



# Newsletter 公司通訊

 October 2017  
 2017年10月

This issue of Newsletter published by Crowe Horwath (HK) CPA Limited provides an update on tax, financial reporting, other technical issues, as well as activities of our company and its affiliates and our community involvement. Please click <http://www.crowehorwath.hk> to access the latest issues available in the "Insights" section of our website. You can also click all the back issues of our News Express and Newsletter for review.

由國富浩華 (香港) 會計師事務所有限公司最新編製的通訊經已出版，內容包括稅務、財務報告、其他技術性議題，以及公司及其聯營公司活動等，歡迎登入 <http://www.crowehorwath.hk> 的《通訊》欄目瀏覽最新發佈內容，以掌握最新專業資訊，並了解本公司的動態，同時亦可翻閱往期的專業快訊及通訊。

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# Is Your Company Adequately Protected from Cyberattacks?



Cybercrime caused the global economic loss of over US\$450 billion in 2016, with 2 billion personal records stolen worldwide according to the Hiscox Cyber Readiness Report 2017. The devastating WannaCry ransomware brought down over 200,000 computer systems in 150 countries.

According to Telstra's Cyber Security Report 2017, about 14.7% of Hong Kong companies suffered cyberattacks last year, slightly lower than 14.8% of India. By contrast, only 7.3% companies in Singapore experienced ransomware incidents. The survey received 360 responses

from C-level executives and IT security managers of organizations across Asia and Australia. It also found that there was an increase in C-level executives taking responsibility for security breaches. The report showed that 59% of the organizations surveyed in Asia last year experienced a business interrupting security breach at least once a month. In the upcoming years, enterprises will continue to face security threats (see figure 1). As email is the major communication channel for businesses, phishing emails remain the most popular method to deliver malware.

**Figure 1: Security threats faced by enterprises & SMEs**



Advanced Persistent Threats (APTs)



Malware & Ransomware



Phishing Email



Cloud Security



Web & Application Vulnerabilities



DDoS Attacks

Besides, the report findings indicated that the biggest cyber security risks to Hong Kong companies are human-related, including both unintentional human errors and intentional malicious motives, in addition to technological threats such as viruses or Distributed Denial of Service (DDoS) attacks.

However, these numbers might have been far understated. There are many business cybersecurity incidents go unreported.

Do you know who need to be responsible for the company's cybersecurity? IT Department? If you are not sure, please attempt this question first - Who is the ultimate responsible person for the company's risk management?

The Board of Directors is responsible for the company's corporate governance, covering also the IT governance. It has to make sure that there are adequate controls

and measures in place to protect the enterprise against cybersecurity risks. Cybersecurity is now a critical management issue rather than a technical issue. Enterprises have to take appropriate approaches and actions to protect their sensitive business information against theft, online frauds and misuse; either by internal or external hackers.

## Implication of ransomware attacks

WannaCry spreads through phishing emails that trick victims into opening malicious malware attachments and links to spam emails. The ransomware then blocks access to unpatched computers for ransoms to restore access. What made ransomware attacks common nowadays?

- Hackers think it easier to make money from demanding payment directly from victims, rather than steal company data and information to gain benefits via identity theft and money laundering.
- The companies have not taken the basic cyber security practices to protect their systems.
- The companies' staff are not adequately trained to detect phishing emails and respond appropriately.

## Impact of cyberattacks

A security breach often results in devastating impacts on large corporations and SMEs, and the business impacts may include financial loss, disruption to business operation and loss of revenue, loss of intellectual property, brand and reputation damages, loss of customers, loss of sales and reduction in profits, and even legal costs. Besides, the psychological stress to employees should not be overlooked.

If the company does not have a formal business continuity plan and disaster recovery plan, it might take a long recovery time to restore its business operations after the interruptions caused by the attacks. The best way to protect your business and to prevent security breaches is to conduct regular cyber security audit. This can minimize the risks in this area. A security incident will cost you much more than to keep an updated and secured IT system.

## How can Crowe help?

In order to overcome the cybersecurity challenges, enterprises have to make appropriate trade-offs between business opportunity and risks, and to stay ahead of the threats. Crowe IT security specialists can help assess the current cyber security positions of your business, identify the problem areas and give proper recommendations to improve your cyber security management.

