

G.N. 1313

PROFESSIONAL ACCOUNTANTS ORDINANCE (Chapter 50)

It is hereby notified that a Disciplinary Committee of the Hong Kong Society of Accountants ('the Society'), having heard a complaint lodged by the Society's Practice Review Committee ('the Complainant') against Mr. MA Kin Kai, John under section 34(1) of the Professional Accountants Ordinance ('the Ordinance'), found that as a professional accountant, Mr. MA Kin Kai, John was in breach of section 34(1)(a)(vi) of the Ordinance in that he had failed or neglected to observe, maintain or otherwise apply appropriate professional standards in a number of audit engagements.

The said Disciplinary Committee ordered on 16 December 2003 that:—

- (i) under section 35(1)(a) of the Ordinance, the name of Mr. MA Kin Kai, John be removed from the register of professional accountants for a period of one year with effect from 31 January 2004;
- (ii) the costs and expenses of and incidental to these proceedings incurred by the Complainant and the Society be borne and paid by Mr. MA Kin Kai, John.

27 February 2004

Winnie C. W. CHEUNG Registrar, Hong Kong Society of Accountants