



國富浩華聯合會計師事務所

Crowe (TW) CPAs

[www.crowe.tw](http://www.crowe.tw)





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## 事務所簡介

### Company Profile

#### 經營理念

誠信正直的承諾  
積極的服務態度  
持續專業的提升  
穩健恆遠的經營  
創造彼此的價值

#### 願景

成為客戶及同仁之最佳選擇

#### 關於國富浩華聯合會計師事務所

國富浩華聯合會計師事務所為國富全球(Crowe Global)在台灣之獨立成員所，係由第一聯合會計師事務所、敬業聯合會計師事務所及建興聯合會計師事務所基於共同經營理念合組設立，並於105年1月1日合併鼎信聯合會計師事務所，擁有38位以上之執業會計師及超過450位之專業人員，組成堅強的專業服務團隊。

身為國富全球之成員所，我們最終的目標是協助客戶在台灣及全球各地成功的經營事業及拓展業務。多年來我們服務許多不同類型的客戶，包括一般公司、公開發行及上市櫃公司、跨國企業、學校及基金會等非營利組織，累積了豐富的審計、稅務及企業諮詢等專業服務經驗。

#### 服務網路

國富浩華聯合會計師事務所，除於台北設立總部外，另設分所於台北、台中、彰化及高雄，與國富全球建構成全球之服務網路，為客戶提供更多元化及跨國性之專業服務。

#### Commitment

Maintain integrity and objectivity  
Proactively deliver impeccable service  
Maintain professional excellence  
Build ongoing relationship  
Create value for clients

#### Mission

To become the best choice for our clients and colleagues

#### About Us

Crowe (TW) CPAs is an independent member firm of Crowe Global based in Taiwan. It was established by First Horwath & Company CPAs, Horwath & Company CPAs and Horwath Chien Hsing CPAs with offices located in Taipei, Taichung and Kaohsiung. Moreover, DinKum & Company CPAs was merged into Crowe Horwath (TW) CPAs on 1, January, 2016. Our teams consist of over 38 partners and 450 dedicated professionals to provide quality services for our clients throughout the country.

As a member firm of Crowe Global, our goal is to assist in our clients succeeding in businesses on a local and global scale. For decades, we have worked with clients in various areas including private companies, public entities, multinational corporations, public offering and listed companies, education, and not-for-profit organizations, etc. Our dedicated professionals provide assurance, tax, risk consulting, corporate advisory and outsourcing services.

#### Network

Crowe (TW) CPAs is headquartered in Taipei and also have offices located in Taichung, Changhua and Kaohsiung. To provide diversified services, Crowe (TW) CPAs has strong local network to offer clients customized and exclusive services across industries throughout major urbanized areas in Taiwan. As a member firm of Crowe Global, we are able to provide clients with diversified and multinational services through our global service network.

## 歷史沿革

## History

1973

第一聯合會計師事務所由王正吉會計師創辦，設有台北總所、台中及彰化分所。

First Horwath & Company CPAs was founded by Mr. J.C. Wang with offices located in Taipei, Taichung, and Changhua.

1974

建興聯合會計師事務所由孫金樹及劉吉雄會計師共同創辦，設有高雄總所及台北分所。

Horwath Chien Hsing CPAs was co-founded by Mr. Jin-Shu Sun and Mr. Ji Xiong Liu with offices located in Kaohsiung and Taipei.

1981

敬業聯合會計師事務所由王日春會計師創辦，設有台中總所、台北及高雄分所。

Horwath & Company CPAs was founded by Mr. David J.C. Wang with offices located in Taichung, Taipei, and Kaohsiung.

1993

建興聯合會計師事務所加入國富浩華國際成員所。

Horwath Chien Hsing CPAs joined Crowe International.

1997

敬業聯合會計師事務所加入國富浩華國際成員所。

Horwath & Company CPAs joined Crowe International.

2006

第一聯合會計師事務所加入國富浩華國際成員所。

First Horwath & Company CPAs joined Crowe International.

