


PRICEWATERHOUSECOOPERS 

普 华 永 道

普华永道在中国

PricewaterhouseCoopers in China



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创造一段成功的业务旅程始于对业务的认识—认识你所处位置，所希望到达的目的地及途中可能遇上的经历。业务迈向成功，必须通过对市场方向的正确把握，及对市场、行业、公司状况及民情的深切了解。

普华永道凭着丰富的专业知识和经验，在中国的专业服务中一支独秀。

Setting a course for business success requires knowledge - knowledge of where you are, where you want to be, and what lies in between. Charting this course to success requires the kind of direction that comes only with profound understanding of markets, industries, companies and people.

With knowledge and experience as our mainstays, PricewaterhouseCoopers is unrivaled in the provision of professional services in China.

领导全球专业服务

Leadership in Global Professional Services

普华永道(www.pwcglobal.com)是全球最具规模的专业服务机构。我们在全球一百四十个国家拥有超过十二万五千名专业人士。普华永道融合他们所具备的渊博知识与丰富经验,以最高的职业操守为客户提供高质量的服务。普华永道为PricewaterhouseCoopers国际网络成员公司。每一间PricewaterhouseCoopers国际网络成员公司都是独立运作的法律实体。

普华永道公司在全球提供的专业服务主要有:审计及商务咨询服务,包括审计、全球风险管理解决方案和交易服务;企业融资及赢利能力恢复服务,其中包括基础设施、政府及公用事业、评估及战略;以及全球税务服务,包括兼并收购、转让定价等。

普华永道公司的财务专家咨询小组分布在世界各地,我们为超过半数的财富五百强金融机构提供专业服务,远远超过我们的竞争对手。在保险行业,我们为全球五十家最大保险机构中超过半数的公司提供审计及商务咨询服务。最近,普华永道在由美国爱默生咨询公司组织的对四大会计师事务所的娱乐、媒体、通讯行业客户满意率的调查中名列所有项目的第一。

PricewaterhouseCoopers (www.pwcglobal.com) is the world's largest professional services organisation. Drawing on the knowledge and skills of more than 125,000 people in 142 countries, we build relationships by providing services based on quality and integrity. "PricewaterhouseCoopers" refers to the network of member firms of PricewaterhouseCoopers International Limited, each of which is a separate and independent legal entity.

PricewaterhouseCoopers globally provides Assurance and Business Advisory Services, including Assurance, Global Risk Management Solutions and Transaction Services; Corporate Finance and Recovery, including Infrastructure, Government & Utilities, Valuation & Strategy; and Global Tax Services, including Mergers and Acquisitions, Transfer Pricing, etc.

PricewaterhouseCoopers has dedicated teams of financial services experts around the world and we serve more than half of the financial service organisations in Fortune Global 500; far exceeding our competitors. And we provide audit and business advisory services to more than half of the top 50 insurers within insurance industries. Recently, PricewaterhouseCoopers was rated the leader in overall client satisfaction in Emerson Research Company's 2001-2002 Big Four Entertainment/Media/Communications Industry Client Satisfaction Study.



中国专业服务的

翘楚

Leadership in Specialist China Consulting Services



普华永道中国公司秉承普华永道全球的一贯良好声誉, 基于卓越的技术及专业知识, 本着客观的判断及实事求是的原则, 再加上我们对中国经济及变化多端的市场及行业的透彻了解, 累积了恒久稳固的业务关系。

普华永道早已奠定在中国投资及企业咨询业务的领导地位。我们对于中国的了解, 及与中央及各地区政府机关的关系, 促使我们较同类机构更胜一筹。

普华永道早在一九零二年和一九零六年已在香港和上海开展业务。在中国改革开放后, 于一九七九年在北京重开办事处。普华永道是在中国大陆 (www.pwcglobal.com/cn)、香港 (www.pwchk.com) 及澳门处于领先地位的专业服务机构。在中国大陆、香港及澳门共拥有员工约六千人, 其中包括二百三十名合伙人, 并在北京、重庆、大连、广州、上海、深圳、苏州、天津及西安等内地城市设立办事处。我们不仅具备深厚的专门知识, 广博的专业技能, 更对内地、香港及澳门的本土营商环境有透彻的认识。普华永道致力与客户忠诚合作, 提供解决方案, 协助客户应付千变万化的营商环境所带来的挑战。

尽管咨询业在中国内地尚属新兴产业, 它不象企业直接靠有形产品打开销路, 占领市场。而是靠信息、知识、专业服务来立足市场。或许客户表面所得到的只是一叠厚厚的报告, 但其中蕴藏的价值可能会给整个企业带来巨大的经济效益和改变。回首普华永道在中国所付出的努力和取得的辉煌成绩, 让我们更进一步看到咨询业的美好未来和发展前景。

The reputation of PricewaterhouseCoopers China, like the reputation of PricewaterhouseCoopers Global, is based on technical and professional excellence, objectivity and integrity. This is reinforced by a thorough understanding of China's complex and varied marketplaces and industries, and on our efforts to develop and maintain strong lasting relationships.

