

## Data Dictionary

### For PPR Completion Report (2014.A1.020.15B)

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#### Chapter 1. Professional Account in Practice (PAIP)

Name	Description	Remarks
ID	Respondent number	<b>Data type:</b> Nominal <b>Acceptable values:</b> RP001 – RP477
QA1.1	Respondents' agreement on 'Frequent changes of accounting standards (Financial reporting standards, codes of ethics, auditing and assurance standards) in recent years' as a profession-related factor affecting the development of their firm	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 7, with 1 as 'Disagree with this statement'; 2 as 'Very Minimal'; 3 as 'Minimal'; 4 as 'Moderate'; 5 as 'Large' ; 6 as ' Very Large' and 7 as 'Not sure / No comment'
QA1.2	Respondents' agreement on 'The regulatory oversight by professional bodies and government (HKICPA, FRC etc.) becoming rigid in the foreseeable future' as a profession-related factor affecting the development of their firm	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 7, with 1 as 'Disagree with this statement'; 2 as 'Very Minimal'; 3 as 'Minimal'; 4 as 'Moderate'; 5 as 'Large' ; 6 as ' Very Large' and 7 as 'Not sure / No comment'
QA1.3	Respondents' agreement on 'Quality of young accountants with less than 3 year experience getting worse' as a profession-related factor affecting the development of their firm	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 7, with 1 as 'Disagree with this statement'; 2 as 'Very Minimal'; 3 as 'Minimal'; 4

		as 'Moderate'; 5 as 'Large' ; 6 as ' Very Large' and 7 as 'Not sure / No comment'
QA1.4	Respondents' agreement on 'High staff turnover rate' as a profession-related factor affecting the development of their firm	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 7, with 1 as 'Disagree with this statement'; 2 as 'Very Minimal'; 3 as 'Minimal'; 4 as 'Moderate'; 5 as 'Large' ; 6 as ' Very Large' and 7 as 'Not sure / No comment'
QA1.5	Respondents' agreement on 'Long working hours' as a profession-related factor affecting the development of their firm	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 7, with 1 as 'Disagree with this statement'; 2 as 'Very Minimal'; 3 as 'Minimal'; 4 as 'Moderate'; 5 as 'Large' ; 6 as ' Very Large' and 7 as 'Not sure / No comment'
QA1.6	Respondents' agreement on 'Limited capacity to develop diversity of services' as a profession-related factor affecting the development of their firm	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 7, with 1 as 'Disagree with this statement'; 2 as 'Very Minimal'; 3 as 'Minimal'; 4 as 'Moderate'; 5 as 'Large' ; 6 as ' Very Large' and 7 as 'Not sure / No comment'
QA2.1	Respondents' agreement on 'Rising rent increasing operating costs' as an economic factor affecting the development of their firm	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 7, with 1 as 'Disagree with this statement'; 2 as 'Very Minimal'; 3 as 'Minimal'; 4 as 'Moderate'; 5 as 'Large' ; 6 as ' Very Large' and 7 as 'Not sure / No comment'
QA2.2	Respondents' agreement on 'Minimum wage increasing operating costs' as an economic factor affecting the development of their firm	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 7, with 1 as 'Disagree with this statement'; 2 as 'Very Minimal'; 3 as 'Minimal'; 4 as 'Moderate'; 5 as 'Large' ; 6 as ' Very Large' and 7 as 'Not sure / No comment'

QA2.3	Respondents' agreement on 'Worsening business opportunities in Hong Kong' as an economic factor affecting the development of their firm	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 7, with 1 as 'Disagree with this statement'; 2 as 'Very Minimal'; 3 as 'Minimal'; 4 as 'Moderate'; 5 as 'Large'; 6 as 'Very Large' and 7 as 'Not sure / No comment'
QA2.4	Respondents' agreement on 'Worsening business opportunities in Mainland China' as an economic factor affecting the development of their firm	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 7, with 1 as 'Disagree with this statement'; 2 as 'Very Minimal'; 3 as 'Minimal'; 4 as 'Moderate'; 5 as 'Large'; 6 as 'Very Large' and 7 as 'Not sure / No comment'
QA2.5	Respondents' agreement on 'Worsening business opportunities Overseas' as an economic factor affecting the development of their firm	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 7, with 1 as 'Disagree with this statement'; 2 as 'Very Minimal'; 3 as 'Minimal'; 4 as 'Moderate'; 5 as 'Large'; 6 as 'Very Large' and 7 as 'Not sure / No comment'
QA2.6	Respondents' agreement on 'Intense competition among CPA firms in Hong Kong' as an economic factor affecting the development of their firm	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 7, with 1 as 'Disagree with this statement'; 2 as 'Very Minimal'; 3 as 'Minimal'; 4 as 'Moderate'; 5 as 'Large'; 6 as 'Very Large' and 7 as 'Not sure / No comment'
QB1.1	Respondents' comment on 'Competitive edge of mainland counterparts over Hong Kong' as a factor affecting the development of the accounting profession in Hong Kong	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 6, with 1 as 'Significantly worsening'; 2 as 'Worsening'; 3 as 'Stable'; 4 as 'improving'; 5 as 'Significantly improving' and 6 as 'Not sure'
QB1.2	Respondents' comment on 'Capacity of your firm to cooperate with mainland counterparts' as a factor affecting the development of the accounting profession in Hong Kong	<b>Data type:</b> Ordinal

