

新疆会计师事务所  
新疆律师事务所  
新疆公证处

Xinjiang Accounting Firms Law Offices Notary Offices

新疆龙腾信息广告公司编  
新疆美术摄影出版社出版



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新疆注册会计师协会  
新疆律师协会 编辑  
新疆公证员协会  
新疆美术摄影出版社 出版



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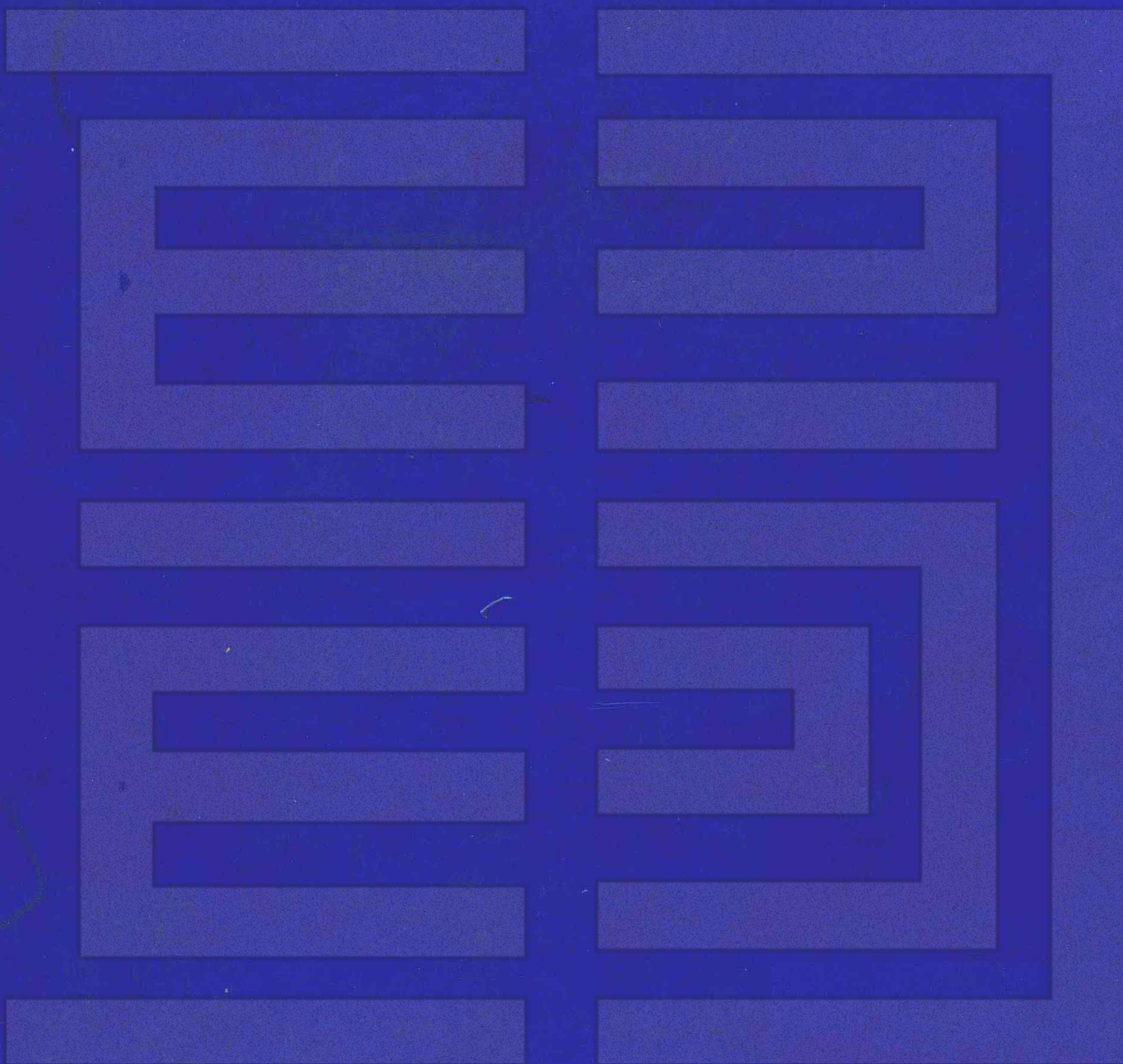
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充分发挥中介机构的作  
用促进我区社会主义市  
场经济的健康发展。

王友三

九五

七月





*Give full play to mediate bodies  
and healthily develop socialist  
market economy in our region.*

