有關廣告向營辦者提供教育性的指引，以確保宣傳材料能適時及正確地刊登。

評審局諮詢教育局後，「有關資歷架構的宣傳指引」已作出修訂，並與全新資歷名冊網站同步推出。有關指引旨在為營辦者和資歷頒授機構提供就刊登在資歷架構下認可資歷的廣告宣傳指引。評審局會繼續就有關資歷上載和廣告提供指引和協助，確保獲資歷架構認可的資歷能適時上載於資歷名冊及刊登於宣傳刊物。

## 資歷名銜計劃及資歷學分

評審局與教育局一直通力合作，以確保評審局的工作及進程能配合教育局有關資歷架構的最新政策及發展。在報告期內，評審局協助教育局在資歷架構下推行「資歷名銜計劃」及「資歷學分」。

Following the decision made by the Liaison Committee on Quality Assurance, the HKCAAVQ has started vetting the QF credit assignment from the extension arms of the UGC-funded institutions. These institutions can come directly to the HKCAAVQ for vetting of their QF credit assignment for existing self-financing sub-degree programmes for uploading onto the QR. A proforma was developed as a tool to facilitate the vetting of QF credit assignment for existing programmes currently published on the QR.

The Credit Field for the entry of QF credit values has been enabled on the QR. Apart from the major search criteria such as qualification title, QF level and area of study/training, users can also conduct and refine their qualifications search by using QF Credit of the qualification. As of March 2014, there are over 400 QR records with QF credit values published on the QR and the number is anticipated to increase especially from operators in the vocational education and training (VET) sector as new programmes at QF levels 1 to 4 are required to show QF credit values on the QR effective from 1 January 2014.

## Enhancement of the QR website and QR System

The QR Website Upgrading Project commenced in May 2013 and was completed in late December 2013. The project focused primarily on the enhancement of website usability and the functional changes based on the findings and recommendations of the QR website usability analysis technical report, resulting in significant enhancements and improvements in content, functions and organisation. After a major revamp of the public interface of the QR website, the revamped QR website now provides a one-stop approach to searching quality assured qualifications. It is more convenient for the public to browse and use, especially to search and save relevant information about qualifications and programmes.

The launch of the revamped QR website was announced at a media briefing organised by the EBD on 23 December 2013. Following its launch, we have been receiving positive feedback from operators on the improved features of the website and in particular, the qualifications and the operator/assessment agencies search page.

經質素保證聯絡委員會的決定，評審局已開始檢視教資會轄下院校之持續進修學院就其資歷所釐定的資歷學分。為促進學院新增資歷學分到其已於資歷名冊登記的資歷，評審局已編制表格作上載學分的檢視用途，學院可自行聯絡評審局以上載新增的學分資料到其已於資歷名冊登記的自資副學位課程。

資歷名冊的「資歷學分」搜尋欄目已正式啟用。除了主要的搜尋條件包括資歷名稱、資歷架構級別及學習/培訓範疇，使用者亦可以「資歷學分」作為搜尋條件，篩選出合適的資料。截至2014年3月，超過400個登記資歷已加入學分值，隨著所有資歷架構第一至第四級的新課程，須由2014年1月1日起在資歷名冊上顯示課程的資歷學分，預料將會有更多職業教育及培訓課程營辦者會在資歷名冊上提供學分資料。

## 資歷名冊網站及系統提升

資歷名冊網站提升計劃於2013年5月展開，並於同年12月完成。此項計劃主要按照資歷名冊網站效能體驗分析的結果及建議，提升網站的可用性、內容及功能。經重新設計的資歷名冊網站介面，提供一站式的資歷搜尋功能，讓公眾人士能更方便地搜尋及儲存資歷及課程的相關資料。

教育局於2013年12月23日舉辦媒體簡報會，宣佈推出資歷名冊的全新介面。營辦者對於網站的新增功能，均有正面的回應，特別在「資歷搜尋」及「營辦者/評估機構搜尋」功能上有很好的評價。

We also made a significant enhancement in the QR system by adding a new text box in the "Details of Qualifications Record" page to allow operators to provide information on attachment, internship, placement or fieldwork. As the duration of these learning activities may be relatively long and/or may not be included in QF credit calculation, this additional information will help inform the public about these programme components and ensure a good understanding of the requirements and of the actual learning size of the programme.

## QR Operators Briefing

The HKCAAVQ, with the support of the EDB and the Qualifications Framework Secretariat (QFS), organised a briefing for the QR operators on 29 November 2013 to provide them with the latest developments of the QF and the QR. The event was well attended by over 220 representatives from both the self-accrediting and the non-self-accrediting sectors. The briefing featured an update by QFS on the provision of training and support for the implementation of the ATS and Use of QF Credit and the progress of the implementation of these two schemes. The QR Operators Briefing marked another important milestone in the development of QF and QR and provided a good platform to exchange views with partners in the QR.



## Looking Forward

The usage of QR is anticipated to further increase with an expansion of user groups like the adult learners seeking continuing education in the VET sector. Anticipating an era of rapid development of the QF, the HKCAAVQ will continue to work proactively to support the Government's initiatives in the QF. We will also continue our efforts in safeguarding the integrity and validity of the QR as a reliable information source for quality-assured qualifications.

「資歷記錄詳情」頁面亦已新增「課程需求」資料欄目,方便營辦者輸入有關課程的其他資料,包括實習、實地考察工作等。雖然此等教學活動可能需時較長及/或並不包括於資歷學分的計算內,但此額外的課程資料可讓公眾人士更了解課程的組合、需求及實際的學習量。

## 資歷名冊營辦者簡報會

評審局聯同教育局及資歷架構秘書處於2013年11月29日合辦簡報會,向超過220名來自自行評審界別和非自行評審界別的營辦者提供有關資歷架構和資歷名冊的最新發展。在簡報會中,資歷架構秘書處提供有關「資歷名銜計劃」及「資歷學分」的培訓工作、支援資料,以及其發展進程的最新情況。是次簡報會提供了一個分享和交流的平台,促進評審局與合作夥伴的溝通,標誌著資歷架構及資歷名冊發展的一個重要里程碑。



## 未來展望

我們預期資歷名冊的使用者群組將持續增加,將有更多有意在職業教育及培訓上進修的成年學員,透過資歷名冊尋找進修課程資料。展望未來,資歷架構將迅速發展,評審局會繼續執行政府在資歷架構下落實的措施,並致力維持資歷名冊的資料的準確性,為市民大眾提供可靠的質素保證資歷資料。

# Research, Consultancy and Training
## 研究、顧問服務及培訓

The HKCAAVQ conducts research to inform practices and to support policy development. It also runs training events to build up the quality assurance capacity of programme providers and Specialists/Accreditation Panel Members in preparation for accreditation processes. As a leading quality assurance agency in the region, the HKCAAVQ maintains best practices in quality enhancement through internal review and monitoring of its services, provides consultancy services as well as disseminates research findings and practices locally and overseas.

## The Development of Quality Indicators

The Review of the Four-Stage Quality Assurance Process initiated by the Council in March 2011, conducted under the leadership of a Steering Committee concluded, among other things, the need to identify quality indicators to support the execution of the refined Process.

A Pilot Study was conducted with the HKCAAVQ Financial and Corporate Governance Experts (Experts) to identify quality indicators for financial management, which is one of the criteria of Stage 1 Initial Evaluation and Stage 2 Learning Programme Accreditation. Altogether two experience sharing sessions were conducted for 12 Experts. The outcomes have informed the Secretariat the kind of financial data needed to demonstrate an operator's financial viability. A similar approach will be adopted to explore the quality indicators under other accreditation criteria with experienced panel members of various types of exercises. This activity will be taken up progressively from the second half of 2014.

## Gauging Feedback for Continuous Enhancement of Services

The HKCAAVQ collects feedback from programme providers, Panel Members and Experts engaged in accreditation exercises, as well as from institutions using HKCAAVQ services. The surveys, conducted primarily through an online platform, form part of our internal quality assurance process for continuous enhancement. Surveys with the Panel Members and Experts are conducted in-house. In the reporting period, we continued to engage a professional agency to undertake the annual Operators' Survey.

為推動局內事務和政策發展，評審局積極進行各項研發工作，及舉辦各式培訓活動，以提升課程營辦者的質素保證水平，並助評審局專家就評審作好準備。評審局作為亞太區具領導地位的質素保證機構，我們透過內部檢討、顧問服務、及於海內外發表研究報告和交流經驗，樹立質素提升的楷模。

## 發展質素指標

在督導委員會的領導下，評審局於2011年3月開展的「四階段質素保證程序」檢討經已完成。我們現進行多項跟進工作，包括發展「質素指標」，以助執行檢討後的評審程序。

為發展「質素指標」，相關先導研究經已開展。評審局與財務及企業管治範疇的專家，進行了兩場經驗分享會，12名與會專家就財務管理方面的「質素指標」進行深入探討。財務管理為「初步評估」（首階段）及「課程評審」（階段二）的評審準則之一。討論結果讓秘書處了解適用的財務資料，以作課程營辦者財務狀況的佐證。評審局將於2014年下半年，邀請評審經驗豐富的專家，共同發展其他評審準則的「質素指標」。

## 收集意見
## 提升服務質素

為提升服務質素，評審局設有內部質素保證機制，向曾參與評審的課程營辦者、評審組員、財務及企業管治專家及使用評審局服務的院校進行意見調查。意見調查，主要在網上進行。評審組員和財務及企業管治專家之意見調查，則由評審局負責。而營辦者年度意見調查，繼續由獨立的專業機構處理。

Data collected from the surveys are kept in strictest confidence and are used for improvement purposes only. Reports of the surveys are reviewed by the Council; findings and follow-up actions are shared with the respondents during activities such as training workshops, through written reports circulated to respondents, and during the Annual Operators' Briefing.

## Consultancy Services

The three-year Comparative Study of Veterinary Qualifications commissioned by the Agriculture, Fisheries and Conservation Department (AFCD) in 2011/12 to 2013/14 came to a satisfactory close. The Study covered two accreditation and recognition bodies in the United Kingdom (UK) and the United States of America (US) and 10 universities and their veterinary degree programmes from the Mainland China, Taiwan, UK, US, Denmark and Finland.