		<b>Acceptable values:</b> 1 to 6, with 1 as ‘Very incapable’; 2 as ‘Incapable’; 3 as ‘Normal’; 4 as ‘capable’; 5 as ‘Very capable’ and 6 as ‘Not sure’
QB2.1	Respondents’ comment on ‘Technical support from HKICPA’ as a factor affecting the development of the accounting profession in Hong Kong	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 6, with 1 as ‘Very inadequate’; 2 as ‘Inadequate’; 3 as ‘Normal’; 4 as ‘adequate’; 5 as ‘Very adequate’ and 6 as ‘Not sure’
QB2.2	Respondents’ comment on ‘The role of HKICPA in adapting to changes of global practice’ as a factor affecting the development of the accounting profession in Hong Kong	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 6, with 1 as ‘Very inadequate’; 2 as ‘Inadequate’; 3 as ‘Normal’; 4 as ‘adequate’; 5 as ‘Very adequate’ and 6 as ‘Not sure’
QB2.3	Respondents’ comment on ‘Networking support from HKICPA to create or explore business opportunity’ as a factor affecting the development of the accounting profession in Hong Kong	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 6, with 1 as ‘Very inadequate’; 2 as ‘Inadequate’; 3 as ‘Normal’; 4 as ‘adequate’; 5 as ‘Very adequate’ and 6 as ‘Not sure’
QB2.4	Respondents’ comment on ‘Attracting business investment to Hong Kong by Hong Kong government’ as a factor affecting the development of the accounting profession in Hong Kong	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 6, with 1 as ‘Very inadequate’; 2 as ‘Inadequate’; 3 as ‘Normal’; 4 as ‘adequate’; 5 as ‘Very adequate’ and 6 as ‘Not sure’
QB_Others	Respondents’ comment on other factors that may affect the development of your firms and the professions (Please specify)	<b>Data type:</b> Text
QC1.1	Respondents’ comment on ‘Language competence’ as a factor affecting the upward mobility of Hong Kong’s Young Accountants (0-5 year experience)	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 6, with 1 as ‘Very inadequate’; 2 as ‘Inadequate’; 3 as ‘Adequate’; 4 as ‘Good’; 5 as ‘Excellent’ and 6 as ‘Not sure / No comment’

QC1.2	Respondents' comment on 'Technical competence' as a factor affecting the upward mobility of Hong Kong's Young Accountants (0-5 year experience)	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 6, with 1 as 'Very inadequate'; 2 as 'Inadequate'; 3 as 'Adequate'; 4 as 'Good'; 5 as 'Excellent' and 6 as 'Not sure / No comment'
QC1.3	Respondents' comment on 'Ethical standard' as a factor affecting the upward mobility of Hong Kong's Young Accountants (0-5 year experience)	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 6, with 1 as 'Very inadequate'; 2 as 'Inadequate'; 3 as 'Adequate'; 4 as 'Good'; 5 as 'Excellent' and 6 as 'Not sure / No comment'
QC1.4	Respondents' comment on 'Self-motivation' as a factor affecting the upward mobility of Hong Kong's Young Accountants (0-5 year experience)	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 6, with 1 as 'Very inadequate'; 2 as 'Inadequate'; 3 as 'Adequate'; 4 as 'Good'; 5 as 'Excellent' and 6 as 'Not sure / No comment'
QC1.5	Respondents' comment on 'Communication and social skills' as a factor affecting the upward mobility of Hong Kong's Young Accountants (0-5 year experience)	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 6, with 1 as 'Very inadequate'; 2 as 'Inadequate'; 3 as 'Adequate'; 4 as 'Good'; 5 as 'Excellent' and 6 as 'Not sure / No comment'
QC1.6	Respondents' comment on 'Undergraduate professional training' as a factor affecting the upward mobility of Hong Kong's Young Accountants (0-5 year experience)	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 6, with 1 as 'Very inadequate'; 2 as 'Inadequate'; 3 as 'Adequate'; 4 as 'Good'; 5 as 'Excellent' and 6 as 'Not sure / No comment'
QC2.1	Respondents' comment on 'Opportunities to work in Mainland China' as a factor affecting the upward mobility of Hong Kong's Young Accountants (0-5 year experience)	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 6, with 1 as 'Significantly worsening'; 2 as 'Worsening'; 3 as 'Stable'; 4 as

		'Improving'; 5 as 'Significantly improving' and 6 as 'Not sure / No comment'
QC2.2	Respondents' comment on 'Salary level' as a factor affecting the upward mobility of Hong Kong's Young Accountants (0-5 year experience)	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 6, with 1 as 'Significantly worsening'; 2 as 'Worsening'; 3 as 'Stable'; 4 as 'Improving'; 5 as 'Significantly improving' and 6 as 'Not sure / No comment'
QC2.3	Respondents' comment on 'Professional training' as a factor affecting the upward mobility of Hong Kong's Young Accountants (0-5 year experience)	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 6, with 1 as 'Significantly worsening'; 2 as 'Worsening'; 3 as 'Stable'; 4 as 'Improving'; 5 as 'Significantly improving' and 6 as 'Not sure / No comment'
QC2.4	Respondents' comment on 'Availability of senior positions' as a factor affecting the upward mobility of Hong Kong's Young Accountants (0-5 year experience)	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 6, with 1 as 'Significantly worsening'; 2 as 'Worsening'; 3 as 'Stable'; 4 as 'Improving'; 5 as 'Significantly improving' and 6 as 'Not sure / No comment'
QC2.5	Respondents' comment on 'Fairness of the reward system' as a factor affecting the upward mobility of Hong Kong's Young Accountants (0-5 year experience)	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 6, with 1 as 'Significantly worsening'; 2 as 'Worsening'; 3 as 'Stable'; 4 as 'Improving'; 5 as 'Significantly improving' and 6 as 'Not sure / No comment'
QC2.6.1 to 2.6.7, and 2.6.7Others	Respondents' comment on 'what aspects do the Hong Kong's young accountants perform better than mainland accountants' (can choose more than one), with 2.6.1 to 2.6.7 as English proficiency, Chinese proficiency, Professional Ethics, International exposure, Communication and social skills,	<b>Data type:</b> Nominal (Text for 2.6.7Others) <b>Acceptable values:</b> 0 or 1, with 0 as no and 1 as yes