Wang Yousan  
July, 1995



党的十一届三中全会以来,新疆的改革开放和经济发展呈现出勃勃生机。特别是十四届三中全会后,在党的基本路线和邓小平建设有中国特色社会主义理论指引下,我们新疆的社会主义市场经济得到持续、快速、健康的发展。

从一定意义上说,市场经济就是法制经济。特别是面对着政府职能的转变、企业自主权的扩大、投资环境的改善等新情况,各行各业普遍要求经济、司法部门强化社会监督与保障功能,以保证一切经济活动都纳入法制的轨道。正是为了适应这一紧迫的需要,会计师事务所、律师事务所、公证处这些中介服务机构的建立和发展,便成为时代的必然。我们高兴地看到,在短短的几年里,在各级政府的关心支持下,我区的“两所一处”有了较大的发展,并在实践中不断提高。截至目前为止,全区共组建了113家会计师事务所、165家律师事务所和126家公证处,它们都基本具备了全面介入社会经济生活的能力。现在,从繁华的首府到偏僻的县城和兵团垦区,都有“两所一处”的机构和他们卓有成效的工作。正是由于“两所一处”同志们默默地、辛勤地奉献,国家一系列的法律、法规才得以较好的执行;众多的企事业单位和公民的合法权益才得以保障;国家和集体财产才不致于白白流失……。同时,我们也感受到,正是“两所一处”的同志经常地、深入地向社会进行广泛的宣传教育,才使广大群众的法制意识不断得到增强,学法、知法、懂法、用法已逐步成为各行各业干部群众的自觉行动。这是了不起的进步。因此,可以说,“两所一处”在保证改革开放的顺利进行,促进社会主义市场经济的发育和发展,增强各族人民法制意识等方面,所起的作用越来越大,而且随着改革的深入,开放的扩大,经济的发展,这些中介机构将会发挥更大的作用。

为了进一步向社会各界介绍“两所一处”的性质和任务,使之更好地为我区的改革开放和经济建设服务,新疆注册会计师协会、律师协会、公证员协会决定联合出版《新疆会计师事务所、律师事务所、公证处》一书,并把她作为自治区成立四十周年大庆的礼物,这是很有意义的工作。在当今时代,不论是企事业单位还是普通公民,社会交往日益增多,随时随地都有可能需要各种法律的咨询和服务,因此,了解这些中介服务机构是十分必要的。本书的出版无疑为各界提供了一本很好的工具书。

在本书的编辑过程中,自治区财政厅、司法厅、兵团司法局、计财委、新疆美术摄影出版社给予了许多支持;新疆龙腾信息广告公司作为本书的承办单位,作了大量艰苦细致的工作。他们为社会和各族人民做了一件有益的事情,我们表示衷心的感谢。

一九九五年七月十日

(本序作者为自治区人民政府副秘书长)



# Introduction

Xie Haiping

Since the 3rd Session of the Eleventh Central Committee of the Communist Party of China, Xinjiang's reform, opening to the outside world and economic construction have developed vigorously. Since the 3rd Session of the Fourteenth Central Committee of the Party, in particular, Xinjiang's socialist market economy has made sustained, speedy and healthy progress under the guidance of the Party's basic line and Deng Xiaoping's theory of building socialism with China's own characteristics.

In a sense, a market economy is a law-regulated economy. Confronted with the changes of the government's functions, the broadening of the enterprise's self-decision and the improvement of the environment for investment, in particular, all walks of life require the economic and juridical bodies to strengthen their functions of social supervision and protection so as to guarantee the legal regulation of all economic activities. It is to meet this imperative demand that has come into being the necessity of the establishment and development of such intermediate bodies as accounting firms, law offices and notary offices. We are happy to see that, in the recent few years, with the care and support of the People's Government on all levels, such institutions have developed rapidly in the Region and they have made headway in business. At the present, 113 accounting firms, 165 law offices and 126 notarial offices have been set up and they basically qualified for an all-round intermediation of social and economic activities. Now, their service is available in the remote county seats as well as the region's capital and bigger cities. Their work is highly effective and fruitful. It is owing to their quiet and diligent work that makes it possible for the state's laws and statutes to be carried out well, for the rights and interests of numerous enterprises, various institutions and citizens to be protected and guaranteed and for the property of the state and the collective to be prevented from being lost. Meanwhile, we have well realized that it is their constant, deepened and extensive publicity and propagation of laws and statutes that have strengthened citizens' consciousness of law, and enabled them to study, understand and use law. That is remarkable progress. We should say, therefore, that they have insured the smooth development of the reform and opening to the outside world, promoted the birth and growth of the socialist market economy and strengthened the law consciousness of citizens of all nationalities. We also believe that, with development of the reform and opening to the outside world, such intermediate bodies will play a more important role.