The consultancy project, commissioned by the Government of the Macao Special Administrative Region, aims to develop the scope and content of the quality assurance mechanism of the higher education sector. The HKCAAVQ developed four sets of guidelines, after consultation with the higher education sector and the Macao Government. The guidelines cover institutional accreditation, institutional audit, new program accreditation and roles and responsibilities of external quality assurance agency.

The HKCAAVQ has been further invited by the Macao Government to develop outcome standards for learning programmes at degree levels in 2014.

評審局所收集的資料，只作改善本局服務之用，絕對保密。秘書處定期向評審局大會匯報調查結果，並透過各式活動，如營辦者簡報會、培訓工作坊及書面報告等，與受訪者分享結果及跟進工作。

## 顧問服務

評審局受漁農自然護理署委託，進行為期三年的「獸醫資歷比較研究」(2011/12 - 2013/14)已圓滿完成。研究涵蓋兩間英國及美國的評審機構與十間位於中國大陸、台灣、英國、美國、丹麥及芬蘭的大學及其獸醫學位課程。

此外，評審局受澳門特別行政區政府委託，發展澳門高等教育質素保證機制的內容及範疇。評審局與澳門政府及高等教育界進行諮詢後，四份評鑑指引經已完成，包括院校評審、院校素質核證、新辦課程評審及外評機構指引。

評審局同時接受澳門政府邀請，於2014年發展學位課程的成效指標。

## Specialists Appointment and Management

As of 31 March 2014, there were 930 Specialists. About a quarter of the Specialists are from overseas; they provide views and advice from an international perspective and mainly support academic accreditation. In the reporting period, 180 nominees were appointed as Specialists (including seven Experts); and the service of 616 Specialists came to an end, following the standard terms of service. The HKCAAVQ maintains an online Specialists Register which is available on its website.

## Training and Capacity Building

The HKCAAVQ offers various types of capacity building activities to prepare programme providers and specialists for accreditation exercises. These include training workshops, briefings, seminars and other events. The HKCAAVQ also runs tailor-made in-house training programmes at cost upon request by interested operators/ organisations.

In the reporting year, the HKCAAVQ organised 24 events attended by 902 participants.

## 專家委任與管理

截至2014年3月31日止,評審局專家庫內共有930名專家。當中約四份一為海外專家,主力參與學術評審工作,以確保評審的國際水平。在報告期內,評審局委任了180名專家(包括七名財務及企業管治專家);而按評審局的服務條款,同期有616名專家的任期屆滿。評審局的專家名冊可在網上參閱。
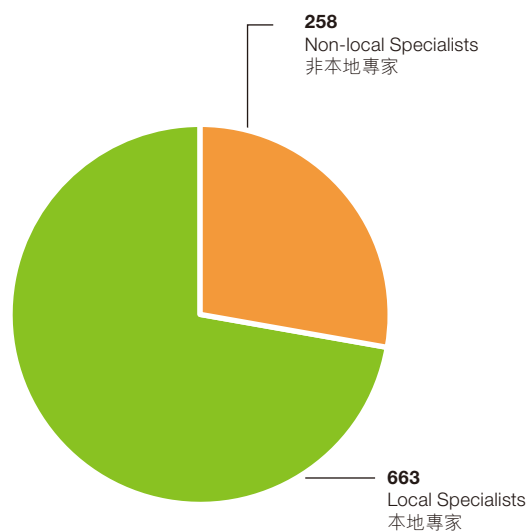
## 培訓活動

評審局不時為課程營辦者和評審局專家舉辦培訓活動,如工作坊、簡報會及研討會等。我們亦會按個別營辦者或培訓機構的需要設計內部培訓工作坊。

在報告期內,評審局共舉辦了24場培訓活動,參與人次達902人。

**Number of Local and Non-local Specialists**
本地專家及非本地專家人數

**258**
Non-local Specialists
非本地專家

**663**
Local Specialists
本地專家

**Total 總數：999**

- Local Specialists
  本地專家：663
- Non-local Specialists
  非本地專家：258

**Breakdown of Capacity Building Events (1 April 2013 – 31 March 2014)**
評審局舉辦培訓活動數目（**2013年4月1日至2014年3月31日**）

| Targets<br>對象 | Types of activities<br>活動類型 | Number of Sessions<br>舉辦節數 | Number of Participants<br>參與人數 | Number of Programme Providers<br>參與的課程營辦者數目 |
|---|---|---|---|---|
| **Programme Providers**<br>課程營辦者 | Briefing 簡報會 | 1 | 98 | 60 |
| | Workshop 工作坊 | 9 | 316 | 208 |
| | Tailor-made In-house Training Workshop/Briefing 內部培訓工作坊/研討會 | 5 | 281 | 5 |
| **Specialists**<br>專家 | Appointment Ceremony 委任典禮 | 1 | 47 | NA |
| | Workshop 工作坊 | 6 | 144 | NA |
| | Experience Sharing Session 經驗分享會 | 2 | 13 | NA |
| | On-line Training 網上培訓 | NA | 3<br>(among 83 visitors)<br>（83人登入資源中心） | NA |

To help build the capacity of Specialists in quality assurance that underpins the Qualifications Framework (QF) on an ongoing basis, the HKCAAVQ launched an Online Specialists Resource Centre in February 2013. The Resource Centre is a portal housing the Training Manual, a Training Module with video-taped materials on questioning techniques and other references. During the reporting period, 83 Specialists had accessed the Online Specialists Resource Centre. Three of them completed the training module. The HKCAAVQ is developing another training module on evaluating evidence.

The HKCAAVQ was commissioned by the Education Bureau to run six workshops on the use of QF credits in 2014. The purpose of the workshops is to enhance participants' understanding of the assignment of QF credit value to learning programmes and the assessment of the assigned credit value by the HKCAAVQ in accreditation.



Participants' surveys were conducted for all training events to monitor training effectiveness. Follow-up actions are taken on a need basis. In general, the training activities were well-received.

In recognition of its good practice in training and support of reviewers (Specialists) which has a potential for adaptation among members, the HKCAAVQ was selected as the winner of the Asia-Pacific Quality Network (APQN) Quality Award 2014 in the category of Training and Support of Reviewers.

## 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.

為持續提升評審局專家在資歷架構下執行質素保證工作之能力，評審局於2013年2月推出「專家網上資源中心」。資源中心內提供培訓手冊、提問技巧的錄像教材及其他參考資料。在報告期內，共有83名專家登入資源中心，當中三位專家成功完成網上培訓。評審局現正發展另一套證據評估的教材，資源中心的內容將越趨豐富。

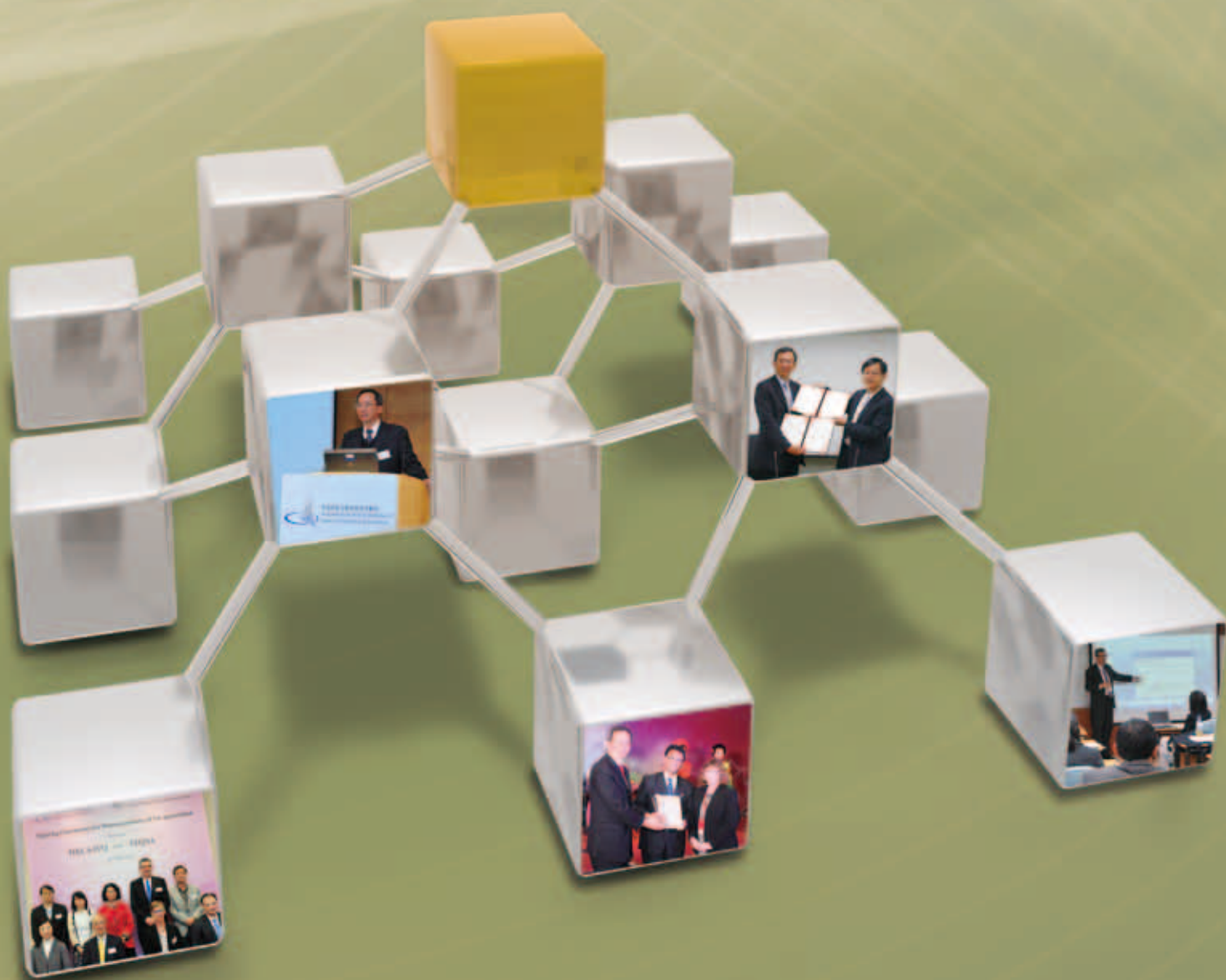評審局受教育局委託，於2014年舉辦六場「資歷學分工作坊」。工作坊旨在提高參加者對釐定資歷學分的認識，及了解評審局如何評估資歷學分。