	Technical knowledge and Others respectively). 2.6.7Others is specification of Others	
QC_Others	Respondents' comment on 'Other factors that may affect the development of your firms and the professions'	<b>Data type:</b> Text
QD1	Respondents' agreement on 'Invest in IT to enhance efficiency' as a strategy that can help foster the development of the accounting profession	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 6, with 1 as 'Strongly disagree'; 2 as 'Disagree'; 3 as 'Neutral'; 4 as 'Agree'; 5 as 'Strongly Agree' and 6 as 'No opinion'
QD2	Respondents' agreement on 'Expend non-core services' as a strategy that can help foster the development of the accounting profession	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 6, with 1 as 'Strongly disagree'; 2 as 'Disagree'; 3 as 'Neutral'; 4 as 'Agree'; 5 as 'Strongly Agree' and 6 as 'No opinion'
QD3	Respondents' agreement on 'Leverage the Belt Road strategy' as a strategy that can help foster the development of the accounting profession	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 6, with 1 as 'Strongly disagree'; 2 as 'Disagree'; 3 as 'Neutral'; 4 as 'Agree'; 5 as 'Strongly Agree' and 6 as 'No opinion'
QD4	Respondents' agreement on 'Increase cooperation with CPA firms overseas' as a strategy that can help foster the development of the accounting profession	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 6, with 1 as 'Strongly disagree'; 2 as 'Disagree'; 3 as 'Neutral'; 4 as 'Agree'; 5 as 'Strongly Agree' and 6 as 'No opinion'
QD5	Respondents' agreement on 'Increase cooperation with CPA firms in mainland China' as a strategy that can help foster the development of the accounting profession	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 6, with 1 as 'Strongly disagree'; 2 as 'Disagree'; 3 as 'Neutral'; 4 as 'Agree'; 5 as 'Strongly Agree' and 6 as 'No opinion'
QD6	Respondents' agreement on 'Follow closely the global changes in accountant standards and regulatory oversight	<b>Data type:</b> Ordinal

	practices' as a strategy that can help foster the development of the accounting profession	<b>Acceptable values:</b> 1 to 6, with 1 as 'Strongly disagree'; 2 as 'Disagree'; 3 as 'Neutral'; 4 as 'Agree'; 5 as 'Strongly Agree' and 6 as 'No opinion'
QD7	Respondents' agreement on 'Strengthen inspection on malpractice in the profession' as a strategy that can help foster the development of the accounting profession	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 6, with 1 as 'Strongly disagree'; 2 as 'Disagree'; 3 as 'Neutral'; 4 as 'Agree'; 5 as 'Strongly Agree' and 6 as 'No opinion'
QD8	Respondents' agreement on 'Raise the qualification requirements' as a strategy that can help foster the development of the accounting profession	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 6, with 1 as 'Strongly disagree'; 2 as 'Disagree'; 3 as 'Neutral'; 4 as 'Agree'; 5 as 'Strongly Agree' and 6 as 'No opinion'
QD9	Respondents' agreement on 'Strengthen Continued Professional Education (CPE)' as a strategy that can help foster the development of the accounting profession	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 6, with 1 as 'Strongly disagree'; 2 as 'Disagree'; 3 as 'Neutral'; 4 as 'Agree'; 5 as 'Strongly Agree' and 6 as 'No opinion'
QD10	Respondents' agreement on 'Conduct training in resolving ethical dilemmas in workplace' as a strategy that can help foster the development of the accounting profession	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 6, with 1 as 'Strongly disagree'; 2 as 'Disagree'; 3 as 'Neutral'; 4 as 'Agree'; 5 as 'Strongly Agree' and 6 as 'No opinion'
QD11	Respondents' agreement on 'Invest in expanding services, such as Environmental, Social and Governance reporting, risk management and internal control.' as a strategy that can help foster the development of the accounting profession	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 6, with 1 as 'Strongly disagree'; 2 as 'Disagree'; 3 as 'Neutral'; 4 as 'Agree'; 5 as 'Strongly Agree' and 6 as 'No opinion'
QD_Others		<b>Data type:</b> Text
QE1	Respondents' evaluation of their 'job satisfaction'	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 0 to 10, with 0 as the worst and 10 as the best



QE2	Respondents' evaluation of their 'prospect in the profession'	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 0 to 10, with 0 as the worst and 10 as the best
QE3	Respondents' evaluation of their 'professional knowledge and competence to face the challenges in your job'	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 0 to 10, with 0 as the worst and 10 as the best
QE4	Respondents' evaluation of their 'Current development of the accounting profession'	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 0 to 10, with 0 as the worst and 10 as the best
QE5	Respondents' evaluation of their 'Future development of the accounting profession'	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 0 to 10, with 0 as the worst and 10 as the best
QF1	Respondents' gender	<b>Data type:</b> Nominal <b>Acceptable values:</b> 1 or 2, with 1 = Male; 2 = Female
QF2	Respondents' age	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 7, with 20-24 = 1; 25-29 = 2; 30-34 = 3; 35-39 = 4; 40-44 = 5; 45-49 = 6; 50 or above = 7
QF3_1 to 3_4	Respondents' education (can select more than 1), with 3_1 as Accountancy degree, 3_2 as Business degree, 3_3 as Non business degree and 3_4 as Non-degree	<b>Data type:</b> Nominal <b>Acceptable values:</b> 0 or 1, with 0 as no and 1 as yes
QF4	Respondents' years of experience in accounting	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 6, with Less than 3 years = 1; 4-6 years = 2; 7-9 years = 3; 10-12 years = 4; 13-15 years = 5; Over 15 years = 6
QF5	Respondents' years after obtaining CPA qualification	<b>Data type:</b> Ordinal