Crowe offering proficient and experienced IT consultants to help your business implementing proactive solutions to cope with security issues as they occur or to minimize the impact of cyberattacks on your business. Below are what we can do to improve the IT infrastructure and risk management system of your business.

Evaluating the effectiveness and efficiency of information security controls	Assessing whether personnel are properly protecting sensitive information	Testing and securing external web servers and applications	Reconfiguring wireless access for greater security
Expanding employee awareness of security concerns such as phishing and physical security	Developing disaster recovery plan with a focus on resilient IT systems	Identifying controls that work in your business and technical environment	Assessing the mobile device policy and implementation
Performing security and compliance reviews for a cloud-computing environment	Verifying that the technology supports information security initiatives by enforcing policy for enhanced risk management	Implementing leading practices and standards in security	Communicating our findings and recommendations to the board and audit committee
Supplementing and strengthening the internal audit function of your organization	Providing an independent assessment of IT solutions and advising the most appropriate solution	Conducting digital forensics to collect evidence and useful electronic information for resolving disputes	

Our experts can provide the following professional services:

- IT Security Risk Assessment
- IT Audit Services (Internal/External)
- Information Privacy and Data Protection
- Digital Forensics
- Business Continuity Management (BCM) and Disaster Recovery Planning (DRP)
- Vulnerability Assessment
- Mobile/Wireless Security Assessment
- Information Security Assessment
- Security Penetration Testing
- Data Center Security Review

### For details, please contact

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## Appointment of New Director

We are delighted to announce that Mr Samuel Choi has joined our company as Audit Director and Head of Financial Services.

Having specialized in audit and financial services for 27 years, Samuel joins us with extensive experience in providing a wide spectrum of professional services including audit and assurance, due diligence, internal control review, M&As and consulting for financial services companies from banking, investment banking, securities, asset management and alternative investment in Hong Kong, China and overseas.

In 1991, he started his career in the Audit function of Pricewaterhouse Coopers where he served banking audit clients including locally incorporated authorized institutions and Hong Kong branches of overseas banks, including Wing Lung Bank, First Pacific Bank, etc. Samuel then moved to Deloitte Sydney and was fast-tracked to Account Director in 1998 with widening exposures to investment banking and securities industry clients, including Morgan Stanley, Bank of Tokyo-Mitsubishi, etc. Samuel was relocated to

Deloitte Hong Kong in 2000 to start up a new service line – Financial Services Advisory Group (FSAG) providing non-assurance services. The representative engagements included financial due diligence (e.g. acquisition of First Pacific Bank by Bank of East Asia), internal audits (the treasury function of a government authority body), etc. In 2003, he extended his audit portfolio of local and global financial services clients with offering services for banking (e.g. Liu Chong Hing Bank and Nanchong City Commercial Bank), investment banking and securities (e.g. Merrill Lynch and CASH), and asset management (e.g. private equity and hedge funds).

Samuel was promoted to Audit Partner and was designated as the leading audit partner of asset management industry in 2005. He was one of the audit partners participated in the IPO audit of Agricultural Bank of China. The other key clients included Liu Chong Hing Bank, Tai Yau Bank, Sun Hung Kai Securities, and U.A. Finance.

Samuel has then taken on senior executive roles in asset management

industry since 2007. He was the Chief Administrative Officer (Asia Pacific) of J. P. Morgan Asset Management and a director in the board of China International Fund Management Co. Ltd. during 2007 and 2008. Samuel has further specialized in alternative investment industry and was the Chief Executive Officer of Elmore Capital Limited, a hedge fund manager licensed by the Securities and Futures Commission (SFC) and then Wolver Hill Asset Management Asia Limited, a SFC licensed fund platform.



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## Successful Listing of XiangXing International Holding Limited

We acted as the reporting accountant and auditor of XiangXing International Holding Limited ("XiangXing") (Stock Code: 08157) which was successfully listed by way of public offer recently on the GEM Board of Hong Kong Stock Exchange. On its first trading day, we attended the listing ceremony and the celebration dinner of Xiang Xing to congratulate the client.