評審局透過出席者問卷調查，確保培訓活動的成效，並跟進改善。總括而言，培訓活動備受讚賞。

亞太區質素網絡協會頒發「2014亞太區質素網絡質素獎－評審人員培訓及支援」予評審局，讚揚我們致力為專家提供培訓活動及所作支援，成為會員的模範。



## 未來展望

評審局將會繼續與各界人士緊密合作，提升其質素保證能力，以應教育界所需和期望。

對外聯繫
External Liaison & Engagement

# External Liaison and Engagement

## 對外聯繫



The HKCAAVQ endeavours to maintain effective communication with our stakeholders, including operators, Specialists, Accreditation Panel Members, professional bodies and authorities, as well as other quality assurance agencies worldwide and the general public. To foster better public understanding and garner support for the work of the HKCAAVQ, we continue to reach out to our stakeholders through an array of activities such as briefings, workshops and various networking events. We are also committed to building strong networks with quality assurance practitioners both locally and globally for exchange of knowledge and experience and cooperation opportunities.

評審局致力維持與持份者的溝通,他們包括課程營辦者、評審局專家、評審小組成員、專業團體、政府部門、海外質素保證機構以及市民大眾。我們舉辦不同活動,例如簡報會、工作坊及各種聯繫活動,旨在讓公眾了解及支持評審局的工作。同時我們積極建立強大網絡,與本地及海外的質素保證從業員分享知識和經驗,加強合作。

## Facilitating Local Exchange

## 促進本地交流

The HKCAAVQ attaches great importance to enhancing public understanding of its role as the Accreditation Authority and the Qualifications Register Authority under the Qualifications Framework (QF). To this end, we organise seminars, workshops and briefings to keep the stakeholders informed of the latest developments in our services. We also arrange different kinds of training to build the capacity of operators and Specialists for engaging in accreditation exercises. During the reporting period, we organised 30 activities of these kinds, involving more than 1,000 key quality assurance partners including operators, Specialists and Accreditation Panel Members in the academic and vocational sectors. In support of the Use of Credit under QF introduced by the Education Bureau, the HKCAAVQ organised sharing sessions on use of QF credit in April 2013 and March 2014, followed by a series of training workshops on credit assignment for operators.

作為資歷架構下的評審當局及資歷名冊當局,評審局十分重視大眾對我們的認識及了解。因此,評審局透過舉辦研討會、工作坊及簡報會,讓持份者了解評審局的最新發展。我們亦舉辦不同類型的培訓活動,加深課程營辦者及評審局專家對評審工作的認識。在報告期內,我們舉辦了30場活動,邀請逾千名質素保證合作夥伴參加,他們包括課程營辦者、評審專家和來自學術及職業界別的評審小組成員。與此同時,為支持教育局在資歷架構下推行的「資歷學分」,評審局於2013年4月及2014年3月舉行有關「資歷學分」分享會,和一系列有關釐定學分的培訓工作坊。

Apart from taking the initiative to engage the local community through various briefings and networking activities, we also participated in and presented at various local conferences and seminars to provide the stakeholders with updated information of our services. Last year, we attended 11 local events, such as the Qualifications Framework Stakeholders Forum organised by the Education Bureau in May 2013 and the Sharing Session for the Retail Industry organised by the QF Secretariat in December 2013. Throughout the year, we were also invited to speak at a number of career forums to introduce our qualifications assessment service to school teachers and students.

The HKCAAVQ values feedback from its stakeholders. Apart from the annual Operators' Survey for gauging feedback on our services, we organise from time to time various focus group meetings to gather stakeholders' views and insights. For example, we organised a focus group meeting on the non-local learning programme (NLP) accreditation service in April 2013 and invited operators to share their experiences in the facilitating stage of the streamlined processes.

For the purpose of increased transparency in the quality assurance process, the HKCAAVQ decided to publish summary accreditation reports online. For Initial Evaluation (IE) and Programme Validation (PV) of local programmes (except for purely in-house training programmes) with contracts signed on or after 1 March 2013, summary accreditation reports will be published for public access on the HKCAAVQ website. As of the end of March 2014, a total of 21 summary accreditation reports were published on our website. An online survey is underway to collect feedback from the public and assess the implementation. Among the responses we have collected so far, 95% of the respondents think that the summary accreditation reports provide useful information.

評審局不但積極參與本地簡報會及聯繫活動，我們亦出席不同的本地會議及研討會，為持份者提供最新資訊。去年，我們出席了11場本地活動，包括教育局於2013年5月舉辦的資歷架構跨界別論壇與資歷架構秘書處於2013年12月舉行的零售業資歷架構分享會。此外，我們亦獲邀出席一些職業論壇發表講話，讓教師及學生認識學歷評估服務。



評審局十分重視持份者的意見，除了透過年度意見調查向課程營辦者收集意見外，我們亦不時舉行聚焦小組會議來取得持份者的看法。例如我們於2013年4月舉辦有關非本地課程評審服務的聚焦小組會議，邀請課程營辦者分享其對簡化非本地課程評審程序的經驗。

為了增加質素保證程序的透明度，評審局決定於網上發布評審報告摘要。所有於2013年3月1日或以後簽訂服務協議書的本地課程評審項目，包括「初步評估」及「課程甄審」（內部培訓課程除外），其相關評審報告摘要將於評審局網頁公布。截至2014年3月底，共有21個評審報告摘要於本局網頁公布。此外，我們亦進行網上意見調查，聽取大眾對網上發佈評審報告摘要的意見。在已收集的回應中，95%的受訪者認為評審報告摘要提供有用的資訊。

## Strengthening International Networks

To keep ourselves abreast of the international trends and good practices in quality assurance, the HKCAAVQ seeks to build partnerships with quality assurance agencies worldwide by participating in international conferences and receiving delegations from organisations which share similar missions and objectives in the enhancement of quality assurance in higher education and vocational education and training.

In 2013/14, the HKCAAVQ continued our efforts in forging partnership and collaboration with quality assurance agencies around the world through entering into collaborative agreements. In 2013, we signed two Memoranda of Co-operation, one with the Tertiary Education Quality and Standards Agency (TEQSA) and the other with the Higher Education Evaluation and Accreditation Council of Taiwan (HEEACT) to facilitate exchange of information, expertise and good practices in quality assurance. During the year, we also renewed the cooperation agreements with the Quality Assurance Agency for Higher Education (QAA), UK, and the Malaysian Qualifications Agency (MQA) to maintain a close relationship for the advancement of quality assurance.



To facilitate more in-depth exchange of knowledge and experiences with quality assurance practitioners around the world, the HKCAAVQ participated actively in the international arena. In the year under review, we participated in seven international conferences and delivered speeches in three of them, including the Asia-Pacific Quality Network (APQN) Conference and the International Network for Quality Assurance Agencies in Higher Education (INQAAHE) Conference

## 加強國際網絡

為緊隨質素保證的國際趨勢及良好作業模式，評審局透過出席國際會議及接待與我們使命相近的組織代表團，致力建立合作夥伴，務求提升在高等教育與職業教育及培訓方面的質素保證。

評審局於2013/14年度繼續透過簽訂合作協議，與世界各地質素保證機構建立夥伴關係。我們於2013年，分別與澳洲高等教育品質與標準署及台灣財團法人高等教育評鑑中心基金會，簽署合作備忘錄，促進雙方在資訊、專業及良好作業模式的交流。年內，我們亦延續與英國高等教育品質保證局和馬來西亞質素保證機構的合作協議，保持雙方緊密聯繫，達致質素保證提升的效果。



為了加強與世界各地從事質素保證的人士分享知識和經驗，評審局積極參與國際活動。在回顧年度中，評審局參與了七個國際會議，並在三個會議上發表演說，包括2013年4月於台北舉辦的亞太區質素網絡研討會及高等教育質素保證

held in Taipei in April 2013, and the Observatory on Borderless Higher Education Conference held in London in December 2013. To disseminate research findings and practices locally and overseas, the HKCAAVQ presented papers in two academic journals last year, namely the Evaluation Bimonthly, Taiwan, and the Journal of Beijing Open University, China, to share our experiences in training and capacity building, as well as the criteria and standards for accreditation of degree programmes under the QF.



During the year, the HKCAAVQ paid visits to 13 overseas quality assurance authorities and agencies in Macao, Taiwan, New Zealand and Europe. In October 2013, the Deputy Executive Director joined a study tour comprised of representatives of the Education Bureau and the QF Secretariat to visit the New Zealand Qualifications Authority (NZQA) to compare the policies and procedures of the qualifications frameworks in both jurisdictions, as well as visits to training organisations of different industries. In November and December 2013, the Executive Director visited seven quality assurance agencies across Belgium, Ireland and the United Kingdom, such as UK's National Recognition Information Centre (UK NARIC) and Quality and Qualifications Ireland (QQI), to exchange information on the latest developments in higher education and quality assurance and explore opportunities for future collaboration. During the year, we received 12 delegations from overseas quality assurance agencies and education authorities, such as the China Academic Degrees and Graduate Education Development Center (CDGDC) and the Finance Accreditation Agency (FAA) of Malaysia, to gain better understanding of the quality assurance system and regulation in different places. This international liaison and engagement enables us to benchmark our approaches against international good practice, leading to continuous improvement in our work and services.