		<b>Acceptable values:</b> 1 to 6, with Less than 3 years = 1; 4-6 years = 2; 7-9 years = 3; 10-12 years = 4; 13-15 years = 5; Over 15 years = 6
QF6	Respondents' type of firm	<b>Data type:</b> Nominal <b>Acceptable values:</b> 1 to 3, with 'Big 4' = 1; 'Non-big 4 (With listed clients)' = 2; 'Non-big 4 (No listed clients)' = 3
QF7	Respondents' number of employees in their firm	<b>Data type:</b> Nominal <b>Acceptable values:</b> 1 to 6, with Below 10 = 1; 10-29 = 2; 30-49 = 3; 50-99 = 4; 100-499 = 5; 500 or over = 6
QF8	Respondents' personal monthly income	<b>Data type:</b> Nominal <b>Acceptable values:</b> 1 to 9, with HK\$10,000- HK\$19,999 = 1; HK\$20,000- HK\$29,999 = 2; HK\$30,000- HK\$39,999 = 3; HK\$40,000- HK\$49,999 = 4; HK\$50,000- HK\$69,999 = 5; HK\$70,000- HK\$89,999 = 6; HK\$90,000- HK\$109,999 = 7; HK\$110,000- HK\$149,999 = 8; HK\$150,000 or above = 9
QF9 and QF9_Others	Respondents' job title	<b>Data type:</b> Nominal (Text for QF9_Others) <b>Acceptable values:</b> 1 to 6, with 'Associate/ Auditor' = 1; 'Supervisor/ Assistant Manager' = 2; 'Associate Manager/ Manager' = 3; 'Senior Manager/ Director' = 4; 'Partner/ CEO/ Managing director' = 5; 'Others' = 6
QF10 and QF10_Others	Respondents' service sector	<b>Data type:</b> Nominal (Text for QF10_Others) <b>Acceptable values:</b> 1 to 4, with 'Audit & Assurance' = 1; 'Tax' = 2; 'Advisory' = 3; 'Others' = 4
QF11	Respondents' plan to change job	<b>Data type:</b> Nominal

		<b>Acceptable values:</b> 1 to 5, with ‘Within 1 year’ = 1; ‘1-3 years’ = 2; ‘4-5 years’ = 3; ‘No planning’ = 4; ‘Retirement’ = 5
QF12 and QF12_Others	Respondents’ comment on ‘if they plan to change job, which type of job will they move to’	<b>Data type:</b> Nominal (Text for QF12_Others) <b>Acceptable values:</b> 1 to 5, with ‘Other CPA firm’ = 1; ‘PAIB’ = 2; ‘Non-accounting related’ = 3; ‘Others’ = 4; ‘Not yet decided’ = 5

P.S. All missing values / blanks are indicated with a period in the dataset.

## Chapter 2. PAIB

Name	Description	Remarks
ID	Respondent number	<b>Data type:</b> Nominal <b>Acceptable values:</b> RB001 – RB315
QA	Respondents’ comment on ‘how beneficial/useful is the accounting training (education and/ or experience) they have had to their current work as a PAIB’	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 5, with 1 as ‘Not useful at all’; 2 as ‘Not very useful’; 3 as ‘Somewhat useful’; 4 as ‘Very useful’; 5 as ‘Not sure’
QB1	Respondents’ agreement on whether ‘Training courses for PAIB provided by professional organizations’ can enhance their competitiveness as a PAIB	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 6, with 1 as ‘Strongly disagree’; 2 as ‘Disagree’; 3 as ‘Neutral’; 4 as ‘Agree’; 5 as ‘Strongly Agree’ and 6 as ‘Not sure’
QB2	Respondents’ agreement on whether ‘Mentoring programmes provided by professional organizations’ can enhance their competitiveness as a PAIB	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 6, with 1 as ‘Strongly disagree’; 2 as ‘Disagree’; 3 as ‘Neutral’; 4 as ‘Agree’; 5 as ‘Strongly Agree’ and 6 as ‘Not sure’

QB3	Respondents' agreement on whether 'Undergraduate internship programmes' can enhance their competitiveness as a PAIB	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 6, with 1 as 'Strongly disagree'; 2 as 'Disagree'; 3 as 'Neutral'; 4 as 'Agree'; 5 as 'Strongly Agree' and 6 as 'Not sure'
QB4	Respondents' agreement on whether 'Interdisciplinary undergraduate courses' can enhance their competitiveness as a PAIB	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 6, with 1 as 'Strongly disagree'; 2 as 'Disagree'; 3 as 'Neutral'; 4 as 'Agree'; 5 as 'Strongly Agree' and 6 as 'Not sure'
QB5	Respondents' agreement on whether 'MBA programmes' can enhance their competitiveness as a PAIB	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 6, with 1 as 'Strongly disagree'; 2 as 'Disagree'; 3 as 'Neutral'; 4 as 'Agree'; 5 as 'Strongly Agree' and 6 as 'Not sure'
QB6	Respondents' agreement on whether 'On job training provided by the company' can enhance their competitiveness as a PAIB	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 6, with 1 as 'Strongly disagree'; 2 as 'Disagree'; 3 as 'Neutral'; 4 as 'Agree'; 5 as 'Strongly Agree' and 6 as 'Not sure'
QB7	Respondents' agreement on whether 'Experience-sharing sessions with other PAIBs' can enhance their competitiveness as a PAIB	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 6, with 1 as 'Strongly disagree'; 2 as 'Disagree'; 3 as 'Neutral'; 4 as 'Agree'; 5 as 'Strongly Agree' and 6 as 'Not sure'
QB8	Respondents' agreement on whether 'other training' can enhance their competitiveness as a PAIB	<b>Data type:</b> Text
QC	Respondents' reply on whether they have previously worked in a CPA firm	<b>Data type:</b> Nominal <b>Acceptable values:</b> 1 or 2, with 1 as yes and 2 as no
QC_1_1 to 1_3	Respondents' reply on 'what type of firm(s) they have worked in , with 1_1 as 'Big 4', 1_2 as 'Non-big 4 (with listed clients)', 1_3 as 'Non-big 4 (no listed clients)' (may choose more than one)	<b>Data type:</b> Nominal <b>Acceptable values:</b> 0 or 1, with 0 as no and 1 as yes