PricewaterhouseCoopers is the leading investment and business adviser in China. Our knowledge of many Chinese regions and our relationships with central and provincial government authorities is unequalled.

PricewaterhouseCoopers started its business in Hong Kong early in 1902 and opened its Shanghai office in 1906. After the opening up of China, PricewaterhouseCoopers re-established its Beijing office in 1979. PricewaterhouseCoopers in Mainland China (www.pwcglobal.com/cn), Hong Kong (www.pwchk.com) and Macau has a total staff strength of around 6,000, including 230 partners. Our offices in Mainland China include: Beijing, Chongqing, Dalian, Guangzhou, Shanghai, Shenzhen, Suzhou, Tianjin and Xi'an. Complementing our depth of industry expertise and breadth of skills is our sound knowledge of the local business environment in Mainland China, Hong Kong and Macau. PricewaterhouseCoopers is committed to working with our clients to deliver the solutions that help them take on the challenges of the ever-changing business environment.

Professional service is still an emerging industry in China. Unlike enterprises that directly depend on tangible products for results, consulting firms provide information, knowledge and professional services to establish themselves in the marketplace. We provide our clients with report containing recommendations that may lead to great economic benefits and business improvements. PricewaterhouseCoopers's efforts and achievements in China mark a bright future and prospects for the consulting industry.

协助海外客户在 中国投资

Guiding Multinationals to Invest in China



普华永道拥有最丰富的资源、最广阔的地域覆盖以及最精深的专业服务技能。我们的宗旨是凭借我们的专业技术、经验及知识，为目前及未来有兴趣在中国发展的投资者，提供全面的专业咨询服务。

普华永道拥有强大的实力以完成这一使命。这来源于我们能够清晰地分析和认定客户需求并依照专业准则提供优质的服务。凭借我们对中国环境的透彻认识及长久的运作经验，令我们能够有效地协助客户了解中国市场运作、竞争情况及行业营运特点。在拟订市场策略上发挥重大成效。再加上我们在中国所建立的强大联系网络，对客户在中国的投资及发展有莫大帮助。普华永道与许多政府机关都建立了良好的工作关系，如财政部、对外经济贸易部、国家税务局、海关总署、国家工商行政管理局、中国人民银行以及一些主要地方机关。

我们为客户制订投资准则，确认及寻觅发展机会与联系。同时亦为客户于不同的业务磋商阶段中提供支援。我们为客户所提供的意见及援助，包括中国政府对外商投资所需手续及文件

处理上的各种要求，合并及收购、出售及分拆、贷款安排及私人配售等。

普华永道在协助客户有效并快捷地在中国建立商业机构方面有着丰富的经验。我们协助全球性公司进入中国市场，包括：普通商务咨询、市场调研、市场分析、战略咨询、合资机构定位与谈判、在中国设立并注册分支机构及人员审定、可行性研究、商业评估、资金证明、税务结构和计划、结果审计及管理系统和过程控制等。

我们为全球性公司提供运营支持服务，包括：改进运营，合并和重组合资机构，对企、人员和间接税提供建议，员工薪资和财务服务，国际审计服务和风险控制，人力资源策略咨询，国外审查报告，管理层及总部报告以及法定审计服务等。

普华永道能为在中国的外国投资者解决复杂的税务问题。在二零零二年<<国际税务评论>>的调研中，普华永道被评为中国大陆及香港顶尖的税务咨询公司。我们不仅拥有最雄厚的资源——在大陆的业务中有将近六百名税务专员，还拥有最广泛的业务范围；我

们已充分培养了我们中国职员的专业技能，并运用我们的能力来为客户解决问题。我们自一九七九年以来为外商投资企业、合资企业、外商独资企业、代表处以及外国承包商在中国的项业务作出各种建议并积累了丰富的知识和经验。在普华永道，我们致力于创造一系列连续有创意的商业建议以适应中国不断变化的商业环境。我们广泛的税务与法律建议是为我们客户增值而策划的。



PricewaterhouseCoopers China has the most skilled resources, widest geographical coverage and largest in-depth expertise of any professional advisory firm in China. The primary focus of PricewaterhouseCoopers is our commitment to providing specialist skills, experience and knowledge to existing and future investors in China.

Our strong capability to meet this commitment is based on a strategy of identifying the nature and extent of services to be provided and committing the level of investment necessary to provide these services to standards required by international investors. Our in-depth knowledge and operational experience in China allow us to help clients understand the country's market, the competition and industry structure to formulate effective strategies for market entry. Our strong connections in China are invaluable. PricewaterhouseCoopers enjoys excellent working relationships with various government authorities, including Ministry of Finance, Ministry of Foreign Trade and Economic Cooperation, State Administration for Taxation, General Administration of Customs, State Administrative Bureau for Industry and Commerce, People's Bank of China, etc. as well as major local bureaus.