XiangXing is a one-stop services provider of Intra-Port Services and Logistics Services. Its services consist of intra-port ancillary services, intra-port container transportation, import and export agency services, and container road freight forwarding services in Xiamen and its economic hinterland.



We congratulating the Chairman of XiangXing Mr Cheng Youguo (centre) on his company's successful listing.



## Business Update: Valuation Services

Our Consulting and Valuation team has recently offered valuation services to the following listed companies for circular purposes.

- We acted as a property valuer for Beijing Property (Holdings)

Limited (Stock Code: 00925) and provided valuation of various land parcels located in Cambodia.

- We acted as a valuer for China Environmental Technology Holdings Limited (Stock Code:

00646) and provided valuation of 100% equity interest of a target company, with its In-Vitro Fertilization center based in Saipan.

## Speaking on SFC's Guidance on Corporate Transactions and the Use of Valuations

Our Director of Consulting and Valuation team Ms Stella Law has been invited to co-speak with representatives from the Securities and Futures Commission (SFC) on the topic of "Valuation Compliance for Corporate Transactions" at a seminar organized by the Royal Institution of Chartered Surveyors (RICS) on 11 July 2017. The SFC recently issued a guidance note on listed company directors' duties and a circular to financial advisers regarding valuations in corporate transactions, as well as a statement on the liability of valuers for disclosure of false or misleading information. This seminar is organized in response to the circular to address SFC's concern on some Hong Kong listed companies acquiring assets at unreasonably high prices or selling assets at substantial undervaluations. As a result of possibly ill-advised transactions, shareholders' interests were harmed. The guidance note reminds directors that they are the guardians of a listed company's assets and should ensure acquisition targets are properly considered and investigated. Over 180 participants attended the seminar.

As a member of RICS, Ms Law outlined a number of practice codes set out by RICS Valuation Standards. She also illustrated how



Our Director Ms Stella Law (right) giving a talk on the topic of "Valuation Compliance for Corporate Transactions" at the RICS's seminar.

the Certified in Entity and Intangible Valuations (CEIV) credential, and Registered Valuer Programme can give confidence to firms, clients and regulators with accredited professionals performing this kind of work. The CEIV credential is for professionals who perform fair value measurements for businesses and intangible assets. Credential holders are required to comply with the Mandatory Performance Framework which is aimed at providing valuation professionals with guidance on "how much" work is necessary to provide supportable and auditable fair value measurements for financial reporting. This Framework assures greater confidence in the consistency and transparency in the fair value

measurement process. The fair value measurements are usually conducted with the use of sophisticated financial models, various valuation approaches, analytical assumptions and professional judgement. In the past decades, the US Securities and Exchange Commission (SEC) has questioned the lack of a unified identity of the valuation profession. In response to the SEC's concerns, over the past three years a new valuation credential has been established through the efforts of the American Society of Appraisers, the American Institute of Certified Public Accountants and the Royal Institution of Chartered Surveyors, major accounting firms, and others.

## Seminar on "Belt & Road Initiative and How the Use of Technology Aids in M&As"



Our Directors Mr Leo Lo (left) and Ms Stella Law (right) were invited to speak at the HKBAA's seminar.

Our Directors Mr Leo Lo and Ms Stella Law of Consulting and Valuation team, upon an invitation, spoke on

the integration of cross-border property's investment and financing as well as asset management

through technology at a seminar organized by the Hong Kong Business Accountants Association on 28 April 2017. The seminar was aimed at exploring how Chinese enterprises can extend their conventional value chains to the surrounding countries and regions for mutual benefits of both sides in the development. Recent emerging blockchain technology is thought to help accelerate completion of dealings by improving procedures and enhancing safety of property transactions as well as saving time and cost of hiring a third party. The seminar primarily examined the latest development and application of blockchain technology.

## We Ranked Hong Kong's 8th Largest Accounting Firm

We were ranked the eighth largest accounting firm in Hong Kong for three consecutive years from 2014 to 2016 by the magazine Hong Kong Business (HKB) of the Charlton Media Group. Our International Liaison Director Mr Charbon Lo attended the joint awards ceremony held on 25 July 2017 to receive a certificate of the Business Ranking Awards 2017 on behalf of our company.