國際網絡會議，以及2013年12月於倫敦舉行的無國界高等教育觀察組織會議。此外，評審局去年於兩份學術期刊發表文章，分別為《台灣的評鑑雙月刊》與《中國的北京開放大學期刊》，分享我們的培訓經驗及資歷架構下學位課程評審的準則及水平。

年內，評審局派員赴澳門、台灣、新西蘭和歐洲探訪13間海外質素保證機構。評審局副總幹事於2013年10月參與由教育局及資歷架構秘書處代表組成的考察團，到訪新西蘭資歷局，比較雙方司法權下資歷架構的政策和程序；並探訪不同界別的培訓機構。評審局總幹事另於2013年11及12月到訪比利時、愛爾蘭及英國的七所質素保證機構，如英國國家學歷認可資訊中心與愛爾蘭的質素及資歷評審會，彼此交流高等教育和質素保證的最新發展，為未來合作奠下基礎。此外，本年度評審局接待了12個海外質素保證機構和教育團體的代表團，如中國教育部學位與研究生教育發展中心及馬來西亞財務評審機構等，加深大家對各地質素保證制度和規例的認識。透過對外聯繫，使我們的工作方式與國際間的良好作業模式接軌，令我們的工作及服務不斷進步。

In March 2014, the HKCAAVQ won an Asia-Pacific Quality Network (APQN) Quality Award in the category of training and support of reviewers. It is the second year in a row that the HKCAAVQ has been selected as the winner of an APQN Quality Award. The Award recognised the HKCAAVQ's contributions to training and support of reviewers locally and regionally and its development of sound and effective materials for training.

在2014年3月，亞太區質素網絡連續第二年向評審局頒發「亞太區質素網絡質素獎」，讚揚評審局為評審小組成員所提供的培訓和支援服務。評審委員會讚揚評審局致力為本地和非本地評審小組成員提供培訓活動及支援，並推出實用的教材，從而提升他們對質素保證工作的認識和相關能力。

## Looking Forward

## 未來展望

The HKCAAVQ values the partnership with our many stakeholders. We strive to develop ourselves into an efficient, effective, transparent and accessible quality assurance agency. In order to achieve this aim, we will continue our efforts in extending partnership and exploring opportunities to exchange ideas and experiences with our counterparts worldwide. We will also keep on our outreaching activities to engage stakeholders to promote the community's understanding and awareness of our role and functions, and to ensure that the quality and standard of our services address their expectations and societal needs.

評審局十分重視與眾多持分者合作。我們會繼續與各地的相關機構增加聯繫及交流的機會，致力發展成高效率、有效和具透明度的質素保證機構。同時，我們亦會透過對外活動，與持分者在社區上宣傳我們的角色和功能，並確保我們服務的質素及水平符合他們的期望和社會需求。

To benchmark against international standards, the HKCAAVQ will undertake an external review against the Guidelines of Good Practice in Quality Assurance developed by the International Network for Quality Assurance Agencies in Higher Education (INQAAHE). We believe this exercise will allow us to benchmark against world class QA practitioners, to demonstrate that we adhere to the international good practices and to make sure that our approach, especially to transnational education, addresses the implications of the growing internationalisation of quality assurance.

為求與國際水平接軌，評審局將會接受高等教育質素保證國際網絡就其質素保證的良好作業指引的外評。是次外評會把我們的工作模式與世界級質素保證機構作對比，證明我們的質素保證工作，尤其是跨國教育方面，達到質素保證的國際化水平。

# 財務報告
# Financial Report

# Independent Auditor's Report
# 獨立核數師報告書

**Independent auditor's report to the Council members of 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 53 to 90, which comprise the balance sheet as at 31 March 2014, 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 members' responsibility for the financial statements

The council members are 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 members 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.

**致香港學術及職業資歷評審局成員**

*(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53至90頁香港學術及職業資歷評審局(以下簡稱「貴局」)的財務報表,此財務報表包括於二零一四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。

## 貴局成員就財務報表須承擔的責任

貴局成員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。

## Independent Auditor's Report (continued)
## 獨立核數師報告書（續）

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 members, 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 2014 and of its deficit and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards.

審計涉及執行程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成員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二零一四年三月三十一日的事務狀況及截至該日止年度的虧損及現金流量。

**KPMG**
*Certified Public Accountants*

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

19 September 2014

**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

二零一四年九月十九日

## Statement of comprehensive income
## 全面收益表

for the year ended 31 March 2014 (Expressed in Hong Kong dollars) 截至二零一四年三月三十一日止年度(以港幣列示)

| | Note 附註 | 2014 $ | 2013 $ |
|---|---|---|---|
| **Income 收入** | | | |
| Accreditation fees 評審費 | | 30,756,743 | 28,223,452 |
| Advisory and consultancy fees 諮詢和顧問費 | | 22,342,356 | 22,227,844 |
| Qualifications assessment fees 資歷評估費 | | 7,677,070 | 7,380,216 |
| Qualifications registry fees 資歷註冊費 | | 1,719,298 | 2,280,739 |
| Government grants 政府補助 | 11 | 2,517,951 | 4,524,936 |
| Investment income 投資收入 | 3 | 883,852 | 975,386 |
| Other income 其他收入 | 4 | 83,327 | 609,209 |
| | | 65,980,597 | 66,221,782 |
| **Expenditures 支出** | | | |
| Staff costs 員工成本 | 5(a) | 49,722,628 | 44,660,953 |
| Administrative expenses 行政費用 | | 13,905,088 | 12,881,321 |
| Direct accreditation/consultancy costs 直接評審/顧問成本 | | 7,840,655 | 7,261,846 |
| Council meeting and committee expenses 本局會議及委員會支出 | | 753,859 | 887,929 |
| | | 72,222,230 | 65,692,049 |
| **(Deficit)/surplus for the year 本年度（虧損）/盈餘** | 5 | (6,241,633) | 529,733 |

**Other comprehensive income 其他全面收益**

*Items that may be reclassified subsequently to profit or loss:*
其後可能重新分類至損益的項目：
Available-for-sale equity 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 | | (756,351) | 751,916 |
| – Reclassification to profit or loss upon disposal 出售後重新分類至損益 | | 32,160 | – |
| **Other comprehensive income for the year 本年度其他全面收益** | | (724,191) | 751,916 |
| **Total comprehensive income for the year 本年度全面收益合計** | | (6,965,824) | 1,281,649 |

*The notes on pages 62 to 88 form part of these financial statements.*
*列載於第62至第88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 2014 (Expressed in Hong Kong dollars) 二零一四年三月三十一日(以港幣列示)

| | Note 附註 | 2014 $ | 2013 $ |
|---|---|---|---|
| **Non-current assets 非流動資產** | | | |
| Fixed assets 固定資產 | 7 | 21,547,982 | 26,701,599 |
| Investments 投資 | 8 | 15,257,943 | 14,312,886 |
| | | 36,805,925 | 41,014,485 |
| **Current assets 流動資產** | | | |
| Investments 投資 | 8 | – | 4,000,000 |
| Accounts and other receivables 應收賬款和其他應收款 | 9 | 6,233,946 | 7,954,332 |
| Bank deposits and cash 銀行存款及現金 | 10 | 43,465,701 | 37,772,547 |
| | | 49,699,647 | 49,726,879 |
| **Current liabilities 流動負債** | | | |
| Deferred government grants 遞延政府補助 | 11 | 8,855,079 | 8,812,830 |
| Deferred revenue 遞延收入 | 12 | 8,426,891 | 8,444,065 |
| Other payables and accruals 其他應付賬款及應計費用 | | 3,315,145 | 2,062,860 |
| Provision for staff gratuities 員工約滿酬金準備 | 13 | 3,830,795 | 2,316,481 |
| | | 24,427,910 | 21,636,236 |
| **Net current assets 流動資產淨值** | | 25,271,737 | 28,090,643 |
| **Total assets less current liabilities 資產總值減流動負債** | | 62,077,662 | 69,105,128 |
| **Non-current liabilities 非流動負債** | | | |
| Provision for staff gratuities 員工約滿酬金準備 | 13 | 1,875,064 | 1,936,706 |
| **NET ASSETS 資產淨值** | | 60,202,598 | 67,168,422 |

## Balance sheet (continued)
## 資產負債表（續）
as at 31 March 2014 (Expressed in Hong Kong dollars) 二零一四年三月三十一日(以港幣列示)

|  | Note 附註 | 2014<br>$ | 2013<br>$ |
|---|---|---|---|
| **RESERVES 儲備** | 14 |  |  |
|  |  |  |  |
| Accumulated surpluses 累計盈餘 |  | 58,074,276 | 64,315,909 |
| Investment revaluation reserve 投資重估儲備 |  | 2,128,322 | 2,852,513 |
|  |  | 60,202,598 | 67,168,422 |

Approved and authorised for issue by the Council on 22 September 2014
本局於二零一四年九月二十二日批准及授權發表此財務報表

Chairman 主席                                          Executive Director 總幹事

*The notes on pages 62 to 88 form part of these financial statements.*
*列載於第62至第88頁的附註為本財務報表的一部分。*

## Statement of changes in reserves
## 儲備變動表

for the year ended 31 March 2014 (Expressed in Hong Kong dollars) 截至二零一四年三月三十一日止年度(以港幣列示)

| | Accumulated surpluses 累計盈餘 $ | Investment revaluation reserve 投資重估儲備 $ | Total 合計 $ |
|---|---:|---:|---:|
| **Balance at 1 April 2012 於2012年4月1日的結餘** | 63,786,176 | 2,100,597 | 65,886,773 |
| **Changes in equity for 2012/2013:** **2012年/2013年儲備變動:** | | | |
| Surplus for the year 本年度盈餘 | 529,733 | – | 529,733 |
| Other comprehensive income for the year 本年度其他全面收益 | – | 751,916 | 751,916 |
| **Total comprehensive income 全面收益合計** | 529,733 | 751,916 | 1,281,649 |
| **Balance at 31 March 2013 and 1 April 2013** **於2013年3月31日和2013年4月1日的結餘** | 64,315,909 | 2,852,513 | 67,168,422 |
| **Changes in equity for 2013/2014:** **2013年/2014年儲備變動:** | | | |
| Deficit for the year 本年度虧損 | (6,241,633) | – | (6,241,633) |
| Other comprehensive income for the year 本年度其他全面收益 | – | (724,191) | (724,191) |
| **Total comprehensive income 全面收益合計** | (6,241,633) | (724,191) | (6,965,824) |
| **Balance at 31 March 2014 於2014年3月31日的結餘** | 58,074,276 | 2,128,322 | 60,202,598 |