We help clients develop investment criteria, identify and screen investment

opportunities and contacts, and negotiate terms. We also advise and assist clients in dealing with government procedural requirements, mergers and acquisitions, sales and divestitures, loan arrangements, and private placements.

PricewaterhouseCoopers has extensive experience in helping clients establish business presence in China in an effective and timely manner. We assist international companies to enter the China market, including: general business advice, market research, market analysis, strategy studies, joint venture identification and negotiation, establishment and registration of offices and personnel, feasibility studies, due diligence, business valuation, capital verification, tax structuring and planning, completion audits and management systems and processes, etc.

We provide operational support to international companies, including: operational improvement, amalgamation and restructuring of joint ventures, corporate, personal and indirect tax advice and compliance, payroll and accounting, internal audit services and risk management, labour practice compliance, foreign examination reports, management and head office reporting and statutory auditing services, etc.

PricewaterhouseCoopers is the leader in solving the complex tax problems of foreign investors in China. In the 2002 survey by the International Tax Review, PricewaterhouseCoopers was rated the top tax advisory firm in Mainland China and Hong Kong. Not only do we have the largest resources - nearly 600 China tax specialists - and widest geographical coverage, we have fully developed this expertise within our China-based staff, expediting our ability to bring solutions to our clients. This knowledge comes

from experience built up since 1979 advising foreign companies, joint ventures, wholly foreign-owned enterprises, representative offices and foreign contractors engaged in a wide range of activities throughout China. At PricewaterhouseCoopers, we are committed to creating a continuous stream of new and innovative business solutions that adapt to the realities of an ever-changing business environment in China. Our wide-range of tax and regulatory solutions are tailored to add value to our clients.

支持中国公司走向国际

Assisting PRC Companies to Go to International Market

中国的改革开放为海外企业投资中国提供了充满机会的市场。在各地政府的招商引资活动中，普华永道始终扮演着活跃的参谋角色。中国的改革开放，不仅让越来越多的外资进入中国，亦让中国企业走进国际，提供了去香港甚至美国上市的机会。普华永道中国公司利用自身的优势，为中国企业出谋划策，帮助这些企业到国际市场集投融资，在同行业的激烈竞争中，我们始终保持领先的地位，是为内地企业担任申报会计师最多的咨询公司。

在审计和商业咨询服务方面，普华永道不仅承接法定审计和集团报告审计业务的工作，而且普华永道在中国的专责小组还为投资者在境内外上市、国企和合资企业私有化、重组、海外战略及向世界银行和其它国际信贷机构的相关项目提供咨询服务、合作并提供其它有关中国企业国际化方面的商业咨询服务。

在集资期间，我们能为您提供一系列的服务：包括筹备时，我们会彻底了解您的业务目标，协助评估各种集资渠道；在集资过程中，我们既能帮助您解决复杂繁琐的法规问题，也能协助您准备有关招股和证明文件；公司上市后，面对监管机构、投资者和公众严格的要求，我们会协助您保持公司在市场上的声誉。

普华永道是唯一连续九年被列入《<<远东经济评论>>亚洲跨国企业排名百强的会计师事务所。我们无可争议的领先地位是由我们的客户基础、我们完成的多种多样的服务项目、我们与行业和监管机构彼此信任，广泛联系，以及我们能向客户提供的服务人员素质证明和保障的。

普华永道声誉卓著，卓越的能力辅之以丰富的经验和雄厚的资源定能确保客户取得成功。在中国具有里程碑意义的上市公司中，以下事实是我们引以自豪的：

- ◆ 我们是第一家于美国间接上市的国内企业的申报会计师
- ◆ 我们是第一家于上海发行B股公司的申报会计师
- ◆ 我们是第一家于深圳发行B股公司的申报会计师
- ◆ 我们是第一家于香港上市的H股国内企业的申报会计师
- ◆ 我们是第一家进入香港创业板的国内企业的申报会计师
- ◆ 我们是第一家于美国直接上市公司的N股国内企业的申报会计师
- ◆ 我们是第一家于伦敦上市的L股国内企业的申报会计师
- ◆ 我们是第一家于伦敦交易所发行可转换公司债的申报会计师
- ◆ 我们是第一家于新加坡上市的S股国内企业的申报会计师

在香港，现在香港恒生指数股份公司中约百分之四十五的公司是我们的客户，而且按市值排列的前一百家上市公司中约百分之四十的公司是委聘我们作为法定审计师。截止二零零二年七月的统计，在香港上市的中国企业（H股）中有大约百分之五十为普华永道的客户。同时，普华永道也为约百分之五十的境内上市外资股（B股）企业提供上市及审计服务。