2010

第一聯合會計師事務所、敬業聯合會計師事務所及建興聯合會計師事務所成立「國富浩華台灣」聯盟。

First Horwath & Company CPAs, Horwath & Company CPAs, and Horwath Chien Hsing CPAs established Crowe Taiwan Business Alliance.

2013

第一聯合會計師事務所、敬業聯合會計師事務所及建興聯合會計師事務所之會計師合組成立「國富浩華聯合會計師事務所」，於民國102年元月1日正式營運。除總部設於台北外，另設台北所(原第一聯合)、台中所(原敬業聯合)及高雄所(原建興聯合)。

On January 1, 2013, First Horwath & Company CPAs, Horwath & Company CPAs, and Horwath Chien Hsing CPAs began to officially operate as one firm. The new incorporated firm operates under the name Crowe (TW) CPAs and is headquartered in Taipei.

2016

鼎信聯合會計師事務所暨全體會計師自民國105年1月1日起加入國富浩華聯合會計師事務所共同執業。

DinKum & Company CPAs merged with Crowe (TW) CPAs on January 01, 2016.

2018

為順應數位顛覆與無國界的現代商業環境，Crowe Horwath International (國富浩華國際)已正式更名為 Crowe Global 國富全球，全球超過220家聯盟會員所同步採用Crowe，台灣國富浩華聯合會計師事務所亦於2018年中正式將英文名稱由 Crowe Horwath (TW) CPAs 變更為 Crowe (TW) CPAs。Crowe Horwath International has renamed to Crowe Global, driven by digitalization and the borderless world of modern business. Over 220 member firms globally adopt the name Crowe at the same time. As a member firm of Crowe, Crowe Horwath (TW) CPAs changed its English name to Crowe (TW) CPAs, starting from August 2018 onwards.

## 國富全球

### Crowe Global

國富全球(Crowe Global)為一全球性之全方位會計網絡，在世界各地130多個國家擁有超過200家獨立之成員所，並有805多個服務據點分佈全球各地，為客戶提供全球化之審計、稅務及企業諮詢等專業服務。

#### 領導力

每一國富全球成員所，在各國當地商業界都是領導者。國富全球的成員所擁有專業的服務團隊，熟知當地的法律知識和習俗，能夠協助客戶拓展國際業務及新的市場。

#### 專業品質服務

國富全球的成員所在審計、稅務及企業諮詢領域中已累積了豐富的經驗並建立良好的信譽，能夠為客戶提供高品質的專業服務。

Crowe Global is one of the global accounting networks providing audit, tax, risk consulting and corporate advisory services with more than 200 independent member firms and more than 805 offices operated in more than 130 countries. Crowe Global has welded a truly international network of business experts drawn from the leaders of their professional communities.

#### Leadership

Each member firm is well established as a leader in its national business community and is staffed by professionals who have a comprehensive knowledge of local laws and customs which is important to clients undertaking international ventures or expansion in other countries.

#### Professional Services

Member firms of Crowe Global are well known for their high quality services and have built an international reputation in the areas of audit, tax, risk consulting and corporate advisory services.

## 國富浩華(台灣)優勢

### Our Strengths

#### 我們重視人際關係

國富浩華聯合會計師事務所致力於與客戶建立相互信任及良好的長期合作關係。我們真誠關心我們的客戶、我們的員工和我們的社會。我們有多元化的專業服務，並且堅持誠信的精神，與您建立長期的伙伴關係和增長您的業務發展。

#### 全球服務網絡

國富全球成員所間建立緊密且深厚之關係，提供並分享彼此的專業知識及當地資源。國富全球在世界各地130多個國家擁有超過200家獨立之成員所，並有805多個服務據點分佈全球各地，為客戶提供全球化之審計、稅務及企業諮詢等專業服務。

#### 中國投資協助

隨著兩岸經濟的蓬勃發展及密切的交流活動，吸引許多台商到大陸經商投資設廠。國富浩華聯合會計師事務所在大陸佈局已有多年，且累積了豐富的經驗，能夠提供台商大陸投資規劃、法規諮詢、營運管理諮詢及工商登記等眾多服務。