*The notes on pages 62 to 88 form part of these financial statements.*
*列載於第62至第88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 2014 (Expressed in Hong Kong dollars) 截至二零一四年三月三十一日止年度(以港幣列示)

|  | **2014**<br>**$** | 2013<br>$ |
|---|---|---|
| **(Deficit)/surplus for the year** 本年度（虧損）/盈餘 | **(6,241,633)** | 529,733 |
| Adjustments for: 調整項目： |  |  |
| Depreciation 折舊 | **8,543,744** | 4,194,585 |
| Dividend income 股息收入 | **(583,554)** | (450,345) |
| Interest income 利息收入 | **(300,298)** | (525,041) |
| Gain on disposal of available-for-sale equity securities<br>出售可供出售股本證券的收益 | **(32,160)** | – |
| Loss on disposal of fixed assets 出售固定資產虧損 | **–** | 189,907 |
| **Operating surplus before changes in working capital**<br>**營運資金變動前經營盈餘** | **1,386,099** | 3,938,839 |
| Decrease in accounts and other receivables<br>應收賬款和其他應收款減少 | **1,720,386** | 8,374,558 |
| Increase/(decrease) in deferred government grants<br>遞延政府補助增加/（減少） | **42,249** | (4,428,603) |
| (Decrease)/increase in deferred revenue 遞延收入（減少）/增加 | **(17,174)** | 1,160,294 |
| Increase/(decrease) in other payables and accruals<br>其他應付賬款和應計費用增加/（減少） | **1,252,285** | (2,548,412) |
| Increase in provision for staff gratuities 員工約滿酬金準備增加 | **1,452,672** | 437,741 |
| Decrease in provision for office reinstatement cost<br>辦公室重修成本準備減少 | **–** | (2,077,558) |
| **Cash generated from operating activities** 經營活動所產生的現金 | **5,836,517** | 4,856,859 |

## Cash flow statement (continued)
## 現金流量表（續）

for the year ended 31 March 2014 (Expressed in Hong Kong dollars) 截至二零一四年三月三十一日止年度(以港幣列示)

| | Note 附註 | **2014**<br>**$** | 2013<br>$ |
|---|---|---|---|
| **Investing activities 投資活動** | | | |
| | | | |
| Payment for purchase of fixed assets 購入固定資產付款 | | **(3,390,127)** | (24,319,279) |
| Proceeds from disposal of fixed assets 出售固定資產所得款項 | | **–** | 2,000 |
| Proceeds from maturity of held-to-maturity debt securities<br>持有至到期債務證券到期所得款項 | | **4,000,000** | 3,884,700 |
| Proceeds from disposal of available-for-sale equity securities<br>出售可供出售股本證券所得款項 | | **2,697,639** | – |
| Payment for purchase of available-for-sale equity securities<br>購入可供出售股本證券付款 | | **(4,361,200)** | (1,000,500) |
| Payment for purchase of held-to-maturity debt securities<br>購入持有至到期債務證券付款 | | **–** | (1,108,400) |
| (Increase)/decrease in bank deposits with maturity of more than<br>   three months at acquisition<br>在購入後三個月以上到期的銀行存款（增加）/減少 | | **(10,031,581)** | 2,873,473 |
| Interest received 已收利息 | | **326,771** | 586,265 |
| Dividends received 已收股息 | | **583,554** | 450,345 |
| **Net cash used in investing activities**<br>**投資活動所用的現金淨額** | | **(10,174,944)** | (18,631,396) |
| **Net decrease in cash and cash equivalents**<br>**現金及現金等價物減少淨額** | | **(4,338,427)** | (13,774,537) |
| **Cash and cash equivalents at the beginning of the year**<br>**年初現金及現金等價物** | | **37,772,547** | 51,547,084 |
| **Cash and cash equivalents at the end of the year**<br>**年末現金及現金等價物** | 10 | **33,434,120** | 37,772,547 |

*The notes on pages 62 to 88 form part of these financial statements.*
*列載於第62至第88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.

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

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，本局被指定為資歷架構下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，香港非本地資歷的評估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，本局認為本局可被視為屬於政府相關實體。

由於本局是非牟利及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。

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。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 (continued)
## 財務報表附註（續）

## 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 certain new and revised HKFRSs that are first effective or available for early adoption for the current accounting year of the Council. The adoption of these new and revised HKFRSs has no material impact on the Council's result of operations and financial position.

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

### (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 available-for-sale 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.

## 2 主要會計政策
### (a) 合規聲明

本財務報表已經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》，此統稱包含香港會計師公會頒佈的所有適用的個別《香港財務報告準則》、《香港會計準則》和詮釋以及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新的及經修訂的《香港財務報告準則》。這些新的及經修訂的準則在本局的當前會計期間首次生效或可供提早採用。採用這些新的或經修訂的準則對本局的經營成果及財務狀況並無重大影響。

本局沒有採用任何於當前會計期間仍未生效的新會計準則或詮釋（參閱附註19）。

### (b) 財務報表編製基準

如下文所載的會計政策所解釋，可供出售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。

## Notes to the financial statements (continued)
## 財務報表附註（續）

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

**2 Significant accounting policies (continued)**

**(b) Basis of preparation of the financial statements (continued)**

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 members in the application of HKFRSs that have significant effect on the financial statements is discussed in note 18.

**(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 it is determined that the fair value at initial recognition differs from the transaction price and that fair value is evidenced by a quoted price in an active market for an identical asset or liability or based on a valuation technique that uses only data from observable markets. Cost includes attributable transaction costs. These investments are subsequently accounted for as follows, depending on their classification:

It is determined that the fair value at initial recognition differs from the transaction price and that fair value is evidenced by a quoted price in an active market for an identical asset or liability or based on a valuation technique that uses only data from observable market.

**2 主要會計政策（續）**

**(b) 財務報表編製基準**

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。

本局成員於附註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。

**(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。除非確定初始確認債務和股本證券的公允價值與交易價格不同，而該公允價值是以相同資產或負債於活躍市場的報價為證或以僅使用可觀察市場數據的估值技術為依據，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：

本局確定初始確認的公允價值與交易價格不同，且該公允價值是以相同資產或負債於活躍市場的報價為證或以僅使用可觀察市場數據的估值技術為依據。

## Notes to the financial statements (continued)
## 財務報表附註（續）

**2 Significant accounting policies (continued)**

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

(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

– 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.

**2 主要會計政策（續）**

**(c) 債務及股本證券投資（續）**

(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以其初始實際利率（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。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

— 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，則應通過盈餘或虧損轉回減值虧損。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。

## Notes to the financial statements (continued)
## 財務報表附註（續）

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

**2 Significant accounting policies (continued)**

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

(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. As an exception to this, investments in equity securities that do not have a quoted price in an active market for an identical instrument and whose fair value cannot otherwise be reliably measured are recognised in the balance sheet at cost less impairment losses. Dividend income from equity securities and interest income from debt securities calculated using the effective interest method are recognised in surplus or deficit in accordance with the policies set out in notes 2(l)(vii) and 2(l)(vi), respectively. Foreign exchange gains and losses resulting from changes in the amortised cost of debt securities are also recognised in surplus or deficit.

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.

**2 主要會計政策（續）**

**(c) 債務及股本證券投資（續）**

(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。例外情況是，當股本證券投資並無相同工具在活躍市場的報價，並且不能可靠地計量公允價值時，便會以成本減去減值虧損後在資產負債表中確認。以實際利率法計算得出的股本證券股息收入和債務證券利息收入，會分別按照附註2(l)(vii)和2(l)(vi)所載列的政策在盈餘或虧損中確認。此外，債務證券的攤銷成本變動所產生的匯兌收益與虧損也在盈餘或虧損中確認。

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虧損。在盈餘或虧損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虧損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。

## Notes to the financial statements (continued)
## 財務報表附註（續）

**2    Significant accounting policies (continued)**

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

(ii)    Available-for-sale securities (continued)

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.

**(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.

**2    主要會計政策（續）**

**(c)    債務及股本證券投資（續）**

(ii)    可供出售證券（續）

可供出售股本證券已在盈餘或虧損中確認的減值虧損不會通過盈餘或虧損轉回。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虧損中確認。

**(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：

－ 租賃改良          尚餘租賃年期

－ 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）。

## Notes to the financial statements (continued)
## 財務報表附註（續）

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

## 2 Significant accounting policies (continued)

**(d) Fixed assets (continued)**

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（續）**

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虧損中確認。資產或所屬現金產出單元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所產生的損益會以清理所得款項淨額與該固定資產的賬面金額的差額釐定，並於報廢或清理日在盈餘或虧損中確認。

## Notes to the financial statements (continued)
## 財務報表附註（續）

## 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，以等額在盈餘或虧損中列支；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虧損中確認為租賃淨付款總額的組成部分。

## Notes to the financial statements (continued)
## 財務報表附註（續）
(Expressed in Hong Kong dollars)（以港幣列示）

### 2 Significant accounting policies (continued)

#### (f) Accounts and other receivables

Accounts 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 accounts 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 accounts 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.

#### (g) Other payables

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.

### 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賬減值準備後所得數額入賬；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賬減值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以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虧損中確認。

#### (g) 其他應付款

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。

## Notes to the financial statements (continued)
## 財務報表附註（續）

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

## 2 Significant accounting policies (continued)

### (h) Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in 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.

### (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）

### (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。

### (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 (continued)
## 財務報表附註（續）
(Expressed in Hong Kong dollars)（以港幣列示）

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**2 Significant accounting policies (continued)**

**(I) 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.

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**2 主要會計政策（續）**

**(I) 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虧損內確認：

(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虧損中確認為收入；

(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。

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Notes to the financial statements (continued)
財務報表附註（續）

## 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.

(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.