QC_2 and QC_2_others	Respondents' 'last job title in CPA firm'	<b>Data type:</b> Nominal (text for QC_2_others) <b>Acceptable values:</b> 1 to 6, with 'Associate/ Auditor' = 1; 'Supervisor/ Assistant Manager' = 2; 'Associate Manager/ Manager' = 3; 'Senior Manager/ Director' = 4; 'Partner/ Managing director' = 5; 'Others' = 6
QC_3_1 to 3_6 and QC_3_6Others	Respondents' reason(s) for switching from a PAIP to PAIB (may choose more than one)	<b>Data type:</b> Nominal (text for QC_3_6Others) <b>Acceptable values:</b> 1 to 6, with 'Unsuitable job nature' = 1; 'Long working hours in CPA firm' = 2; 'Lacking of promotion opportunity' = 3; 'Attractive salary increment at the time of switch' = 4; 'Better prospect of PAIB than of PAIP' = 5; 'Other reasons' = 6
QC_4a	Respondents' rating of the impacts of 'Knowledge of and exposure to different industries' on their employment as a PAIB from their CPA firm experience	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 4, with 'Positive' as 1; 'Neutral' as 2; 'Negative' as 3; 'No such impact' as 4
QC_4b	Respondents' rating of the impacts of 'Out-of-the-box thinking' on their employment as a PAIB from their CPA firm experience	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 4, with 'Positive' as 1; 'Neutral' as 2; 'Negative' as 3; 'No such impact' as 4
QC_4c	Respondents' rating of the impacts of 'Familiarity with financial reporting requirements' on their employment as a PAIB from their CPA firm experience	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 4, with 'Positive' as 1; 'Neutral' as 2; 'Negative' as 3; 'No such impact' as 4
QC_4d	Respondents' rating of the impacts of 'Sensitivity to numbers' on their employment as a PAIB from their CPA firm experience	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 4, with 'Positive' as 1; 'Neutral' as 2; 'Negative' as 3; 'No such impact' as 4

QC_4e	Respondents' rating of the impacts of 'Analytical and problem-solving skills' on their employment as a PAIB from their CPA firm experience	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 4, with 'Positive' as 1; 'Neutral' as 2; 'Negative' as 3; 'No such impact' as 4
QC_4f	Respondents' rating of the impacts of 'People management' on their employment as a PAIB from their CPA firm experience	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 4, with 'Positive' as 1; 'Neutral' as 2; 'Negative' as 3; 'No such impact' as 4
QC_4g	Respondents' rating of the impacts of 'Ability to exercise discretion' on their employment as a PAIB from their CPA firm experience	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 4, with 'Positive' as 1; 'Neutral' as 2; 'Negative' as 3; 'No such impact' as 4
QC_4h	Respondents' rating of the impacts of 'Ability to work systematically' on their employment as a PAIB from their CPA firm experience	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 4, with 'Positive' as 1; 'Neutral' as 2; 'Negative' as 3; 'No such impact' as 4
QC_4i	Respondents' rating of the impacts of 'Ability to multitask' on their employment as a PAIB from their CPA firm experience	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 4, with 'Positive' as 1; 'Neutral' as 2; 'Negative' as 3; 'No such impact' as 4
QC_4j	Respondents' rating of the impacts of 'Ability to work as a team' on their employment as a PAIB from their CPA firm experience	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 4, with 'Positive' as 1; 'Neutral' as 2; 'Negative' as 3; 'No such impact' as 4
QC_4k	Respondents' rating of the impacts of 'Awareness of changes in business' on their employment as a PAIB from their CPA firm experience	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 4, with 'Positive' as 1; 'Neutral' as 2; 'Negative' as 3; 'No such impact' as 4
QC_4l	Respondents' rating of the impacts of 'Ability to work against deadlines' on their employment as a PAIB from their CPA firm experience	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 4, with 'Positive' as 1; 'Neutral' as 2; 'Negative' as 3; 'No such impact' as 4

QC_4m	Respondents' rating of the impacts of 'Leadership/supervisory skills' on their employment as a PAIB from their CPA firm experience	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 4, with 'Positive' as 1; 'Neutral' as 2; 'Negative' as 3; 'No such impact' as 4
QC_4n	Respondents' rating of other impacts on their employment as a PAIB from their CPA firm experience	<b>Data type:</b> Text
QC_5	Respondents' comment on 'in general, what impact the working experience in a CPA firm has on their current job'	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 4, with 'Positive' as 1; 'Neutral' as 2; 'Negative' as 3; 'Not sure' as 4
QD_1	Respondents' evaluation of their job satisfaction in current job	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 0 to 10, with 0 as the worst and 10 as the best
QD_2	Respondents' evaluation of their prospect in the profession	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 0 to 10, with 0 as the worst and 10 as the best
QD_3	Respondents' evaluation of their professional knowledge and competence to face the challenges in their current job	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 0 to 10, with 0 as the worst and 10 as the best
QE_1	Respondents' rating of importance of 'Analytical and problem-solving skills' as a factor that may affect the competitiveness and upward mobility of a PAIB	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 0 to 10, with 0 as 'Not important at all' and 10 as 'Most important'
QE_2	Respondents' rating of importance of 'Multitasking' as a factor that may affect the competitiveness and upward mobility of a PAIB	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 0 to 10, with 0 as 'Not important at all' and 10 as 'Most important'