普华永道深谙与各方建立良好关系是在中国有效开展业务的关键因素，因此始终与大陆及香港股票市场等主要金融运作管理机构和证券监管机构保持紧密的联系和合作。这其中包括：中国证券监督管理委员会、中国证监会、香港联交所、新加坡、纽约、伦敦证券交易所、香港证券期货事务监察委员会等。

普华永道中国公司是知识与技术的桥梁和传递者。公司跟随中国的脚步不断壮大，积极投身于中国的注册会计师事业，使之能早日完善，与国际接轨。公司通过专业培训及为专业人士上创造发展空间从而致力于中国会计师行业的建设与发展。普华永道中国在北京及上海均设有培训中心。公司组织人员参与世界银行和亚洲发展银行的项目，帮助国企推进技术改造，建立有效的现代化企业制度，多次组织报告会，向政府有关领导和企业界人士介绍国外经济运作和资产重组的案例，献计献策。



The return and opening of China has not only attracted foreign investors, but also presented opportunities for Chinese enterprises to be listed on the stock exchanges of Hong Kong and the United States. PricewaterhouseCoopers capitalises on our existing strengths, plans and develops strategies for Chinese enterprises to raise funds from the international capital market. PricewaterhouseCoopers has long been a leader in the market and has served as reporting accountants to the most domestic enterprises in China.

In the area of assurance and business advisory services, we not only perform statutory and group reporting audits, but also offer wide range of business advice through our expert team in China to help Chinese enterprises with domestic and overseas listing, privatisation, restructuring and international strategic alliance, as well as advice to enterprises through the World Bank and other international lending agency initiatives.

We can help at every stage of the fund raising process, including: at the outset, through understanding your business objectives, helping you evaluate the financing options available and defining a realistic timetable; on accessing the capital markets, from helping you comply with sometimes complex and onerous regulations to assisting with the offer document and supporting paperwork; once your company is listed, helping you maintain your market reputation in the face of greater regulatory, investor and public scrutiny.

PricewaterhouseCoopers was the only one of the international accounting firms to be ranked in the top 100 of the Far Eastern Economic Review's Survey of Asia's leading companies for the ninth consecutive year. Our leadership in the industry is guaranteed by our solid client base, a variety of professional service projects completed by us, our extensive relationship with the authority bodies and superior talent and experience of our client engagement professionals.

PricewaterhouseCoopers has the reputation, the ability to make a difference; the depth of experience and the breadth of resources to ensure your success. We are proud of being the reporting accountants for the following landmark listings in China:

- First indirect listing of a PRC enterprise on the **New York Stock Exchange**
- First B-share listing on the **Shanghai Stock Exchange**
- First B-share listing on the **Shenzhen Stock Exchange**
- First H-share listing on the **Hong Kong Stock Exchange**
- First GEM listing on the **Hong Kong Growth Enterprise Market**



- First N-share listing on the **New York Stock Exchange**
- First I-share listing on the **London Stock Exchange**
- First PRC enterprise to issue a listed bond on the **London Stock Exchange**
- First S-share listing on the **Stock Exchange of Singapore**

In Hong Kong, our client base accounts for around 45 per cent of Hang Seng Index companies. We are statutory auditor for around 40 per cent of top 100 Hong Kong listed companies ranked by market value. By July, 2002, around 50 per cent of H share companies are our clients. Besides, we also provide listing and assurance services to around 50 per cent B-share companies in China.

PricewaterhouseCoopers understands that good relationship is critical for effective business development in China. We have kept close relationship and cooperation with all the major financial authorities in Mainland China and Hong Kong as well as their overseas counterparts, including China Security Regulatory Committee, China Insurance Regulatory Committee, Hong Kong Stock Exchange, Singapore Stock Exchange, New York Stock Exchange, London Stock Exchange and Hong Kong Securities and Futures Commission.

PricewaterhouseCoopers China acts as a "bridge" and a transferor of "intelligence". We have been growing with China and have been helping the Chinese CPA professional body to transform its practices to be in line with the international practices. The firm has played a full part in the development of China's CPA profession, through training and personal development. PricewaterhouseCoopers China has training centres in Beijing and Shanghai. We have participated in various World Bank and Asia Development Bank projects to help Chinese state-owned enterprises develop their technologies and establish effective operation systems. We have also organised many seminars to precept case studies on business operations and asset restructurings for Chinese government and entrepreneurs.

