

# Auditing Service Introduction

Concept	Service Items
<b>1.Financial Reports Auditing (Consolidation Reports)</b>	<ul style="list-style-type: none"> <li>➤ Financial Statement Auditing and Attestation</li> <li>➤ Annual Financial Statement Auditing - Business Law</li> <li>➤ Financial Statement Review</li> <li>➤ Capital Attestation</li> <li>➤ Merge or Investment of Financial Statement Auditing</li> <li>➤ Preparation or Reviewing of Financial Statement Forecast</li> <li>➤ Preparation of Financial Statement</li> <li>➤ Financial Analysis</li> <li>➤ Financial Statement Declaration Checklist</li> <li>➤ Accounting Principal Change Planning (IFRS/EAS)</li> </ul>
<b>2.International GAAP Financial Reports ( Consolidation Report )</b>	<ul style="list-style-type: none"> <li>➤ Foreign Company Local Financial Reports</li> <li>➤ Domestic Company Financial Reports Transferred to International GAAP Reports</li> </ul>
<b>3.Business Permanent Development Report</b>	<ul style="list-style-type: none"> <li>➤ Business Related Important KPI Index , such as the Importance of Development 、the Interest Party Participation 、the Permanent Development Background 、Integrity 、Air Condition Pollution Improved 、Energy Development 、Public welfare Feedback 、Welfare System etc. for non-Financial Report</li> </ul>

## ❑ Financial Reports Auditing Benefit

- (一) Improving business transparency
- (二) Compliance Purpose for in time preparation Financial Reports
- (三) Developing control procedure
- (四) Avoiding fraud 、bribery and corruption
- (五) Financial Analysis while auditing, and advise of strategy management improvement
  - 1. Finance and taxation planning
  - 2. Financial analysis for management reports

3. Improvement of internal control system
4. KPI performance system designing
5. Planning for business strategy
6. Accounting booking entries through computer system – from excel or other software
7. ERP system planning and consulting
8. Risk management system planning
9. Simplify jobs while Tax report auditing

#### **❑ International GAAP Financial Reports**

1. For investment country law request
2. Subsidiaries or parent company operation request
3. Avoiding foreign subsidiaries 、 Branch 、 Representative fraud 、 bribery and corruption
4. Improving business transparency

#### **❑ Business Permanent Development Report**

1. Business performance improved 、 Cost down
2. Strengthen legal compliance
3. Promote business reputation
4. Business duty and obligations realized