QE_3	Respondents' rating of importance of 'Communication and interpersonal skills' as a factor that may affect the competitiveness and upward mobility of a PAIB	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 0 to 10, with 0 as 'Not important at all' and 10 as 'Most important'
QE_4	Respondents' rating of importance of 'Self-learning ability' as a factor that may affect the competitiveness and upward mobility of a PAIB	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 0 to 10, with 0 as 'Not important at all' and 10 as 'Most important'
QE_5	Respondents' rating of importance of 'Leadership and supervisory skills' as a factor that may affect the competitiveness and upward mobility of a PAIB	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 0 to 10, with 0 as 'Not important at all' and 10 as 'Most important'
QE_6	Respondents' rating of importance of 'Awareness of changes in business trend' as a factor that may affect the competitiveness and upward mobility of a PAIB	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 0 to 10, with 0 as 'Not important at all' and 10 as 'Most important'
QE_7	Respondents' rating of importance of 'Aspiration to become a member of the management team of the business' as a factor that may affect the competitiveness and upward mobility of a PAIB	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 0 to 10, with 0 as 'Not important at all' and 10 as 'Most important'
QE_8	Respondents' rating of importance of 'Company growth and its expansion' as a factor that may affect the competitiveness and upward mobility of a PAIB	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 0 to 10, with 0 as 'Not important at all' and 10 as 'Most important'
QE_9	Respondents' rating of importance of 'Ability to work effectively with people outside accounting/finance department' as a factor that may affect the competitiveness and upward mobility of a PAIB	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 0 to 10, with 0 as 'Not important at all' and 10 as 'Most important'
QE_10	Respondents' rating of importance of other factor that may affect the competitiveness and upward mobility of a PAIB	<b>Data type:</b> Text



QF_1_1	Respondents' comment on 'Language competence' as a factor affecting the upward mobility of Hong Kong's Young Accountants (0-5 year experience)	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 6, with 1 as 'Very inadequate'; 2 as 'Inadequate'; 3 as 'Adequate'; 4 as 'Good'; 5 as 'Excellent' and 6 as 'Not sure / No comment'
QF_1_2	Respondents' comment on 'Technical competence' as a factor affecting the upward mobility of Hong Kong's Young Accountants (0-5 year experience)	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 6, with 1 as 'Very inadequate'; 2 as 'Inadequate'; 3 as 'Adequate'; 4 as 'Good'; 5 as 'Excellent' and 6 as 'Not sure / No comment'
QF_1_3	Respondents' comment on 'Ethical standard' as a factor affecting the upward mobility of Hong Kong's Young Accountants (0-5 year experience)	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 6, with 1 as 'Very inadequate'; 2 as 'Inadequate'; 3 as 'Adequate'; 4 as 'Good'; 5 as 'Excellent' and 6 as 'Not sure / No comment'
QF_1_4	Respondents' comment on 'Self-motivation' as a factor affecting the upward mobility of Hong Kong's Young Accountants (0-5 year experience)	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 6, with 1 as 'Very inadequate'; 2 as 'Inadequate'; 3 as 'Adequate'; 4 as 'Good'; 5 as 'Excellent' and 6 as 'Not sure / No comment'
QF_1_5	Respondents' comment on 'Communication and social skills' as a factor affecting the upward mobility of Hong Kong's Young Accountants (0-5 year experience)	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 6, with 1 as 'Very inadequate'; 2 as 'Inadequate'; 3 as 'Adequate'; 4 as 'Good'; 5 as 'Excellent' and 6 as 'Not sure / No comment'

QF_1_6	Respondents' comment on 'Undergraduate professional training' as a factor affecting the upward mobility of Hong Kong's Young Accountants (0-5 year experience)	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 6, with 1 as 'Very inadequate'; 2 as 'Inadequate'; 3 as 'Adequate'; 4 as 'Good'; 5 as 'Excellent' and 6 as 'Not sure / No comment'
QF_2_1	Respondents' comment on 'Opportunities to work in Mainland China' as a factor affecting the upward mobility of Hong Kong's Young Accountants (0-5 year experience)	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 6, with 1 as 'Significantly worsening'; 2 as 'Worsening'; 3 as 'Stable'; 4 as 'Improving'; 5 as 'Significantly improving' and 6 as 'Not sure / No comment'
QF_2_2	Respondents' comment on 'Salary level' as a factor affecting the upward mobility of Hong Kong's Young Accountants (0-5 year experience)	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 6, with 1 as 'Significantly worsening'; 2 as 'Worsening'; 3 as 'Stable'; 4 as 'Improving'; 5 as 'Significantly improving' and 6 as 'Not sure / No comment'
QF_2_3	Respondents' comment on 'Professional training' as a factor affecting the upward mobility of Hong Kong's Young Accountants (0-5 year experience)	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 6, with 1 as 'Significantly worsening'; 2 as 'Worsening'; 3 as 'Stable'; 4 as 'Improving'; 5 as 'Significantly improving' and 6 as 'Not sure / No comment'
QF_2_4	Respondents' comment on 'Availability of senior positions' as a factor affecting the upward mobility of Hong Kong's Young Accountants (0-5 year experience)	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 6, with 1 as 'Significantly worsening'; 2 as 'Worsening'; 3 as 'Stable'; 4 as 'Improving'; 5 as 'Significantly improving' and 6 as 'Not sure / No comment'

QF_2_5	Respondents' comment on 'Fairness of the reward system' as a factor affecting the upward mobility of Hong Kong's Young Accountants (0-5 year experience)	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 6, with 1 as 'Significantly worsening'; 2 as 'Worsening'; 3 as 'Stable'; 4 as 'Improving'; 5 as 'Significantly improving' and 6 as 'Not sure / No comment'
QF_2_6_1 to 2_6_6, and QF_Others	Respondents' comment on 'what aspects do the Hong Kong's young accountants perform better than mainland accountants' (can choose more than one), with 2.6.1 to 2.6.7 as English proficiency, Chinese proficiency, Professional Ethics, International exposure, Communication and social skills and Technical knowledge respectively)	<b>Data type:</b> Nominal (Text for QF_Others) <b>Acceptable values:</b> 0 or 1, with 0 as no and 1 as yes
QG_1	Respondents' gender	<b>Data type:</b> Nominal <b>Acceptable values:</b> 1 or 2, with 1 = Male; 2 = Female
QG_2	Respondents' age	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 1 to 7, with 20-24 = 1; 25-29 = 2; 30-34 = 3; 35-39 = 4; 40-44 = 5; 45-49 = 6; 50 or above = 7
QG_3 and QG_3_TEXT	Respondents' education (can select more than 1); QG_3_TEXT is specification of other taught master degree	<b>Data type:</b> Nominal (text for QG_3_TEXT) <b>Acceptable values:</b> 1 or 6, with MBA = 1; Other taught master degree = 2; Business degree = 3; Accountancy degree = 4; Non-business degree = 5; Non-degree = 6
QG_4	Respondents' years of experience in accounting	<b>Data type:</b> Numeric
QG_5_1 to 5_5 and QG_5_5others	Respondents' professional qualification, with 5_1 to 5_5 as CPA (HK), CMA, CIMA, CGA and others respectively	<b>Data type:</b> Nominal (Text for QG_5_5others) <b>Acceptable values:</b> 0 or 1, with 0 as no and 1 as yes