Nearly 100 representatives participated in the ceremony where the International Business Awards, Listed Companies Awards, and Business Ranking Awards were presented to the winning companies including listed companies and firms of various industries such as legal, accounting, hotels and insurance.



Our International Liaison Director Mr Charbon Lo (left) receiving an award certificate on behalf of our company.

Charlton Media Group is a business information group and publishes print and online magazines which cover the areas of businesses, finance, banking, investment and power industries, providing readers

updates on market trends. The Group distributed questionnaires to local accounting firms to obtain company information and ranked the Hong Kong's 25 largest accounting firms based on the total number of staff.

## Our Director Charbon Lo Contributed to the Book *Transcending the Bottleneck – The Hong Kong Accountancy Profession* (《突破瓶頸：香港會計業》)



Our Director Mr Charbon Lo (4th right) attending the book launch hosted by CityU.

Upon invitation by a research team from the City University of Hong Kong (CityU), our Director Mr Charbon Lo contributed the article titled "Foundation of Upward Mobility" (《向上流動的基礎》) to share his experience of moving progressively up his accounting career ladder. The article has been compiled in the book *Transcending the Bottleneck – The Hong Kong Accountancy Profession* (《突破瓶頸：香港會計業》)\* published by the City University of Hong Kong Press and edited by Prof Linda Li, Prof Phyllis Mo, Dr Ho-mun Chan and Dr Iris Kam from the Research Centre for Sustainable Hong Kong (CSHK) of CityU.

In August 2015, the research team of CityU started the study "Sustainability and Social Mobility in Professional Services: A Case Study of Accounting Profession in Hong Kong". The study, which lasted for more than a year, was conducted through in-depth interviews, customized surveys, focus group meetings and discussion forums to collect opinions from diverse stakeholders, including experienced industry leaders, middle level staff and new entrants of

accounting firms and organizations of different sizes, as well as academia and students. Part of the research result was summarized in the book *Transcending the Bottleneck – The Hong Kong Accountancy Profession*. Moreover, industry leaders and practitioners of different levels were invited to express their views in the book regarding the accounting profession, enabling readers to realize the challenges and opportunities facing by the accounting sector from multiple angles.

The book provides an in-depth analysis on the current situation and developments of the accounting industry in Hong Kong. It does not only facilitate readers to grasp an overall picture of the accounting profession, but is also a useful reference for understanding Hong Kong's current economy, policies and social sustainability. The book is one of the books in the "Tracing Hong Kong Professional Services Research Series" - a project of the CSHK. CSHK is an applied strategic development centre established in June 2017. The mission of CSHK is to analyze and develop solutions to

meet critical sustainability issues in Hong Kong from a multi-disciplinary perspective.

Full version of the article "Foundation of Upward Mobility" (《向上流動的基礎》) (Chinese only) is available at [http://www.crowehorwath.hk/dl/HK\\_Accountant\\_12.pdf](http://www.crowehorwath.hk/dl/HK_Accountant_12.pdf)

\* *Transcending the Bottleneck – The Hong Kong Accountancy Profession* (《突破瓶頸：香港會計業》) is written in Chinese, published by the City University of Hong Kong Press and edited by Prof Linda Li, Prof Phyllis Mo, Dr Ho-mun Chan and Dr Iris Kam. The article "Foundation of Upward Mobility" (《向上流動的基礎》) is in Chapter 5 of the book.





## 你的公司是否已有足夠安全措施免受網絡攻擊？



根據 2017 年 Hiscox Cyber Readiness Report 顯示，網絡罪行於 2016 年對全球經濟造成超過 4,500 億美元損失，個人資料紀錄遭盜取達 20 億宗。破壞力極強的 WannaCry 勒索軟件在 150 個國家感染了 20 多萬台電腦。

澳洲電訊 (Telstra) 發佈的 2017 網絡安全調查報告結果顯示，在所有受訪的亞洲國家中，香港有 14.7% 的企業去年遭受網絡攻擊，較印度的 14.8% 略低。相比之下，新加坡只有 7.3% 的企業發生勒索軟件事故。Telstra 今天的調

