

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and the role of the accounting system in providing reliable financial information.

2. The second part of the document describes the various methods used to collect and analyze data, including surveys, interviews, and focus groups.

3. The third part of the document presents the results of the study, showing that there is a significant correlation between the use of accounting systems and the accuracy of financial reporting.

4. The fourth part of the document discusses the implications of the findings for future research and practice, suggesting that further studies should be conducted to explore the factors that influence the effectiveness of accounting systems.

5. The fifth part of the document provides a conclusion and a list of references.



Such statistics must be provided within two weeks after the end of the relevant calendar quarter or within such other period as the Commission may agree in writing. A nil return is required if no trade was conducted in the relevant reporting period.

- 6 TOCOM must provide **monthly** reports of the identity and location of its members in Hong Kong as at the end of the relevant month, and such reports must be provided to the Commission within two weeks after the end of the relevant month or within such other period as the Commission may agree in writing.
- 7 TOCOM must provide its **annual** audited financial statements to the Commission within four months after the end of each financial year or within such other period as the Commission may agree in writing.