QG_6	Respondents' number of years after obtaining first professional qualification	<b>Data type:</b> Text
QG_7	Respondents' number of years of being a PAIB	<b>Data type:</b> Text
QG_8 and QG_8others	Respondents' type of firm	<b>Data type:</b> Nominal (Text for QG_8others) <b>Acceptable values:</b> 1 to 6, with 'Listed entity' = 1; 'Non-listed entity' = 2; 'Non-for-profit, Charity, Trade Association' = 3; 'Government' = 4; 'Academia' = 5; Other = 6
QG_9	Respondents' number of employees in their firm	<b>Data type:</b> Nominal <b>Acceptable values:</b> 1 to 6, with Below 10 = 1; 10-29 = 2; 30-49 = 3; 50-99 = 4; 100-499 = 5; 500 or over = 6
QG_10	Respondents' personal monthly income	<b>Data type:</b> Nominal <b>Acceptable values:</b> 1 to 9, with HK\$10,000- HK\$19,999 = 1; HK\$20,000- HK\$29,999 = 2; HK\$30,000- HK\$39,999 = 3; HK\$40,000- HK\$49,999 = 4; HK\$50,000- HK\$69,999 = 5; HK\$70,000- HK\$89,999 = 6; HK\$90,000- HK\$109,999 = 7; HK\$110,000- HK\$149,999 = 8; HK\$150,000 or above = 9
QG_11 and QG_11others	Respondents' job title	<b>Data type:</b> Nominal (Text for QG_11others) <b>Acceptable values:</b> 1 to 10, with 'President/ CEO/ Owner = 1; CFO = 2; Vice President = 3; Director = 4; Chief Accountant/ Financial Controller = 5; Accounting Manager = 6; Analyst = 7; Internal Auditor = 8; Consultant = 9; Others = 10
QG_12	Respondents' plan to change job	<b>Data type:</b> Nominal

		<b>Acceptable values:</b> 1 to 5, with ‘Within 1 year’ = 1; ‘1-3 years’ = 2; ‘4-5 years’ = 3; ‘No planning’ = 4; ‘Retiring within 2 years’ = 5
QG_13 and QG_13others	Respondents’ comment on ‘if they plan to change job, which field will they likely move to’	<b>Data type:</b> Nominal (Text for QG_13others) <b>Acceptable values:</b> 1 to 5, with ‘Move to a different organization in the same field’ = 1; ‘Move out of traditional accounting function’ = 2; ‘Move within organization’ = 3; ‘Move in to CPA firm (PAIP)’ = 4; ‘Others’ = 5

P.S. All missing values / blanks are indicated with a period in the dataset.

### Chapter 3. Students

Name	Description	Remarks
ID	Respondent number	<b>Data type:</b> Nominal <b>Acceptable values:</b> RS001 – RS1152
Q1_1 to Q1_6, and Q1_6Others	Respondents’ comment on 你為什麼選擇會計作為主修科目, with 1_1 to 1_6 as 興趣, 晉升前景, 較高的工作機會, 父母影響, 朋輩影響 and 其他 respectively	<b>Data type:</b> Nominal (Text for Q1_6Others) <b>Acceptable values:</b> 0 or 1, with 0 as no and 1 as yes
Q2 and Q2_2	Respondents’ comment on 會計學系是否你當年入學心目中的首選科目	<b>Data type:</b> Nominal (Text for Q2_2) <b>Acceptable values:</b> 0 or 1, with 1 as yes and 2 as no
Q3	Respondents’ comment on 如果可以重新選擇, 你仍會選擇會計作為主修科目嗎	<b>Data type:</b> Nominal <b>Acceptable values:</b> 0 or 1, with 1 as yes and 2 as no

Q3_1_1 to 1_4, and Q3_1_4others	Respondents' comment on 為什麼 (重新選擇), with Q3_1_1 to 1_4 as 對會計沒興趣, 在會計方面沒有天份, 會計行業辛苦 and 其他 respectively	<b>Data type:</b> Nominal (Text for Q3_1_4others) <b>Acceptable values:</b> 0 or 1, with 0 as no and 1 as yes
Q3_2	Respondents' comment on 如可再一次選擇, 你會選擇主修哪一個科目	<b>Data type:</b> Text
Q4A to Q4H, and Q4H_others	Respondents' comment on 請問你在畢業後, 最想加入哪個機構, with Q4A to Q4H as 四大會計師事務所, 二線會計師事務所 (2nd tier), 其他中小型會計師事務所, 商業機構, 政府, 非政府組織 (NGOs), 教育機構 and 其他 respectively	<b>Data type:</b> Ordinal (Text for Q4H_others) <b>Acceptable values:</b> 1 to 8, with 1 as first and 8 as last
Q5A to Q5N, and Q5N_others	Respondents' comment on 你在選取畢業後的首份工作時, 最重要的考慮因素是甚麼, with Q5A to Q5N as 薪金及員工福利, 清晰的晉升階梯, 工作時數, 上班地點與家的距離, 工作意義, 公司的規模, 辦公室的環境, 在職培訓的機會, 往內地工作的機會, 興趣, 提供協助予員工考取專業資格 (如學習假期、培訓等), 往外地工作的機會, 學習機會、能否從中汲取到有用的工作經驗 and 其他 respectively	<b>Data type:</b> Ordinal (Text for Q5N_others) <b>Acceptable values:</b> 1 to 14, with 1 as first and 14 as last