查得到澳洲和亞洲企業的 360 位高級管理層和 IT 經理的回覆，顯示企業高級管理層為網絡攻擊事件承擔主要責任的比例有所上升。

調查報告顯示，59% 的受訪亞洲企業過去一年每月至少遭受一次網絡攻擊而導致業務營運受影響，相信企業未來將要面對很多不同類型的網絡安全威脅 (見圖一)。由於目前商業上的主要通訊渠道是電子郵件，網路釣魚郵件仍是最常見傳播惡意軟體的途徑。

此外，調查報告又指出，香港公司面對的網絡安全風險，除了電腦病毒和分散式阻斷服務攻擊等技術性問題外，最主要的是人為問題，包括非故意的人為錯誤及有意圖的惡意破壞。

不過，以上的數據可能遠低於實際情況，因為有很多公司並未有報告網絡受攻擊的情況。

你知道誰要為企業網絡安全負責嗎？信息科技部？如果你不肯定，請嘗試先回答這問題 – 誰是企業風險管理的最終負責人？

董事局是負責公司企業管治，亦包括 IT 安全的管理。公司董事必須確保有足夠的監控和措施來保護企業免受網絡安全風險的威脅。網絡安全今日已經是企業的重要管理問題多於技術問題。企業必須採取適當的方法和行動，以防止企業內部或外來黑客盜取及濫用其敏感的商業資料，甚至藉此進行網上詐騙。

### 勒索軟件攻擊的啟示

WannaCry 勒索軟件透過網路釣魚郵件欺騙受害者開啟附有惡意軟件的附件及來歷不明的垃圾電郵。勒索軟件會封鎖未有修補漏洞的電腦，受害者須支付贖

### 圖一：大型企業及中小企面臨的網絡安全威脅



APT 進階持續性滲透攻擊



惡意及勒索軟件



網路釣魚郵件



雲端安全



網絡及應用軟件漏洞



分散式阻斷服務攻擊

金才可恢復使用電腦。為什麼現今勒索軟件會這麼普遍？

- 黑客認為要求受害者直接付款，比透過盜用身份及洗黑錢來竊取公司數據及資料更容易獲取金錢。
- 公司沒有採取基本網絡安全實務操作來保護信息系統。
- 公司員工缺乏足夠訓練來辨別網路釣魚郵件並作出適當的反應。

### 網絡攻擊的影響

網絡安全漏洞對大型企業及中小型企業均會造成嚴重影響，包括財務損失、業務營運受阻、收入損失、知識產權損失、企業品牌和信譽受損、顧客流失、銷售減少及盈利下降，甚至可能要承擔律師費。此外，因此而引起的員工心理壓力問題也不容忽視。