## 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。

(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。

## Notes to the financial statements (continued)
## 財務報表附註（續）
(Expressed in Hong Kong dollars)（以港幣列示）

| | |
|---|---|
| **2 Significant accounting policies (continued)** | **2 主要會計政策（續）** |
| **(m) Related parties (continued)** | **(m) 關聯方（續）** |
| (2) (continued) | (2)（續） |

| | |
|---|---|
| (vi) The entity is controlled or jointly controlled by a person identified in (1). | (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) 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). | (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。 |
| 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. | 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。 |

## 3 Investment income / 3 投資收入

| | 2014<br>$ | 2013<br>$ |
|---|---|---|
| Interest income 利息收入 | 300,298 | 525,041 |
| Dividend income 股息收入 | 583,554 | 450,345 |
| | **883,852** | 975,386 |

## 4 Other income / 4 其他收入

| | 2014<br>$ | 2013<br>$ |
|---|---|---|
| Review of non-QF Accreditation 非資歷評估服務審閱費 | 9,356 | 9,399 |
| Consultancy fee from external activities 外部活動的顧問費 | 5,734 | 66,900 |
| Recovery of insurance claims 保險索償 | – | 530,188 |
| Gain on disposal of available-for-sale equity securities 出售可供出售股本證券的收益 | 32,160 | – |
| Miscellaneous income 其他收入 | 36,077 | 2,722 |
| | **83,327** | 609,209 |

Notes to the financial statements (continued)
財務報表附註（續）

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

| 5 | **(Deficit)/surplus for the year** | 5 | **本年度（虧損）/盈餘** |

(Deficit)/surplus for the year is arrived at after charging/(crediting):

本年度（虧損）/盈餘已扣除/（計入）：

| | **2014** | 2013 |
|---|---|---|
| | **$** | $ |
| (a) Staff costs 員工成本 | | |
| Salaries, wages and other benefits 薪金、工資及其他福利 | **48,525,608** | 43,591,839 |
| Contributions to Mandatory Provident Funds 強制性公積金供款 | **1,197,020** | 1,069,114 |
| | **49,722,628** | 44,660,953 |
| (b) Other items 其他項目 | | |
| Auditor's remuneration 核數師酬金 | **146,800** | 131,800 |
| Depreciation 折舊 | **8,543,744** | 4,194,585 |
| Operating lease charges in respect of properties 物業經營租賃費用 | **50,372** | 2,366,575 |
| Interest income from held-to-maturity debt securities 持有至到期債務證券的利息收入 | **(49,884)** | (404,897) |
| Loss on disposals of fixed assets 固定資產出售虧損 | **–** | 189,907 |

| 6 | **Taxation** | 6 | **稅項** |

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.

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。

## Notes to the financial statements (continued)
## 財務報表附註（續）

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

| **7** | **Fixed assets** | **7** | **固定資產** |

| | Leasehold improvements 租賃改良 $ | Furniture and equipment 傢具和設備 $ | Total 總額 $ |
|---|---|---|---|
| **Cost: 成本：** | | | |
| At 1 April 2013 於2013年4月1日 | 28,019,325 | 6,205,646 | 34,224,971 |
| Additions 添置 | 2,960,228 | 429,899 | 3,390,127 |
| At 31 March 2014 於2014年3月31日 | 30,979,553 | 6,635,545 | 37,615,098 |
| **Accumulated depreciation: 累計折舊：** | | | |
| At 1 April 2013 於2013年4月1日 | 3,591,248 | 3,932,124 | 7,523,372 |
| Charge for the year 本年度折舊 | 7,811,837 | 731,907 | 8,543,744 |
| At 31 March 2014 於2014年3月31日 | 11,403,085 | 4,664,031 | 16,067,116 |
| **Net book value: 賬面淨值：** | | | |
| At 31 March 2014 於2014年3月31日 | 19,576,468 | 1,971,514 | 21,547,982 |

| | Leasehold improvements 租賃改良 $ | Furniture and equipment 傢具和設備 $ | Total 總額 $ |
|---|---|---|---|
| **Cost: 成本：** | | | |
| At 1 April 2012 於2012年4月1日 | 9,507,903 | 5,317,828 | 14,825,731 |
| Additions 添置 | 23,355,501 | 963,778 | 24,319,279 |
| Disposals 出售 | (4,844,079) | (75,960) | (4,920,039) |
| At 31 March 2013 於2013年3月31日 | 28,019,325 | 6,205,646 | 34,224,971 |
| **Accumulated depreciation: 累計折舊：** | | | |
| At 1 April 2012 於2012年4月1日 | 4,753,695 | 3,303,224 | 8,056,919 |
| Charge for the year 本年度折舊 | 3,489,725 | 704,860 | 4,194,585 |
| Written back on disposals 出售時撥回 | (4,652,172) | (75,960) | (4,728,132) |
| At 31 March 2013 於2013年3月31日 | 3,591,248 | 3,932,124 | 7,523,372 |
| **Net book value: 賬面淨值：** | | | |
| At 31 March 2013 於2013年3月31日 | 24,428,077 | 2,273,522 | 26,701,599 |

Notes to the financial statements (continued)
財務報表附註（續）

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

## 8 Investments | 8 投資

|  | 2014 $ | 2013 $ |
|---|---|---|
| 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） | 1,081,927 | 5,108,400 |
| 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） | 14,176,016 | 13,204,486 |
|  | 15,257,943 | 18,312,886 |
| 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 | – | (4,000,000) |
|  | 15,257,943 | 14,312,886 |
| Fair value of held-to-maturity debt securities 持有至到期債務證券的公允價值 | 1,064,300 | 5,109,130 |
| 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 | 2,482,416 | 2,591,445 |

As at 31 March 2014, certain of 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).

於二零一四年三月三十一日，本局的多項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虧損中確認。

## 9 Accounts and other receivables | 9 應收賬款和其他應收款

|  | 2014 $ | 2013 $ |
|---|---|---|
| Accounts receivable 應收賬款 | 4,614,312 | 4,867,162 |
| Deposits, other receivables and prepayments 按金、其他應收款及預付款 | 1,493,915 | 2,921,360 |
| Interest receivable 應收利息 | 125,719 | 165,810 |
|  | 6,233,946 | 7,954,332 |

## Notes to the financial statements (continued)
## 財務報表附註（續）
(Expressed in Hong Kong dollars) (以港幣列示)

| | |
|---|---|
| **9 Accounts and other receivables (continued)** | **9 應收賬款和其他應收款（續）** |

All of the accounts and other receivables, apart from utility deposits of $152,000 (2013: utility deposits of $13,600), are expected to be recovered within one year.

除152,000元（二零一三年：13,600元）的租金及水電費按金外，所有應收賬款和其他應收款被視為可在一年內悉數收回。

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

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)。

The ageing analysis of accounts receivables is as follows:

應收賬款的賬齡分析如下：

| | **2014**<br>**$** | 2013<br>$ |
|---|---|---|
| Current 未逾期 | **2,237,817** | 1,053,500 |
| Less than 1 month past due 逾期1個月內 | **1,920,441** | 2,261,822 |
| More than 1 month past due 逾期1個月以上 | **456,054** | 1,551,840 |
| | **2,376,495** | 3,813,662 |
| | **4,614,312** | 4,867,162 |

All of the Council's accounts receivables are not impaired as at 31 March 2014 and 2013. 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.

於二零一四年及二零一三年三月三十一日，本局並無就應收賬款作出減值撥備。根據過往經驗，管理層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沒有重大變動。本局並無持有有關該等餘額的任何抵押。

Notes to the financial statements (continued)
財務報表附註（續）

## 10 Bank deposits and cash
## 10 銀行存款及現金

| | 2014 $ | 2013 $ |
|---|---|---|
| Deposits with banks 銀行定期存款 | 22,979,298 | 22,058,911 |
| Cash at bank and other financial institutions and in hand 現金及銀行或其他財務機構存款 | 20,486,403 | 15,713,636 |
| Bank deposits and cash in the balance sheet 資產負債表所示的銀行存款及現金 | 43,465,701 | 37,772,547 |
| 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定期存款 | (10,031,581) | – |
| Cash and cash equivalents in the cash flow statement 現金流量表所示的現金及現金等價物 | 33,434,120 | 37,772,547 |

## 11 Deferred government grants
## 11 遞延政府補助

| | 2014 $ | 2013 $ |
|---|---|---|
| Balance as at 1 April 於4月1日的結餘 | 8,812,830 | 13,241,433 |
| Grants received and receivable 已收及應收補助 | 2,549,919 | – |
| Interest thereon 應計利息 | 10,281 | 96,333 |
| Recognised as income during the year 年內已確認為收入 | (2,517,951) | (4,524,936) |
| Balance as at 31 March 於3月31日的結餘 | 8,855,079 | 8,812,830 |

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

補助用於支付資歷架構計劃的發展成本，以及本局新辦事處的搬遷成本。

## 12 Deferred revenue

Deferred revenue represent amounts billed or received for programme accreditation, advice on the registration of non-local courses and qualifications assessment, less amounts recognised as income during the year.

## 12 遞延收入

遞延收入為年內就課程評審，以及非本地課程註冊和資歷評估提供意見而入賬或收取的金額，並扣除年內已確認為收入的金額計算。

## Notes to the financial statements (continued)
## 財務報表附註（續）
(Expressed in Hong Kong dollars)（以港幣列示）

### 13 Provision for staff gratuities
### 13 員工約滿酬金準備

| | 2014<br>$ | 2013<br>$ |
|---|---|---|
| At 1 April 於4月1日 | 4,253,187 | 3,815,446 |
| Provision made 提撥準備 | 4,019,705 | 3,478,933 |
| Provision utilised 已用準備 | (2,567,033) | (3,041,192) |
| At 31 March 於3月31日 | 5,705,859 | 4,253,187 |
| Less: Amount included in "current liabilities"<br>減：「流動負債」項下所包括的金額 | (3,830,795) | (2,316,481) |
| Amount included in "non-current liabilities"<br>「非流動負債」項下所包括的金額 | 1,875,064 | 1,936,706 |

### 14 Reserves
### 14 儲備

**(a) Components of the Council's reserves**
**(a) 本局儲備的類別**

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

儲備變動表列示本局每一類別儲備的年初數和年末數，以及上述數額之間的對賬。

**(b) Investment revaluation reserve**
**(b) 投資重估儲備**

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).