丰富的各行各业知识和经验

Industry Specialisation in China

当今商业世界日新月异。所有行业合并、分拆，再以一种新的形态出现。对各行各业作出透彻的研究，是普华永道全球专业服务的特色。普华永道把科技特长和行业专门知识结合起来，提供一系列领先的专业服务，我们向五个主要行业，二十四个市场提供我们的行业专长，一种能保证我们向市场提供有效服务的策略。

我们拥有特别的行业优势，包括：

- 消费品及工业产品 — 消费品包装行业、汽车行业、制药行业、零售业和工业产品
- 科技、信息、通讯及娱乐业 — 科技行业、信息 / 通讯业和娱乐 / 媒体
- 能源业和矿产业 — 石油、电力设施和矿业
- 金融服务业 — 银行业、资本市场、保险业、投资管理及房地产业
- 服务业 — 运输业及酒店业

我们组成了具有丰富行业知识和经验的多面手队伍来和我们的客户一起工作。我们积极协助中国的电信产业及高新技术创业公司制定经营战略，募集所需资金。同样地，我们曾为国内十多个省份中逾五十家发电厂提供专业服务。我们在内地产业业务的专业地位更为显赫，我们为客户作出准确的物业评估，及对多种土地用途及物业发展提供意见。在过去十年中，我们更亲身经历了中国金融业和制造业蓬勃发展的过程。



Today's business world takes new shape almost daily. Whole industries consolidate, dissolve and re-appear taking on a new appearance. Industry specialisation is a hallmark of our practice. PricewaterhouseCoopers combines technical expertise with industry know-how to provide a market-leading array of professional services. We are organised to deliver our industry expertise to five major industry clusters and some 24 markets - a strategy consistent with effective delivery to the marketplace.

Our particular industry strengths include:

- Consumer and Industrial Products - Consumer packaged goods, automotive, pharmaceutical, retail and industrial products
- Technology, Information, Communications, Entertainment - Technology, information/communications, and entertainment/media
- Energy - Petroleum, electric utilities and mining
- Financial Services - Banking, capital markets, insurance, investment management and real estate
- Services - transportation and hospitality

We have developed multi-disciplined teams with extensive industry knowledge and experience to work with clients in above sector clusters. We have played an active role in helping Chinese telecommunication companies and hi-tech start-ups in developing their business strategies and fund raising activities. Similarly, we have served more than 50 power plants in more than 10 provinces. Our property expertise in China is well known. We have provided timely and accurate valuations and developmental counseling for all land uses and property types. Over the past decade, we have participated in the phenomenal growth in China's financial services and manufacturing sectors.



普华永道在中国的雇员包括来自世界各地经验丰富的合伙人和专业人员。同时，我们已培养出一大批具有国际专业水准的本地员工。我们在中国的专业人员结合与世界顶尖公司合作的经验和知识，提供世界一流的、务实的、操作性极强的解决方案，帮助海内外公司在复杂的中国商业环境中立于不败之地。

普华永道中国公司能令客户运筹帷幄，洞悉市场的关键所在，为客户提供优质咨询服务。我们揉合专业知识及敏锐洞察力，助你踏上中国业务的成功路。

PricewaterhouseCoopers China has a talented workforce composed of experienced expatriate partners and experts from around the world. We have also trained a large number of local staff who understand well international standards and practices. With solid knowledge and rich working experience with leading multinational companies, our professionals in China are always capable of providing first class practical solutions to help both overseas and domestic companies to be successful in the complex business environment in China.

PricewaterhouseCoopers guided by a "no surprises" philosophy, and give clients insights into factors that are critical to sound evaluation of market opportunities. We are combining the expertise and inspiration that are vital to achieving business success in China.



走向成功上市之路

在中国加入世界贸易组织以后，将会有越来越多的中国企业和外资企业通过国内或海外资本市场筹集发展所需的资金。这将是这些企业家面临的最关键的问题。

我们的专业顾问能够在筹备上市、上市期间及上市后帮助客户解决各种问题。

筹备上市

筹备上市的服务包括：

- 分析各种资本市场和集资渠道的可行性
- 分析在税务上最有效的上市结构
- 帮助公司拟定上市计划
- 推荐及介绍策略性投资者
- 解释监管程序，制定符合上市程序和监管机构等法规要求的可行策略
- 推荐及介绍保荐人、律师、包销商、估价师及其他顾问
- 审阅会计和内部控制制度

上市期间

无论您决定在哪个资本市场或证券交易所集资，公司由注册

到编制招股文件和证明文件都需要遵守许多繁杂的条例，我们在此期间能提供的服务包括：

- 对企业组织架构和税务安排提出建议
- 根据有关行业的最佳做法，就招股书及其他文件中所规定的财务报表及有关财务资料的编制提供意见
- 参与协助编制招股说明书及其他文件内所需的非财务资料部份
- 在招股期间担任申报会计师，审阅该招股书内有关盈利、营运资金的预测部分及有关文件

上市后

公司在上市后需要面对监管机构、投资者和公众人士更严格的监察。因此，公司的首要任务是维持市场信誉。我们会就下列各项提供意见及支持：

- 资本市场交易，如发行新股和重大交易
- 公司治理、会计和法规变化的最新动态

Going Public

In the post - WTO era, more domestic companies and foreign investment enterprises in Mainland China are seeking extra capital for expansion either from domestic or overseas capital markets. Raising fund will be one of the critical issues that these entrepreneurs need to contemplate.