如果公司沒有正式的業務持續性及災難復修計劃，在受到網絡攻擊後往往需要較長

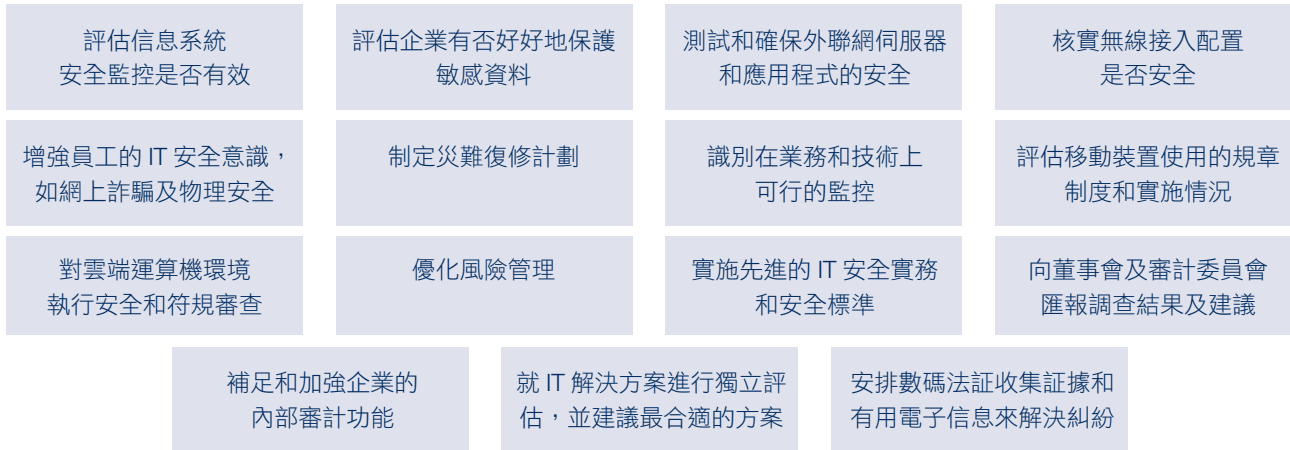


的復修時間來恢復正常業務運作。保護你公司的業務及預防網絡安全事故的最佳方法就是進行定期網絡安全審計。這樣可令企業在這方面的風險減至最少，一次網絡安全事故所需的花費遠遠超過維持一個既先進又穩妥的 IT 系統。

### 國富浩華可以如何協助？

為應付網絡安全的挑戰，企業必須在商機與風險之間作出適當的平衡和取捨，並且要超越網絡安全威脅。國富浩華的 IT 安全專家可以為你的企業評估現時的網絡安全狀況，識別問題並提供適當建議，以改善網絡安全管理。

國富浩華的資深 IT 安全專家可以為你的企業提供務實方案以應付網絡安全問題，務求在網絡事故一旦發生時能夠將其對業務造成的影響減至最低。以下是我們可以協助改善你業務的 IT 基礎架構及風險管理系統所做的工作。



### 我們的 IT 安全專家可提供以下專業服務：

- IT 風險評估
- IT 審計服務 ( 符規 / 保證 )
- 信息保密和數據安全保護
- 數碼法証
- 業務可持續性管理 (BCM) 和  
災難復修計劃 (DRP)

- 漏洞評估
- 移動 / 無線裝置的安全評估
- 信息系統安全評估
- 安全滲透測試
- 數據中心安全審查

如欲查詢詳情，請聯絡：

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## 委任新董事



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我們欣然宣佈蔡奮威先生加入本公司為審計董事及金融服務業主管。

蔡先生在審計及金融服務業方面合共擁有 27 年的豐富經驗，為香港、中國及海外的銀行、投資銀行、證券商、資產管理及另類投資等客戶提供廣泛專業服務，包括審計與保證、盡職調查、內部監控審閱、合併收購與諮詢。

蔡先生 1991 年加入普華永道會計師事務所審計部，初期專門服務銀行審計客戶，包括本地註冊認可機構和海外銀行的香港分行，如永隆銀行及第一太平銀行等。他其後加盟德勤悉尼會計師事務所，於 1998 年擢升為客戶總監，其客戶群擴展至投資銀行及證券商，包括摩根士丹利和三菱東京日聯銀行等。他於 2000 年調往德勤香港負責成立新的金融服務諮詢部，提供非審計服務，包括財務盡職調查 (如東亞銀行收購第一太平銀行) 及內部審計 (一個政府機構的財庫部) 等。他 2003 年起負責更多本

地及環球金融服務客戶的審計，主要客戶包括銀行 (如創興銀行及南充市商業銀行)、投資銀行與證券商 (如美林證券及時富集團)，以及資產管理 (如私募股權及對沖基金)。

他於 2005 年獲晉升為審計合夥人並擔任資產管理業務的主要審計合夥人。他又參與中國農業銀行的首次招股上市審計，其他客戶還有創興銀行、大有銀行、新鴻基證券及亞洲聯合財務。他自 2007 年起在資產管理業務方面擔任多個高層要職，於 2007 年至 2008 年間出任摩根大通資產管理首席行政官 (亞太區) 及上投摩根基金管理有限公司董事會成員。其後，他擔任一間持有證監會牌照的對沖基金經理 - Elmore Capital Limited (其後成為持有證監會牌照的基金平台 - 沃福山資產管理亞洲有限公司) 的首席執行官。

## 象興國際控股有限公司成功上市



我們出席象興上市儀式。

我們擔任申報會計師及核數師的象興國際控股有限公司（「象興」）（股份代號：08157）最近以公開發售形式在香港聯合交易所創業板成功上市。我們於象興掛牌當日出席了其上市儀式和慶功晚宴，恭賀客戶成功上市。