#### 日本投資協助

長期以來日本企業與亞洲許多國家(包括台灣)均有密切的商業往來活動。國富浩華聯合會計師事務所瞭解日商公司有意跨入台灣市場或台資企業有意跨入日本市場將面臨的挑戰。面對這些挑戰，我們有信心能提供高品質及值得信賴的諮詢及遵循服務，協助處理台資企業在日本及日商在台灣投資所需執行之各項作業、面臨之潛在問題及後續營運上之諮詢服務。

#### We Value Relationship

Crowe (TW) CPAs is committed to build long-term relationships with our clients through mutual trust. We care about our clients, our people and our community. Our mission is to provide valuable services and unique business solutions to assist our clients to achieve their business goals.

#### Global Network

Crowe Global member firms share expertise, experiences and local resources with each other. Our worldwide network consists of more than 200 independent member firms and more than 805 offices operating in over 130 countries around the world. We are able to provide seamless global support for audit, tax, risk consulting and corporate advisory services.

#### China Investment Support

Due to our geographic advantage and close relationship with China, Crowe (TW) CPAs has been developing its business network in China for more than ten years. Our dedicated professionals are familiar with business activities and local regulations of China. We are able to provide business advisory for companies who are interested in investing in China.

#### Japan Investment Support

During past decades, Japan has maintained close business relationships and activities with many of its Asia counterpart countries, including Taiwan. Crowe (TW) CPAs understands the challenges faced by Japanese companies that intend to enter Taiwan market, or Taiwanese companies that intend to enter Japan market. In response to these challenges, we have established a Japan Desk and we are confident that our Japanese speaking professionals will provide diversified high quality investment advisory services to meet clients' expectation.

## 專業服務項目

### Professional Services

國富浩華聯合會計師事務所的專業團隊對一般公司、公開發行及上市櫃公司、跨國性公司及非營利組織提供多元化的專業服務，包括審計及確信服務、稅務服務、投資及工商服務、股票公開發行及上市櫃服務、管理顧問諮詢服務、大陸台商服務、日本業務服務、信託及財產規劃服務、企業永續發展及企業社會責任服務、會計帳務處理服務、薪資管理及其他外包服務。

Crowe (TW) CPAs' dedicated professionals provide a broad range of services to private, public, multi-national companies and not-for-profit organizations. These services include assurance, tax, investment and corporate secretarial services, initial public offering (IPO) and listing services, business consulting services, China investment services, Japan investment services, trust and estate planning, corporate sustainable development and corporate social responsibility services, accounting services, payroll processing services and other services.

#### 審計及確信服務

國富浩華聯合會計師事務所採用其網絡之全球性標準審計準則及程序，為客戶提供專業的審計服務，提升財務報告之可信度。

#### 我們提供的專業服務內容包括：

- 財務報表查核簽證 - 台灣、美國及國際財務會計準則
- 外國企業來台上市審計
- 年報及公開資訊之複核
- 集團合併報表編製諮詢服務
- 協議程序
- 特殊目的查核簽證
- 鑑識會計
- 企業社會責任報告之第三方確信

#### Audit and Assurance

We adopt Crowe Global's global audit methodology and procedures for our assurance services to ensure the quality of our audits.

#### Our services include:

- Financial statement audits in accordance with ROC GAAP, US GAAP and IFRSs
- Financial statement audit for foreign company listed in the Taiwan Stock Market
- Review of Annual Reports & Press Releases
- Compilation of group consolidated financial statements
- Agreed-upon procedures
- Special audits
- Forensic services
- CSR report assurance



## 稅務服務

身為國富全球會員所之一員，我們有豐富的經驗針對企業或個人的稅務需求提供專業的服務及建議。當集團企業需要進行全球布局時，我們的稅務專家對於集團企業之營運策略提供客製化之國際稅務規劃與諮詢、對於國內稅務糾紛提供行政救濟服務、且協助集團企業及跨國公司執行移轉訂價分析、建置主要檔案及報告，降低企業恐面臨之移轉訂價風險。

