

### Good sports

As convener overseeing the Institute's Sports Interest Groups, I feel members should be aware of the sporting activities we provide, and should take pride in our teams' endeavours. Our basketball team have been playing for a number of years, meeting and training entirely in their spare time. They recently won the Joint Professional Basketball competition, an event pitting CPAs against teams from the medical, dental and legal professions. These kinds of joint professional sports activities have helped to promote inter-professional discipline and friendship. Congratulations to our sporting CPAs!



Susanna Chiu North Point

### Division of labour

In the past two months there have been some exchanges concerning the Institute's survey on the proposals for constitutional reforms. While I hope this is now behind us, it did cause me to think about whose interests the Institute serves. The Institute must consider not only members' interests but also, to a certain extent, public interests. If we segment our members, we have practising members, non-practising members and registered students. Non-practising members work in various industries, from financial services and consulting, to retail and manufacturing. As the Institute's president Paul Chan pointed out in his interview last month, we also have different age groups among our members. There is a large group of young accountants with their own specific needs and interests. Finding a way to identify the needs and interests of each segment, and assess whether adequate resources are allocated to serve them, is no easy task. But if there is a proper process, I'm sure everything else will fall into place.

Mark Ho Pokfulam

### Let's be on guard

I think many *A Plus* readers may be concerned about the possibility for an outbreak of avian flu and the effect that it will have on their businesses. Some industries face a threat to their very existence, should certain kinds of trade flows be halted; this is an area you could cover in the magazine. Avian flu could present unprecedented challenges to accountants, in the way they recognise revenues and draw down and impair assets.

Raymond W.P. Yuen Kowloon City

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