投資重估儲備包含於結算日所持可供出售證券的公允價值的累計變動淨額，並根據附註2(c)(ii)的會計政策處理。

### 15 Financial risk management and fair values
### 15 金融風險管理和公允價值

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.

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。

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.

本局所承受的風險以及為管理這些風險所採用的金融風險管理政策及措施詳列如下。

Notes to the financial statements (continued)
財務報表附註（續）

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

## 15 Financial risk management and fair values (continued)

### (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 20% and 81% (2013: 33% and 79%) of the total accounts receivables were due from the largest customer and the five largest customers.

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.

## 15 金融風險管理和公允價值（續）

### (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投資。管理層已制訂相關的信貸政策，並且不斷監控這些信貸風險。

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。該信貸評估會考慮客戶以往的付款記錄、財務狀況及其他因素。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20%及81%（二零一三年：33%及79%）的總應收賬款是分別來自最大及五大客戶。

銀行存款通常存放於具備良好信貸評級的財務機構。本局的債務證券投資存放於具備良好信貸評級的交易對手。基於其良好的信貸評級，管理層並不認為這些交易對手會不履行其償付責任。

本局所承受的最大信貸風險為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。

## Notes to the financial statements (continued)
## 財務報表附註（續）

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

### 15 Financial risk management and fair values (continued)

**(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.

**(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 2014, it is estimated that an increase/(decrease) of 10% (2013: 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 $1,417,602 (2013: $1,320,449).

### 15 金融風險管理和公允價值（續）

**(b) 流動資金風險**

本局之政策乃定期監控其流動資金需求之情況，以確保持有足夠的現金儲備、可隨時變現的可轉讓證券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。

本局於結算日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。

**(c) 證券價格風險**

本局需要就分類為可供出售股本證券（參閱附註8）的股本投資承擔價格變動風險。

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。

於二零一四年三月三十一日，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%（二零一三年：10%）不會影響本局的盈餘或虧損。本局的儲備總額會上升/下跌1,417,602元（二零一三年：1,320,449元）。

Notes to the financial statements (continued)
財務報表附註（續）

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

## 15 Financial risk management and fair values (continued)

### (c) Equity price risk (continued)

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 2013.

### (d) Fair value

(i) Financial instruments carried at fair value

The following presents the fair value of the Council's financial instruments measured at the balance sheet date on a recurring basis, categorised into the three-level fair value hierarchy as defined in HKFRS 13, Fair value measurement. The level into which a fair value measurement is classified is determined with reference to the observability and significance of the inputs used in the valuation technique as follows:

– Level 1 valuations: Fair value measured using only Level 1 inputs, i.e. unadjusted quoted prices in active markets for identical assets or liabilities at the measurement date.

– Level 2 valuations: Fair value measured using only Level 2 inputs, i.e. observable inputs which fail to meet Level 1, and not using significant unobservable inputs. Unobservable inputs are inputs for which market data are not available.

## 15 金融風險管理和公允價值（續）

### (c) 證券價格風險（續）

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，並假設股本證券的市值於結算日出現變動，同時應用於重新計量在結算日本局所持有附帶權益價格風險的金融工具。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，而所有其他可變因素則維持不變。二零一三年的分析是以相同基礎計算。

### (d) 公允價值

(i) 以公允價值列賬的金融工具

下列呈列本局於結算日按經常基準所計量的金融工具公允價值。該等金融工具已歸入《香港財務報告準則》第13號－「公允價值計量」所界定的三個公允價值層級。本局參照以下估值方法所採用的輸入值的可觀察程度和重要性，從而釐定公允價值計量數值所應歸屬的層級。

– 第一層級估值：只使用第一層級輸入值，如相同資產或負債於計量日期在活躍市場未經調整的報價來計量公允價值。

– 第二層級估值：使用第二層級輸入值，如未達第一層級的可觀察輸入值，並捨棄重大不可觀察輸入值來計量公允價值。不可觀察輸入值是指欠缺市場數據的輸入值。

## Notes to the financial statements (continued)
## 財務報表附註（續）
(Expressed in Hong Kong dollars)（以港幣列示）

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<tr><td>

**15 Financial risk management and fair values (continued)**

**(d) Fair value (continued)**

(i) Financial instruments carried at fair value (continued)

– Level 3 valuations; Fair value measured using significant unobservable inputs.

At 31 March 2014 and 2013, the only financial instruments of the Council carried at fair value were available-for-sale equity securities of $14,176,016 (2013: $13,204,486) 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 2014 and 2013 except as follows:

</td><td>

**15 金融風險管理和公允價值（續）**

**(d) 公允價值（續）**

(i) 以公允價值列賬的金融工具（續）
– 第三層級估值：採用重大不可觀察輸入值來計量公允價值。

於二零一四年及二零一三年三月三十一日，本局以公允價值列賬的金融工具只有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14,176,016元（二零一三年：13,204,486元）（參閱附註8）。這些金融工具全部被分類為上述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，與其於二零一四年和二零一三年三月三十一日的公允價值數額分別不大。

</td></tr>
</table>

| | 2014 | | 2013 | |
|---|---|---|---|---|
| | Carrying amount 賬面金額 $ | Fair value 公允價值 $ | Carrying amount 賬面金額 $ | Fair value 公允價值 $ |
| Held-to-maturity debt securities 持有至到期債券證券 | 1,081,927 | 1,064,300 | 5,108,400 | 5,109,130 |

Notes to the financial statements (continued)
財務報表附註（續）

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

| | | |
|---|---|---|
| **15** | **Financial risk management and fair values (continued)** | **15** |
| **(e)** | **Estimation of fair values** | **(e)** |

**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 2014 in respect of leasehold improvements not provided for in the financial statements were as follows:

| | 2014 | 2013 |
|---|---|---|
| | **$** | $ |
| Authorised but not contracted for 已授權但未訂約 | **–** | 2,634,162 |

**(b)　Operating lease commitments**

At 31 March 2014, the total future minimum lease payments under non-cancellable operating leases in respect of properties are payable as follows:

| | 2014 | 2013 |
|---|---|---|
| | **$** | $ |
| Within 1 year 1年內 | **12** | 12 |
| After 1 year but within 5 years 1年後但5年內 | **17** | 29 |
| | **29** | 41 |

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

**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**

於二零一四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：

**(b)　經營租賃承擔**

於二零一四年三月三十一日，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 (continued)
## 財務報表附註（續）

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

### 17  Related party transactions

Except as disclosed in (iv) below, 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

### 17  關聯方交易

除以下(iv)項所披露者外，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序進行。

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

|  | **2014**<br>**$** | 2013<br>$ |
|---|---|---|
| Non-local Council members 非本地成員 | **208,000** | 312,000 |

Local Council members are not remunerated.

本局董事會本地成員並不收取酬金。

(ii)  Key management personnel remuneration

(ii)  關鍵管理人員酬金

|  | **2014**<br>**$** | 2013<br>$ |
|---|---|---|
| Salaries and other emoluments 薪金及其他酬金 | **5,516,991** | 5,826,373 |
| Retirement scheme contributions 退休計劃供款 | **25,000** | 15,500 |
|  | **5,541,991** | 5,841,873 |

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

關鍵管理人員包括總幹事、副總幹事和財務總監。上述酬金計入「員工成本」（參閱附註5(a)）內。

Notes to the financial statements (continued)
財務報表附註（續）

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

**17 Related party transactions (continued)**

(iii) During the year ended 31 March 2014, approximately 27% (2013: 32%) of the Council's total income are derived from services provided to the HKSAR Government, and approximately 6% (2013: 12%) 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 from 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）**

(iii) 截至二零一四年三月三十一日止年度，在本局的總收入中，約27%（二零一三年：32%）來自向政府提供服務，約6%（二零一三年：12%）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所空置學校校舍，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 (continued)
## 財務報表附註（續）
(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.

### 19 Possible impact of amendments, new standards and interpretations issued but not yet effective for the year ended 31 March 2014

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 2014 and which have not been adopted in these financial statements.

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.

### 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。

### 19 已頒佈但尚未在截至二零一四年三月三十一日止年度生效的修訂、新準則及詮釋可能帶來的影響

截至本財務報表發出日期，香港會計師公會已頒布多項在截至二零一四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。