### 我們提供的專業服務內容包括：

- 營利事業所得稅結算申報查核簽證
- 國際稅務諮詢與規劃服務
- 國內稅務諮詢與規劃服務
- 國內租稅優惠申請服務
- 稅務實地審查服務
- 美國FIN48法案評估服務
- 移轉訂價服務
- 稅務行政救濟服務
- 外國投資人稅務代理服務
- 個人所得稅代理申報
- 美國報稅服務

## 投資及工商服務

國富浩華聯合會計師事務所提供全方位的投資及工商服務項目，以協助企業在公司設立或營運過程中法令所需之文件申報及諮詢。我們的工商登記服務部門熟悉台灣公司法規和所營事業相關規定，以提供快速及專業的服務。

### 我們提供的專業服務內容包括：

- 國內各項公司登記事項之代理申請
- 外僑來台投資諮詢服務
- 陸資來台投資及相關諮詢服務
- 大陸地區投資申請/申報服務
- 工作、居留簽證服務

## Tax

As a member firm of Crowe Global, we have abundant experiences in providing diversified tax services to both enterprises and individuals. For multi-national companies that plan to expand their business globally, our tax specialists can provide customized international tax planning to align with their operating strategies. Transfer pricing regulations have been adopted by more and more countries during the past decade, including Taiwan. We can assist our clients to manage their risk of transfer pricing by developing a country-by-country report (CbCR) and a master file and preparing transfer price report. Additionally, our tax specialists can provide tax appealing services to assist clients to negotiate with tax authorities to minimize tax burden.

### Our services include:

- Corporate income tax compliance
- International tax consulting and planning
- Domestic tax consulting and planning
- Tax due diligence
- US Accounting Standards Codification No. 740 (formerly Financial Interpretations (FIN) No. 48) review
- Domestic tax benefit application
- Transfer pricing management, documentation and negotiation
- Tax appeals
- Tax Agent for foreign investors
- Expatriate tax return preparation and filing
- US Citizen tax return preparation and filing with US Internal Revenue Service

## Investment and Corporate Secretarial Services

Crowe (TW) CPAs provides diversified investment consulting and corporate secretarial services to ease clients' concerns and satisfy outsourcing demands. Our corporate secretarial specialists are familiar with the local environment and regulations in order to expedite the process.

### Our services include:

- Domestic business registration
- Consultation on foreign investments in Taiwan
- Consultation on PRC investments in Taiwan
- Application and reporting for investment in China
- Application for employment and resident Visa



## 股票公開發行及上市櫃服務

國富浩華聯合會計師事務所擁有豐富的公開發行及上市櫃輔導經驗，為客戶提供公開發行及上市櫃時程規劃暨申請作業、內部控制制度之輔導及設計、內部控制專案審查等專業服務。

我們提供的專業服務內容包括：

- 公開發行、上市/櫃輔導及時程規劃
- 海外企業來台上市輔導及規劃
- 內部控制專案審查
- 協助編製公開說明書及向主管機關申請公開發行各項書件
- 股東會、董事會召開與公司法令諮詢
- 員工入股計劃之規劃及證券管理法令之諮詢

## 企業諮詢服務

企業經營以獲利為目標，要達到這個目標，必須整合所擁有之資源，整合的過程要透過管理以提升企業競爭力。我們的專業團隊提供多元化之管理諮詢服務，針對企業所面臨之困難，進行了解與分析後，提出客製化之策略性解決方案，協助企業進行組織架構調整及公司治理提升，降低營運風險，減少資源浪費。

我們提供的專業服務內容包括：

- 企業風險管理諮詢
- 內部稽核
- 美國沙賓法案遵循設計、輔導及測試
- 營運流程之內部控制制度設計、輔導及測試
- 併購交易評估及實地審查
- 資金規劃及尋找
- 國際財務會計準則諮詢及導入輔導
- 財稅帳務整合輔導諮詢
- 破產清算執行及債權監督
- 員工教育訓練

## Initial Public Offering (IPO) & Listing Services

Crowe (TW) CPAs has abundant experience in IPO and listing services. Our professional team provides services in IPO eligibility assessment and planning, pre-listing internal control review, internal control development and implementation and opinion issuance of internal control effectiveness.