Our experienced professionals can help our clients to identify issues that may arise before, during and after the listing process.

Before the Listing

Among a host of services, we:

- Advise on capital market alternatives and fund raising possibilities
- Advise on the most tax efficient listing structure
- Assist your company in putting together a listing plan
- Provide recommendations on and introductions to strategic investors
- Explain the regulatory process and develop a viable strategy to handle the listing process and regulatory authorities
- Provide recommendations or introduce companies to sponsors, lawyers, underwriters, valuers and other advisors
- Review the accounting and internal controls

During the Listing

Whichever market or exchange you choose to raise funds in,

your company will need to comply with a number of complex (and often onerous) regulations covering everything from registration to the offer document and supporting paperwork. We could assist you and your management team at each stage by:

- Advising on the corporate structure and tax planning for the proposed listing vehicle
- Advising on the preparation of financial statements and related financial data required in the offering and other documents, in the context of the best practices in the relevant industry
- Participating in the preparation of the non-financial sections of the offering and other documents
- Acting as reporting accountants during the offering, reviewing the profit and working capital forecast as well as other relevant documents

After the Listing

Once your company is listed, maintaining your market reputation will be a primary consideration as you will face greater regulatory, investor, and public scrutiny. We could provide on-going advice and support on:

- Capital market transaction such as new share issues and major transactions
- Up to date practice of corporate governance, accounting and regulatory changes

全球风险管理解决方案

风险、复杂性和不确定性成为当今经营环境的主流。激烈的竞争、全球化的进程、不断变化的客户需求、日新月异的技术、法规制度的要求、金融环境的反复无常以及其它不计其数的因素迫使公司不断进取，既要顺应变化，更要主宰自己的命运。针对公司管理层不断变化的业务需求，我们的风险管理专家可以帮助公司识别、评估和管理整个机构及各个部门的复杂问题和风险。我们可以在以下的几个领域提供解决方案，以帮助客户大幅度地减小风险、消除不确定因素和创造更多的机遇。

内部审计、公司治理和经营有效性

内部审计/内部控制

普华永道提供有关内部审计和内部控制方面的全方位服务，包括：

- 战略性的合作和内部审计外包
- 成本控制 / 提高业绩和效率的复核
- 内部控制合规性 (例如：Sarbanes-Oxley 法案)
- 内部审计部门战略业绩 / 质量保证复核
- 内部审计和风险管理培训
- 建立内部审计职能
- 企业范围内的风险管理
- 风险 / 控制的自我评估
- 政策和程序手册
- 控制机制审慎性的复核
- TeamMate - 实现审计自动化的软件

公司治理

凭借着全球性的经验和在公司治理理念方面的领先地位，普华永道设计了一套公司治理的诊疗流程，为企业提供有针对性、重点明确的行动方案以加强公司治理。主要包括六方面：董事会的结构和组成、董事会的运营和有效性、战略、规划和监控、完善的风险管理和合规性程序、透明度和信息披露、企业的“公民”责任 (社会、道德和环境)。

业务持续性

我们的专家可以提供一整套的业务持续性服务，包括整个机构的业务持续计划 (BCP)、IT 系统的灾难恢复计划、FastTrack 业务持续计划、危机管理研讨会和培训等。

项目风险

普华永道可通过项目风险和项目质量的详尽复核，协助企业确保项目的顺利运行并提高企业实现最大业务效益的能力。对于大型和复杂的项目，通过引入“项目支持办公室”，为项目提供持续的“运行交接测试”支持。

社会法规的合规性和监督服务

许多公司意识到应该更加积极地管理生产自己产品的工厂。对工厂实施独立的监督可以大幅度的减少公司由于负面的媒体报道或入团体的活动带来的经济损失和形象的破坏。

普华永道提供监督服务，包括对工厂设施进行现场观察和对工人进行访谈，从而评估工厂的工作条件是否符合客户的行为规范和遵循地方性法规和行业标准。

金融风险

普华永道的金融风险 (FRM) 专家针对所有的主要金融风险，包括汇率、利率、信用、市场、法规、期货、能源风险和相关的运营控制，建立了适用于整个企业的风险管理方案。我们建立风险计量方法、业绩评估系统和相关管理流程，将风险管理与客户的经营回报和股东价值紧密地联系起来。

IT系统和互联网安全保证

IT系统风险

普华永道可以协助防范和控制与实施企业资源计划 (ERP) 系统 (如：SAP、Oracle、PeopleSoft 和 BAAN 等) 或者兼并/外购关键业务流程或业务架构相关的风险。我们有普华永道全球网络系统资源的支持，同时拥有专门的工具、培训和相关技