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 2014 (Expressed in Hong Kong dollars) 截至二零一四年三月三十一日止年度(以港幣列示)

|  | 2014<br>$ | 2013<br>$ |
|---|---|---|
| **Staff costs 員工成本** | | |
| Salaries 薪金 | 43,208,877 | 39,380,415 |
| Allowances and other staff costs 津貼及其他員工成本 | 6,513,751 | 5,280,538 |
| | 49,722,628 | 44,660,953 |
| **Administrative expenses 行政費用** | | |
| Auditor's remuneration 核數師酬金 | 146,800 | 131,800 |
| Bank charges 銀行手續費 | 25,822 | 17,100 |
| Cleaning 清潔費 | 331,428 | 232,504 |
| Community relations 社區關係 | 37,578 | 34,775 |
| Consultancy fees 顧問費 | 373,400 | 556,000 |
| Depreciation 折舊 | 8,543,744 | 4,194,585 |
| Incidental expenses 雜項支出 | 2,413 | 6,963 |
| Insurance 保險費 | 255,391 | 276,050 |
| IT services 資訊科技服務 | – | 54,819 |
| Legal advisory fees 法律諮詢費 | 361,199 | 1,271,671 |
| Utilities 水、電費 | 262,515 | 273,036 |
| Loss on disposals of fixed assets 固定資產出售虧損 | – | 189,907 |
| Membership fee 會員費 | 77,983 | 43,282 |
| Others 其他 | 78,149 | 15,449 |
| Overseas visits and conferences 海外出訪和會議 | 208,198 | 193,089 |
| Periodicals, newspapers and books 期刊、報紙和書本 | 38,283 | 22,465 |
| Photocopying 影印費 | 22,975 | 27,136 |
| Postage 郵費 | 32,546 | 48,131 |
| Printing 印刷費 | 141,206 | 260,906 |
| Publicity 宣傳費 | 419,600 | 189,280 |
| Recruitment 招聘 | 88,050 | 137,427 |
| Reinstatement cost 重修成本 | 13,700 | 73,908 |
| Rent and rates 租金和差餉 | 433,683 | 2,936,193 |
| Repairs and maintenance 維修及保養費 | 254,634 | 128,883 |
| Securities transaction charges 證券買賣費用 | 4,729 | 4,894 |
| Security 保安費 | 436,099 | 264,712 |
| Stationery and consumables 文具和消耗品 | 263,173 | 203,034 |
| Telephone and facsimile 電話和傳真費用 | 312,527 | 308,328 |
| Tools and equipment 工具和設備 | 549,896 | 615,095 |
| Transport and travelling 交通費 | 34,386 | 31,899 |
| Work related research 工作相關調研 | 154,981 | 138,000 |
| | 13,905,088 | 12,881,321 |

## Analysis of expenditure (continued)
## 支出分析（續）

for the year ended 31 March 2014 (Expressed in Hong Kong dollars) 截至二零一四年三月三十一日止年度(以港幣列示)

|  | 2014<br>$ | 2013<br>$ |
|---|---|---|
| **Direct accreditation/consultancy costs 直接評審/顧問成本** | | |
|  | | |
| Accreditation costs 評審成本 | 6,454,294 | 6,178,729 |
| Qualifications Register costs 資歷名冊成本 | 1,386,361 | 1,081,816 |
| Qualifications Framework project costs 資歷架構計劃成本 | – | 1,301 |
|  | 7,840,655 | 7,261,846 |
| **Council meeting and committee expenses 本局會議及委員會支出** | | |
|  | | |
| Air passages 機票 | 286,041 | 430,068 |
| Honorarium payments 酬金付款 | 208,000 | 312,000 |
| Hotel accommodation 酒店住宿費 | 119,922 | 44,660 |
| Working lunches and dinners 公務午飯和晚飯支出 | 90,957 | 56,088 |
| Subsistence allowance 零用金 | 26,650 | 24,106 |
| Transport and miscellaneous expenses 交通費和雜費 | 22,289 | 21,007 |
|  | 753,859 | 887,929 |
| **Total expenditure 支出總額** | 72,222,230 | 65,692,049 |

# Appendices
# 附錄

## List of Council Members

### Chairman

The Honourable Martin LIAO Cheung-kong, SBS, JP
Barrister
Martin Liao Barrister

### Vice-Chairman

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

### Non-local Members

Ms Ann DOOLETTE
Executive Director
Australian Qualifications Framework Council
AUSTRALIA

Dr Achim HOPBACH（until 30 September 2013）
Managing Director
Agency for Quality Assurance and Accreditation
AUSTRIA

Ms Aileen PONTON
Chief Executive
Scottish Credit & Qualifications Framework
UK

Professor Mala SINGH
Professor Extraordinaire
Centre for Higher Education Research
Teaching and Learning
Rhodes University
SOUTH AFRICA

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

Professor ZHONG Bing-lin (until 30 September 2013)
Professor & Dean
Research Institute of Higher Education
Faculty of Education
Beijing Normal University
CHINA

## 評審局成員名單

### 主席

廖長江議員, SBS, JP
廖長江大律師事務所
大律師

### 副主席

陳兆根博士工程師
應科有限公司
董事總經理

### 非本地成員

Ms Ann DOOLETTE
Executive Director
Australian Qualifications Framework
Council
AUSTRALIA

Dr Achim HOPBACH（至2013年9月30日）
Managing Director
Agency for Quality Assurance and
Accreditation
AUSTRIA

Ms Aileen PONTON
Chief Executive
Scottish Credit & Qualifications Framework
UK

Professor Mala SINGH
Professor Extraordinaire
Centre for Higher Education Research
Teaching and Learning
Rhodes University
SOUTH AFRICA

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

鐘秉林教授（至2013年9月30日）
中國北京師範大學
教育學部教授、博導
高等教育研究所所長

## Local Members

Mr Roger Thomas BEST, JP
（since 1 October 2013  由2013年10月1日開始）
Former Partner
Deloitte Touche Tohmatsu

Ms Christina CHENG Sau-yu (until 3 March 2014)
Cluster General Manager (Finance)
Kowloon Central Cluster cum
General Manager (Finance)
Queen Elizabeth Hospital
Hospital Authority

Ms Winnie CHEUNG Chi-woon (until 30 September 2013)
Certified Public Accountant

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

Professor HAU Kit-tai, BBS, MH, JP (since 1 October 2013)
Vice-President
Choh-Ming Li Professor of Educational Psychology
The Chinese University of Hong Kong

Ir Dr David HO Chi-shing, JP
Group General Manager
Hong Kong Ferry (Holdings) Company Limited

Professor Richard HO Yan-ki (until 30 September 2013)
Chair Professor of Finance
Department of Economics and Finance
City University of Hong Kong

Dr LAM Ching-choi, BBS, JP (since 1 October 2013)
Chief Executive Officer
Haven of Hope Christian Service

## 本地成員

Mr Roger Thomas BEST, JP
Former Partner
Deloitte Touche Tohmatsu

鄭秀如女士（至2014年3月3日）
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（至2013年9月30日）
註冊會計師

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

侯傑泰教授, BBS, MH, JP（由2013年
10月1日開始）
香港中文大學
副校長
卓敏教育心理學講座教授

何志盛博士工程師, JP
香港小輪（集團）有限公司集團
總經理

何炘基教授（至2013年9月30日）
香港城市大學
經濟及金融系
金融學講座教授

林正財醫生, BBS, JP（由2013年10月1日
開始）
基督教靈實協會
行政總裁

Professor Paul LAM Kwan-sing, SBS, JP (since 1 October 2013)
Chief-of-Staff (Vice-President)
City University of Hong Kong

林群聲教授, SBS, JP（由2013年10月1日
開始）
香港城市大學
秘書長（副校長）

Ms Carrie LEUNG Ka-lai
Chief Executive Officer
The Hong Kong Institute of Bankers

梁嘉麗女士
香港銀行學會
行政總裁

Mr Charles LO Chi-hong, MH (until 30 September 2013)
Advisor
Sino United Publishing (Holdings) Ltd

羅志雄先生, MH（至2013年9月30日）
聯合出版（集團）有限公司
顧問

Professor Arthur MAK Fuk-tat
Programme Director and Division Head
Biomedical Engineering
The Chinese University of Hong Kong

麥福達教授
香港中文大學
生物醫學工程學部主任及課程主任

Professor Amy TSUI Bik-may (since 1 October 2013)
Chair Professor of Language and Education, Faculty of Education
The University of Hong Kong

徐碧美教授（由2013年10月1日開始）
香港大學
語言及教育講座教授

### Ex-officio Members

### 當然成員

Ms Michelle LI Mei-sheung, JP
Deputy Secretary for Education
(Representing the Permanent Secretary for Education)

李美嫦女士, JP
教育局副秘書長
（教育局常任秘書長代表）

Professor FAN Yiu-kwan, BBS, JP (until 31 July 2013)
Executive Director
Hong Kong Council for Accreditation of Academic
and Vocational Qualifications

范耀鈞教授, BBS, JP（至2013年7月
31日）
香港學術及職業資歷評審局
總幹事

Professor William LEE Keng-mun (since 1 August 2013)
Executive Director
Hong Kong Council for Accreditation of Academic
and Vocational Qualifications

李經文教授（由2013年8月1日開始）
香港學術及職業資歷評審局
總幹事

## Terms of Reference of Committees

### 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 Qualifications Framework (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.

## 常設委員會職權範圍

### 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。

## 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.

## 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.

## 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。

## 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。

## Standing Review Committee for Qualifications Assessment

1) To conduct a review of the decision(s) made by the Council in respect of a particular accreditation/assessment exercise.

2) To make recommendations to the Council in respect of the concerned case with supporting reasons.

3) To answer questions from the Council after the submission of the report for the purpose of clarifying its recommendations and reasons.

4) To reconsider its recommendations upon request by the Council.

5) Where necessary, to set specific rules and procedures for a review.

## Standing Panel on PAA Scope

1) To advise on the scope of the programme area should there be disagreement between the HKCAAVQ Secretariat and the operator under the following circumstances:

(i) when drawing up the Service Agreement on the basis of the track record of the applied programme area(s)

(ii) when monitoring the offer of a new programme under the approved PAA status.

2) To advise on the addition/deletion of programme area(s) in the List of 21 Areas of Study and Training.

## 學歷評估覆檢常務委員會

1) 就評審局大會對某個評審/評估個案所作出的決定進行覆檢。

2) 就有關個案連同支持理據,向評審局大會提交建議。

3) 在提交報告以闡明相關建議及理據後,回答評審局大會的提問。

4) 按評審局大會的要求再研究相關建議。

5) 適時為覆檢制定特定的規則及程序。

## 學科範圍常務小組

1) 當評審局秘書處與營辦者就以下情況未能達成共識時,為學科範圍提交建議:

(i) 基於申請學科範圍的記錄制定服務協議書

(ii) 監察營辦者在獲得學科範圍評審資格後所開辦的新課程

2) 就修改(增加/刪除)學習及培訓範圍名單上(共21項)提交建議。

# Glossary

## 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.

# 詞彙

## 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.

## 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.

## 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。

## 院校評審

評審一所院校的整體學術環境和條件是否能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。

## 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.

## 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.

## 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。

## 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。

## 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.

## 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.

## 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。

## 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。

## 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.

## 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.*

## 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。

## 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**
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