Our services include:

- Planning and consulting on IPO and listing for domestic enterprises
- Planning and Consulting on IPO and listing for foreign enterprises
- Internal control effectiveness assessment and opinion issuance
- Support of prospectus preparation and other documents required by government authorities
- Legal consulting on matters related to shareholders' meeting and Board of Directors Meetings
- Legal consulting on Employee Stock Option Arrangements



## Business Consulting Services

To reach the objective of profit maximization, an enterprise must be able to not only integrate available resources, but also align resources with operating strategies in order to improve its competitiveness. Our consultants can provide diversified consulting services with unique solutions to overcome challenges clients face. Our customized solutions are developed based on a thorough understanding of engagement and supported by detail analysis in order to increase corporate governance, mitigate operating risk and improve efficiency in resource usage.

Our services include:

- Enterprise Risk Management
- Internal audit services
- SOX implementation and compliance
- Internal control design, implementation and testing
- Merger & acquisition assessment and due diligence review
- Fund raising
- Consulting on first time IFRS adoption and adoptions of newly issued IFRSs
- Elimination of discrepancies between accounting and tax treatment
- Liquidation and insolvency
- Employee training

## 大陸台商服務

我們的大陸台商服務部門熟悉中國當地的稅務和法規，可以提供大陸台商投資設立、帳務及稅務等專業服務。

我們提供的專業服務內容包括：

- 大陸投資架構規劃與諮詢服務
- 大陸稅務諮詢服務
- 內部稽核委外服務
- 關聯企業移轉訂價報告協商輔導諮詢服務

## 信託及財產規劃服務

在稅務、法律等方面，財產之移轉往往涉及廣泛的議題。國富浩華聯合會計師事務所擁有豐富的實務經驗為客戶提供信託及財產規劃服務，運用整合性的策略方案，使客戶能依法系統化財產移轉、合理化租稅負擔以及效率化財產管理。

我們提供的專業服務內容包括：

- 財產規劃
- 家庭(個人)財產稅務諮詢
- 財產管理諮詢
- 企業繼承規劃及諮詢
- 成立信託

## China Investment Services

Our China Affair Department is familiar with China's taxation and regulations and has years of experience in assisting clients with business activities in China. Our dedicated professionals can provide consulting services relating to investment decision, taxation and risk management and more to help your investing in china.

Our services include:

- Consulting on investment structure
- Consulting on China's taxation
- Internal audit services
- Transfer pricing management, documentation and negotiation

## Trust and Estate Planning

The transfer and change of wealth and reward from investments can be of concern to you and your family. Crowe (TW) CPAs is very experienced in trust and estate planning. We can help you employ effective strategies to build smart estate and gift plans.

Our services include:

- Estate planning
- Family (Individual) estate tax advisory
- Wealth management
- Business succession planning and advice
- Establishing trust

## 企業永續發展與企業社會責任

企業永續發展、企業社會責任以及公司治理對企業永續創立有直接且顯著的影響。國富浩華聯合會計師事務所結合審計、稅務、法律、財務、人力資源、企業諮詢服務及國內外網絡資源以協助企業建構完善之企業社會責任(CSR)管理架構。

我們提供的專業服務內容包括：

- 公司治理諮詢
- 企業社會責任治理諮詢
- 企業社會責任報告編製諮詢
- 企業社會責任報告之第三方確信

## Corporate Sustainable Development and Corporate Social Responsibility

Corporate sustainable development, corporate social responsibility and corporate governance are closely interrelated and have a significant impact on long-term business success. Crowe (TW) CPAs integrates audit, tax, regulations, finances, human resources, business consultation services and extensive resources to assist corporates in establishing CSR management structure and taking concrete actions to identify competitive advantages, increase operational efficiency, mitigate risk and give back to the communities in which corporates operate.