In order to publicize more widely their nature and task so that they may serve the society better in the region's reform and opening to the outside world and its economic construction, Xinjiang Certified Accountants' Association, Xinjiang Lawyers' Association and Xinjiang Notaries' Association have decided to publish the book ACCOUNTING FIRMS, LAW OFFICES AND NOTARY OFFICES and present it as a gift to the 40th anniversary of the founding of Xinjiang Uigur Autonomous Region. The publication of the book is of significance. Today, with the intensification of social intercourse of enterprises, institutions and individuals, more law service is needed and it is very important to have some knowledge of such intermediate bodies. The publication of the book will provide them, no doubt, with a book of knowledge in the fields.

In the preparation of the book, the following units have rendered a lot of assistance: the Bureau of Finance of Xinjiang Uigur Autonomous Region, the Juridical Bureau of the Region, the Juridical Department of the Productive and Construction Corps, the Planning and Finance Committee of the Autonomous Region and Xinjiang Fine Art and Photographing Press. Xinjiang Longteng Information and Advertisement Corporation, as the executive unit of the planned book, has done a lot of hard painstaking work. All of them have done a good thing for the society and the people of all nationalities, and deserve our heart-felt thanks.



# 新疆会计师事务所

Xinjiang

Accounting Firms

开拓奋进中的新疆注册会计师  
事业  
部分事务所介绍  
名 录



## 开拓奋进中的新疆注册会计师事业

新疆维吾尔自治区财政厅总会计师、  
新疆注册会计师协会会长吕发科



注册会计师制度作为一种有效的社会监督形式,是商品经济发展的必然产物,它是生产社会化、现代化的一个重要标志。随着改革开放的不断深入,经济发展与世界各国经济交往日益增多,使经济交往中公认的重要条件之一——注册会计师制度,成为改善我国投资环境的重要方面。与此同时,随着经济体制改革的逐步深入,也对注册会计师开展业务提出了越来越重的任务。企业转换机制、企业自主权扩大,需要注册会计师提供经营管理指导,实行社会监督;政府转变职能、企业生产经营活动由直接控制转向宏观调控,需要发挥注册会计师社会经济监督机制作用;尤其我国资金市场的建立,更离不开注册会计师对其价证的公证审计。因此,注册会计师事业的发展,直接影响着企业经营机制的转换和政府职能的转变,党和国家领导人高度重视注册会计师事业,是深化改革,扩大开放的需要,要努力创造条件,



尽快把我国注册会计师队伍发展到 30 万人,并建立一批具有国际水平的会计师事务所,培养一批具有国际水平的注册会计师。

会计师事务所是经国家批准,依法独立承办注册会计师业务的工作机构,是由国家批准的注册会计师组成的。注册会计师执行会计查账验证和会计咨询的法定业务,依法接受委托,以独立的第三者身份,对有关经济组织的会计报表和其他资料,进行合法性、真实性的审查,提出客观、公正的具有法律证明效力的报告。会计师事务所主要的业务包括:资产评估、验证资金、检查账目、担任常年会计制度、提供经济案件会计鉴定,以及企业解体、破产的清算等。

我区 1981 年成立第一家会计师事务所,1989 年成立新疆注册会计师协会,注册会计师协会担负着对注册会计师、会计事务所日常管理、监督、指导。十四年来,我区的注册会计师事业,在财政厅及注协的领导和

支持下,坚持邓小平同志建设有中国特色的社会主义理论、艰苦奋斗,走出了一条开创、探索与发展的道路,取得了可喜成绩。近几年来,我区的会计师事务所遍布天山南北,至今会计师事务所已达 84 家,分所 14 家,办事处 5 家,注册会计师队伍不断壮大,现有注册会计师 644 人,从业人员 1120 人,在办理各项业务中,以严格的质量和优质服务,赢得了客户的信赖,在全国也有一定影响。注册会计师事业在我国尚属一项新兴的事业,加快我国注册会计师事业的发展,不仅需要财政部门 and 全体会计师做出努力,也需要得到社会各界的关怀和支持,我们将我区会计师事务所和注册会计师的简况登载,就是为了让社会了解注册会计师事业的发展,关心和支持注册会计师事业,使注册会计师制度在企业经营机制的转换和政府职能的转变中起到社会监督作用,推进我区改革开放的进程,为我区的经济建设作出应有的贡献。





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