Q6_1 to Q6_15, and to Q6_16_others	Respondents' comment on 你認為在下列選項中，哪個是你的強項，哪個是弱項, with Q6_1 to Q6_15 and Q6_16_others as 廣東話, 普通話, 英文, 長遠職業規劃, 上進心, 捱苦能力, 願意「吃虧」, 職業道德, 會計專業知識, 資訊管理, 會計軟件應用, 國際視野, 實際工作經驗 (例如: 實習、兼職) 人際關係及溝通技巧 應變能力 and 其他強項 respectively	<b>Data type:</b> Nominal (Text for Q6_16_others) <b>Acceptable values:</b> 1 to 6, with 強很多 = 1; 較強 = 2; 一樣 = 3; 較弱 = 4; 弱很多 = 5; 不清楚/說不定 = 6
Q7_1 to Q7_16, and to Q7_16_others	Respondents' comment on 如你是本地學生，與非本地生相比，你認為自己在以下的能力方面，較強或較弱 / 如你不是本地學生，與本地生相比，你認為自己在以下的能力方面，較強或較弱, with Q7_1 to Q7_15 and Q7_16_others as 廣東話, 普通話, 英文, 長遠職業規劃, 上進心, 捱苦能力, 願意「吃虧」, 職業道德, 會計專業知識, 資訊管理, 會計軟件應用, 國際視野, 實際工作經驗 (例如: 實習、兼職) 人際關係及溝通技巧 應變能力 and 其他強項 respectively	<b>Data type:</b> Nominal (Text for Q7_16_others) <b>Acceptable values:</b> 1 to 6, with 強很多 = 1; 較強 = 2; 一樣 = 3; 較弱 = 4; 弱很多 = 5; 不清楚/說不定 = 6
Q8_1 to Q8_8	Respondents' comment on 你認為以下因素對你的前途有沒有影響, with Q8_1 to Q8_8 as 香港的經濟情況, 香港的社會情況, 香港的政治情況, 會計行業的發展, 個人的能力, 一帶一路倡議, 中國的發展機遇 and 中國以外地區的發展機遇 respectively	<b>Data type:</b> Nominal <b>Acceptable values:</b> 1 to 5, with 沒有影響 = 1; 不大有影響 = 2; 有一點影響 = 3; 非常大影響 = 4; 不清楚/說不定 = 5
Q9_1 to Q9_3	Respondents' comment on 你對總體前景的評價, with Q9_1 to Q9_3 as 香港前景, 會計業前景 and 個人前景 respectively	<b>Data type:</b> Ordinal <b>Acceptable values:</b> 0 to 10, with 0 as the worst and 10 as the best

Q10	Respondents' comment on 畢業後的五年內，你會否願意到外地工作	Data type: Nominal Acceptable values: 1 or 2, with 願意 = 1 and 不願意 = 2
Q10_1_1 to Q10_1_7, and Q10_1_7_others	Respondents' comment on 願意到哪裡工作, with Q10_1_1 to Q10_1_7 as 中國內地, 澳門, 台灣, 其他亞洲國家, 歐洲, 美國 and 其他 respectively (can choose more than one)	Data type: Nominal (Text for Q10_1_7_others) Acceptable values: 0 or 1, with no = 0 and yes = 1
Q10_2	Respondents' comment on 願意留多少時間在外地工作	Data type: Nominal Acceptable values: 1 to 4, with 少於 25% = 1; 25%-50% = 2; 50%-75% = 3; 多於 75% = 4
Q11	Respondents' comment on 你期望畢業五年後，你的月入(以現時物價水平)會是	Data type: Nominal Acceptable values: 1 to 8, with HK\$20,000- HK\$29,999 = 1; HK\$30,000- HK\$39,999 = 2; HK\$40,000- HK\$49,999 = 3; HK\$50,000- HK\$69,999 = 4; HK\$70,000- HK\$89,999 = 5; HK\$90,000- HK\$109,999 = 6; HK\$110,000- HK\$149,999 = 7; HK\$150,000 or above = 8
Q12	Respondents' comment on 你期望畢業十年後，你的月入(以現時物價水平)會是	Data type: Nominal Acceptable values: 1 to 8, with HK\$20,000- HK\$29,999 = 1; HK\$30,000- HK\$39,999 = 2; HK\$40,000- HK\$49,999 = 3; HK\$50,000- HK\$69,999 = 4; HK\$70,000- HK\$89,999 = 5; HK\$90,000- HK\$109,999 = 6; HK\$110,000- HK\$149,999 = 7; HK\$150,000 or above = 8



Q13_1	Respondents' gender	<b>Data type:</b> Nominal <b>Acceptable values:</b> 1 to 3, with 1 = Male; 2 = Female; 3 = Others
Q13_2	Respondents' level of tertiary education	<b>Data type:</b> Nominal <b>Acceptable values:</b> 1 to 4, with 1 = Year 1; 2 = Year 2; 3 = Year 3; 4 = Year 4
Q13_3 and Q13_3_1	Whether Respondents are locals	Data type: Nominal (Text for Q13_3_1) Acceptable values: 1 or 2, with 1 = yes and 2 = no
Q13_4	Respondents' institution	Data type: Nominal Acceptable values: 1 to 10, with 香港大學 = 1; 香港中文大學 = 2; 香港科技大學 = 3; 香港理工大學 = 4; 香港城市大學 = 5; 香港浸會大學 = 6; 嶺南大學 = 7; 香港樹仁大學 = 8; 香港公開大學 = 9; 恒生管理學院 = 10

P.S. All missing values / blanks are indicated with a period in the dataset.