Our services include:

- Corporate governance consultation
- CSR governance consultation
- Compilation of CSR report consultation
- CSR report assurance

## 帳務處理服務

不論是新成立的營利事業或非營利組織，或者是來台投資的外商企業，往往因為人力精簡及預算考量，將其帳務及稅務申報等相關工作委託專業的會計師事務所來處理。我們擁有了解財務會計準則、熟悉稅法及產業特性的專業帳務處理人員，提供本國企業及外商公司帳務處理及稅務申報的服務。

我們提供的專業服務內容包括：

- 會計帳務處理服務
- 代編集團標準化之財務報表
- 代辦加值型及非加值型營業稅申報
- 代理營利事業所得稅申報
- 代辦扣繳申報
- 未分配盈餘申報

## 薪資處理服務

薪資委外可降低企業營運成本、降低人事資訊揭露風險、及穩定執行企業一般事務性工作。國富浩華聯合會計師事務所擁有經驗豐富、熟諳英語及各產業特性之專業人員，提供本國企業、外國企業在台分支機構及辦事處的新資處理服務。

我們提供的專業服務內容包括：

- 受託處理薪資、勞健保及退休金作業
- 受託處理代撥薪資、勞健保及退休金作業
- 代撥薪資條或提供員工上網查詢薪資
- 相關勞工法令諮詢

## Accounting Services

For both domestic and foreign businesses to allocate their resources and human capitals more efficiently, our experienced accounting professionals, who are familiar with IFRSS and local GAAP, as well as, local legal/tax system, and possess industry-specific knowledge, can provide accounting and tax services to domestic enterprises and foreign companies.

Our services include:

- Bookkeeping
- Preparation of group reporting packages
- VAT preparation and filing
- Corporate income tax preparation and filing
- Withholding tax preparation and filing
- Filing of undistributed earnings

## Payroll Processing Services

Through outsourcing an enterprise's payroll processing, an enterprise can lower business operation costs and maintain human resource confidentiality. Our dedicated professionals not only have abundant experience across different sectors but also have adequate English language skills to provide direct communication with foreign investors.

Our services include:

- Payroll processing and application of labor/ health insurance and pension funds
- Payment processing for payroll, withholding tax, and insurance and pension fund
- Distribution of payroll slips and online payroll inquiry
- Labor Act consulting



## 服務產業及客戶 Industries and Clients

國富浩華聯合會計師事務所的專業服務團隊已累積了四十幾年的實務經驗，簽證客戶中，屬於公開發行、興櫃及上市櫃公司者超過70家，一般公司及非營利組織則超過2,500家，服務的對象涵蓋了各行各業，包括：

Crowe (TW) CPAs has abundant industry experiences and has maintained a clientele network foundation for over 40 years. We have more than 70 public clients and over 2,500 clients from private sector and not-for-profit organizations. We leverage deep industry knowledge having worked with clients in various sectors including:

- |                            |   |
|----------------------------|---|
| ■ 機械業                      | ■ Machinery                                     |
| ■ 營建業                      | ■ Construction                                  |
| ■ 紡織業                      | ■ Textile                                       |
| ■ 鋼鐵業                      | ■ Metals  |
| ■ 石油化學業                    | ■ Chemicals                                     |
| ■ 醫療及生技相關產業                | ■ Pharmaceuticals                               |
| ■ 食品製造業                    | ■ Food manufacturing                            |
| ■ 休閒旅遊及餐飲相關產業              | ■ Hotel, tourism and leisure                    |
| ■ 金融服務及投資相關產業              | ■ Financial institutions                        |
| ■ 資訊、通訊相關產業                | ■ Information technology & telecommunications   |
| ■ 其他製造業                    | ■ Other manufacturing                           |
| ■ 批發零售業                    | ■ Retail  |
| ■ 文化教育相關產業(私立學校)           | ■ Education (private schools)                   |
| ■ 財團法人及社團法人等非營利組織(公益慈善基金會) | ■ Foundation and other non-profit organizations |



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