术。我们的服务主要有：

- 控制系统的设计和实施
- 审计和咨询服务
- IT 内部审计
- 电子控制保证
- IT 系统和技术审慎性调查
- 原有 IT 系统的评估
- 过渡期间 IT 战略的制定
- 评估与价值相关的 IT 系统和互联网结构
- 过渡性计划和项目管理
- IT 组织结构和人员配置检查评估
- IT 系统审计
- 第三方审核 (如 SAS 70 号审核)
- 客户化的证明
- 约定程序
- WebTrust
- BetterWeb™

信息安全解决方案

普华永道可提供一套完整的 IT 系统风险解决方案，内容如下：

- 渗透测试，“道德黑客”以及系统配置检查评估
- 企业安全架构服务、信息安全政策的制定和评估
- 可信第三方 (beTRUSTed) 和公共密钥 (PKI) 咨询服务
- 加密解决方案
- 安全战略
- 身份管理

电讯咨询服务 (ICAS)

我们的由电讯行业专业组成的多学科的电讯咨询服务工作小组为电讯运营商、政府监管机构 and 电讯行业的金融机构投资者提供全方位的咨询服务。我们的服务包括监管战略、服务成本和赢利能力分析、兼并 (交易前和交易后) 交易支持以及收入提高和成本控制服务。

在提高业绩方面，我们有两大核心电讯咨询服务，即电讯收入最大化服务 (收入保证) 和网络价值最大化服务 (成本控制)。两大服务还充分结合了电讯工程设计、运营、IT 和财务技能以及对电讯行业的深入了解。在全世界，我们拥有多年为固定电话和移动电话运营商服务的优异业绩，一直秉承着一个宗旨，那就是在保证客户业务受影响程度被控制到最低的前提下，在为客户带来实质性效益和创造最大价值。

保密性风险

我们的专家能够协助客户掌控当今电子商务环境下的一系列保密性风险，同时帮助客户在保护个人信息和实现业务目标之间实现最佳的平衡。我们的服务包括：保密性风险评估、保密性政策的制定和实施、教育和认知性培训、合规性审计和第三方查核、WebTrust 等。

合规性风险

我们的合规性风险管理服务旨在帮助客户达到内部和外部的合规性要求。我们通过识别当前存在的合规性风险，建立先进的合规性程序和计划，构建制度框架以及计量和监控具体的实施情况，从而确保客户能够达到最高的标准。普华永道已开发了一套诊断工具使各机构能够评估其是否遵循了新巴塞尔协议的要求。

公司可持续发展解决方案

公司的“可持续发展”能力常常成为评价公司业绩和长期价值的的一个更广泛的指标。作为增强公司关联方信心和市场价值的重要的，并且是越来越重要的决定因素，可持续发展正在对世界最前沿的公司产生着深远的影响。可持续发展发展的迈进给我们的客户带来了诸多挑战，而我们的“企业可持续发展解决方案”的专家可以帮助我们的客户从公司治理、商业道德、环境咨询和公司责任等方面找到解决的途径。

Global Risk Management Solutions

Risk, complexity and uncertainty define today's business environment. Intense competition, globalisation, changing customer expectations, new technologies, regulatory requirements, financial volatility and countless other factors compel organisations to drive, as well as manage and change. By addressing the changing needs of today's business leaders, our Risk Management professionals are able to help organisations identify, assess, and manage complex issues and risks across the whole enterprise or within any part of it. We provide solutions in the following areas to minimise hazard, resolve uncertainty and maximise opportunity.

Internal Audit, Corporate Governance and Operational Effectiveness

Internal Audit / Internal Control

PricewaterhouseCoopers offers a full range of services covering all aspects of internal audit and internal control, including:

- Strategic Partnership and Internal Audit Outsourcing
- Cost Reduction / Performance & Efficiency Improvement Reviews
- Internal Control Compliance (e.g. Sarbanes-Oxley)
- Internal Audit Department Strategic Performance / Quality Assurance Reviews
- Internal Audit / Risk Management Training
- Establishing an Internal Audit Function
- Enterprise-wide Risk Management
- Risk / Control Self Assessment
- Policies and Procedures Manuals
- Controls Due Diligence Reviews
- TeamMate - audit automation software

Corporate Governance

Drawing on its worldwide experience and thought leadership in corporate governance, PricewaterhouseCoopers has developed a corporate governance diagnostic process designed to provide companies with a prioritised list of actions required to enhance 6 key aspects of corporate governance: Board Structure and Composition, Board Operation and Effectiveness, Strategy, Planning and Monitoring, Robust Risk Management and Compliance Processes, Transparency and Disclosure, Corporate Citizenship (Social, Ethics & Environment).

Business Continuity

Our professionals can provide a suite of business continuity services including enterprise-wide Business Continuity Planning (BCP), IT Disaster Recovery Planning, FastTrack BCP, and crisis management workshops and training.