象興是一家港內服務及物流服務的一站式服務供應商，服務包括港內後勤服務、港內集裝箱運輸、進出口代理和於廈門及其經濟腹地提供陸地集裝箱運輸等服務。

## 業務動態：評估服務

我們諮詢評估部的專業團隊最近為以下上市公司提供評估服務，以作為發通函之用。

- 我們為北京建設（控股）有限公司（股份代號：00925）擔任房地產評估師，並就柬埔寨的多幅土地提供估值諮詢服務。
- 我們為中國環保科技控股有限公司（股份代號：00646）擔任評估師，並就一家目標公司的100%股權及其在塞班島的試管嬰兒中心提供估值諮詢服務。

## 回應證監會最近發出有關企業交易及估值運用的指引

我們的諮詢評估部董事羅珏瑜女士獲邀與香港證券及期貨事務監察委員會（證監會）的代表於2017年7月11日在英國皇家特許測量師學會主辦的研討會上就「企業交易的估值規範」共同發表演說。證監會最近就企業交易估值發出一份有關上市公司董事責任的指引和一份致財務顧問的通函，以及一份有關估值師須就披露虛假或具誤導性資料而須承擔法律責任的聲明。這次舉辦的研討會是回應證監會日前關注到，部分上市公司以不合理的高價收購資產或以被大幅低估的價值出售資產的情況。股東權益因此類可能採用劣質建議的交易而受損。該指引提醒董事身為上市公司資產的監護人，應確保妥善考慮及查證收購目標的狀況。這研討會共吸引逾180人參加。

羅女士為英國皇家特許測量師學會會員，講解了該會評估準則內所訂的執業

守則，並解釋實體與無形資產評估認證（CEIV）的資格，以及註冊評估師計劃如何提高企業、客戶及監管機構對獲認可專業人員進行估值的信心。CEIV資格是專為需要對企業價值和無形資產進行公允價值計量的專業人員而設。CEIV資格持有人須要遵守強制性績效框架，該框架主要為評估師就企業財務報告進行可支持和可審計的公允價值計量時需要做「多少」工作而提供指引，藉以確保公眾對公允價值計量過程的一致性和透明度有更大信心。公允價值計量通常採用精密的財務模式、多種不同的估值方法、分析性假設及專業判斷等方法進行。過去美國證券交易委員會認為估值師的專業資格欠缺一個統一標準，因此，美國評估師協會、美國註冊會計師協會及英國皇家特許測量師學會聯同主要的會計師事務所共同發起了CEIV資格。



羅珏瑜董事（右）接受英國皇家特許測量師學會的代表頒贈紀念品。

## 「一帶一路之投資機遇及如何於併購中應用最新科技」研討會

我們的諮詢評估部董事盧銘恩先生及羅珽瑜女士於2017年4月28日應邀出席由香港商界會計師協會主辦的研討會，並擔任講者，為該會會員講解如何透過最新之科技比如區塊鏈技術 (blockchain) 整合跨境房地產投融資及資產管理。這次研討會主要探討國內企業傳統的價值鏈如何伸延到周邊的國家和地區，打造一條互惠互利的發展共贏之路。近年興起的區塊鏈技術，業界認為有助改善物業買賣的程序，提高交易的安全性，又可節省第三方成本和時間，使交易更方便快捷，是次研討會旨在探討有關技術之最新發展及應用。



盧銘恩董事在香港商界會計師協會主辦的研討會上講解「一帶一路之發展機遇」。

## 榮膺香港第八大會計師事務所

本公司從2014年至2016年連續三年獲Charlton Media Group旗下的雜誌Hong Kong Business (HKB) 排名為香港第八大會計師事務所。本公司國際聯繫董事盧卓邦先生應邀出席於2017年7月25日舉行的聯合頒獎典禮，並代表公司接受主辦機構HKB頒發Business Ranking Awards 2017的獎狀。

接近100名代表出席該頒獎典禮，主辦機構向多間上市公司、律師事務所、會計師事務所、酒店及保險公司分別頒發International Business Awards、Listed Companies Awards及Business Ranking Awards。

Charlton Media Group 是一間商業信息

服務供應商，出版多份印刷及網上雜誌，涵蓋商業、金融、銀行、投資、能源等範疇，為讀者提供最新的行業及市場資訊。該機構向香港的會計師事務所發出問卷調查公司概況，並根據各會計師事務所的員工數目，列出25所本地最具規模的會計師事務所。

## 盧卓邦董事於《突破瓶頸：香港會計業》一書內撰文

本公司董事盧卓邦先生早前應香港城市大學（「城大」）的研究團隊之邀請，撰寫了〈向上流動的基礎〉一文，分享他加入會計行業後逐步登上事業階梯的過程和心得。文章收錄於城大出版社出版、城大「香港持續發展研究中心」李芝蘭教授、巫麗蘭教授、陳浩文博士和甘翠萍博士編著的《突破瓶頸：香港會計業》\*一書內。

城大的研究團隊自2015年8月起進行一個名為「專業服務的持續發展與社會流動力：以香港會計專業為研究個案」的研究，通過深入訪談、專門設計的問卷調查、焦點小組討論和分享論壇搜集了不同持份者的觀點，歷時一年多。這些持份者包括來自不同規模的會計師事務所及機構的行業資深領導者、

中層、初入職員工和學術界人士及學生。研究團隊將部份的研究成果收錄於《突破瓶頸：香港會計業》一書內，此外，又特別邀請了多位行業翹楚和不同資歷的從業員為該書撰文，發表對會計行業的看法，讓讀者能從多角度了解會計行業面對的種種挑戰和機遇。

該書深入分析和探討會計行業的現況和未來發展，不僅有助讀者了解會計行業，亦反映了香港目前經濟、政策和社會可持續發展的狀況，參考價值豐富。該書是「追蹤香港專業服務研究系列」的第一本書，是「香港持續發展研究中心」的其中一個項目。中心於2017年6月成立，是城大的一個有關策略發展的應用研究中心。中心旨在通過跨學科的視角和多方合作，為香港及亞洲區域的持

續發展關鍵議題提供分析和解決方案。

請瀏覽 [http://www.crowehorwath.hk/dl/HK\\_Accountant\\_12.pdf](http://www.crowehorwath.hk/dl/HK_Accountant_12.pdf) 閱讀〈向上流動的基礎〉全文。

\*《突破瓶頸：香港會計業》由香港城市大學出版社出版，李芝蘭教授、巫麗蘭教授、陳浩文博士和甘翠萍博士編著，語言為中文，〈向上流動的基礎〉一文刊於該書第五章內。





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## About Crowe Horwath International

### 國富浩華國際簡介

Crowe Horwath International is ranked among the top 10 global accounting networks comprising 200 independent accounting and advisory services firms with 750 offices in 130 countries around the world. Crowe Horwath International's member firms are committed to impeccable quality service, highly integrated service delivery processes and a common set of core values that guide our decisions daily. Each firm is well-established as a leader in its national business community and is staffed by nationals, thereby providing a knowledge of local laws and customs which is important to clients undertaking new ventures or expanding into other countries. Crowe Horwath International member firms are known for their personal service to privately and publicly held businesses in all sectors and have built an international reputation in the areas of audit, tax and advisory services. Information can be obtained at: [www.crowehorwath.net](http://www.crowehorwath.net)

國富浩華國際為全球十大會計師事務所集團網絡之一，擁有超過200家獨立會計師事務所和諮詢服務公司、其750個辦事處遍佈全世界130個國家。國富浩華國際的成員所承諾向客戶提供高質素服務、高效率的服務流程、並且遵循一套共同核心價值和管理理念。成員所均為當地業界翹楚，聘用熟識當地法例和習俗的當地專才，以協助客戶拓展新業務及新市場。國富浩華國際的成員所在審計、稅務、風險和諮詢服務領域中均已建立良好聲譽，能夠因應客戶的需要，提供個人化服務。如欲取得國富浩華國際更多資料，請瀏覽其網站：[www.crowehorwath.net](http://www.crowehorwath.net)

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