Project Delivery

PricewaterhouseCoopers offers support through detailed Project Risk and Project Quality Assurance reviews, to assist companies in remaining on track and to maximise their ability to realise the expected business benefits. Larger and more complex projects/programmes can benefit from the introduction of a Project Support Office with ongoing support being provided during Operational Acceptance Testing.

Social Compliance Monitoring Services

Many companies are recognizing the need to proactively monitor the factories in which their products are manufactured. Independent monitoring of factories can significantly reduce the risk of damage to a company's market position and image resulting from adverse media coverage and human rights action groups.

PricewaterhouseCoopers provides monitoring services comprising on-site monitoring visits and employee interviews on behalf of the client at manufacturing facilities to evaluate the factory's working conditions against the clients' codes of conduct, local laws and regulations as well as industry standards.

Financial Risk

PricewaterhouseCoopers' Financial Risk Management (FRM) professionals develop enterprise-wide risk management solutions for all key financial risks, including foreign exchange, interest rate, credit, market, regulatory, commodity, energy risks and related operational controls. We calibrate and build measurement methodologies, performance measurement systems, and the related management processes to link risk to return and shareholder value.

Security and Technology Solutions

Systems and Process Assurance

PricewaterhouseCoopers can help you to manage the risks associated with implementing an enterprise resource planning

(ERP) system (such as SAP, Oracle, PeopleSoft or BAAN) or merging/outsourcing key business processes or infrastructure. Our practice is backed by a global resource pool and focused tools, training and technology. Our services include:

- Controls Design and Implementation
- Assurance and Opinion Services
- IT Internal Audit
- Controls Assurance
- Information Systems and Technology Due Diligence
- Assessment of Legacy IT Systems
- Development of Transition IT Strategies
- Assessment of Valuation-related IT and Internet Metrics
- Transition Planning and Project Management
- IT Organisation and Staffing Reviews
- Information Technology Auditing
- Third Party Examinations (e.g., SAS No. 70 examinations)
- Customised Attestations
- Agreed Upon Procedures
- WebTrust
- BetterWebSM

Information Security Solutions

PricewaterhouseCoopers offers a full range of services addressing security related risks:

- Penetration Testing, 'Ethical Hacking', and Configuration Reviews
- Enterprise Security Architecture Services, Information Security Policy Development and Review
- Trusted Third Party Services and PKI Consulting
- Cryptographic Solutions
- Security Strategy
- Identity Management

InfoComms Advisory Services (ICAS)

Our multi-disciplinary ICAS team of telecoms industry specialists provides a full range of advisory services to telecoms operators, government regulators and financial institutions investing in the sector. Our work includes regulatory strategy, service costing and profitability analysis, M&A support (pre- and post-deal), and revenue and cost performance improvement.

In the performance improvement area, our two core ICAS services: Telecoms Revenue Maximiser (revenue assurance) and Network Value Maximiser (cost reduction) services combine a range of telecoms engineering, operations, IT and financial skills with in-depth understanding of telecoms industry processes. We have a proven track record in working with fixed and mobile operators around the world to achieve substantial bottom line improvement with minimal business disruption.

Privacy Risk

Our professionals will assist you in managing the full range of privacy risks present in today's e-business environment while helping to ensure an effective balance between personal data protection and business objectives. Our services include: Privacy Risk Assessment, Privacy Policy Development and Implementation, Education and awareness Programs, Compliance Assurance and Third Party Verification, WebTrust.

Regulatory Risk

Our Compliance Risk Management services help clients meet both external and internal regulatory requirements. We can identify your current compliance risks, build leading-edge compliance programmes, manage the compliance infrastructure and measure and monitor actual practices to ensure that your company meets the highest standards.

PricewaterhouseCoopers has developed a diagnostic tool to allow institutions to assess where they stand against the requirements of the new Basel Accord.

Sustainable Business Solutions

This broader basis for judging a company's performance and long term value is often referred to as the 'sustainability' profile. As an important and growing determinant of stakeholder confidence and market value, sustainability is having a profound impact on many of the world's leading companies. The advancement of sustainability has created many challenges for our clients and our Sustainable Business Solutions professionals assist clients in issues of Corporate Governance and Business Ethics, Environmental Advisory and Corporate Social Responsibility.

客户培训

TRANSFORM™

Transforming business by clearing confusion

Transform™ (普华永道客户培训部) 在全球拥有超过 1,000 位的专责培训顾问。Transform™ (中国) 是该优秀团队的成员之一。对于那些意欲通过员工行为的改变来推进业务发展、需要变革管理和运营方式的客户来说, 我们的服务必将给您带来意想不到的收获。

作为客户的战略伙伴, 我们的目标是通过逐步改进其员工的表现为客户建立无可比拟的竞争优势。

我们极富经验的专业培训顾问们会与企业管理层共同分析他们所面临的问题, 将专业技术与管理技能进行有机整合, 为客户设计、开发及实施系统的培训方案。

财务主管计划·职业经理人计划·运营主管计划